

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, 2021

OHIO AUDITOR OF STATE KEITH FABER



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

We have reviewed the *Independent Auditor's Report* of the GASB 68 (Pension) related schedules and the Independent Auditor's Report of the GASB 75 (OPEB) related schedules of the Ohio Police and Fire Pension Fund, Franklin County, prepared by RSM US LLP, for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Keith Faber
Auditor of State
Columbus, Ohio

October 27, 2022

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RSM US LLP

Independent Auditor's Report

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

Report on the Audit of the Schedules

Opinions

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire Pension Fund (the Fund) as of and for the year ended December 31, 2021, 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, 2021, and the related notes.

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, 2021, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for a reasonable period of time.

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2021, and our report thereon, issued June 27, 2022, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Ohio Police & Fire Pension Fund's management and Ohio Police & Fire Pension Fund's employers and their auditors as of and for the year ended December 31, 2021, and it is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Cleveland, Ohio
September 22, 2022

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021**

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 28,073	0.0050819%
0002P	76,923	0.0139250%
0003P	-	0.0000000%
0006F	7,751,071	1.4031386%
0006P	7,225,552	1.3080064%
0009F	243,099	0.0440070%
0010F	491,250	0.0889286%
0010P	530,195	0.0959786%
0011P	401,022	0.0725951%
0012P	-	0.0000000%
0013P	338,690	0.0613114%
0014F	1,516,090	0.2744504%
0015P	26,536	0.0048037%
0016P	13,042	0.0023609%
0017P	16,637	0.0030117%
0018P	61,881	0.0112020%
0019P	38,255	0.0069251%
0020F	59,686	0.0108047%
0020P	114,385	0.0207066%
0022F	706,019	0.1278072%
0022P	439,176	0.0795019%
0023P	21,545	0.0039002%
0024F	397,325	0.0719258%
0024P	448,176	0.0811311%
0025F	255,110	0.0461813%
0026P	99,662	0.0180413%
0027F	431,378	0.0780903%
0027P	410,151	0.0742476%
0028P	-	0.0000000%
0029F	480,078	0.0869062%
0029P	520,987	0.0943117%
0030F	471,515	0.0853561%
0031F	817,668	0.1480185%
0031P	753,953	0.1364844%
0032F	741,938	0.1343094%
0032P	531,853	0.0962788%
0033F	304,084	0.0550468%
0035P	28,284	0.0051201%
0036F	882,689	0.1597889%
0036P	647,191	0.1171578%
0037P	72,067	0.0130459%
0039P	64,305	0.0116408%
0040F	262,716	0.0475582%
0041F	546,150	0.0988669%
0041P	408,231	0.0739001%
0042F	165,371	0.0299363%
0044P	5,282	0.0009562%
0045F	1,188,586	0.2151639%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0045P	933,565	0.1689987%
0047P	920,703	0.1666704%
0048F	1,682,378	0.3045527%
0050F	625,182	0.1131736%
0050P	611,917	0.1107724%
0051F	534,412	0.0967420%
0051P	509,741	0.0922759%
0052P	54,197	0.0098110%
0053F	134,836	0.0244087%
0053P	202,850	0.0367209%
0054F	361,358	0.0654149%
0054P	422,681	0.0765159%
0055F	71,354	0.0129169%
0055P	165,827	0.0300189%
0056P	55,712	0.0100853%
0057P	120,972	0.0218990%
0058P	61,602	0.0111515%
0059F	578,998	0.1048132%
0059P	540,522	0.0978481%
0060P	9,032	0.0016350%
0061P	31,102	0.0056302%
0062P	-	0.0000000%
0063P	24,096	0.0043620%
0064P	708,041	0.1281732%
0065P	69,912	0.0126558%
0066F	364,179	0.0659255%
0069F	718,774	0.1301162%
0069P	683,639	0.1237558%
0070P	94,918	0.0171825%
0071F	618,451	0.1119552%
0072P	78,508	0.0142119%
0073P	19,018	0.0034427%
0074F	1,011,569	0.1831194%
0074P	680,381	0.1231661%
0077P	231,129	0.0418402%
0078F	343,617	0.0622033%
0078P	524,925	0.0950246%
0080P	71,568	0.0129556%
0081P	42,653	0.0077213%
0083F	502,439	0.0909541%
0083P	604,345	0.1094016%
0084F	737,941	0.1335859%
0084P	661,228	0.1196989%
0085F	91,286	0.0165251%
0086F	515,797	0.0933722%
0086P	594,789	0.1076718%
0087P	268,100	0.0485328%
0089F	21,446	0.0038823%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0089P	157,771	0.0285605%
0090F	570,727	0.1033159%
0090P	723,715	0.1310106%
0091F	93,312	0.0168918%
0091P	181,763	0.0329037%
0093P	27,155	0.0049157%
0094F	282,855	0.0512039%
0094P	253,260	0.0458464%
0095P	35,655	0.0064545%
0096F	339,639	0.0614832%
0098P	13,722	0.0024840%
0099P	59,759	0.0108179%
0101F	338,532	0.0612828%
0101P	290,104	0.0525161%
0102P	39,209	0.0070978%
0103F	54,517	0.0098689%
0103P	136,474	0.0247052%
0104P	123,239	0.0223094%
0106P	294,983	0.0533993%
0107F	2,644,669	0.4787515%
0107P	2,353,477	0.4260385%
0108F	252,749	0.0457539%
0109F	216,374	0.0391691%
0110P	60,518	0.0109553%
0111P	114,864	0.0207933%
0112F	70,046	0.0126801%
0113P	93,171	0.0168663%
0115P	79,197	0.0143366%
0117P	38,885	0.0070392%
0118F	298,569	0.0540485%
0118P	218,165	0.0394933%
0120P	776,590	0.1405823%
0121P	238,734	0.0432169%
0122F	100,811	0.0182493%
0123P	172,340	0.0311979%
0126F	170,969	0.0309497%
0126P	212,373	0.0384448%
0127F	797,580	0.1443820%
0127P	553,191	0.1001415%
0128F	20,491,316	3.7094430%
0128P	18,876,598	3.4171385%
0129F	366,020	0.0662588%
0129P	332,870	0.0602578%
0130F	1,226,302	0.2219915%
0131F	15,589,369	2.8220674%
0131P	23,552,512	4.2635964%
0132F	1,708,725	0.3093222%
0132P	1,265,468	0.2290815%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0133P	-	0.000000%
0134F	229,436	0.0415337%
0135F	11,963	0.0021656%
0136P	233,754	0.0423153%
0137P	25,473	0.0046113%
0139P	82,766	0.0149827%
0140F	1,599,418	0.2895348%
0141P	165,402	0.0299419%
0142F	41,362,018	7.4875644%
0142P	39,284,665	7.1115113%
0143P	21,663	0.0039215%
0144F	418,357	0.0757331%
0145F	405,722	0.0734459%
0146F	213,844	0.0387111%
0146P	253,994	0.0459793%
0147P	10,511	0.0019028%
0148F	456,584	0.0826532%
0150F	152,118	0.0275372%
0150P	148,258	0.0268384%
0152F	281,589	0.0509747%
0153F	363,935	0.0658814%
0154P	68,557	0.0124105%
0155F	77,811	0.0140857%
0155P	106,141	0.0192142%
0156P	31,152	0.0056393%
0157P	36,866	0.0066737%
0158F	2,952	0.0005344%
0158P	18,299	0.0033126%
0159F	111,881	0.0202533%
0160F	321,049	0.0581179%
0161F	1,610,299	0.2915046%
0161P	1,102,465	0.1995739%
0162F	350,596	0.0634667%
0162P	230,576	0.0417400%
0163P	38,817	0.0070269%
0164P	23,228	0.0042049%
0166F	5,673,887	1.0271161%
0166P	6,153,812	1.1139946%
0167P	162,094	0.0293431%
0168F	447,809	0.0810647%
0168P	428,005	0.0774797%
0169F	1,456,941	0.2637429%
0169P	1,059,746	0.1918406%
0170F	729,496	0.1320571%
0171F	100,939	0.0182725%
0171P	137,175	0.0248321%
0172P	55,277	0.0100065%
0173F	42,437	0.0076822%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0173P	35,227	0.0063770%
0174P	21,348	0.0038645%
0176F	487,439	0.0882387%
0176P	297,120	0.0537862%
0177P	73,350	0.0132782%
0178P	36,215	0.0065558%
0179P	1,499,828	0.2715065%
0180P	20,267	0.0036688%
0181F	505,892	0.0915792%
0181P	440,482	0.0797383%
0182F	209,145	0.0378605%
0182P	185,056	0.0334998%
0183F	11,706	0.0021191%
0183P	83,553	0.0151252%
0184F	568,953	0.1029948%
0184P	444,948	0.0805468%
0185F	79,895	0.0144630%
0185P	208,866	0.0378100%
0186P	33,236	0.0060166%
0187P	11,090	0.0020076%
0188P	40,768	0.0073800%
0189P	45,749	0.0082817%
0190F	1,382,022	0.2501807%
0190P	1,322,176	0.2393471%
0191F	453,706	0.0821322%
0191P	355,485	0.0643517%
0192F	1,836,397	0.3324340%
0192P	1,663,849	0.3011985%
0193F	536,716	0.0971591%
0193P	398,721	0.0721785%
0194F	1,252,260	0.2266905%
0194P	870,459	0.1575749%
0195P	172,067	0.0311484%
0196F	1,104,381	0.1999207%
0196P	1,189,158	0.2152675%
0197F	323,347	0.0585339%
0197P	408,975	0.0740347%
0198F	57,496	0.0104082%
0198P	75,011	0.0135789%
0199F	569,527	0.1030987%
0199P	431,834	0.0781728%
0201P	44,491	0.0080540%
0202P	-	0.0000000%
0203F	1,095,782	0.1983641%
0203P	872,988	0.1580328%
0205F	523,125	0.0946988%
0205P	654,220	0.1184303%
0206P	24,435	0.0044233%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0207P	26,082	0.0047215%
0208P	24,050	0.0043537%
0210F	334,668	0.0605833%
0210P	305,813	0.0553598%
0212F	290,119	0.0525188%
0212P	415,064	0.0751370%
0213F	572,560	0.1036477%
0215P	15,821	0.0028640%
0216P	52,713	0.0095424%
0217F	414,550	0.0750440%
0217P	469,195	0.0849361%
0218P	1,181,271	0.2138397%
0220F	303,151	0.0548779%
0220P	229,429	0.0415324%
0221F	8,516	0.0015416%
0221P	121,007	0.0219053%
0222F	842,498	0.1525133%
0222P	873,848	0.1581884%
0223P	58,328	0.0105588%
0224P	182,598	0.0330548%
0225F	66,161	0.0119768%
0225P	174,085	0.0315138%
0226P	33,654	0.0060922%
0227F	54,413	0.0098501%
0227P	76,545	0.0138566%
0228P	145,064	0.0262602%
0229P	47,747	0.0086434%
0230F	208,411	0.0377276%
0230P	213,263	0.0386060%
0231F	12,300	0.0022266%
0231P	101,752	0.0184197%
0232P	15,941	0.0028857%
0233F	-	0.0000000%
0233P	123,727	0.0223977%
0234P	54,116	0.0097964%
0236P	6,692	0.0012114%
0237F	472,565	0.0855461%
0237P	423,663	0.0766936%
0238P	131,564	0.0238164%
0239F	1,142,950	0.2069027%
0240F	1,293,774	0.2342056%
0241P	15,872	0.0028732%
0242P	99,727	0.0180531%
0243P	114,777	0.0207775%
0244F	323,909	0.0586357%
0244P	334,185	0.0604959%
0245P	31,586	0.0057179%
0246P	1,315,100	0.2380661%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0247P	438,523	0.0793837%
0248P	-	0.0000000%
0250F	2,170,640	0.3929404%
0250P	1,913,568	0.3464039%
0251F	574,768	0.1040474%
0252F	450,411	0.0815357%
0253P	16,588	0.0030028%
0254F	549,942	0.0995533%
0254P	350,322	0.0634171%
0255F	373,883	0.0676822%
0256F	251,192	0.0454721%
0257P	117,359	0.0212449%
0259F	362,796	0.0656752%
0259P	294,932	0.0533901%
0260F	-	0.0000000%
0260P	103,150	0.0186727%
0261P	74,391	0.0134666%
0262P	9,072	0.0016423%
0263F	501,224	0.0907341%
0263P	463,017	0.0838177%
0264F	12,407	0.0022460%
0264P	85,155	0.0154152%
0265P	1,334,376	0.2415556%
0266P	159,684	0.0289068%
0267P	26,847	0.0048600%
0269P	109,688	0.0198563%
0270F	88,726	0.0160616%
0271F	426,317	0.0771741%
0272P	172,081	0.0311510%
0273F	1,136,602	0.2057535%
0273P	921,575	0.1668282%
0274P	516,303	0.0934638%
0275P	198,676	0.0359653%
0276F	289,335	0.0523769%
0276P	190,086	0.0344103%
0277F	540,325	0.0978124%
0277P	600,766	0.1087537%
0278P	492,389	0.0891348%
0280F	207,091	0.0374887%
0280P	162,754	0.0294626%
0281P	86,788	0.0157108%
0282P	27,326	0.0049467%
0283F	1,886,555	0.3415139%
0284F	1,327,899	0.2403831%
0285P	61,603	0.0111517%
0286F	643,249	0.1164442%
0287F	266,883	0.0483125%
0288P	54,579	0.0098802%

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

Ohio Police & Fire Pension Fund
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As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0289F	495,514	0.0897005%
0290P	111,212	0.0201322%
0291F	806,893	0.1460679%
0291P	737,919	0.1335819%
0292F	173,309	0.0313733%
0292P	171,259	0.0310022%
0293F	2,106,659	0.3813582%
0293P	1,770,441	0.3204943%
0296F	181,802	0.0329107%
0296P	174,352	0.0315621%
0297P	70,141	0.0126973%
0298F	15,285	0.0027670%
0298P	24,922	0.0045115%
0300F	1,813,048	0.3282072%
0300P	1,695,442	0.3069176%
0301F	1,401,567	0.2537188%
0301P	993,151	0.1797853%
0303F	371,614	0.0672715%
0303P	512,296	0.0927384%
0304P	26,647	0.0048238%
0305P	23,158	0.0041922%
0306P	30,015	0.0054335%
0307F	40,611	0.0073516%
0308F	40,696	0.0073670%
0308P	38,001	0.0068791%
0309P	138,481	0.0250685%
0311F	979,163	0.1772531%
0312F	1,230,434	0.2227395%
0313F	232,294	0.0420510%
0314F	1,277,873	0.2313271%
0314P	967,158	0.1750799%
0316P	47,693	0.0086336%
0317P	91,577	0.0165777%
0318P	21,798	0.0039460%
0319P	192,768	0.0348959%
0320F	42,217	0.0076423%
0320P	75,702	0.0137040%
0321F	142,643	0.0258220%
0321P	231,226	0.0418577%
0322F	391,274	0.0708304%
0322P	259,924	0.0470528%
0323F	1,285,560	0.2327187%
0323P	1,627,723	0.2946588%
0324F	31,326	0.0056708%
0324P	71,659	0.0129721%
0325F	24,936	0.0045140%
0325P	210,320	0.0380732%
0326P	348,136	0.0630214%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0328P	26,980	0.0048841%
0329P	16,081	0.00291111%
0330F	606,915	0.1098669%
0330P	536,411	0.0971039%
0331F	532,534	0.0964020%
0331P	384,903	0.0696771%
0333P	269,533	0.0487922%
0334F	543,698	0.0984230%
0335F	283,894	0.0513919%
0336F	1,285,915	0.2327829%
0337F	230,586	0.0417419%
0338P	74,575	0.0134999%
0339F	-	0.0000000%
0339P	9,072	0.0016423%
0343F	1,686,868	0.3053655%
0343P	1,129,922	0.2045443%
0344P	17,974	0.0032537%
0345F	186,137	0.0336955%
0346F	606,919	0.1098676%
0346P	480,054	0.0869018%
0347P	40,744	0.0073757%
0348F	145,431	0.0263267%
0349F	-	0.0000000%
0349P	183,583	0.0332331%
0350F	612,658	0.1109065%
0350P	397,752	0.0720031%
0351F	1,062,319	0.1923064%
0351P	887,253	0.1606151%
0352F	403,358	0.0730179%
0354P	167,751	0.0303671%
0355F	933,211	0.1689346%
0355P	679,333	0.1229763%
0356F	1,106,341	0.2002755%
0356P	900,244	0.1629668%
0357F	908,527	0.1644662%
0357P	647,090	0.1171395%
0358F	122,396	0.0221568%
0358P	593,284	0.1073993%
0359F	932,287	0.1687674%
0359P	828,863	0.1500450%
0360F	473,462	0.0857085%
0360P	426,784	0.0772586%
0361P	8,926	0.0016158%
0362P	1,093	0.0001979%
0364P	28,470	0.0051538%
0365P	54,030	0.0097808%
0366P	43,891	0.0079454%
0367F	55,230	0.0099980%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0367P	678,466	0.1228194%
0369F	1,796,784	0.3252630%
0369P	1,563,786	0.2830846%
0370P	117,908	0.0213443%
0371F	91,021	0.0164771%
0371P	135,519	0.0245323%
0373F	1,361,556	0.2464758%
0374F	-	0.0000000%
0375F	70,494	0.0127612%
0376P	678,692	0.1228603%
0377F	673,598	0.1219382%
0377P	657,668	0.1190544%
0378P	145,921	0.0264154%
0379P	27,234	0.0049300%
0380F	1,433,998	0.2595897%
0380P	1,145,656	0.2073925%
0381P	13,248	0.0023982%
0382F	1,944,623	0.3520256%
0383F	116,364	0.0210648%
0384P	35,393	0.0064070%
0385P	344,746	0.0624077%
0386P	92,585	0.0167602%
0388P	95,001	0.0171976%
0389P	94,098	0.0170341%
0390F	57,720	0.0104488%
0390P	39,935	0.0072292%
0391P	78,731	0.0142523%
0392F	21,735	0.0039346%
0392P	115,793	0.0209614%
0393P	45,356	0.0082106%
0394F	462,037	0.0836403%
0394P	438,096	0.0793064%
0395F	-	0.0000000%
0395P	85,728	0.0155189%
0396F	20,323	0.0036790%
0397F	601,327	0.1088553%
0397P	461,932	0.0836213%
0398P	261,847	0.0474009%
0399P	28,871	0.0052264%
0402F	16,717	0.0030262%
0402P	65,368	0.0118333%
0403F	88,548	0.0160294%
0403P	219,679	0.0397674%
0404F	690,769	0.1250465%
0404P	379,280	0.0686592%
0406F	50,223	0.0090916%
0406P	112,862	0.0204309%
0408F	37,734	0.0068308%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0408P	148,851	0.0269458%
0409F	145,955	0.0264215%
0409P	222,834	0.0403386%
0410P	62,259	0.0112704%
0411F	66,155	0.0119757%
0411P	91,224	0.0165138%
0412P	534,037	0.0966741%
0413F	84,306	0.0152615%
0413P	74,388	0.0134661%
0414P	88,417	0.0160057%
0416F	7,892	0.0014287%
0416P	45,302	0.0082008%
0418F	24,379	0.0044132%
0418P	87,041	0.0157566%
0419P	52,708	0.0095415%
0420P	42,851	0.0077571%
0422P	8,189	0.0014824%
0423P	6,816	0.0012339%
0424P	7,718	0.0013972%
0425F	578,887	0.1047931%
0425P	332,072	0.0601134%
0426F	65,610	0.0118771%
0426P	51,566	0.0093347%
0429P	4,861	0.0008800%
0430P	16,242	0.0029402%
0431P	18,065	0.0032702%
0432F	1,470,283	0.2661582%
0432P	1,009,080	0.1826688%
0433F	83,067	0.0150372%
0433P	143,609	0.0259968%
0434P	61,423	0.0111191%
0435P	67,147	0.0121553%
0437P	129,112	0.0233725%
0438F	521,624	0.0944270%
0438P	484,442	0.0876962%
0439P	47,804	0.0086537%
0441F	232,672	0.0421195%
0441P	392,637	0.0710772%
0442F	58,892	0.0106609%
0442P	235,856	0.0426959%
0444P	52,096	0.0094307%
0445F	866,385	0.1568375%
0445P	829,805	0.1502156%
0446F	67,136	0.0121533%
0446P	139,526	0.0252577%
0447F	829,084	0.1500850%
0447P	694,749	0.1257670%
0448F	783,593	0.1418500%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021**

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0448P	621,892	0.1125781%
0450F	49,687	0.0089946%
0450P	216,703	0.0392287%
0452P	244,679	0.0442930%
0453F	150,690	0.0272787%
0453P	272,064	0.0492504%
0454F	327,540	0.0592930%
0454P	328,952	0.0595486%
0455F	2,109,407	0.3818557%
0456F	1,063,054	0.1924395%
0456P	796,711	0.1442247%
0457P	65,894	0.0119285%
0458P	22,178	0.0040148%
0459P	668,919	0.1210911%
0460P	15,299	0.0027695%
0461P	224,059	0.0405603%
0462F	113,630	0.0205699%
0462P	281,586	0.0509741%
0463P	298,704	0.0540729%
0464F	145,229	0.0262901%
0464P	127,725	0.0231214%
0465F	264,721	0.0479212%
0466P	290,185	0.0525308%
0467F	1,077,828	0.1951139%
0468P	311,861	0.0564547%
0469F	424,376	0.0768227%
0469P	797,724	0.1444081%
0470F	23,192	0.0041983%
0470P	256,933	0.0465113%
0471P	42,203	0.0076398%
0472P	81,306	0.0147184%
0473P	211,338	0.0382575%
0474P	17,285	0.0031290%
0475P	10,549	0.0019096%
0476F	211,551	0.0382960%
0476P	520,109	0.0941528%
0477F	614,272	0.1111987%
0477P	630,091	0.1140623%
0478F	646,307	0.1169978%
0479P	18,821	0.0034071%
0480F	2,284,804	0.4136069%
0480P	1,850,579	0.3350013%
0481F	569,774	0.1031434%
0481P	526,046	0.0952275%
0482P	289,207	0.0523537%
0483P	56,401	0.0102100%
0484P	11,260	0.0020383%
0485P	14,214	0.0025731%

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

Ohio Police & Fire Pension Fund
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0486P	9,961	0.0018032%
0487P	32,701	0.0059197%
0488F	222,060	0.0401984%
0488P	323,034	0.0584773%
0489F	387,675	0.0701789%
0492F	259,221	0.0469255%
0493P	49,675	0.0089924%
0494F	649,966	0.1176602%
0494P	568,671	0.1029437%
0495P	609,826	0.1103938%
0496F	358,718	0.0649370%
0497P	60,048	0.0108702%
0498P	32,313	0.0058495%
0499F	680,868	0.1232542%
0499P	580,528	0.1050902%
0500P	145,972	0.0264246%
0501F	873,730	0.1581671%
0502F	879,119	0.1591426%
0504F	233,792	0.0423222%
0505F	316,971	0.0573797%
0506P	41,423	0.0074986%
0507P	67,066	0.0121406%
0508P	14,485	0.0026221%
0509P	216,972	0.0392774%
0510F	711,321	0.1287670%
0510P	505,000	0.0914177%
0511P	390,734	0.0707327%
0512P	16,668	0.0030173%
0513F	671,032	0.1214737%
0516P	40,121	0.0072629%
0518F	352,982	0.0638986%
0518P	349,745	0.0633126%
0519F	93,192	0.0168701%
0520F	302,310	0.0547257%
0520P	335,484	0.0607310%
0521P	117,389	0.0212504%
0523P	1,286,469	0.2328832%
0524F	266,437	0.0482318%
0524P	291,774	0.0528184%
0526F	417,368	0.0755541%
0526P	382,789	0.0692944%
0528P	59,320	0.0107384%
0529P	8,818	0.0015963%
0530P	31,902	0.0057751%
0531F	31,099	0.0056297%
0531P	119,888	0.0217027%
0532F	369,020	0.0668019%
0532P	476,863	0.0863242%

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

Ohio Police & Fire Pension Fund
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0533P	38,617	0.0069906%
0535P	19,313	0.0034961%
0536F	700,603	0.1268267%
0536P	593,108	0.1073674%
0537P	6,111	0.0011062%
0538P	226,295	0.0409651%
0540P	39,070	0.0070727%
0541F	280,506	0.0507786%
0541P	298,802	0.0540907%
0542P	13,662	0.0024732%
0543F	841,631	0.1523564%
0543P	625,196	0.1131762%
0545F	157,975	0.0285974%
0547F	270,671	0.0489983%
0548P	15,052	0.0027248%
0549P	56,586	0.0102435%
0550F	24,000	0.0043446%
0550P	301,071	0.0545014%
0551P	99,800	0.0180663%
0552P	52,857	0.0095684%
0553F	1,298,716	0.2351002%
0553P	1,131,796	0.2048835%
0555F	1,043,103	0.1888278%
0555P	755,609	0.1367842%
0556P	46,618	0.0084390%
0557F	388,957	0.0704110%
0559F	253,166	0.0458294%
0559P	151,505	0.0274262%
0560F	286,977	0.0519500%
0560P	178,794	0.0323662%
0561F	217,437	0.0393616%
0561P	213,392	0.0386293%
0563P	19,848	0.0035930%
0564F	755,331	0.1367339%
0564P	593,292	0.1074008%
0565P	93,043	0.0168431%
0567P	37,491	0.0067868%
0568F	1,511,144	0.2735550%
0568P	936,111	0.1694596%
0569P	14,538	0.0026317%
0571F	732,420	0.1325864%
0571P	677,499	0.1226443%
0573P	38,947	0.0070504%
0574P	152,505	0.0276072%
0576F	8,169	0.0014788%
0576P	18,548	0.0033577%
0577P	7,822	0.0014160%
0578P	32,886	0.0059532%

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Ohio Police & Fire Pension Fund
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0579P	505,301	0.0914722%
0580F	648,587	0.1174105%
0580P	641,940	0.1162073%
0581F	2,273,705	0.4115977%
0581P	1,784,066	0.3229608%
0582F	871,403	0.1577458%
0583F	320,286	0.0579798%
0584F	240,282	0.0434971%
0585F	412,529	0.0746781%
0585P	257,477	0.0466098%
0586P	110,576	0.0200170%
0587P	28,977	0.0052456%
0588F	223,400	0.0404410%
0588P	213,421	0.0386346%
0589P	27,687	0.0050120%
0590F	576,946	0.1044417%
0590P	522,299	0.0945492%
0591P	52,869	0.0095706%
0592P	31,326	0.0056708%
0593F	1,101,727	0.1994403%
0593P	703,002	0.1272610%
0594P	46,817	0.0084751%
0595P	10,507	0.0019020%
0596F	392,124	0.0709843%
0596P	448,553	0.0811994%
0597F	1,540,751	0.2789146%
0597P	1,348,363	0.2440876%
0598F	124,301	0.0225016%
0598P	177,425	0.0321184%
0599P	25,074	0.0045390%
0600P	77,014	0.0139415%
0601F	281,891	0.0510294%
0602P	171,618	0.0310672%
0603F	115,842	0.0209703%
0603P	79,319	0.0143587%
0604F	875,514	0.1584900%
0606P	553,522	0.1002014%
0607F	1,574,698	0.2850599%
0608F	399,482	0.0723163%
0608P	409,245	0.0740836%
0609F	172,502	0.0312272%
0610P	104,654	0.0189450%
0612F	577,960	0.1046253%
0612P	382,306	0.0692070%
0613P	11,929	0.0021594%
0614F	35,568	0.0064387%
0614P	379,013	0.0686109%
0615F	11,234,931	2.0338048%

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Ohio Police & Fire Pension Fund
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0615P	9,965,126	1.8039382%
0616F	88,576	0.0160345%
0616P	137,311	0.0248567%
0617P	265,635	0.0480866%
0618F	76,579	0.0138627%
0619F	433,420	0.0784599%
0619P	482,530	0.0873501%
0620F	847,256	0.1533746%
0620P	709,993	0.1285266%
0621F	1,132,784	0.2050624%
0622F	670,239	0.1213301%
0622P	634,130	0.1147935%
0623F	131,853	0.0238687%
0623P	83,531	0.0151212%
0624P	145,569	0.0263516%
0625P	28,163	0.0050982%
0626F	1,704,523	0.3085615%
0627F	1,231,981	0.2230195%
0628F	721,098	0.1305369%
0628P	511,549	0.0926032%
0629F	1,497,879	0.2711537%
0629P	1,075,824	0.1947512%
0630F	41,673	0.0075439%
0630P	156,903	0.0284034%
0631F	382,015	0.0691543%
0631P	266,389	0.0482231%
0632P	36,904	0.0066806%
0633F	322,142	0.0583158%
0633P	316,962	0.0573781%
0635F	256,863	0.0464987%
0635P	604,233	0.1093814%
0636F	290,345	0.0525597%
0636P	237,234	0.0429453%
0637P	261,250	0.0472928%
0638P	65,961	0.0119406%
0640F	1,448,662	0.2622442%
0641F	214,542	0.0388375%
0641P	492,706	0.0891922%
0642P	83,916	0.0151909%
0643P	9,372	0.0016966%
0644P	51,492	0.0093213%
0645P	183,468	0.0332123%
0646F	251,877	0.0455961%
0646P	185,733	0.0336223%
0647F	911,025	0.1649184%
0647P	809,653	0.1465675%
0648F	6,943	0.0012569%
0649F	14,974	0.0027107%

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**Ohio Police & Fire Pension Fund
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0649P	116,647	0.0211160%
0650F	603,844	0.1093109%
0650P	526,838	0.0953709%
0652F	241,004	0.0436278%
0652P	275,529	0.0498777%
0653F	79,361	0.0143663%
0654F	2,447,188	0.4430025%
0655F	1,702,142	0.3081305%
0656F	79,633	0.0144156%
0656P	163,637	0.0296224%
0657F	234,771	0.0424994%
0657P	161,500	0.0292356%
0658F	23,942	0.0043341%
0658P	71,492	0.0129418%
0660P	11,753	0.0021276%
0661P	53,957	0.0097676%
0662P	109,327	0.0197909%
0663F	36,219	0.0065565%
0663P	89,872	0.0162691%
0664F	21,000	0.0038015%
0664P	67,219	0.0121683%
0665P	16,800	0.0030412%
0666F	229,055	0.0414647%
0666P	404,398	0.0732062%
0667P	228,389	0.0413441%
0668P	31,983	0.0057897%
0669P	35,092	0.0063525%
0670F	1,779,775	0.3221840%
0672P	107,386	0.0194396%
0673P	8,271	0.0014973%
0674P	26,184	0.0047400%
0675P	42,967	0.0077781%
0676F	2,250,831	0.4074570%
0676P	1,586,736	0.2872391%
0677F	952,891	0.1724972%
0677P	991,586	0.1795020%
0679F	1,114,032	0.2016678%
0679P	1,108,558	0.2006768%
0680F	239,683	0.0433886%
0680P	143,966	0.0260615%
0681F	127,186	0.0230239%
0682F	476,611	0.0862786%
0682P	561,595	0.1016628%
0684F	121,745	0.0220389%
0684P	177,173	0.0320728%
0685P	54,024	0.0097797%
0686F	929,095	0.1681895%
0686P	853,077	0.1544284%

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Ohio Police & Fire Pension Fund
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0687F	324,162	0.0586815%
0687P	355,367	0.0643304%
0688F	24,731	0.0044769%
0688P	414,969	0.0751198%
0689F	277,136	0.0501686%
0689P	320,657	0.0580470%
0691P	13,240	0.0023968%
0692P	41,907	0.0075862%
0693P	74,118	0.0134172%
0694F	252,564	0.0457204%
0694P	210,632	0.0381297%
0695F	12,697	0.0022985%
0695P	133,454	0.0241585%
0696P	41,572	0.0075256%
0697P	50,142	0.0090770%
0698F	885,999	0.1603881%
0698P	623,183	0.1128118%
0699F	110,397	0.0199846%
0700F	954,790	0.1728410%
0700P	640,457	0.1159388%
0701P	345,258	0.0625004%
0702F	940,182	0.1701966%
0702P	769,722	0.1393390%
0703F	40,790	0.0073840%
0704P	119,045	0.0215501%
0705P	13,712	0.0024822%
0706F	2,055,601	0.3721154%
0706P	1,920,491	0.3476571%
0707F	914,692	0.1655822%
0707P	732,279	0.1325609%
0709P	38,333	0.0069392%
0711P	-	0.0000000%
0712F	803,224	0.1454037%
0712P	567,479	0.1027280%
0713P	32,228	0.0058341%
0714F	275,527	0.0498773%
0715F	203,796	0.0368922%
0717F	103,589	0.0187522%
0718F	40,186	0.0072747%
0719F	104,759	0.0189640%
0720F	741,142	0.1341653%
0721F	44,177	0.0079971%
0722F	32,729	0.0059248%
0723F	52,282	0.0094644%
0724F	328,257	0.0594228%
0725P	16,349	0.0029596%
0726F	24,796	0.0044887%
0728F	452,069	0.0818358%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0732F	254,424	0.0460571%
0732P	217,617	0.0393941%
0735P	11,984	0.0021694%
0736F	1,057,352	0.1914073%
0737P	17,492	0.0031665%
0738P	16,845	0.0030494%
0740P	8,954	0.0016209%
0741F	153,942	0.0278674%
0744F	-	0.0000000%
0745P	16,259	0.0029433%
0746F	46,687	0.0084515%
0749P	24,749	0.0044802%
0753P	34,845	0.0063078%
0754F	385,118	0.0697160%
0756P	78,586	0.0142260%
0757F	423,816	0.0767213%
0758F	175,706	0.0318072%
0759F	106,934	0.0193577%
0760P	6,099	0.0011041%
0761F	835,450	0.1512374%
0762F	28,386	0.0051386%
0764P	6,209	0.0011240%
0765F	196,432	0.0355591%
0766F	27,287	0.0049396%
0768F	543,438	0.0983759%
0769F	62,375	0.0112914%
0770F	17,370	0.0031444%
0771F	11,126	0.0020141%
0773F	153,564	0.0277989%
0774F	32,754	0.0059293%
0776F	139,457	0.0252452%
0777F	553,070	0.1001196%
0779F	141,142	0.0255502%
0780F	50,027	0.0090561%
0781F	70,096	0.0126891%
0782F	111,095	0.0201110%
0783F	124,286	0.0224989%
0786F	111,893	0.0202554%
0787P	1,956	0.0003541%
0788F	254,609	0.0460906%
0788P	156,246	0.0282845%
0789F	151,915	0.0275004%
0790F	19,264	0.0034873%
0791F	87,208	0.0157868%
0792F	28,524	0.0051636%
0794F	226,694	0.0410373%
0795F	70,476	0.0127579%
0796F	16,630	0.0030104%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0797F	82,132	0.0148680%
0798F	14,864	0.0026908%
0799F	60,392	0.0109325%
0800F	107,316	0.0194269%
0801F	250,183	0.0452894%
0803P	8,695	0.0015740%
0805F	383,102	0.0693511%
0806F	119,231	0.0215838%
0807F	18,177	0.0032905%
0809F	25,505	0.0046170%
0810F	45,619	0.0082582%
0812F	63,562	0.0115063%
0813F	343,883	0.0622515%
0815F	13,604	0.0024627%
0816F	28,837	0.0052202%
0817P	28,449	0.0051500%
0818F	1,348,330	0.2440816%
0819P	36,484	0.0066045%
0820F	15,804	0.0028609%
0821F	13,440	0.0024330%
0823F	29,041	0.0052572%
0824F	46,372	0.0083945%
0827F	270,154	0.0489047%
0828F	31,127	0.0056348%
0829F	11,002	0.0019916%
0830F	42,532	0.0076994%
0832F	12,069	0.0021848%
0833F	13,152	0.0023808%
0834F	10,783	0.0019520%
0835F	186,270	0.0337195%
0836P	25,127	0.0045486%
0837F	17,244	0.0031216%
0838F	9,625	0.0017424%
0839F	15,101	0.0027337%
0840F	150,122	0.0271759%
0841F	38,745	0.0070138%
0842F	2,434	0.0004406%
0843F	-	0.0000000%
0844F	20,268	0.0036690%
0845F	109,958	0.0199052%
0846F	33,414	0.0060488%
0847F	51,726	0.0093637%
0848F	150,656	0.0272725%
0849F	12,001	0.0021725%
0850P	10,549	0.0019096%
0851F	21,600	0.0039101%
0852F	12,387	0.0022424%
0854P	8,831	0.0015986%

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

Ohio Police & Fire Pension Fund
 Schedule of Employer Allocations
 As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0855F	57,425	0.0103954%
0856F	17,050	0.0030865%
0857F	16,325	0.0029552%
0858F	37,326	0.0067569%
0859P	4,439	0.0008036%
0860F	14,108	0.0025539%
0861F	4,456	0.0008066%
0862F	11,188	0.0020253%
0863F	6,323	0.0011446%
0999	205,237	0.0371536%
Total	\$ 552,409,513	100.0000000%

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0001P	\$ 317,488	\$ -	\$ -	\$ 54,807	\$ 36,872	\$ 91,679	\$ 7,025	\$ 71,054	\$ -	\$ -	\$ 78,079	\$ 21,731	\$ 7,998	\$ 29,729
0002P	869,953	-	-	150,177	7,272	157,449	19,251	194,697	-	-	213,948	59,546	1,577	61,123
0003P	-	-	-	-	-	-	-	-	-	19,299	19,299	-	(4,186)	(4,186)
0006F	87,659,983	-	-	15,132,468	1,685,243	16,817,711	1,939,760	19,618,407	-	-	21,558,167	6,000,092	365,563	6,365,655
0006P	81,716,674	-	-	14,106,493	846,098	14,952,591	1,808,245	18,288,287	-	-	20,096,532	5,593,288	183,535	5,776,823
0009F	2,749,303	-	-	474,604	55,689	530,293	60,837	615,297	-	-	676,134	188,182	12,080	200,262
0010F	5,555,745	-	-	959,071	113,680	1,072,751	122,939	1,243,382	-	-	1,366,321	380,276	24,659	404,935
0010P	5,996,188	-	-	1,035,103	8,649	1,043,752	132,685	1,341,954	-	-	1,474,639	410,423	1,876	412,299
0011P	4,535,322	-	-	782,918	29,343	812,261	100,359	1,015,010	-	-	1,115,369	310,431	6,365	316,796
0013P	3,830,382	-	-	661,227	-	661,227	84,760	857,244	-	-	959,824	262,179	(3,865)	258,314
0014F	17,146,073	-	-	2,959,873	414,128	3,374,001	379,412	3,837,311	-	-	4,216,723	1,173,603	89,832	1,263,435
0015P	300,107	-	-	51,807	-	51,807	6,641	67,164	-	-	76,146	20,542	(508)	20,034
0016P	147,495	-	-	25,462	-	25,462	3,264	33,010	-	-	112,723	10,096	(16,583)	(6,487)
0017P	188,154	-	-	32,480	1,350	33,830	4,164	42,109	-	-	46,273	12,879	293	13,172
0018P	699,836	-	-	120,811	345,499	466,310	15,486	156,624	-	-	172,110	47,902	74,945	122,847
0019P	432,640	-	-	74,685	8,374	83,059	9,574	96,825	-	-	106,399	29,613	1,817	31,430
0020F	675,015	-	-	116,526	-	116,526	14,937	151,069	-	-	166,247	46,203	(52)	46,151
0020P	1,293,629	-	-	223,315	42,968	266,283	28,626	289,516	-	-	318,142	88,545	9,320	97,865
0022F	7,984,655	-	-	1,378,366	469,452	1,847,818	176,686	1,786,975	-	-	1,963,661	546,528	101,834	648,362
0022P	4,966,819	-	-	857,406	-	857,406	109,907	1,111,580	-	-	1,250,580	339,965	(6,334)	333,631
0023P	243,662	-	-	42,063	47,387	89,450	5,392	54,532	-	-	59,924	16,678	10,279	26,957
0024F	4,493,508	-	-	775,700	76,186	851,886	99,433	1,005,652	-	-	1,105,085	307,569	16,526	324,095
0024P	5,068,602	-	-	874,977	119,629	994,606	112,159	1,134,359	-	-	1,246,518	346,932	25,950	372,882
0025F	2,885,140	-	-	498,053	-	498,053	63,843	645,698	-	-	917,596	197,480	(45,131)	152,349
0026P	1,127,116	-	-	194,571	126,710	321,281	24,941	252,250	-	-	277,191	77,148	27,486	104,634
0027F	4,878,630	-	-	842,183	7,927	850,110	107,955	1,091,843	-	-	1,199,798	333,929	1,719	335,648
0027P	4,638,561	-	-	800,740	61,706	862,446	102,643	1,038,115	-	-	1,140,758	317,497	13,385	330,882
0029F	5,429,397	-	-	937,260	39,174	976,434	120,143	1,215,105	-	-	1,335,248	371,628	8,498	380,126
0029P	5,892,049	-	-	1,017,126	47,022	1,064,148	130,381	1,318,648	-	-	1,449,029	403,295	10,200	413,495
0030F	5,332,555	-	-	920,542	675,474	1,596,016	118,000	1,193,432	-	-	1,311,432	364,999	146,524	511,523
0031F	9,247,340	-	-	1,596,339	-	1,596,339	204,627	2,069,565	-	-	2,351,711	632,956	(16,816)	616,140
0031P	8,526,756	-	-	1,471,947	195,283	1,667,230	188,682	1,908,298	-	-	2,096,980	583,634	42,361	625,995
0032F	8,390,874	-	-	1,448,490	110,172	1,558,662	185,675	1,877,888	-	-	2,063,563	574,333	23,899	598,232
0032P	6,014,943	-	-	1,038,341	67,783	1,106,124	133,100	1,346,151	-	-	1,479,251	411,707	14,704	426,411
0033F	3,439,006	-	-	593,665	830,743	1,424,408	76,099	769,653	-	-	845,752	235,391	180,204	415,595
0035P	319,874	-	-	55,219	-	55,219	7,078	71,588	-	-	89,086	21,895	(2,260)	19,635
0036F	9,982,686	-	-	1,723,280	736,592	2,459,872	220,899	2,234,137	-	-	2,455,036	683,288	159,781	843,069
0036P	7,319,342	-	-	1,263,515	445,223	1,708,738	161,964	1,638,077	-	-	1,800,041	500,989	96,578	597,567
0037P	815,032	-	-	140,696	89,681	230,377	18,035	182,405	-	-	200,440	55,787	19,454	75,241
0039P	727,250	-	-	125,543	9,646	135,189	16,093	162,759	-	-	178,852	49,778	2,093	51,871
0040F	2,971,161	-	-	512,902	160,663	673,565	65,747	664,949	-	-	730,696	203,368	34,851	238,219
0041F	6,176,632	-	-	1,066,253	-	1,066,253	136,678	1,382,337	-	-	1,752,145	422,774	(50,570)	372,204
0041P	4,616,851	-	-	796,992	47,588	844,580	102,163	1,033,257	-	-	1,135,420	316,011	10,323	326,334

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0042F	1,870,247	-	-	322,855	-	322,855	41,385	418,563	-	57,067	517,015	128,013	(12,379)	115,634
0044P	59,738	-	-	10,312	53,566	63,878	1,322	13,369	-	-	14,691	4,089	11,619	15,708
0045F	13,442,196	-	-	2,320,484	236,743	2,557,227	297,452	3,008,379	-	-	3,305,831	920,082	51,354	971,436
0045P	10,558,061	-	-	1,822,605	345,375	2,167,980	233,631	2,362,906	-	-	2,596,537	722,671	74,919	797,590
0047P	10,412,603	-	-	1,797,495	-	1,797,495	230,412	2,330,353	-	594,672	3,155,437	712,715	(128,996)	583,719
0048F	19,026,691	-	-	3,284,518	-	3,284,518	421,027	4,258,196	-	312,912	4,992,135	1,302,326	(67,877)	1,234,449
0050F	7,070,432	-	-	1,220,546	-	1,220,546	156,456	1,582,371	-	381,323	2,120,150	483,952	(82,716)	401,236
0050P	6,920,419	-	-	1,194,650	49,493	1,244,143	153,137	1,548,798	-	-	1,701,935	473,684	10,736	484,420
0051F	6,043,881	-	-	1,043,336	-	1,043,336	133,740	1,352,628	-	93,983	1,580,351	413,687	(20,387)	393,300
0051P	5,764,864	-	-	995,170	71,055	1,066,225	127,566	1,290,183	-	-	1,417,749	394,590	15,413	410,003
0052P	612,935	-	-	105,809	-	105,809	13,563	137,175	-	74,864	225,602	41,954	(16,239)	25,715
0053F	1,524,914	-	-	263,241	-	263,241	33,744	341,278	-	245,280	302,302	104,376	(53,206)	51,170
0053P	2,294,109	-	-	396,025	68,909	464,934	50,765	513,424	-	-	564,189	157,026	14,948	171,974
0054F	4,086,745	-	-	705,482	277,115	982,597	90,432	914,618	-	-	1,005,050	279,727	60,112	339,839
0054P	4,780,271	-	-	825,203	-	825,203	105,779	1,069,830	-	7,921	1,183,530	327,197	(1,718)	325,479
0055F	806,973	-	-	139,305	17,153	156,458	17,857	180,602	-	-	198,459	55,235	3,721	58,956
0055P	1,875,407	-	-	323,746	31,740	355,486	41,499	419,718	-	-	461,217	128,367	6,885	135,252
0056P	630,071	-	-	108,767	-	108,767	13,942	141,011	-	8,694	163,647	43,127	(1,886)	41,241
0057P	1,368,123	-	-	236,175	-	236,175	30,274	306,187	-	49,544	386,005	93,644	(10,747)	82,897
0058P	696,681	-	-	120,266	-	120,266	15,416	155,918	-	13,035	184,369	47,686	(2,828)	44,858
0059F	6,548,122	-	-	1,130,382	-	1,130,382	144,898	1,465,477	-	146,485	1,756,860	448,201	(31,775)	416,426
0059P	6,112,983	-	-	1,055,265	68,573	1,123,838	135,269	1,368,093	-	-	1,503,362	418,417	14,875	433,292
0060P	102,145	-	-	17,633	1,008	18,641	2,260	22,860	-	-	25,120	6,992	219	7,211
0061P	351,742	-	-	60,720	-	60,720	7,783	78,720	-	74,466	160,969	24,076	(16,153)	7,923
0063P	272,513	-	-	47,043	-	47,043	6,030	60,989	-	3,529	70,548	18,653	(766)	17,887
0064P	8,007,520	-	-	1,382,313	118,627	1,500,940	177,192	1,792,092	-	-	1,969,284	548,093	25,732	573,825
0065P	790,661	-	-	136,489	-	136,489	17,496	176,951	-	29,220	223,667	54,119	(6,338)	47,781
0066F	4,118,644	-	-	710,989	244,155	955,144	91,138	921,757	-	-	1,012,895	281,910	52,962	334,872
0069F	8,128,908	-	-	1,403,268	289,827	1,693,095	179,878	1,819,259	-	-	1,999,137	556,402	62,869	619,271
0069P	7,731,547	-	-	1,334,673	114,123	1,448,796	171,085	1,730,329	-	-	1,901,414	529,204	24,755	553,959
0070P	1,073,463	-	-	185,309	156	185,465	23,754	240,242	-	-	263,996	73,476	34	73,510
0071F	6,994,313	-	-	1,207,406	25,746	1,233,152	154,772	1,565,336	-	-	1,720,108	478,742	5,585	484,327
0072P	887,877	-	-	153,271	-	153,271	19,647	198,708	-	33,320	251,675	60,773	(7,228)	53,545
0073P	215,080	-	-	37,129	12,375	49,504	4,759	48,135	-	-	52,894	14,722	2,684	17,406
0074F	11,440,241	-	-	1,974,893	237,723	2,212,616	253,152	2,560,339	-	-	2,813,491	783,054	51,567	834,621
0074P	7,694,705	-	-	1,328,313	-	1,328,313	170,270	1,722,084	-	25,164	1,917,518	526,682	(5,458)	521,224
0077P	2,613,934	-	-	451,235	-	451,235	57,842	585,001	-	19,046	661,889	178,917	(4,132)	174,785
0078F	3,886,102	-	-	670,846	-	670,846	85,993	869,714	-	271,032	1,226,739	265,993	(58,792)	207,201
0078P	5,936,587	-	-	1,024,814	9,434	1,034,248	131,366	1,328,615	-	-	1,459,981	406,344	2,046	408,390
0080P	809,391	-	-	139,723	7,876	147,599	17,910	181,143	-	-	199,053	55,401	1,709	57,110
0081P	482,382	-	-	83,272	37,376	120,648	10,674	107,958	-	-	118,632	33,018	8,108	41,126
0083F	5,682,286	-	-	980,915	102,722	1,083,637	125,739	1,271,702	-	-	1,397,441	388,937	22,283	411,220
0083P	6,834,779	-	-	1,179,866	186,214	1,366,080	151,242	1,529,632	-	-	1,680,874	467,822	40,393	508,215

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0084F	8,345,674	-	-	1,440,688	-	1,440,688	184,675	1,867,772	-	207,193	2,259,640	571,239	(44,944)	526,295
0084P	7,478,095	-	-	1,290,920	-	1,290,920	165,477	1,673,606	-	184,270	2,023,353	511,856	(39,972)	471,884
0085F	1,032,393	-	-	178,219	79,307	257,526	22,845	231,051	-	-	253,896	70,665	17,203	87,868
0086F	5,833,355	-	-	1,006,994	-	1,006,994	129,082	1,305,512	-	64,478	1,499,072	399,278	(13,986)	385,292
0086P	6,726,711	-	-	1,161,211	140,950	1,302,161	148,850	1,505,446	-	-	1,654,296	460,425	30,575	491,000
0087P	3,032,049	-	-	523,413	461,072	984,485	67,094	678,576	-	-	745,670	207,536	100,016	307,552
0089F	242,544	-	-	41,870	-	41,870	5,367	54,282	-	7,165	66,814	16,601	(1,554)	15,047
0089P	1,784,295	-	-	308,017	-	308,017	39,483	399,327	-	24,917	463,727	122,130	(5,405)	116,725
0090F	6,454,580	-	-	1,114,234	-	1,114,234	142,828	1,444,543	-	36,888	1,624,259	441,799	(8,002)	433,797
0090P	8,184,784	-	-	1,412,914	-	1,412,914	181,115	1,831,764	-	2,672	2,015,551	560,227	(580)	559,647
0091F	1,055,302	-	-	182,173	-	182,173	23,352	236,178	-	54,686	314,216	72,233	(11,863)	60,370
0091P	2,055,633	-	-	354,857	178,354	533,211	45,488	460,053	-	-	505,541	140,703	38,689	179,392
0093P	307,105	-	-	53,014	-	53,014	6,796	68,730	-	97,983	173,509	21,020	(21,254)	(234)
0094F	3,198,923	-	-	552,220	230,956	783,176	70,786	715,923	-	-	786,709	218,958	50,099	269,057
0094P	2,864,218	-	-	494,441	83,889	578,330	63,380	641,015	-	-	704,395	196,048	18,197	214,245
0095P	403,240	-	-	69,610	-	69,610	8,923	90,246	-	8,863	108,032	27,601	(1,922)	25,679
0096F	3,841,115	-	-	663,080	-	663,080	84,997	859,646	-	30,872	975,515	262,914	(6,697)	256,217
0098P	155,186	-	-	26,789	-	26,789	3,434	34,731	-	59,744	97,909	10,622	(12,960)	(2,338)
0099P	675,840	-	-	116,668	-	116,668	14,955	151,254	-	124,923	291,132	46,259	(27,098)	19,161
0101F	3,828,595	-	-	660,918	34,485	695,403	84,720	856,844	-	-	941,564	262,057	7,481	269,538
0101P	3,280,902	-	-	566,372	-	566,372	72,601	734,270	-	29,679	836,550	224,569	(6,438)	218,131
0102P	443,429	-	-	76,548	73,043	149,591	9,812	99,240	-	-	109,052	30,352	15,845	46,197
0103F	616,552	-	-	106,433	12,756	119,189	13,643	137,985	-	-	151,628	42,201	2,767	44,968
0103P	1,543,438	-	-	266,439	-	266,439	34,154	345,423	-	31,802	411,379	105,644	(6,898)	98,746
0104P	1,393,762	-	-	240,601	-	240,601	30,841	311,926	-	71,738	414,505	95,399	(15,561)	79,838
0106P	3,336,079	-	-	575,897	-	575,897	73,822	746,618	-	112,767	933,207	228,346	(24,461)	203,885
0107F	29,909,624	-	-	5,163,205	905,489	6,068,694	661,847	6,693,809	-	-	7,355,656	2,047,234	196,418	2,243,652
0107P	26,616,421	-	-	4,594,709	79,156	4,673,865	588,974	5,956,786	-	-	6,545,760	1,821,823	17,170	1,838,993
0108F	2,858,439	-	-	493,443	75,060	568,503	63,252	639,722	-	-	702,974	195,653	16,282	211,935
0109F	2,447,059	-	-	422,428	165,156	587,584	54,149	547,655	-	-	601,804	167,495	35,826	203,321
0110P	684,424	-	-	118,150	91,586	209,736	15,145	153,175	-	-	168,320	46,847	19,867	66,714
0111P	1,299,045	-	-	224,250	-	224,250	28,746	290,728	-	116,402	435,876	88,916	(25,250)	63,666
0112F	792,179	-	-	136,751	353	137,104	17,530	177,291	-	-	194,821	54,223	77	54,300
0113P	1,053,709	-	-	181,898	4,437	186,335	23,317	235,821	-	-	259,138	72,124	962	73,086
0115P	895,668	-	-	154,616	24,469	179,085	19,820	200,452	-	-	220,272	61,306	5,308	66,614
0117P	439,768	-	-	75,916	-	75,916	9,731	98,421	-	14,879	123,031	30,101	(3,227)	26,874
0118F	3,376,638	-	-	582,898	82,948	665,846	74,719	755,695	-	-	830,414	231,122	17,993	249,115
0118P	2,467,313	-	-	425,924	145,930	571,854	54,597	552,188	-	-	606,785	168,881	31,655	200,536
0120P	8,782,769	-	-	1,516,142	-	1,516,142	194,347	1,965,594	-	128,138	2,288,079	601,157	(27,796)	573,361
0121P	2,699,942	-	-	466,082	7,154	473,236	59,745	604,250	-	-	663,995	184,804	1,552	186,356
0122F	1,140,111	-	-	196,814	-	196,814	25,229	255,158	-	132,743	413,130	78,038	(28,795)	49,243
0123P	1,949,064	-	-	336,461	-	336,461	43,129	436,203	-	416,301	895,633	133,408	(90,304)	43,104
0126F	1,933,558	-	-	333,784	52,271	386,055	42,786	432,733	-	-	475,519	132,347	11,339	143,686

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0126P	2,401,809	-	-	414,617	96,001	510,618	53,148	537,528	-	-	590,676	164,397	20,824	185,221
0127F	9,020,152	-	-	1,557,121	-	1,557,121	199,600	2,018,721	-	260,449	2,478,770	617,405	(56,497)	560,908
0127P	6,256,262	-	-	1,079,999	-	1,079,999	138,440	1,400,159	-	581,726	2,120,325	428,224	(126,188)	302,036
0128F	231,744,542	-	-	40,005,333	13,100,156	53,105,489	5,128,095	51,864,700	-	-	56,992,795	15,862,294	2,841,683	18,703,977
0128P	213,483,047	-	-	36,852,908	-	36,852,908	4,724,001	47,777,756	-	8,128,238	60,629,995	14,612,344	(1,763,175)	12,849,169
0129F	4,139,467	-	-	714,583	228,586	943,169	91,599	926,417	-	-	1,018,016	283,335	49,585	332,920
0129P	3,764,559	-	-	649,864	664,388	1,314,252	83,303	842,513	-	-	925,816	257,674	144,119	401,793
0130F	13,868,745	-	-	2,394,118	556,887	2,951,005	306,891	3,103,841	-	-	3,410,732	949,279	120,800	1,070,079
0131F	176,306,447	-	-	30,435,228	2,889,970	33,325,198	3,901,348	39,457,589	-	-	43,358,937	12,067,705	626,891	12,694,596
0131P	266,364,841	-	-	45,981,726	-	45,981,726	5,894,181	59,612,763	-	13,923,046	79,429,990	18,231,961	(3,020,183)	15,211,778
0132F	19,324,662	-	-	3,335,956	333,516	3,669,472	427,620	4,324,882	-	-	4,752,502	1,322,721	72,346	1,395,067
0132P	14,311,687	-	-	2,470,582	-	2,470,582	316,692	3,202,972	-	20,683	3,540,347	979,597	(4,486)	975,111
0133P	-	-	-	-	-	-	-	-	-	494,588	494,588	-	(107,286)	(107,286)
0134F	2,594,785	-	-	447,930	171,178	619,108	57,418	580,716	-	-	638,134	177,606	37,132	214,738
0135F	135,294	-	-	23,355	13,371	36,726	2,994	30,279	-	-	33,273	9,261	2,901	12,162
0136P	2,643,615	-	-	456,359	-	456,359	58,499	591,644	-	11,344	661,487	180,948	(2,461)	178,487
0137P	288,087	-	-	49,732	-	49,732	6,375	64,474	-	27,837	98,686	19,719	(6,038)	13,681
0139P	936,032	-	-	161,584	543	162,127	20,713	209,485	-	-	230,198	64,069	118	64,187
0140F	18,088,460	-	-	3,122,554	-	3,122,554	400,265	4,048,218	-	488,017	4,936,500	1,238,107	(105,861)	1,132,246
0141P	1,870,597	-	-	322,915	-	322,915	41,393	418,642	-	44,547	504,582	128,037	(9,663)	118,374
0142F	467,779,713	-	-	80,751,343	-	80,751,343	10,351,134	104,689,647	-	3,914,114	118,954,895	32,018,271	(849,048)	31,169,223
0142P	444,286,090	-	-	76,695,713	-	76,695,713	9,831,262	99,431,747	-	27,338,711	136,601,720	30,410,195	(5,930,306)	24,479,889
0143P	244,993	-	-	42,292	-	42,292	5,421	54,830	-	65,593	125,844	16,769	(14,228)	2,541
0144F	4,731,366	-	-	816,761	67,816	884,577	104,697	1,058,885	-	-	1,163,582	323,849	14,711	338,560
0145F	4,588,475	-	-	792,094	-	792,094	101,535	1,026,906	-	2,549	1,130,990	314,069	(553)	313,516
0146F	2,418,446	-	-	417,489	478,213	895,702	53,516	541,251	-	-	594,767	165,536	103,734	269,270
0146P	2,872,521	-	-	495,874	84,701	580,575	63,564	642,873	-	-	706,437	196,616	18,373	214,989
0147P	118,876	-	-	20,521	2,768	23,289	2,631	26,605	-	-	29,236	8,137	600	8,737
0148F	5,163,694	-	-	891,392	369,587	1,260,979	114,263	1,155,641	-	-	1,269,904	353,441	80,171	433,612
0150F	1,720,365	-	-	296,981	-	296,981	38,069	385,020	-	61,693	484,782	117,754	(13,383)	104,371
0150P	1,676,708	-	-	289,445	123,500	412,945	37,103	375,249	-	-	412,352	114,766	26,790	141,556
0152F	3,184,604	-	-	549,748	-	549,748	70,470	712,718	-	3,070	786,258	217,978	(666)	217,312
0153F	4,115,889	-	-	710,513	665,144	1,375,657	91,077	921,141	-	-	1,012,218	281,722	144,283	426,005
0154P	775,336	-	-	133,844	78,612	212,456	17,157	173,521	-	-	190,678	53,070	17,052	70,122
0155F	879,993	-	-	151,910	124,206	276,116	19,473	196,943	-	-	216,416	60,233	26,943	87,176
0155P	1,200,392	-	-	207,220	-	207,220	26,563	268,649	-	11,955	307,167	82,164	(2,593)	79,571
0156P	352,311	-	-	60,818	4,751	65,569	7,796	78,848	-	-	86,644	24,115	1,030	25,145
0157P	416,934	-	-	71,974	29,041	101,015	9,226	93,310	-	-	102,536	28,538	6,299	34,837
0158F	33,386	-	-	5,763	29,937	35,700	739	7,472	-	-	8,211	2,285	6,494	8,779
0158P	206,952	-	-	35,725	-	35,725	4,579	46,316	-	36,642	87,537	14,165	(7,948)	6,217
0159F	1,265,309	-	-	218,426	65,958	284,384	27,999	283,178	-	-	311,177	86,607	14,307	100,914
0160F	3,630,870	-	-	626,786	342,765	969,551	80,345	812,593	-	-	892,938	248,523	74,352	322,875
0161F	18,211,521	-	-	3,143,798	-	3,143,798	402,989	4,075,760	-	530,351	5,009,100	1,246,530	(115,044)	1,131,486

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0161P	12,468,223	-	-	2,152,350	-	2,152,350	275,900	2,790,403	-	246,748	3,313,051	853,417	(53,524)	799,893
0162F	3,965,032	-	-	684,471	113,657	798,128	87,739	887,379	-	-	975,118	271,396	24,655	296,051
0162P	2,607,674	-	-	450,155	-	450,155	57,703	583,600	-	238,995	880,298	178,488	(51,843)	126,645
0163P	439,000	-	-	75,783	8,442	84,225	9,714	98,249	-	-	107,963	30,048	1,831	31,879
0164P	262,698	-	-	45,349	13,058	58,407	5,813	58,792	-	-	64,605	17,981	2,833	20,814
0166F	64,168,273	-	-	11,077,167	-	11,077,167	1,419,930	14,360,935	-	1,614,328	17,395,193	4,392,147	(350,180)	4,041,967
0166P	69,595,939	-	-	12,014,128	1,053,615	13,067,743	1,540,034	15,575,653	-	-	17,115,687	4,763,656	228,550	4,992,206
0167P	1,833,187	-	-	316,457	-	316,457	40,565	410,269	-	18,913	469,747	125,477	(4,102)	121,375
0168F	5,064,454	-	-	874,261	-	874,261	112,067	1,133,431	-	107,809	1,353,307	346,648	(23,386)	323,262
0168P	4,840,483	-	-	835,597	7,378	842,975	107,111	1,083,306	-	-	1,190,417	331,318	1,600	332,918
0169F	16,477,131	-	-	2,844,395	276,510	3,120,905	364,610	3,687,601	-	-	4,052,211	1,127,816	59,981	1,187,797
0169P	11,985,091	-	-	2,068,949	340,446	2,409,395	265,209	2,682,277	-	-	2,947,486	820,347	73,849	894,196
0170F	8,250,164	-	-	1,424,200	126,816	1,551,016	182,561	1,846,396	-	-	2,028,957	564,702	27,509	592,211
0171F	1,141,560	-	-	197,064	-	197,064	25,261	255,482	-	99,412	380,155	78,137	(21,564)	56,573
0171P	1,551,366	-	-	267,807	7,703	275,510	34,329	347,198	-	-	381,527	106,187	1,671	107,858
0172P	625,148	-	-	107,917	-	107,917	13,833	139,909	-	34,626	188,368	42,790	(7,511)	35,279
0173F	479,939	-	-	82,850	52,025	134,875	10,620	107,411	-	-	118,031	32,851	11,285	44,136
0173P	398,398	-	-	68,774	9,305	78,079	8,816	89,162	-	-	97,978	27,269	2,018	29,287
0174P	241,432	-	-	41,678	21,853	63,531	5,342	54,033	-	-	59,375	16,525	4,740	21,265
0176F	5,512,644	-	-	951,630	-	951,630	121,985	1,233,736	-	223,735	1,579,456	377,326	(48,533)	328,793
0176P	3,360,251	-	-	580,070	-	580,070	74,356	752,028	-	35,034	861,418	230,000	(7,600)	222,400
0177P	829,545	-	-	143,202	32,189	175,391	18,356	185,653	-	-	204,009	56,780	6,982	63,762
0178P	409,568	-	-	70,703	56,305	127,008	9,063	91,662	-	-	100,725	28,034	12,214	40,248
0179P	16,962,156	-	-	2,928,124	279,009	3,207,133	375,342	3,796,150	-	-	4,171,492	1,161,014	60,523	1,221,537
0180P	229,205	-	-	39,567	-	39,567	5,072	51,296	-	38,754	95,122	15,688	(8,407)	7,281
0181F	5,721,339	-	-	987,657	-	987,657	126,603	1,280,442	-	212,840	1,619,885	391,610	(46,169)	345,441
0181P	4,981,588	-	-	859,956	-	859,956	110,234	1,114,885	-	261,056	1,486,175	340,976	(56,628)	284,348
0182F	2,365,305	-	-	408,315	-	408,315	52,340	529,358	-	59,739	641,437	161,899	(12,959)	148,940
0182P	2,092,874	-	-	361,286	-	361,286	46,312	468,388	-	258,636	773,336	143,252	(56,103)	87,149
0183F	132,389	-	-	22,854	-	22,854	2,930	29,629	-	32,200	64,759	9,062	(6,985)	2,077
0183P	944,935	-	-	163,121	117,769	280,890	20,910	211,478	-	-	232,388	64,678	25,546	90,224
0184F	6,434,519	-	-	1,110,771	-	1,110,771	142,384	1,440,053	-	121,707	1,704,144	440,426	(26,401)	414,025
0184P	5,032,098	-	-	868,675	537,399	1,406,074	111,351	1,126,189	-	-	1,237,540	344,434	116,572	461,006
0185F	903,565	-	-	155,980	110,722	266,702	19,994	202,219	-	-	222,213	61,847	24,018	85,865
0185P	2,362,150	-	-	407,771	-	407,771	52,270	528,652	-	23,612	604,534	161,683	(5,122)	156,561
0186P	375,882	-	-	64,887	-	64,887	8,318	84,123	-	24,559	117,000	25,728	(5,327)	20,401
0187P	125,423	-	-	21,651	-	21,651	2,775	28,070	-	112	30,957	8,585	(24)	8,561
0188P	461,060	-	-	79,591	-	79,591	10,202	103,186	-	16,817	130,205	31,558	(3,648)	27,910
0189P	517,393	-	-	89,316	-	89,316	11,449	115,793	-	33,388	160,630	35,414	(7,242)	28,172
0190F	15,629,843	-	-	2,698,131	59,223	2,757,354	345,861	3,497,977	-	-	3,843,838	1,069,821	12,847	1,082,668
0190P	14,953,022	-	-	2,581,293	-	2,581,293	330,884	3,346,504	-	326,866	4,004,254	1,023,494	(70,904)	952,590
0191F	5,131,145	-	-	885,773	889,933	1,775,706	113,543	1,148,356	-	-	1,261,899	351,213	193,044	544,257
0191P	4,020,322	-	-	694,016	49,969	743,985	88,963	899,753	-	-	988,716	275,180	10,839	286,019

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0192F	20,768,553	-	-	3,585,210	1,041,240	4,626,450	459,571	4,648,027	-	-	5,107,598	1,421,552	225,866	1,647,418
0192P	18,817,140	-	-	3,248,344	1,033,588	4,281,932	416,390	4,211,298	-	-	4,627,688	1,287,983	224,206	1,512,189
0193F	6,069,939	-	-	1,047,834	-	1,047,834	134,317	1,358,459	-	248,109	1,740,885	415,471	(53,820)	361,651
0193P	4,509,295	-	-	778,425	58,708	837,133	99,783	1,009,186	-	-	1,108,969	308,649	12,735	321,384
0194F	14,162,311	-	-	2,444,795	327,220	2,772,015	313,387	3,169,542	-	-	3,482,929	969,372	70,980	1,040,352
0194P	9,844,368	-	-	1,699,402	459,721	2,159,123	217,838	2,203,181	-	-	2,421,019	673,821	99,723	773,544
0195P	1,945,972	-	-	335,927	-	335,927	43,061	435,511	-	23,002	501,574	133,197	(4,989)	128,208
0196F	12,489,889	-	-	2,156,090	2,009,841	4,165,931	276,379	2,795,252	-	-	3,071,631	854,900	435,974	1,290,874
0196P	13,448,668	-	-	2,321,601	184,841	2,506,442	297,595	3,009,828	-	-	3,307,423	920,525	40,096	960,621
0197F	3,656,859	-	-	631,272	-	631,272	80,920	818,409	-	211,927	1,111,256	250,302	(45,971)	204,331
0197P	4,625,260	-	-	798,444	-	798,444	102,349	1,035,139	-	53,594	1,191,082	316,587	(11,625)	304,962
0198F	650,244	-	-	112,250	1,339	113,589	14,389	145,525	-	-	159,914	44,507	290	44,797
0198P	848,331	-	-	146,445	37,410	183,855	18,772	189,857	-	-	208,629	58,066	8,115	66,181
0199F	6,441,010	-	-	1,111,891	91,485	1,203,376	142,528	1,441,506	-	-	1,584,034	440,870	19,845	460,715
0199P	4,883,784	-	-	843,072	-	843,072	108,069	1,092,997	-	448,080	1,649,146	334,282	(97,198)	237,084
0201P	503,167	-	-	86,860	47,913	134,773	11,134	112,609	-	-	123,743	34,440	10,393	44,833
0203F	12,392,642	-	-	2,139,303	-	2,139,303	274,227	2,773,488	-	273,177	3,320,892	848,243	(59,258)	788,985
0203P	9,872,975	-	-	1,704,341	-	1,704,341	218,471	2,209,583	-	533,011	2,961,065	675,779	(115,621)	560,158
0205F	5,916,233	-	-	1,021,301	-	1,021,301	130,916	1,324,060	-	244,541	1,699,517	404,950	(53,046)	351,904
0205P	7,398,840	-	-	1,277,239	-	1,277,239	163,723	1,655,869	-	192,790	2,012,382	506,431	(41,820)	464,611
0206P	276,342	-	-	47,704	644	48,348	6,115	61,846	-	-	67,961	18,915	140	19,055
0207P	294,972	-	-	50,920	56,664	107,584	6,527	66,015	-	-	72,542	20,190	12,291	32,481
0208P	271,994	-	-	46,953	-	46,953	6,019	60,873	-	21,522	88,414	18,617	(4,669)	13,948
0210F	3,784,894	-	-	653,374	177,284	830,658	83,753	847,064	-	-	930,817	259,066	38,457	297,523
0210P	3,458,560	-	-	597,040	-	597,040	76,532	774,030	-	77,778	928,340	236,729	(16,871)	219,858
0212F	3,281,071	-	-	566,401	624,587	1,190,988	72,604	734,307	-	-	806,911	224,581	135,485	360,066
0212P	4,694,125	-	-	810,332	-	810,332	103,873	1,050,551	-	50,490	1,204,914	321,300	(10,952)	310,348
0213F	6,475,309	-	-	1,117,812	-	1,117,812	143,287	1,449,182	-	1,650,556	3,243,025	443,218	(358,038)	85,180
0215P	178,926	-	-	30,887	2,335	33,222	3,959	40,044	-	-	44,003	12,247	507	12,754
0216P	596,154	-	-	102,912	-	102,912	13,192	133,420	-	21,130	167,742	40,805	(4,584)	36,221
0217F	4,688,315	-	-	809,329	170,657	979,986	103,744	1,049,250	-	-	1,152,994	320,903	37,019	357,922
0217P	5,306,316	-	-	916,013	325,141	1,241,154	117,419	1,187,560	-	-	1,304,979	363,203	70,530	433,733
0218P	13,359,468	-	-	2,306,203	-	2,306,203	295,621	2,989,864	-	503,613	3,789,098	914,420	(109,244)	805,176
0220F	3,428,454	-	-	591,843	83,513	675,356	75,866	767,292	-	-	843,158	234,668	18,116	252,784
0220P	2,594,704	-	-	447,916	28,649	476,565	57,416	580,698	-	-	638,114	177,601	6,214	183,815
0221F	96,310	-	-	16,626	-	16,626	2,131	21,554	-	1,048	24,733	6,592	(227)	6,365
0221P	1,368,516	-	-	236,243	70,830	307,073	30,283	306,276	-	-	336,559	93,671	15,365	109,036
0222F	9,528,149	-	-	1,644,814	-	1,644,814	210,841	2,132,411	-	41,124	2,384,376	652,176	(8,920)	643,256
0222P	9,882,696	-	-	1,706,019	231,360	1,937,379	218,687	2,211,759	-	-	2,430,446	676,444	50,186	726,630
0223P	659,653	-	-	113,874	-	113,874	14,597	147,631	-	10,498	172,726	45,151	(2,277)	42,874
0224P	2,065,073	-	-	356,487	5,803	362,290	45,696	462,166	-	-	507,862	141,349	1,259	142,608
0225F	748,241	-	-	129,167	-	129,167	16,557	167,457	-	67,279	251,293	51,215	(14,594)	36,621
0225P	1,968,800	-	-	339,868	171,525	511,393	43,566	440,620	-	-	484,186	134,759	37,207	171,966

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0226P	380,605	-	-	65,703	-	65,703	8,422	85,180	-	136,071	229,673	26,051	(29,516)	(3,465)
0227F	615,377	-	-	106,231	-	106,231	13,617	137,722	-	19,041	170,380	42,121	(4,130)	37,991
0227P	865,680	-	-	149,440	-	149,440	19,156	193,740	-	28,015	240,911	59,253	(6,077)	53,176
0228P	1,640,585	-	-	283,209	-	283,209	36,303	367,165	-	63,319	466,787	112,294	(13,735)	98,559
0229P	539,990	-	-	93,217	-	93,217	11,949	120,850	-	13,837	146,636	36,961	(3,002)	33,959
0230F	2,357,002	-	-	406,882	-	406,882	52,156	527,500	-	187,956	767,612	161,331	(40,771)	120,560
0230P	2,411,880	-	-	416,355	2,135	418,490	53,371	539,781	-	-	593,152	165,087	463	165,550
0231F	139,105	-	-	24,013	-	24,013	3,078	31,132	-	2,594	36,804	9,521	(563)	8,958
0231P	1,150,756	-	-	198,651	-	198,651	25,464	257,541	-	91,995	375,000	78,766	(19,956)	58,810
0232P	180,282	-	-	31,121	2,252	33,373	3,989	40,347	-	-	44,336	12,340	489	12,829
0233P	1,399,279	-	-	241,553	-	241,553	30,964	313,160	-	28,788	372,912	95,777	(6,245)	89,532
0234P	612,022	-	-	105,652	15,225	120,877	13,543	136,971	-	-	150,514	41,891	3,303	45,194
0236P	75,681	-	-	13,065	-	13,065	1,675	16,938	-	2,790	21,403	5,180	(605)	4,575
0237F	5,344,425	-	-	922,591	276,673	1,199,264	118,263	1,196,089	-	-	1,314,352	365,812	60,016	425,828
0237P	4,791,373	-	-	827,120	27,175	854,295	106,025	1,072,315	-	-	1,178,340	327,957	5,895	333,852
0238P	1,487,911	-	-	256,853	46,865	303,718	32,925	332,996	-	-	365,921	101,844	10,166	112,010
0239F	12,926,084	-	-	2,231,389	544,379	2,775,768	286,031	2,892,873	-	-	3,178,904	884,756	118,086	1,002,842
0240F	14,631,811	-	-	2,525,844	985,591	3,511,435	323,776	3,274,616	-	-	3,598,392	1,001,508	213,794	1,215,302
0241P	179,501	-	-	30,987	-	30,987	3,972	40,173	-	25,578	69,723	12,286	(5,548)	6,738
0242P	1,127,853	-	-	194,698	49,224	243,922	24,957	252,415	-	-	277,372	77,199	10,678	87,877
0243P	1,298,058	-	-	224,080	-	224,080	28,724	290,507	-	82,583	401,814	88,849	(17,914)	70,935
0244F	3,663,219	-	-	632,370	95,910	728,280	81,061	819,833	-	-	900,894	250,738	20,805	271,543
0244P	3,779,434	-	-	652,432	16,834	669,266	83,632	845,842	-	-	929,474	258,692	3,652	262,344
0245P	357,221	-	-	61,666	-	61,666	7,905	79,947	-	45,494	133,346	24,451	(9,868)	14,583
0246P	14,872,993	-	-	2,567,478	-	2,567,478	329,113	3,328,593	-	373,514	4,031,220	1,018,017	(81,022)	936,995
0247P	4,959,434	-	-	856,132	-	856,132	109,743	1,109,927	-	141,543	1,361,213	339,460	(30,704)	308,756
0250F	24,548,643	-	-	4,237,755	842,154	5,079,909	543,218	5,494,015	-	-	6,037,233	1,680,289	182,680	1,862,969
0250P	21,641,312	-	-	3,735,872	625,074	4,360,946	478,884	4,843,351	-	-	5,322,235	1,481,290	135,591	1,616,881
0251F	6,500,280	-	-	1,122,123	37,331	1,159,454	143,840	1,454,770	-	-	1,598,610	444,927	8,098	453,025
0252F	5,093,879	-	-	879,340	393,518	1,272,858	112,718	1,140,016	-	-	1,252,734	348,662	85,362	434,024
0253P	187,598	-	-	32,384	7,199	39,583	4,151	41,985	-	-	46,136	12,841	1,561	14,402
0254F	6,219,514	-	-	1,073,655	57,459	1,131,114	137,627	1,391,935	-	-	1,529,562	425,709	12,464	438,173
0254P	3,961,934	-	-	683,936	-	683,936	87,671	886,685	-	219,186	1,193,542	271,184	(47,546)	223,638
0255F	4,228,392	-	-	729,934	-	729,934	93,567	946,319	-	153,157	1,193,043	289,422	(33,223)	256,199
0256F	2,840,834	-	-	490,404	130,530	620,934	62,863	635,782	-	-	698,645	194,447	28,315	222,762
0257P	1,327,258	-	-	229,120	91,838	320,958	29,370	297,042	-	-	326,412	90,847	19,921	110,768
0259F	4,103,007	-	-	708,289	23,841	732,130	90,792	918,258	-	-	1,009,050	280,840	5,172	286,012
0259P	3,335,505	-	-	575,798	-	575,798	73,809	746,490	-	22,699	842,998	228,306	(4,924)	223,382
0260F	-	-	-	-	-	-	-	-	-	176,326	176,326	-	(38,249)	(38,249)
0260P	1,166,562	-	-	201,380	48,608	249,988	25,814	261,078	-	-	286,892	79,848	10,544	90,392
0261P	841,315	-	-	145,234	-	145,234	18,617	188,287	-	26,234	233,138	57,586	(5,691)	51,895
0262P	102,601	-	-	17,712	6,812	24,524	2,270	22,962	-	-	25,232	7,023	1,478	8,501
0263F	5,668,542	-	-	978,543	18,637	997,180	125,435	1,268,626	-	-	1,394,061	387,997	4,043	392,040

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportionate Differences Between Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Contributions and Share of Contributions	Total Employer Pension Expense
0263P	5,236,445	-	-	903,951	-	903,951	115,873	1,171,923	-	35,981	1,323,777	358,421	(7,805)	350,616
0264F	140,317	-	-	24,222	-	24,222	3,105	31,403	-	145	34,653	9,604	(32)	9,572
0264P	963,053	-	-	166,249	-	166,249	21,311	215,532	-	89,071	325,914	65,918	(19,321)	46,597
0265P	15,090,997	-	-	2,605,111	295,737	2,900,848	333,937	3,377,383	-	-	3,711,320	1,032,938	64,151	1,097,089
0266P	1,805,930	-	-	311,752	-	311,752	39,962	404,169	-	71,946	516,077	123,611	(15,606)	108,005
0267P	303,625	-	-	52,414	-	52,414	6,719	67,952	-	18,654	93,325	20,782	(4,046)	16,736
0269P	1,240,507	-	-	214,145	-	214,145	27,450	277,627	-	109,484	414,561	84,909	(23,749)	61,160
0270F	1,003,436	-	-	173,220	100,723	273,943	22,204	224,570	-	-	246,774	68,683	21,849	90,532
0271F	4,821,391	-	-	832,302	126,688	958,990	106,689	1,079,033	-	-	1,185,722	330,011	27,481	357,492
0272P	1,946,134	-	-	335,955	5,524	341,479	43,064	435,547	-	-	478,611	133,208	1,198	134,406
0273F	12,854,289	-	-	2,218,995	-	2,218,995	284,443	2,876,805	-	588	3,161,836	879,842	(128)	879,714
0273P	10,422,461	-	-	1,799,197	-	1,799,197	230,631	2,882,559	-	324,290	2,887,480	713,390	(70,345)	643,045
0274P	5,839,078	-	-	1,007,982	76,046	1,084,028	129,208	1,306,792	-	-	1,436,000	399,669	16,496	416,165
0275P	2,246,904	-	-	387,876	-	387,876	49,720	502,860	-	39,847	592,427	153,795	(8,643)	145,152
0276F	3,272,206	-	-	564,871	34,917	599,788	72,408	732,323	-	-	804,731	223,974	7,574	231,548
0276P	2,149,757	-	-	371,106	22,246	393,352	47,570	481,118	-	-	528,688	147,145	4,825	151,970
0277F	6,110,753	-	-	1,054,880	-	1,054,880	135,220	1,367,594	-	532	1,503,346	418,265	(116)	418,149
0277P	6,794,302	-	-	1,172,879	-	1,172,879	150,346	1,520,573	-	269,979	1,940,898	465,052	(58,564)	406,488
0278P	5,568,627	-	-	961,295	203,187	1,164,482	123,224	1,246,265	-	-	1,369,489	381,158	44,075	425,233
0280F	2,342,077	-	-	404,305	20,447	424,752	51,826	524,160	-	-	575,986	160,309	4,435	164,744
0280P	1,840,653	-	-	317,746	152,905	470,651	40,730	411,940	-	-	452,670	125,988	33,168	159,156
0281P	981,520	-	-	169,437	-	169,437	21,719	219,665	-	263,234	504,618	67,182	(57,101)	10,081
0282P	309,041	-	-	53,349	37,858	91,207	6,839	69,164	-	-	76,003	21,153	8,212	29,365
0283F	21,335,813	-	-	3,683,134	23,427	3,706,561	472,124	4,774,980	-	-	5,247,104	1,460,379	5,082	1,465,461
0284F	15,017,746	-	-	2,592,466	162,187	2,754,653	332,316	3,360,989	-	-	3,693,305	1,027,925	35,182	1,063,107
0285P	696,694	-	-	120,268	15,652	135,920	15,417	155,921	-	-	171,338	47,687	3,395	51,082
0286F	7,274,760	-	-	1,255,819	560,854	1,816,673	160,978	1,628,100	-	-	1,789,078	497,938	121,660	619,598
0287F	3,018,286	-	-	521,037	190,297	711,334	66,789	675,496	-	-	742,285	206,594	41,279	247,873
0288P	617,258	-	-	106,555	-	106,555	13,659	138,143	-	128,267	280,069	42,250	(27,824)	14,426
0289F	5,603,968	-	-	967,395	765,694	1,733,089	124,006	1,254,175	-	-	1,378,181	383,577	166,094	549,671
0290P	1,257,743	-	-	217,120	217,001	434,121	27,832	281,484	-	-	309,316	86,089	47,072	133,161
0291F	9,125,477	-	-	1,575,303	3,944	1,579,247	201,931	2,042,293	-	-	2,244,224	624,615	855	625,470
0291P	8,345,424	-	-	1,440,644	-	1,440,644	184,669	1,867,716	-	1,591	2,053,976	571,222	(345)	570,877
0292F	1,960,022	-	-	338,352	11,439	349,791	43,372	438,655	-	-	482,027	134,158	2,481	136,639
0292P	1,936,838	-	-	334,350	33,634	367,984	42,859	433,467	-	-	476,326	132,571	7,296	139,867
0293F	23,825,054	-	-	4,112,844	394,600	4,507,444	527,206	5,332,075	-	-	5,859,281	1,630,761	85,596	1,716,357
0293P	20,022,630	-	-	3,456,444	-	3,456,444	443,065	4,481,088	-	61,599	4,985,752	1,370,496	(13,362)	1,357,134
0296F	2,056,070	-	-	354,933	-	354,933	45,497	460,151	-	141,728	647,376	140,733	(30,744)	109,989
0296P	1,971,817	-	-	340,389	44,558	384,947	43,633	441,295	-	-	484,928	134,966	9,665	144,631
0297P	793,254	-	-	136,937	32,933	169,870	17,553	177,531	-	-	195,084	54,296	7,144	61,440
0298F	172,866	-	-	29,841	-	29,841	3,825	38,688	-	2,504	45,017	11,832	(543)	11,289
0298P	281,852	-	-	48,655	-	48,655	6,237	63,079	-	108,274	177,590	19,292	(23,487)	(4,195)
0300F	20,504,487	-	-	3,539,625	317,572	3,857,197	453,728	4,588,928	-	-	5,042,656	1,403,477	68,888	1,472,365

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0300P	19,174,436	-	-	3,310,023	254,545	3,564,568	424,296	4,291,261	-	-	4,715,557	1,312,439	55,216	1,367,655
0301F	15,850,883	-	-	2,736,288	317,438	3,053,726	350,752	3,547,446	-	-	3,898,198	1,084,951	68,859	1,153,810
0301P	11,231,946	-	-	1,938,936	-	1,938,936	248,543	2,513,723	-	279,749	3,042,015	768,797	(60,683)	708,114
0303F	4,202,734	-	-	725,505	876,847	1,602,352	92,999	940,577	-	-	1,033,576	287,666	190,205	477,871
0303P	5,793,759	-	-	1,000,158	262,025	1,262,183	128,206	1,296,650	-	-	1,424,856	396,567	56,838	453,405
0304P	301,363	-	-	52,023	30,900	82,923	6,669	67,445	-	-	74,114	20,628	6,703	27,331
0305P	261,904	-	-	45,212	-	45,212	5,795	58,615	-	7,171	71,581	17,927	(1,555)	16,372
0306P	339,454	-	-	58,599	-	58,599	7,512	75,970	-	64,276	147,758	23,235	(13,943)	9,292
0307F	459,285	-	-	79,285	128,598	207,883	10,163	102,789	-	-	112,952	31,437	27,895	59,332
0308F	460,248	-	-	79,451	43,235	122,686	10,184	103,004	-	-	113,188	31,503	9,379	40,882
0308P	429,766	-	-	74,189	-	74,189	9,510	96,182	-	18,918	124,610	29,416	(4,104)	25,312
0309P	1,566,135	-	-	270,357	123,069	393,426	34,656	350,503	-	-	385,159	107,198	26,696	133,894
0311F	11,073,748	-	-	1,911,626	593,709	2,505,335	245,042	2,478,318	-	-	2,723,360	757,968	128,787	886,755
0312F	13,915,476	-	-	2,402,185	1,089,591	3,491,776	307,925	3,114,300	-	-	3,422,225	952,477	236,354	1,188,831
0313F	2,627,103	-	-	453,509	-	453,509	58,133	587,949	-	105,753	751,835	179,818	(22,940)	156,878
0314F	14,451,979	-	-	2,494,800	-	2,494,800	319,797	3,234,370	-	562,612	4,116,779	989,199	(122,042)	867,157
0314P	10,937,979	-	-	1,888,189	-	1,888,189	242,038	2,447,933	-	847,112	3,537,083	748,675	(183,755)	564,920
0316P	539,377	-	-	93,111	64,125	157,236	11,935	120,713	-	-	132,648	36,919	13,910	50,829
0317P	1,035,679	-	-	178,786	166,461	345,247	22,918	231,786	-	-	254,704	70,889	36,109	106,998
0318P	246,523	-	-	42,557	-	42,557	5,455	55,172	-	21,310	81,937	16,874	(4,623)	12,251
0319P	2,180,094	-	-	376,343	48,838	425,181	48,242	487,908	-	-	536,150	149,222	10,594	159,816
0320F	477,447	-	-	82,420	11,697	94,117	10,565	106,853	-	-	117,418	32,680	2,537	35,217
0320P	856,147	-	-	147,794	-	147,794	18,945	191,607	-	56,081	266,633	58,601	(12,165)	46,436
0321F	1,613,209	-	-	278,483	-	278,483	35,697	361,038	-	75,693	472,428	110,420	(16,419)	94,001
0321P	2,615,027	-	-	451,424	89,356	540,780	57,866	585,246	-	-	643,112	178,992	19,383	198,375
0322F	4,425,074	-	-	763,887	215,495	979,382	97,919	990,337	-	-	1,088,256	302,884	46,745	349,629
0322P	2,939,587	-	-	507,452	-	507,452	65,048	657,883	-	1,820	724,751	201,207	(395)	200,812
0323F	14,538,918	-	-	2,509,808	-	2,509,808	321,720	3,253,827	-	960,186	4,535,733	995,150	(208,283)	786,867
0323P	18,408,577	-	-	3,177,815	-	3,177,815	407,349	4,119,861	-	907	4,528,117	1,260,018	(197)	1,259,821
0324F	354,279	-	-	61,158	-	61,158	7,840	79,288	-	7,422	94,550	24,249	(1,610)	22,639
0324P	810,422	-	-	139,901	62,030	201,931	17,933	181,373	-	-	199,306	55,471	13,456	68,927
0325F	282,009	-	-	48,682	4,162	52,844	6,240	63,114	-	-	69,354	19,303	903	20,206
0325P	2,378,593	-	-	410,609	35,001	445,610	52,634	532,332	-	-	584,966	162,808	7,592	170,400
0326P	3,937,213	-	-	679,669	80,499	760,168	87,124	881,153	-	-	968,277	269,492	17,462	286,954
0328P	305,130	-	-	52,674	87,288	139,962	6,752	68,289	-	-	75,041	20,885	18,935	39,820
0329P	181,869	-	-	31,395	-	31,395	4,024	40,702	-	538	45,264	12,448	(117)	12,331
0330F	6,863,848	-	-	1,184,885	-	1,184,885	151,885	1,536,137	-	9,058	1,697,080	469,812	(1,965)	467,847
0330P	6,066,490	-	-	1,047,239	-	1,047,239	134,241	1,357,688	-	317,030	1,808,959	415,235	(68,770)	346,465
0331F	6,022,639	-	-	1,039,669	467,116	1,506,785	133,270	1,347,874	-	-	1,481,144	412,234	101,327	513,561
0331P	4,353,022	-	-	751,449	-	751,449	96,325	974,211	-	77,710	1,148,246	297,953	(16,857)	281,096
0333P	3,048,254	-	-	526,211	67,368	593,579	67,452	682,203	-	-	749,655	208,645	14,614	223,259
0334F	6,148,900	-	-	1,061,465	86,269	1,147,734	136,064	1,376,131	-	-	1,512,195	420,876	18,714	439,590
0335F	3,210,669	-	-	554,248	377,373	931,621	71,046	718,551	-	-	789,597	219,762	81,860	301,622

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0336F	14,542,929	-	-	2,510,500	189,104	2,699,604	321,809	3,254,725	-	-	3,576,534	995,425	41,020	1,036,445
0337F	2,607,792	-	-	450,175	108,302	558,477	57,706	583,627	-	-	641,333	178,496	23,493	201,989
0338P	843,396	-	-	145,593	95,866	241,459	18,663	188,753	-	-	207,416	57,728	20,795	78,523
0339P	102,601	-	-	17,712	6,358	24,070	2,270	22,962	-	-	25,232	7,023	1,379	8,402
0343F	19,077,470	-	-	3,293,284	-	3,293,284	422,151	4,269,560	-	80,108	4,771,819	1,305,802	(17,377)	1,288,425
0343P	12,778,745	-	-	2,205,955	-	2,205,955	282,771	2,859,898	-	956,287	4,098,956	874,671	(207,437)	667,234
0344P	203,272	-	-	35,090	17,747	52,837	4,498	45,493	-	-	49,991	13,913	3,850	17,763
0345F	2,105,100	-	-	363,397	145,509	508,906	46,582	471,124	-	-	517,706	144,088	31,564	175,652
0346F	6,863,892	-	-	1,184,892	-	1,184,892	151,886	1,536,147	-	196,006	1,884,039	469,815	(42,517)	427,298
0346P	5,429,122	-	-	937,212	105,866	1,043,078	120,137	1,215,044	-	-	1,335,181	371,609	22,964	394,573
0347P	460,791	-	-	79,545	20,452	99,997	10,196	103,126	-	-	113,322	31,540	4,437	35,977
0348F	1,644,740	-	-	283,926	-	283,926	36,395	368,095	-	2,275	406,765	112,578	(493)	112,085
0349P	2,076,212	-	-	358,410	-	358,410	45,943	464,659	-	165,918	676,520	142,111	(35,991)	106,120
0350F	6,928,797	-	-	1,196,096	332,660	1,528,756	153,322	1,550,673	-	-	1,703,995	474,258	72,160	546,418
0350P	4,498,337	-	-	776,534	-	776,534	99,540	1,006,733	-	73,268	1,179,541	307,899	(15,893)	292,006
0351F	12,014,191	-	-	2,073,972	590,784	2,664,756	265,853	2,688,790	-	-	2,954,643	822,339	128,153	950,492
0351P	10,034,302	-	-	1,732,190	82,293	1,814,483	222,041	2,245,689	-	-	2,467,730	686,821	17,851	704,672
0352F	4,561,736	-	-	787,478	106,504	893,982	100,943	1,020,922	-	-	1,121,865	312,239	23,103	335,342
0354P	1,897,161	-	-	327,501	-	327,501	41,981	424,587	-	37,796	504,364	129,856	(8,199)	121,657
0355F	10,554,057	-	-	1,821,914	-	1,821,914	233,543	2,362,010	-	77,755	2,673,308	722,397	(16,867)	705,530
0355P	7,682,848	-	-	1,326,266	48,894	1,375,160	170,008	1,719,430	-	-	1,889,438	525,870	10,606	536,476
0356F	12,512,055	-	-	2,159,917	-	2,159,917	276,870	2,800,212	-	86,488	3,163,570	856,417	(18,761)	837,656
0356P	10,181,223	-	-	1,757,553	-	1,757,553	225,292	2,278,570	-	62,770	2,566,632	696,878	(13,616)	683,262
0357F	10,274,897	-	-	1,773,723	-	1,773,723	227,365	2,299,534	-	362,170	2,889,069	703,289	(78,562)	624,727
0357P	7,318,198	-	-	1,263,318	-	1,263,318	161,939	1,637,821	-	104,403	1,904,163	500,911	(22,647)	478,264
0358F	1,384,229	-	-	238,955	-	238,955	30,631	309,792	-	12,016,224	12,356,647	94,747	(2,606,556)	(2,511,809)
0358P	6,709,687	-	-	1,158,272	-	1,158,272	148,473	1,501,636	-	866,314	2,516,423	459,260	(187,921)	271,339
0359F	10,543,611	-	-	1,820,110	252,473	2,072,583	233,311	2,359,672	-	-	2,592,983	721,682	54,766	776,448
0359P	9,373,944	-	-	1,618,194	267,862	1,886,056	207,429	2,097,900	-	-	2,305,329	641,621	58,104	699,725
0360F	5,354,571	-	-	924,343	444,193	1,368,536	118,487	1,198,359	-	-	1,316,846	366,506	96,354	462,860
0360P	4,826,670	-	-	833,213	112,806	946,019	106,806	1,080,214	-	-	1,187,020	330,373	24,470	354,843
0361P	100,946	-	-	17,426	-	17,426	2,234	22,592	-	197,333	222,159	6,909	(42,805)	(35,896)
0362P	12,364	-	-	2,134	-	2,134	274	2,767	-	69,985	73,026	846	(14,181)	(14,335)
0364P	321,980	-	-	55,582	-	55,582	7,125	72,059	-	16,829	96,013	22,039	(3,650)	18,389
0365P	611,048	-	-	105,483	-	105,483	13,521	136,753	-	43,410	193,684	41,825	(9,416)	32,409
0366P	496,383	-	-	85,689	58,058	143,747	10,984	111,091	-	-	122,075	33,976	12,594	46,570
0367F	624,617	-	-	107,826	-	107,826	13,822	139,790	-	49,896	203,508	42,753	(10,823)	31,930
0367P	7,673,046	-	-	1,324,574	99,334	1,423,908	169,791	1,717,237	-	-	1,887,028	525,199	21,547	546,746
0369F	20,320,551	-	-	3,507,873	902,912	4,410,785	449,658	4,547,763	-	-	4,997,421	1,390,887	195,860	1,586,747
0369P	17,685,488	-	-	3,052,990	1,165,777	4,218,767	391,348	3,958,033	-	-	4,349,381	1,210,524	252,880	1,463,404
0370P	1,333,468	-	-	230,192	55,566	285,758	29,507	298,432	-	-	327,939	91,272	12,053	103,325
0371F	1,029,394	-	-	177,701	96,667	274,368	22,779	230,380	-	-	253,159	70,459	20,969	91,428
0371P	1,532,636	-	-	264,574	10,565	275,139	33,915	343,006	-	-	376,921	104,905	2,292	107,197

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0373F	15,398,382	-	-	2,658,174	189,221	2,847,395	340,739	3,446,176	-	-	3,786,915	1,053,978	41,046	1,095,024
0375F	797,246	-	-	137,626	-	137,626	17,642	178,425	-	34,424	230,491	54,569	(7,467)	47,102
0376P	7,675,601	-	-	1,325,015	201,748	1,526,763	169,847	1,717,808	-	-	1,887,655	525,374	43,763	569,137
0377F	7,617,993	-	-	1,315,070	125,293	1,440,363	168,573	1,704,916	-	-	1,873,489	521,431	27,178	548,609
0377P	7,437,830	-	-	1,283,969	344,232	1,628,201	164,586	1,664,595	-	-	1,829,181	509,100	74,671	583,771
0378P	1,650,281	-	-	284,883	37,483	322,366	36,518	369,335	-	-	405,853	112,957	8,131	121,088
0379P	307,998	-	-	53,169	-	53,169	6,815	68,930	-	73,839	149,584	21,082	(16,017)	5,065
0380F	16,217,663	-	-	2,799,604	332,816	3,132,420	358,868	3,629,532	-	-	3,988,400	1,110,056	72,194	1,182,250
0380P	12,956,684	-	-	2,236,672	280,427	2,517,099	286,708	2,899,721	-	-	3,186,429	886,850	60,830	947,680
0381P	149,826	-	-	25,864	-	25,864	3,315	33,531	-	8,661	45,507	10,255	(1,879)	8,376
0382F	21,992,523	-	-	3,796,500	1,844,320	5,640,820	486,655	4,921,952	-	-	5,408,607	1,505,329	400,070	1,905,399
0383F	1,316,007	-	-	227,178	96,571	323,749	29,121	294,524	-	-	323,645	90,077	20,948	111,025
0384P	400,272	-	-	69,098	1,390	70,488	8,857	89,581	-	-	98,438	27,398	301	27,699
0385P	3,898,872	-	-	673,050	-	673,050	86,275	872,572	-	2,106	960,953	266,867	(457)	266,410
0386P	1,047,080	-	-	180,754	88,073	268,827	23,170	234,338	-	-	257,508	71,670	19,105	90,775
0388P	1,074,407	-	-	185,471	-	185,471	23,775	240,453	-	79,340	343,568	73,540	(17,210)	56,330
0389P	1,064,192	-	-	183,708	-	183,708	23,549	238,167	-	37,275	298,991	72,841	(8,086)	64,755
0390F	652,781	-	-	112,687	-	112,687	14,445	146,093	-	6,633	167,171	44,681	(1,439)	43,242
0390P	451,639	-	-	77,965	-	77,965	9,994	101,077	-	106,179	217,250	30,913	(23,032)	7,881
0391P	890,401	-	-	153,707	24,940	178,647	19,703	199,273	-	-	218,976	60,946	5,410	66,356
0392F	245,811	-	-	42,434	6,145	48,579	5,439	55,013	-	-	60,452	16,825	1,333	18,158
0392P	1,309,547	-	-	226,063	16,939	243,002	28,978	293,078	-	-	322,056	89,635	3,675	93,310
0393P	512,951	-	-	88,549	5,154	93,703	11,351	114,799	-	-	126,150	35,110	1,118	36,228
0394F	5,225,362	-	-	902,038	832,316	1,734,354	115,628	1,169,442	-	-	1,285,070	357,662	180,546	538,208
0394P	4,954,605	-	-	855,298	-	855,298	109,637	1,108,846	-	129,343	1,347,826	339,129	(28,057)	311,072
0395F	-	-	-	-	-	-	-	-	-	3,165	3,165	-	(687)	(687)
0395P	969,531	-	-	167,367	45,757	213,124	21,454	216,982	-	-	238,436	66,362	9,925	76,287
0396F	229,843	-	-	39,677	22,419	62,096	5,086	51,439	-	-	56,525	15,732	4,863	20,595
0397F	6,800,649	-	-	1,173,975	405,489	1,579,464	150,486	1,521,993	-	-	1,672,479	465,486	87,959	553,445
0397P	5,224,175	-	-	901,833	68,708	970,541	115,602	1,169,177	-	-	1,284,779	357,581	14,904	372,485
0398P	2,961,334	-	-	511,206	-	511,206	65,529	662,750	-	22,990	751,269	202,695	(4,987)	197,708
0399P	326,515	-	-	56,365	-	56,365	7,225	73,074	-	7,558	87,857	22,349	(1,639)	20,710
0402F	189,059	-	-	32,637	4,824	37,461	4,184	42,312	-	-	46,496	12,941	1,046	13,987
0402P	739,276	-	-	127,619	34,038	161,657	16,359	165,451	-	-	181,810	50,601	7,383	57,984
0403F	1,001,424	-	-	172,873	755,235	928,108	22,160	224,120	-	-	246,280	68,545	163,825	232,370
0403P	2,484,437	-	-	428,881	451,352	880,233	54,976	556,020	-	-	610,996	170,053	97,907	267,960
0404F	7,812,182	-	-	1,348,592	-	1,348,592	172,870	1,748,375	-	153,090	2,074,335	534,723	(33,208)	501,515
0404P	4,289,430	-	-	740,471	-	740,471	94,917	959,979	-	250,457	1,305,353	293,600	(54,329)	239,271
0406F	567,991	-	-	98,050	-	98,050	12,569	127,117	-	99,086	238,772	38,877	(21,494)	17,383
0406P	1,276,404	-	-	220,342	104,392	324,734	28,245	285,661	-	-	313,906	87,366	22,645	110,011
0408F	426,749	-	-	73,668	-	73,668	9,443	95,507	-	3,041	107,991	29,210	(660)	28,550
0408P	1,683,418	-	-	290,603	567,009	857,612	37,251	376,751	-	-	414,002	115,225	122,996	238,221
0409F	1,650,662	-	-	284,949	-	284,949	36,526	369,420	-	4,470	410,416	112,983	(970)	112,013

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0409P	2,520,122	-	-	435,041	61,722	496,763	55,766	564,006	-	-	619,772	172,496	13,389	185,885
0410P	704,109	-	-	121,548	27,601	149,149	15,581	157,581	-	-	173,162	48,194	5,987	54,181
0411F	748,172	-	-	129,155	220,189	349,344	16,556	167,442	-	-	183,998	51,210	47,763	98,973
0411P	1,031,687	-	-	178,097	152,714	330,811	22,829	230,893	-	-	253,722	70,616	33,127	103,743
0412P	6,039,639	-	-	1,042,604	365,054	1,407,658	133,646	1,351,678	-	-	1,485,324	413,397	79,188	492,585
0413F	953,450	-	-	164,591	14,610	179,201	21,098	213,383	-	-	234,481	65,261	3,169	68,430
0413P	841,284	-	-	145,228	-	145,228	18,616	188,280	-	40,323	247,219	57,584	(8,747)	48,837
0414P	999,944	-	-	172,617	-	172,617	22,127	223,789	-	12,632	258,548	68,443	(2,740)	65,703
0416F	89,257	-	-	15,408	80,035	95,443	1,975	19,976	-	-	21,951	6,109	17,361	23,470
0416P	512,339	-	-	88,443	36,373	124,816	11,337	114,662	-	-	125,999	35,068	7,890	42,958
0418F	275,711	-	-	47,595	42,877	90,472	6,101	61,704	-	-	67,805	18,872	9,301	28,173
0418P	984,381	-	-	169,931	-	169,931	21,783	220,306	-	141,073	383,162	67,378	(30,601)	36,777
0419P	596,098	-	-	102,902	-	102,902	13,191	133,407	-	10,251	156,849	40,801	(2,224)	38,577
0420P	484,619	-	-	83,658	-	83,658	10,724	108,458	-	44,704	163,886	33,171	(9,697)	23,474
0422P	92,612	-	-	15,987	83,043	99,030	2,049	20,727	-	-	22,776	6,339	18,014	24,353
0423P	77,087	-	-	13,307	-	13,307	1,706	17,252	-	64,192	83,150	5,276	(13,925)	(8,649)
0424P	87,289	-	-	15,068	-	15,068	1,932	19,535	-	10,034	31,501	5,975	(2,176)	3,799
0425F	6,546,867	-	-	1,130,165	342,726	1,472,891	144,871	1,465,196	-	-	1,610,067	448,116	74,344	522,460
0425P	3,755,538	-	-	648,307	113,696	762,003	83,103	840,494	-	-	923,597	257,057	24,663	281,720
0426F	742,013	-	-	128,091	-	128,091	16,419	166,063	-	56,539	239,021	50,789	(12,265)	38,524
0426P	583,178	-	-	100,672	-	100,672	12,905	130,516	-	57,436	200,857	39,917	(12,459)	27,458
0429P	54,977	-	-	9,491	49,297	58,788	1,217	12,304	-	-	13,521	3,763	10,693	14,456
0430P	183,687	-	-	31,709	73,519	105,228	4,065	41,109	-	-	45,174	12,573	15,948	28,521
0431P	204,303	-	-	35,268	8,884	44,152	4,521	45,723	-	-	50,244	13,984	1,927	15,911
0432F	16,628,025	-	-	2,870,444	888,285	3,758,729	367,949	3,721,371	-	-	4,089,320	1,138,144	192,687	1,330,831
0432P	11,412,090	-	-	1,970,033	100,801	2,070,834	252,529	2,554,039	-	-	2,806,568	781,127	21,866	802,993
0433F	939,437	-	-	162,172	685,905	848,077	20,788	210,247	-	-	231,035	64,302	148,786	213,088
0433P	1,624,130	-	-	280,368	134,877	415,245	35,939	363,482	-	-	399,421	111,167	29,258	140,425
0434P	694,657	-	-	119,916	91,098	211,014	15,372	155,465	-	-	170,837	47,547	19,761	67,308
0435P	759,393	-	-	131,092	73,856	204,948	16,804	169,953	-	-	186,757	51,978	16,021	67,999
0437P	1,460,179	-	-	252,066	-	252,066	32,311	326,790	-	102,986	462,087	99,945	(22,340)	77,605
0438F	5,899,253	-	-	1,018,369	-	1,018,369	130,540	1,320,260	-	331,942	1,782,742	403,788	(72,005)	331,783
0438P	5,478,751	-	-	945,780	82,270	1,028,050	121,235	1,226,151	-	-	1,347,386	375,006	17,846	392,852
0439P	540,633	-	-	93,328	34,166	127,494	11,963	120,994	-	-	132,957	37,005	7,411	44,416
0441F	2,631,383	-	-	454,247	312,570	766,817	58,228	588,907	-	-	647,135	180,111	67,803	247,914
0441P	4,440,492	-	-	766,548	202,863	969,411	98,260	993,787	-	-	1,092,047	303,940	44,005	347,945
0442F	666,031	-	-	114,975	101,663	216,638	14,738	149,059	-	-	163,797	45,588	22,053	67,641
0442P	2,667,393	-	-	460,464	-	460,464	59,025	596,966	-	38,681	694,672	182,576	(8,391)	174,185
0444P	589,176	-	-	101,708	26,794	128,502	13,037	131,858	-	-	144,895	40,327	5,812	46,139
0445F	9,798,300	-	-	1,691,450	-	1,691,450	216,819	2,192,871	-	119,921	2,529,611	670,667	(26,013)	644,654
0445P	9,384,602	-	-	1,620,034	-	1,620,034	207,665	2,100,285	-	658,120	2,966,070	642,351	(142,759)	499,592
0446F	759,268	-	-	131,070	516,116	647,186	16,801	169,925	-	-	186,726	51,970	111,956	163,926
0446P	1,577,955	-	-	272,397	97,815	370,212	34,917	353,148	-	-	388,065	108,007	21,218	129,225

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0447F	9,376,443	-	-	1,618,626	-	1,618,626	207,484	2,098,459	-	166,686	2,472,629	641,792	(36,157)	605,635
0447P	7,857,195	-	-	1,356,363	-	1,356,363	173,866	1,758,449	-	166,355	2,098,670	537,804	(36,086)	501,718
0448F	8,861,967	-	-	1,529,814	-	1,529,814	196,100	1,983,319	-	114,145	2,293,564	606,578	(24,760)	581,818
0448P	7,033,228	-	-	1,214,124	-	1,214,124	155,633	1,574,045	-	175,038	1,904,716	481,406	(37,969)	443,437
0450F	561,931	-	-	97,004	107	97,111	12,435	125,761	-	-	138,196	38,463	23	38,486
0450P	2,450,782	-	-	423,071	131,152	554,223	54,231	548,488	-	-	602,719	167,749	28,450	196,199
0452P	2,767,170	-	-	477,688	-	477,688	61,233	619,296	-	216,884	897,413	189,405	(47,046)	142,359
0453F	1,704,215	-	-	294,193	-	294,193	37,711	381,405	-	41,556	460,672	116,649	(9,014)	107,635
0453P	3,076,880	-	-	531,152	78,623	609,775	68,086	688,609	-	-	756,695	210,604	17,055	227,659
0454F	3,704,284	-	-	639,459	-	639,459	81,969	829,023	-	153,005	1,063,997	253,548	(33,190)	220,358
0454P	3,720,252	-	-	642,215	-	642,215	82,323	832,597	-	30,396	945,316	254,641	(6,593)	248,048
0455F	23,856,135	-	-	4,118,210	-	4,118,210	527,894	5,339,031	-	130,043	5,996,968	1,632,889	(28,209)	1,604,680
0456F	12,022,507	-	-	2,075,408	130,183	2,205,591	266,037	2,690,651	-	-	2,956,688	822,908	28,239	851,147
0456P	9,010,325	-	-	1,555,424	-	1,555,424	199,382	2,016,521	-	3,877	2,219,780	616,733	(841)	615,892
0457P	745,224	-	-	128,646	26,873	155,519	16,490	166,782	-	-	183,272	51,009	5,829	56,838
0458P	250,821	-	-	43,299	23,993	67,292	5,550	56,134	-	-	61,684	17,168	5,205	22,373
0459P	7,565,071	-	-	1,305,935	-	1,305,935	167,402	1,693,072	-	151,414	2,011,888	517,809	(32,845)	484,964
0460P	173,022	-	-	29,868	23,416	53,284	3,829	38,723	-	-	42,552	11,843	5,079	16,922
0461P	2,533,973	-	-	437,432	-	437,432	56,072	567,106	-	79,037	702,215	173,444	(17,145)	156,299
0462F	1,285,088	-	-	221,841	64,349	286,190	28,437	287,604	-	-	316,041	87,961	13,959	101,920
0462P	3,184,567	-	-	549,742	124,626	674,368	70,469	712,710	-	-	783,179	217,975	27,034	245,009
0463P	3,378,162	-	-	583,162	93,110	676,272	74,753	756,037	-	-	830,790	231,226	20,197	251,423
0464F	1,642,453	-	-	283,532	-	283,532	36,345	367,583	-	125,108	529,036	112,422	(27,138)	85,284
0464P	1,444,491	-	-	249,358	-	249,358	31,964	323,279	-	123,987	479,230	98,872	(26,895)	71,977
0465F	2,993,839	-	-	516,817	108,251	625,068	66,248	670,025	-	-	736,273	204,920	23,482	228,402
0466P	3,281,821	-	-	566,530	-	566,530	72,621	734,475	-	354,153	1,161,249	224,632	(76,823)	147,809
0467F	12,189,588	-	-	2,104,250	526,895	2,631,145	269,734	2,728,044	-	-	2,997,778	834,345	114,294	948,639
0468P	3,526,963	-	-	608,849	316,330	925,179	78,045	789,338	-	-	867,383	241,411	68,618	310,029
0469F	4,799,438	-	-	828,512	946,389	1,774,901	106,203	1,074,120	-	-	1,180,323	328,509	205,290	533,799
0469P	9,021,783	-	-	1,557,402	-	1,557,402	199,636	2,019,086	-	568,443	2,787,165	617,517	(123,307)	494,210
0470F	262,285	-	-	45,278	4,605	49,883	5,804	58,700	-	-	64,504	17,953	999	18,952
0470P	2,905,757	-	-	501,612	34,984	536,596	64,299	650,312	-	-	714,611	198,891	7,589	206,480
0471P	477,291	-	-	82,393	57,991	140,384	10,562	106,818	-	-	117,380	32,669	12,579	45,248
0472P	919,520	-	-	158,734	-	158,734	20,347	205,790	-	6,935	233,072	62,939	(1,504)	61,435
0473P	2,390,107	-	-	412,597	-	412,597	52,889	534,909	-	112,279	700,077	163,596	(24,356)	139,240
0474P	195,482	-	-	33,745	10,919	44,664	4,326	43,749	-	-	48,075	13,380	2,368	15,748
0475P	119,301	-	-	20,595	-	20,595	2,640	26,700	-	21,293	50,633	8,166	(4,619)	3,547
0476F	2,392,513	-	-	413,012	89,015	502,027	52,942	535,447	-	-	588,389	163,761	19,309	183,070
0476P	5,882,122	-	-	1,015,412	258,411	1,273,823	130,161	1,316,426	-	-	1,446,587	402,616	56,055	458,671
0477F	6,947,052	-	-	1,199,248	-	1,199,248	153,726	1,554,758	-	43,964	1,752,448	475,507	(9,537)	465,970
0477P	7,125,953	-	-	1,230,131	56,691	1,286,822	157,685	1,594,797	-	-	1,752,482	487,752	12,298	500,050
0478F	7,309,346	-	-	1,261,789	297,300	1,559,089	161,743	1,635,840	-	-	1,797,583	500,305	64,490	564,795
0479P	212,856	-	-	36,745	2,840	39,585	4,710	47,637	-	-	52,347	14,569	616	15,185

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0480F	25,839,767	-	-	4,460,638	1,110,688	5,571,326	571,788	5,782,970	-	-	6,354,758	1,768,663	240,930	2,009,593
0480P	20,928,943	-	-	3,612,898	-	3,612,898	463,120	4,683,922	-	324,111	5,471,153	1,432,530	(70,306)	1,362,224
0481F	6,443,803	-	-	1,112,373	33,191	1,145,564	142,590	1,442,131	-	-	1,584,721	441,061	7,200	448,261
0481P	5,949,263	-	-	1,027,003	-	1,027,003	131,647	1,331,452	-	141,286	1,604,385	407,211	(30,648)	376,563
0482P	3,270,756	-	-	564,620	-	564,620	72,376	731,999	-	23,057	827,432	223,875	(5,002)	218,873
0483P	637,862	-	-	110,112	45,768	155,880	14,115	142,754	-	-	156,869	43,660	9,928	53,588
0484P	127,341	-	-	21,983	15,361	37,344	2,818	28,499	-	-	31,317	8,716	3,332	12,048
0485P	160,752	-	-	27,750	32,968	60,718	3,557	35,977	-	-	39,534	11,003	7,151	18,154
0486P	112,654	-	-	19,447	-	19,447	2,493	25,212	-	1,092	28,797	7,711	(237)	7,474
0487P	369,829	-	-	63,842	53,924	117,766	8,184	82,768	-	-	90,952	25,314	11,697	37,011
0488F	2,511,364	-	-	433,529	245,863	679,392	55,572	562,046	-	-	617,618	171,896	53,332	225,228
0488P	3,653,323	-	-	630,662	-	630,662	80,842	817,618	-	35,084	933,544	250,060	(7,611)	242,449
0489F	4,384,372	-	-	756,860	99,877	856,737	97,018	981,228	-	-	1,078,246	300,099	21,665	321,764
0492F	2,931,634	-	-	506,079	-	506,079	64,872	656,103	-	253,331	974,306	200,662	(54,952)	145,710
0493P	561,793	-	-	96,981	-	96,981	12,431	125,730	-	72,982	211,143	38,453	(15,831)	22,622
0494F	7,350,729	-	-	1,268,933	-	1,268,933	162,659	1,645,102	-	66,405	1,874,166	503,138	(14,405)	488,733
0494P	6,431,327	-	-	1,110,220	188,667	1,298,887	142,314	1,439,338	-	-	1,581,652	440,207	40,925	481,132
0495P	6,896,766	-	-	1,190,567	160,540	1,351,107	152,613	1,543,504	-	-	1,696,117	472,065	34,824	506,889
0496F	4,056,888	-	-	700,328	22,957	723,285	89,772	907,936	-	-	997,708	277,683	4,980	282,663
0497P	679,107	-	-	117,232	110,783	228,015	15,027	151,985	-	-	167,012	46,483	24,031	70,514
0498P	365,443	-	-	63,085	48,614	111,699	8,087	81,787	-	-	89,874	25,014	10,545	35,559
0499F	7,700,209	-	-	1,329,263	2,307	1,331,570	170,392	1,723,316	-	-	1,893,708	527,059	501	527,560
0499P	6,565,428	-	-	1,133,369	-	1,133,369	145,281	1,469,350	-	13,008	1,627,639	449,386	(2,822)	446,564
0500P	1,650,856	-	-	284,982	155,061	440,043	36,531	369,464	-	-	405,995	112,997	33,636	146,633
0501F	9,881,366	-	-	1,705,789	-	1,705,789	218,657	2,211,461	-	24,469	2,454,587	676,353	(5,308)	671,045
0502F	9,942,309	-	-	1,716,310	102,257	1,818,567	220,006	2,225,100	-	-	2,445,106	680,524	22,182	702,706
0504F	2,644,046	-	-	456,433	-	456,433	58,508	591,741	-	53,577	703,826	180,978	(11,622)	169,356
0505F	3,584,752	-	-	618,824	-	618,824	79,324	802,272	-	95,373	976,969	245,367	(20,688)	224,679
0506P	468,469	-	-	80,870	16,408	97,278	10,366	104,844	-	-	115,210	32,065	3,559	35,624
0507P	758,474	-	-	130,933	-	130,933	16,784	169,747	-	20,525	207,056	51,916	(4,452)	47,464
0508P	163,814	-	-	28,279	52,597	80,876	3,625	36,662	-	-	40,287	11,213	11,409	22,622
0509P	2,453,825	-	-	423,596	-	423,596	54,299	549,169	-	178,505	781,973	167,958	(38,721)	129,237
0510F	8,044,617	-	-	1,388,717	260,041	1,648,758	178,013	1,800,395	-	-	1,978,408	550,633	56,408	607,041
0510P	5,711,249	-	-	985,915	-	985,915	126,380	1,278,184	-	264,012	1,668,576	390,920	(57,270)	333,650
0511P	4,418,970	-	-	762,833	7,081	769,914	97,784	988,971	-	-	1,086,755	302,467	1,536	304,003
0512P	188,503	-	-	32,541	20,593	53,134	4,171	42,187	-	-	46,358	12,903	4,467	17,370
0513F	7,588,974	-	-	1,310,061	-	1,310,061	167,931	1,698,421	-	66,708	1,933,060	519,445	(14,470)	504,975
0516P	453,744	-	-	78,328	-	78,328	10,041	101,548	-	149,852	261,441	31,058	(32,506)	(1,448)
0518F	3,992,015	-	-	689,129	-	689,129	88,336	893,418	-	96,403	1,078,157	273,243	(20,912)	252,331
0518P	3,955,405	-	-	682,809	-	682,809	87,526	885,224	-	185,872	1,158,622	270,737	(40,319)	230,418
0519F	1,053,946	-	-	181,939	143,101	325,040	23,322	235,874	-	-	259,196	72,140	31,042	103,182
0520F	3,418,945	-	-	590,202	-	590,202	75,655	765,164	-	4,022	844,841	234,018	(873)	233,145
0520P	3,794,122	-	-	654,967	-	654,967	83,957	849,129	-	27,959	961,045	259,697	(6,065)	253,632

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Proportionate Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Proportionate Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0521P	1,327,602	-	-	229,180	65,128	294,308	29,377	297,119	-	-	326,496	90,871	14,128	104,999
0523P	14,549,195	-	-	2,511,582	-	2,511,582	321,948	3,256,127	-	43,784	3,621,859	995,854	(9,498)	986,356
0524F	3,013,244	-	-	520,167	-	520,167	66,678	674,368	-	138,228	879,274	206,248	(29,984)	176,264
0524P	3,299,788	-	-	569,632	-	569,632	73,018	738,496	-	124,889	936,403	225,862	(27,091)	198,771
0526F	4,720,183	-	-	814,830	-	814,830	104,449	1,056,383	-	32,816	1,193,648	323,084	(7,118)	315,966
0526P	4,329,113	-	-	747,321	-	747,321	95,796	968,861	-	139,819	1,204,476	296,316	(30,329)	265,987
0528P	670,873	-	-	115,811	-	115,811	14,845	150,142	-	18,436	183,423	45,919	(3,999)	41,920
0529P	99,728	-	-	17,216	-	17,216	2,207	22,319	-	63,918	88,444	6,826	(13,865)	(7,039)
0530P	360,795	-	-	62,283	84,236	146,519	7,984	80,746	-	-	88,730	24,695	18,273	42,968
0531F	351,711	-	-	60,715	-	60,715	7,783	78,713	-	22,710	109,206	24,074	(4,926)	19,148
0531P	1,355,859	-	-	234,058	-	234,058	30,003	303,443	-	99,860	433,306	92,805	(21,661)	71,144
0532F	4,173,396	-	-	720,440	6,985	727,425	92,350	934,011	-	-	1,026,361	285,658	1,515	287,173
0532P	5,393,037	-	-	930,983	-	930,983	119,338	1,206,968	-	124,368	1,450,674	369,139	(26,978)	342,161
0533P	436,732	-	-	75,392	-	75,392	9,664	97,741	-	2,090	109,495	29,893	(453)	29,440
0535P	218,416	-	-	37,704	-	37,704	4,833	48,882	-	2,112	55,827	14,950	(458)	14,492
0536F	7,923,399	-	-	1,367,791	-	1,367,791	175,331	1,773,266	-	192,404	2,141,001	542,335	(41,736)	500,599
0536P	6,707,694	-	-	1,157,928	-	1,157,928	148,429	1,501,190	-	506,744	2,156,363	459,124	(109,923)	349,201
0537P	69,109	-	-	11,930	2,275	14,205	1,529	15,467	-	-	16,996	4,730	493	5,223
0538P	2,559,262	-	-	441,797	6,078	447,875	56,632	572,766	-	-	629,398	175,175	1,319	176,494
0540P	441,861	-	-	76,277	-	76,277	9,778	98,889	-	12,991	121,658	30,244	(2,818)	27,426
0541F	3,172,353	-	-	547,633	99,227	646,860	70,199	709,976	-	-	780,175	217,139	21,524	238,663
0541P	3,379,274	-	-	583,353	174,041	757,394	74,777	756,285	-	-	831,062	231,302	37,753	269,055
0542P	154,511	-	-	26,673	-	26,673	3,419	34,580	-	6,212	44,211	10,576	(1,348)	9,228
0543F	9,518,347	-	-	1,643,122	-	1,643,122	210,624	2,130,217	-	452,209	2,793,050	651,505	(98,093)	553,412
0543P	7,070,594	-	-	1,220,574	-	1,220,574	156,460	1,582,407	-	374,091	2,112,958	483,963	(81,148)	402,815
0545F	1,786,600	-	-	308,415	401,372	709,787	39,534	399,843	-	-	439,377	122,288	87,065	209,353
0547F	3,061,130	-	-	528,433	40,440	568,873	67,737	685,085	-	-	752,822	209,526	8,772	218,298
0548P	170,230	-	-	29,386	-	29,386	3,767	38,098	-	6,274	48,139	11,652	(1,361)	10,291
0549P	639,955	-	-	110,473	-	110,473	14,161	143,223	-	6,857	164,241	43,803	(1,487)	42,316
0550F	271,425	-	-	46,855	24,105	70,960	6,006	60,745	-	-	66,751	18,578	5,229	23,807
0550P	3,404,932	-	-	587,783	-	587,783	75,345	762,028	-	102,174	939,547	233,059	(22,163)	210,896
0551P	1,128,678	-	-	194,840	179	195,019	24,976	252,599	-	-	277,575	77,255	39	77,294
0552P	597,778	-	-	103,193	185	103,378	13,228	133,783	-	-	147,011	40,916	40	40,956
0553F	14,687,701	-	-	2,535,492	187,452	2,722,944	325,013	3,287,125	-	-	3,612,138	1,005,334	40,662	1,045,996
0553P	12,799,936	-	-	2,209,613	-	2,209,613	283,240	2,864,641	-	998,487	4,146,368	876,121	(216,591)	659,530
0555F	11,796,869	-	-	2,036,456	-	2,036,456	261,044	2,640,153	-	255,761	3,156,958	807,464	(55,480)	751,984
0555P	8,545,486	-	-	1,475,180	-	1,475,180	189,096	1,912,490	-	92,997	2,194,583	584,916	(20,173)	564,743
0556P	527,220	-	-	91,012	122,419	213,431	11,666	117,992	-	-	129,658	36,087	26,555	62,642
0557F	4,398,872	-	-	759,363	-	759,363	97,339	984,473	-	34,748	1,116,560	301,091	(7,538)	293,553
0559F	2,863,156	-	-	494,258	116,772	611,030	63,357	640,778	-	-	704,135	195,975	25,330	221,305
0559P	1,713,430	-	-	295,784	-	295,784	37,915	383,468	-	40,283	461,666	117,280	(8,738)	108,542
0560F	3,245,536	-	-	560,267	43,034	603,301	71,818	726,355	-	-	798,173	222,148	9,335	231,483
0560P	2,022,053	-	-	349,061	15,859	364,920	44,744	452,538	-	-	497,282	138,404	3,440	141,844

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0561F	2,459,085	-	-	424,504	-	424,504	54,415	550,346	-	9,361	614,122	168,318	(2,030)	166,288
0561P	2,413,335	-	-	416,606	-	416,606	53,403	540,107	-	124,615	718,125	165,186	(27,031)	138,155
0563P	224,470	-	-	38,750	-	38,750	4,967	50,237	-	7,523	62,727	15,364	(1,632)	13,732
0564F	8,542,343	-	-	1,474,638	-	1,474,638	189,027	1,911,786	-	155,055	2,255,868	584,701	(33,635)	551,066
0564P	6,709,781	-	-	1,158,288	-	1,158,288	148,476	1,501,657	-	38,659	1,688,792	459,267	(8,386)	450,881
0565P	1,052,259	-	-	181,648	-	181,648	23,285	235,497	-	31,293	290,075	72,024	(6,788)	65,236
0567P	424,000	-	-	73,194	-	73,194	9,382	94,892	-	45,426	149,700	29,022	(9,854)	19,168
0568F	17,090,134	-	-	2,950,216	228,620	3,178,836	378,174	3,824,792	-	-	4,202,966	1,169,774	49,592	1,219,366
0568P	10,586,856	-	-	1,827,576	-	1,827,576	234,268	2,369,351	-	103,653	2,707,272	724,642	(22,484)	702,158
0569P	164,413	-	-	28,382	7,187	35,569	3,638	36,796	-	-	40,434	11,254	1,559	12,813
0571F	8,283,231	-	-	1,429,908	-	1,429,908	183,293	1,853,797	-	239,605	2,276,695	566,965	(51,975)	514,990
0571P	7,662,106	-	-	1,322,685	-	1,322,685	169,549	1,714,788	-	304,470	2,188,807	524,451	(66,046)	458,405
0573P	440,468	-	-	76,037	41,684	117,721	9,747	98,577	-	-	108,324	30,149	9,042	39,191
0574P	1,724,738	-	-	297,736	38,681	336,417	38,165	385,998	-	-	424,163	118,054	8,391	126,445
0576F	92,387	-	-	15,948	82,841	98,789	2,044	20,676	-	-	22,720	6,324	17,970	24,294
0576P	209,770	-	-	36,212	31,141	67,353	4,642	46,947	-	-	51,589	14,358	6,755	21,113
0577P	88,463	-	-	15,271	-	15,271	1,958	19,798	-	38,267	60,023	6,055	(8,301)	(2,246)
0578P	371,922	-	-	64,204	21,831	86,035	8,230	83,236	-	-	91,466	25,457	4,735	30,192
0579P	5,714,654	-	-	986,503	109,344	1,095,847	126,455	1,278,946	-	-	1,405,401	391,153	23,719	414,872
0580F	7,335,129	-	-	1,266,240	-	1,266,240	162,313	1,641,610	-	155,409	1,959,332	502,070	(33,711)	468,359
0580P	7,259,960	-	-	1,253,264	227,931	1,481,195	160,650	1,624,788	-	-	1,785,438	496,925	49,443	546,368
0581F	25,714,243	-	-	4,438,969	1,278,897	5,717,866	569,011	5,754,878	-	-	6,323,889	1,760,071	277,418	2,037,489
0581P	20,176,723	-	-	3,483,044	194,140	3,677,184	446,475	4,515,574	-	-	4,962,049	1,381,043	42,113	1,423,156
0582F	9,855,045	-	-	1,701,245	776,528	2,477,773	218,075	2,205,571	-	-	2,423,646	674,551	168,444	842,995
0583F	3,622,243	-	-	625,296	630,804	1,256,100	80,154	810,662	-	-	890,816	247,933	136,834	384,767
0584F	2,717,447	-	-	469,104	-	469,104	60,132	608,168	-	69,509	737,809	186,002	(15,078)	170,924
0585F	4,665,456	-	-	805,383	-	805,383	103,238	1,044,134	-	335,107	1,482,479	319,338	(72,691)	246,647
0585P	2,911,911	-	-	502,674	174,203	676,877	64,435	651,689	-	-	716,124	199,313	37,788	237,101
0586P	1,250,546	-	-	215,878	16,391	232,269	27,672	279,874	-	-	307,546	85,597	3,556	89,153
0587P	327,715	-	-	56,572	633	57,205	7,252	73,343	-	-	80,595	22,431	137	22,568
0588F	2,526,520	-	-	436,145	81,547	517,692	55,907	565,438	-	-	621,345	172,934	17,689	190,623
0588P	2,413,666	-	-	416,664	-	416,664	53,410	540,181	-	25,875	619,466	165,209	(5,613)	159,596
0589P	313,121	-	-	54,053	38,961	93,014	6,929	70,077	-	-	77,006	21,432	8,452	29,884
0590F	6,524,913	-	-	1,126,375	452,781	1,579,156	144,385	1,460,283	-	-	1,604,668	446,613	98,217	544,830
0590P	5,906,887	-	-	1,019,687	170,360	1,190,047	130,709	1,321,968	-	-	1,452,677	404,311	36,955	441,266
0591P	597,916	-	-	103,216	9,831	113,047	13,231	133,814	-	-	147,045	40,926	2,133	43,059
0592P	354,279	-	-	61,158	27,758	88,916	7,840	79,288	-	-	87,128	24,249	6,021	30,270
0593F	12,459,876	-	-	2,150,909	-	2,150,909	275,715	2,788,535	-	33,959	3,098,209	852,845	(7,366)	845,479
0593P	7,950,531	-	-	1,372,475	-	1,372,475	175,931	1,779,338	-	135,830	2,091,099	544,193	(29,464)	514,729
0594P	529,475	-	-	91,402	2,846	94,248	11,716	118,497	-	-	130,213	36,241	617	36,858
0595P	118,826	-	-	20,513	-	20,513	2,629	26,593	-	678	29,900	8,133	(147)	7,986
0596F	4,434,688	-	-	765,546	117,763	883,309	98,132	992,488	-	-	1,090,620	303,543	25,545	329,088
0596P	5,072,869	-	-	875,713	-	875,713	112,254	1,135,314	-	67,705	1,315,273	347,224	(14,686)	332,538

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0597F	17,424,971	-	-	3,008,018	642,440	3,650,458	385,584	3,899,729	-	-	4,285,313	1,192,693	139,358	1,332,051
0597P	15,249,181	-	-	2,632,418	-	2,632,418	337,437	3,412,785	-	418,133	4,168,355	1,043,766	(90,701)	953,065
0598F	1,405,770	-	-	242,674	33,869	276,543	31,107	314,613	-	-	345,720	96,221	7,347	103,568
0598P	2,006,572	-	-	346,388	10,509	356,897	44,402	449,073	-	-	493,475	137,344	2,280	139,624
0599P	283,570	-	-	48,952	1,339	50,291	6,275	63,463	-	-	69,738	19,410	291	19,701
0600P	870,984	-	-	150,355	73,873	224,228	19,273	194,927	-	-	214,200	59,617	16,024	75,641
0601F	3,188,022	-	-	550,338	196,644	746,982	70,545	713,483	-	-	784,028	218,212	42,656	260,868
0602P	1,940,899	-	-	335,051	290,768	625,819	42,949	434,375	-	-	477,324	132,849	63,073	195,922
0603F	1,310,103	-	-	226,159	-	226,159	28,990	293,203	-	167,251	489,444	89,673	(36,280)	53,393
0603P	897,049	-	-	154,855	21,808	176,663	19,850	200,761	-	-	220,611	61,401	4,730	66,131
0604F	9,901,538	-	-	1,709,271	384,494	2,093,765	219,103	2,215,976	-	-	2,435,079	677,734	83,404	761,138
0606P	6,260,004	-	-	1,080,645	-	1,080,645	138,523	1,400,996	-	118,498	1,658,017	428,481	(25,704)	402,777
0607F	17,808,894	-	-	3,074,293	2,783,382	5,857,675	394,079	3,985,651	-	-	4,379,730	1,218,971	603,771	1,822,742
0608F	4,517,904	-	-	779,912	216,783	996,695	99,973	1,011,112	-	-	1,111,085	309,238	47,025	356,263
0608P	4,628,315	-	-	798,971	-	798,971	102,416	1,035,822	-	379,279	1,517,517	316,796	(82,273)	234,523
0609F	1,950,895	-	-	336,777	37,779	374,556	43,170	436,613	-	-	479,783	133,534	8,195	141,729
0610P	1,183,574	-	-	204,317	-	204,317	26,190	264,885	-	25,853	316,928	81,012	(5,608)	75,404
0612F	6,536,384	-	-	1,128,355	68,344	1,196,699	144,639	1,462,850	-	-	1,607,489	447,398	14,825	462,223
0612P	4,323,653	-	-	746,379	26,911	773,290	95,675	967,639	-	-	1,063,314	295,942	5,838	301,780
0613P	134,907	-	-	23,289	-	23,289	2,985	30,192	-	12,733	45,910	9,234	(2,762)	6,472
0614F	402,253	-	-	69,440	-	69,440	8,901	90,025	-	46,922	145,848	27,533	(10,178)	17,355
0614P	4,286,412	-	-	739,950	128,598	868,548	94,851	959,304	-	-	1,054,155	293,393	27,895	321,288
0615F	127,060,360	-	-	21,934,031	5,864,658	27,798,689	2,811,620	28,436,257	-	-	31,247,877	8,696,942	1,272,160	9,969,102
0615P	112,699,624	-	-	19,454,982	-	19,454,982	2,493,842	25,222,308	-	4,219,379	31,935,529	7,713,988	(915,267)	6,798,721
0616F	1,001,743	-	-	172,928	-	172,928	22,167	224,191	-	45,499	291,857	68,567	(9,870)	58,697
0616P	1,552,903	-	-	268,073	-	268,073	34,363	347,541	-	72,702	454,606	106,292	(15,770)	90,522
0617P	3,004,173	-	-	518,601	39,381	557,982	66,477	672,337	-	-	738,814	205,628	8,543	214,171
0618F	866,061	-	-	149,505	-	149,505	19,164	193,826	-	3,041	216,031	59,280	(660)	58,620
0619F	4,901,721	-	-	846,169	-	846,169	108,466	1,097,011	-	186,158	1,391,635	335,510	(40,381)	295,129
0619P	5,457,129	-	-	942,047	-	942,047	120,757	1,221,312	-	160,904	1,502,973	373,526	(34,903)	338,623
0620F	9,581,958	-	-	1,654,103	-	1,654,103	212,032	2,144,453	-	90,123	2,446,608	655,859	(19,550)	636,309
0620P	8,029,599	-	-	1,386,124	-	1,386,124	177,681	1,797,034	-	373,933	2,348,648	549,605	(81,114)	468,491
0621F	12,811,113	-	-	2,211,542	940,417	3,151,959	283,487	2,867,142	-	-	3,150,629	876,886	203,995	1,080,881
0622F	7,580,003	-	-	1,308,512	-	1,308,512	167,732	1,696,414	-	125,875	1,990,021	518,831	(27,305)	491,526
0622P	7,171,634	-	-	1,238,017	-	1,238,017	158,696	1,605,020	-	214,061	1,977,777	490,879	(46,434)	444,445
0623F	1,491,178	-	-	257,417	100,947	358,364	32,997	333,727	-	-	366,724	102,067	21,897	123,964
0623P	944,685	-	-	163,078	-	163,078	20,904	211,422	-	79,788	312,114	64,661	(17,308)	47,353
0624P	1,646,296	-	-	284,195	197,501	481,696	36,430	368,443	-	-	404,873	112,685	42,842	155,527
0625P	318,506	-	-	54,983	32,783	87,766	7,048	71,282	-	-	78,330	21,801	7,111	28,912
0626F	19,277,138	-	-	3,327,752	-	3,327,752	426,569	4,314,246	-	67,896	4,808,711	1,319,469	(14,728)	1,304,741
0627F	13,932,968	-	-	2,405,205	271,519	2,676,724	308,312	3,118,215	-	-	3,426,527	953,674	58,898	1,012,572
0628F	8,155,190	-	-	1,407,805	147,454	1,555,259	180,460	1,825,141	-	-	2,005,601	558,201	31,986	590,187
0628P	5,785,312	-	-	998,700	-	998,700	128,019	1,294,760	-	310,822	1,733,601	395,989	(67,424)	328,565

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0629F	16,940,115	-	-	2,924,319	320,889	3,245,208	374,855	3,791,217	-	-	4,166,072	1,159,506	69,607	1,229,113
0629P	12,166,928	-	-	2,100,339	-	2,100,339	269,233	2,722,973	-	680,074	3,672,280	832,794	(147,521)	685,273
0630F	471,299	-	-	81,359	-	81,359	10,429	105,477	-	1,765	117,671	32,259	(383)	31,876
0630P	1,774,480	-	-	306,323	73,772	380,095	39,266	397,131	-	-	436,397	121,458	16,002	137,460
0631F	4,320,361	-	-	745,810	75,385	821,195	95,602	966,902	-	-	1,062,504	295,717	16,353	312,070
0631P	3,012,700	-	-	520,073	68,943	589,016	66,666	674,246	-	-	740,912	206,211	14,955	221,166
0632P	417,365	-	-	72,048	21,433	93,481	9,236	93,407	-	-	102,643	28,568	4,649	33,217
0633F	3,643,234	-	-	628,920	104,369	733,289	80,618	815,360	-	-	895,976	249,370	22,640	272,010
0633P	3,584,652	-	-	618,807	-	618,807	79,322	802,249	-	103,506	985,077	245,360	(22,453)	222,907
0635F	2,904,970	-	-	501,476	99,238	600,714	64,282	650,136	-	-	714,418	198,837	21,527	220,364
0635P	6,833,517	-	-	1,179,649	269,184	1,448,833	151,214	1,529,349	-	-	1,680,563	467,736	58,391	526,127
0636F	3,283,626	-	-	566,842	823	567,665	72,661	734,879	-	-	807,540	224,755	179	224,934
0636P	2,682,974	-	-	463,153	-	463,153	59,369	600,453	-	41,353	701,175	183,642	(8,970)	174,672
0637P	2,954,581	-	-	510,040	-	510,040	65,380	661,239	-	44,932	771,551	202,233	(9,747)	192,486
0638P	745,980	-	-	128,776	-	128,776	16,507	166,951	-	54,697	238,155	51,060	(11,865)	39,195
0640F	16,383,501	-	-	2,828,232	-	2,828,232	362,538	3,666,647	-	251,812	4,280,997	1,121,407	(54,623)	1,066,784
0641F	2,426,342	-	-	418,852	-	418,852	53,691	543,018	-	62,098	658,807	166,077	(13,470)	152,607
0641P	5,572,213	-	-	961,914	-	961,914	123,303	1,247,068	-	116,475	1,486,846	381,403	(25,266)	356,137
0642P	949,040	-	-	163,830	-	163,830	21,001	212,396	-	25,875	259,272	64,959	(5,613)	59,346
0643P	105,994	-	-	18,297	-	18,297	2,345	23,722	-	13,310	39,377	7,255	(2,887)	4,368
0644P	582,341	-	-	100,528	-	100,528	12,886	130,329	-	174	143,389	39,860	(38)	39,822
0645P	2,074,912	-	-	358,186	63,447	421,633	45,914	464,368	-	-	510,282	142,022	13,763	155,785
0646F	2,848,581	-	-	491,742	32,670	524,412	63,034	637,516	-	-	700,550	194,978	7,087	202,065
0646P	2,100,527	-	-	362,607	49,907	412,514	46,481	470,100	-	-	516,581	143,775	10,826	154,601
0647F	10,303,148	-	-	1,778,600	-	1,778,600	227,990	2,305,857	-	620,682	3,154,529	705,223	(134,638)	570,585
0647P	9,156,690	-	-	1,580,691	-	1,580,691	202,621	2,049,278	-	631,320	2,883,219	626,751	(136,946)	489,805
0648F	78,524	-	-	13,555	-	13,555	1,738	17,574	-	43,499	62,811	5,375	(9,436)	(4,061)
0649F	169,349	-	-	29,234	151,851	181,085	3,747	37,900	-	-	41,647	11,591	32,940	44,531
0649P	1,319,206	-	-	227,730	39,925	267,655	29,192	295,240	-	-	324,432	90,296	8,661	98,957
0650F	6,829,113	-	-	1,178,888	-	1,178,888	151,116	1,528,363	-	190,079	1,869,558	467,435	(41,232)	426,203
0650P	5,958,222	-	-	1,028,549	-	1,028,549	131,845	1,333,457	-	276,141	1,741,443	407,824	(59,900)	347,924
0652F	2,725,613	-	-	470,514	73,149	543,663	60,313	609,995	-	-	670,308	186,561	15,868	202,429
0652P	3,116,070	-	-	537,917	-	537,917	68,953	697,380	-	225,236	991,569	213,287	(48,858)	164,429
0653F	897,523	-	-	154,937	-	154,937	19,861	200,867	-	15,097	235,825	61,433	(3,275)	58,158
0654F	27,676,234	-	-	4,777,661	-	4,777,661	612,426	6,193,973	-	418,419	7,224,818	1,894,364	(90,763)	1,803,601
0655F	19,250,211	-	-	3,323,104	822,066	4,145,170	425,973	4,308,220	-	-	4,734,193	1,317,626	178,322	1,495,948
0656F	900,603	-	-	155,468	613,584	769,052	19,929	201,556	-	-	221,485	61,644	133,098	194,742
0656P	1,850,636	-	-	319,470	245,623	565,093	40,951	414,175	-	-	455,126	126,671	53,280	179,951
0657F	2,655,117	-	-	458,344	218,369	676,713	58,753	594,218	-	-	652,971	181,736	47,368	229,104
0657P	1,826,471	-	-	315,298	-	315,298	40,417	408,766	-	57,515	506,698	125,017	(12,476)	112,541
0658F	270,769	-	-	46,742	-	46,742	5,992	60,599	-	16,224	82,815	18,533	(3,519)	15,014
0658P	808,529	-	-	139,574	-	139,574	17,891	180,950	-	138,519	337,360	55,342	(30,047)	25,295
0660P	132,920	-	-	22,946	-	22,946	2,941	29,748	-	1,048	33,737	9,098	(227)	8,871

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0661P	610,223	-	-	105,341	83,497	188,838	13,503	136,569	-	-	150,072	41,768	18,112	59,880
0662P	1,236,421	-	-	213,439	37,258	250,697	27,360	276,712	-	-	304,072	84,630	8,082	92,712
0663F	409,612	-	-	70,710	-	70,710	9,064	91,672	-	8,051	108,787	28,037	(1,746)	26,291
0663P	1,016,399	-	-	175,458	9,949	185,407	22,491	227,471	-	-	249,962	69,570	2,158	71,728
0664F	237,496	-	-	40,998	-	40,998	5,255	53,152	-	5,461	63,868	16,256	(1,185)	15,071
0664P	760,205	-	-	131,232	54,792	186,024	16,822	170,135	-	-	186,957	52,034	11,886	63,920
0665P	189,997	-	-	32,799	-	32,799	4,204	42,521	-	7,143	53,868	13,005	(1,549)	11,456
0666F	2,590,475	-	-	447,185	216,245	663,430	57,323	579,751	-	-	637,074	177,311	46,908	224,219
0666P	4,573,500	-	-	789,509	122,390	911,899	101,203	1,023,555	-	-	1,124,758	313,044	26,549	339,593
0667P	2,582,940	-	-	445,885	285,580	731,465	57,156	578,065	-	-	635,221	176,795	61,948	238,743
0668P	361,707	-	-	62,440	-	62,440	8,004	80,950	-	17,999	106,953	24,758	(3,904)	20,854
0669P	396,867	-	-	68,510	-	68,510	8,782	88,819	-	17,018	114,619	27,165	(3,692)	23,473
0670F	20,128,193	-	-	3,474,667	234,266	3,708,933	445,401	4,504,713	-	-	4,950,114	1,377,721	50,817	1,428,538
0672P	1,214,474	-	-	209,651	16,722	226,373	26,874	271,801	-	-	298,675	83,127	3,627	86,754
0673P	93,543	-	-	16,148	2,510	18,658	2,070	20,935	-	-	23,005	6,403	544	6,947
0674P	296,128	-	-	51,120	2,935	54,055	6,553	66,274	-	-	72,827	20,269	637	20,906
0675P	485,931	-	-	83,885	17,764	101,649	10,753	108,752	-	-	119,505	33,261	3,853	37,114
0676F	25,455,556	-	-	4,394,313	203,865	4,598,178	563,286	5,696,983	-	-	6,260,269	1,742,365	44,222	1,786,587
0676P	17,945,037	-	-	3,097,795	-	3,097,795	397,092	4,016,120	-	643,863	5,057,075	1,228,290	(139,666)	1,088,624
0677F	10,776,627	-	-	1,860,335	-	1,860,335	238,468	2,411,822	-	462,058	3,112,348	737,631	(100,229)	637,402
0677P	11,214,247	-	-	1,935,880	218,872	2,154,752	248,151	2,509,762	-	-	2,757,913	767,585	47,478	815,063
0679F	12,599,038	-	-	2,174,932	633,729	2,808,661	278,794	2,819,679	-	-	3,098,473	862,370	137,468	999,838
0679P	12,537,126	-	-	2,164,245	233,125	2,397,370	277,424	2,805,823	-	-	3,083,247	858,133	50,569	908,702
0680F	2,710,669	-	-	467,934	213,159	681,093	59,982	606,651	-	-	666,633	185,538	46,238	231,776
0680P	1,628,172	-	-	281,066	2,392	283,458	36,029	364,387	-	-	400,416	111,444	519	111,963
0681F	1,438,400	-	-	248,306	214,839	463,145	31,829	321,916	-	-	353,745	98,455	46,603	145,058
0682F	5,390,188	-	-	930,491	201,994	1,132,485	119,275	1,206,330	-	-	1,325,605	368,944	43,817	412,761
0682P	6,351,304	-	-	1,096,406	172,225	1,268,631	140,543	1,421,429	-	-	1,561,972	434,730	37,359	472,089
0684F	1,376,863	-	-	237,684	16,447	254,131	30,468	308,144	-	-	338,612	94,243	3,568	97,811
0684P	2,003,723	-	-	345,896	-	345,896	44,339	448,436	-	50,378	543,153	137,149	(10,928)	126,221
0685P	610,979	-	-	105,471	-	105,471	13,520	136,738	-	2,432	152,690	41,820	(527)	41,293
0686F	10,507,507	-	-	1,813,878	-	1,813,878	232,512	2,351,592	-	184,740	2,768,844	719,211	(40,074)	679,137
0686P	9,647,793	-	-	1,665,468	49,062	1,714,530	213,489	2,159,187	-	-	2,372,676	660,366	10,642	671,008
0687F	3,666,081	-	-	632,864	355,375	988,239	81,124	820,473	-	-	901,597	250,933	77,088	328,021
0687P	4,018,991	-	-	693,786	-	693,786	88,933	899,455	-	208,800	1,197,188	275,089	(45,293)	229,796
0688F	279,691	-	-	48,282	239,012	287,294	6,189	62,595	-	-	68,784	19,144	51,846	70,990
0688P	4,693,051	-	-	810,147	544,932	1,355,079	103,849	1,050,310	-	-	1,154,159	321,227	118,207	439,434
0689F	3,134,244	-	-	541,055	83,048	624,103	69,355	701,447	-	-	770,802	214,531	18,015	232,546
0689P	3,626,441	-	-	626,021	476,869	1,102,890	80,247	811,602	-	-	891,849	248,220	103,442	351,662
0691P	149,738	-	-	25,849	-	25,849	3,313	33,512	-	1,356	38,181	10,249	(294)	9,955
0692P	473,942	-	-	81,815	3,400	85,215	10,487	106,069	-	-	116,556	32,440	738	33,178
0693P	838,229	-	-	144,701	-	144,701	18,549	187,597	-	63,923	270,069	57,375	(13,866)	43,509
0694F	2,856,346	-	-	493,082	-	493,082	63,206	639,254	-	61,721	764,181	195,509	(13,389)	182,120

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0694P	2,382,123	-	-	411,218	325,086	736,304	52,712	533,122	-	-	585,834	163,050	70,517	233,567
0695F	143,597	-	-	24,789	-	24,789	3,178	32,137	-	6,403	41,718	9,829	(1,389)	8,440
0695P	1,509,283	-	-	260,543	-	260,543	33,398	337,779	-	179,659	550,836	103,306	(38,972)	64,334
0696P	470,156	-	-	81,162	-	81,162	10,404	105,221	-	25,847	141,472	32,181	(5,607)	26,574
0697P	567,078	-	-	97,893	4,308	102,201	12,548	126,913	-	-	139,461	38,815	934	39,749
0698F	10,020,121	-	-	1,729,742	-	1,729,742	221,727	2,242,515	-	260,114	2,724,356	685,850	(56,424)	629,426
0698P	7,047,829	-	-	1,216,645	-	1,216,645	155,956	1,577,312	-	174,460	1,907,728	482,405	(37,844)	444,561
0699F	1,248,522	-	-	215,528	90,740	306,268	27,628	279,421	-	-	307,049	85,458	19,683	105,141
0700F	10,798,106	-	-	1,864,043	-	1,864,043	238,943	2,416,629	-	200,062	2,855,634	739,101	(43,397)	695,704
0700P	7,243,186	-	-	1,250,368	-	1,250,368	160,279	1,621,033	-	561,817	2,343,129	495,777	(121,869)	373,908
0701P	3,904,663	-	-	674,050	56,086	730,136	86,403	873,868	-	-	960,271	267,264	12,166	279,430
0702F	10,632,899	-	-	1,835,524	43,947	1,879,471	235,287	2,379,655	-	-	2,614,942	727,794	9,533	737,327
0702P	8,705,095	-	-	1,502,733	232,928	1,735,661	192,628	1,948,210	-	-	2,140,838	595,840	50,527	646,367
0703F	461,310	-	-	79,634	9,652	89,286	10,208	103,242	-	-	113,450	31,575	2,094	33,669
0704P	1,346,326	-	-	232,412	20,156	252,568	29,792	301,309	-	-	331,101	92,152	4,372	96,524
0705P	155,073	-	-	26,770	35,186	61,956	3,432	34,706	-	-	38,138	10,614	7,632	18,246
0706F	23,247,618	-	-	4,013,163	599,367	4,612,530	514,428	5,202,844	-	-	5,717,272	1,591,237	130,014	1,721,251
0706P	21,719,605	-	-	3,749,387	388,275	4,137,662	480,616	4,860,873	-	-	5,341,489	1,486,649	84,225	1,570,874
0707F	10,344,618	-	-	1,785,759	-	1,785,759	228,908	2,315,138	-	351,734	2,895,780	708,061	(76,298)	631,763
0707P	8,281,638	-	-	1,429,633	-	1,429,633	183,258	1,853,440	-	677,866	2,714,564	566,856	(147,042)	419,814
0709P	433,521	-	-	74,837	27,813	102,650	9,593	97,023	-	-	106,616	29,673	6,033	35,706
0711P	-	-	-	-	-	-	-	-	-	47,011	47,011	-	(10,198)	(10,198)
0712F	9,083,982	-	-	1,568,139	-	1,568,139	201,012	2,033,006	-	102,386	2,336,404	621,774	(22,210)	599,564
0712P	6,417,851	-	-	1,107,894	177,766	1,285,660	142,016	1,436,323	-	-	1,578,339	439,285	38,561	477,846
0713P	364,481	-	-	62,919	73,089	136,008	8,065	81,571	-	-	89,636	24,948	15,854	40,802
0714F	3,116,045	-	-	537,913	125,197	663,110	68,953	697,375	-	-	766,328	213,285	27,158	240,443
0715F	2,304,811	-	-	397,872	-	397,872	51,001	515,819	-	368,764	935,584	157,758	(79,992)	77,766
0717F	1,171,529	-	-	202,237	170,651	372,888	25,924	262,190	-	-	288,114	80,188	37,018	117,206
0718F	454,481	-	-	78,456	4,723	83,179	10,057	101,713	-	-	111,770	31,108	1,024	32,132
0719F	1,184,761	-	-	204,522	-	204,522	26,217	265,151	-	34,732	326,100	81,094	(7,534)	73,560
0720F	8,381,872	-	-	1,446,936	88,303	1,535,239	185,476	1,875,873	-	-	2,061,349	573,717	19,155	592,872
0721F	499,613	-	-	86,247	15,713	101,960	11,056	111,814	-	-	122,870	34,197	3,408	37,605
0722F	370,147	-	-	63,897	-	63,897	8,191	82,839	-	8,218	99,248	25,336	(1,783)	23,553
0723F	591,281	-	-	102,071	-	102,071	13,084	132,329	-	17,730	163,143	40,472	(3,846)	36,626
0724F	3,712,393	-	-	640,859	-	640,859	82,149	830,838	-	91,205	1,004,192	254,103	(19,784)	234,319
0725P	184,899	-	-	31,918	-	31,918	4,091	41,381	-	7,999	53,471	12,656	(1,735)	10,921
0726F	280,428	-	-	48,409	-	48,409	6,205	62,760	-	2,134	71,099	19,195	(463)	18,732
0728F	5,112,627	-	-	882,577	283,042	1,165,619	113,133	1,144,212	-	-	1,257,345	349,946	61,398	411,344
0732F	2,877,381	-	-	496,713	120,055	616,768	63,671	643,961	-	-	707,632	196,949	26,042	222,991
0732P	2,461,115	-	-	424,855	349,577	774,432	54,460	550,801	-	-	605,261	168,457	75,830	244,287
0735P	135,532	-	-	23,396	-	23,396	2,999	30,332	-	6,857	40,188	9,277	(1,487)	7,790
0736F	11,958,021	-	-	2,064,276	967,227	3,031,503	264,610	2,676,219	-	-	2,940,829	818,495	209,811	1,028,306
0737P	197,825	-	-	34,150	-	34,150	4,378	44,273	-	515	49,166	13,541	(112)	13,429

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0738P	190,509	-	-	32,887	3,282	36,169	4,216	42,636	-	-	46,852	13,040	712	13,752
0740P	101,264	-	-	17,481	-	17,481	2,241	22,663	-	555	25,459	6,931	(120)	6,811
0741F	1,740,994	-	-	300,542	-	300,542	38,525	389,636	-	102,997	531,158	119,166	(22,342)	96,824
0744F	-	-	-	-	-	-	-	-	-	68,372	68,372	-	(14,831)	(14,831)
0745P	183,880	-	-	31,743	90,605	122,348	4,069	41,153	-	-	45,222	12,586	19,654	32,240
0746F	528,001	-	-	91,147	-	91,147	11,684	118,167	-	129,965	259,816	36,140	(28,192)	7,948
0749P	279,897	-	-	48,318	22,161	70,479	6,194	62,641	-	-	68,835	19,158	4,807	23,965
0753P	394,075	-	-	68,028	69,312	137,340	8,720	88,194	-	-	96,914	26,973	15,035	42,008
0754F	4,355,452	-	-	751,868	242,882	994,750	96,378	974,755	-	-	1,071,133	298,119	52,686	350,805
0756P	888,758	-	-	153,424	183,194	336,618	19,667	198,905	-	-	218,572	60,833	39,738	100,571
0757F	4,793,103	-	-	827,418	290,527	1,117,945	106,063	1,072,702	-	-	1,178,765	328,075	63,021	391,096
0758F	1,987,130	-	-	343,032	159,739	502,771	43,972	444,722	-	-	488,694	136,014	34,650	170,664
0759F	1,209,357	-	-	208,768	-	208,768	26,761	270,656	-	4,325	301,742	82,777	(938)	81,839
0760P	68,978	-	-	11,907	-	11,907	1,526	15,437	-	6,880	23,843	4,721	(1,492)	3,229
0761F	9,448,438	-	-	1,631,054	859,463	2,490,517	209,077	2,114,571	-	-	2,323,648	646,720	186,435	833,155
0762F	321,030	-	-	55,418	-	55,418	7,104	71,847	-	6,101	85,052	21,974	(1,323)	20,651
0764P	70,221	-	-	12,122	62,966	75,088	1,554	15,716	-	-	17,270	4,806	13,658	18,464
0765F	2,221,527	-	-	383,495	266,663	650,158	49,158	497,180	-	-	546,338	152,058	57,844	209,902
0766F	308,598	-	-	53,272	-	53,272	6,829	69,065	-	11,271	87,165	21,123	(2,445)	18,678
0768F	6,145,957	-	-	1,060,957	220,553	1,281,510	135,999	1,375,472	-	-	1,511,471	420,674	47,842	468,516
0769F	705,421	-	-	121,775	-	121,775	15,610	157,874	-	51,353	224,837	48,284	(11,139)	37,145
0770F	196,444	-	-	33,911	-	33,911	4,347	43,964	-	2,492	50,803	13,446	(541)	12,905
0771F	125,829	-	-	21,722	-	21,722	2,784	28,161	-	152,036	182,981	8,613	(32,980)	(24,367)
0773F	1,736,714	-	-	299,804	328,878	628,682	38,430	388,679	-	-	427,109	118,873	71,340	190,213
0774F	370,428	-	-	63,946	-	63,946	8,197	82,902	-	6,593	97,692	25,355	(1,430)	23,925
0776F	1,577,174	-	-	272,263	41,908	314,171	34,900	352,973	-	-	387,873	107,953	9,091	117,044
0777F	6,254,893	-	-	1,079,763	183,199	1,262,962	138,410	1,399,852	-	-	1,538,262	428,131	39,740	467,871
0779F	1,596,229	-	-	275,552	129,001	404,553	35,322	357,238	-	-	392,560	109,258	27,983	137,241
0780F	565,773	-	-	97,668	112,330	209,998	12,520	126,621	-	-	139,141	38,726	24,366	63,092
0781F	792,742	-	-	136,848	19,858	156,706	17,542	177,416	-	-	194,958	54,261	4,308	58,569
0782F	1,256,419	-	-	216,892	322,278	539,170	27,802	281,188	-	-	308,990	85,999	69,909	155,908
0783F	1,405,601	-	-	242,645	31,522	274,167	31,103	314,575	-	-	345,678	96,210	6,838	103,048
0786F	1,265,440	-	-	218,449	185,082	403,531	28,002	283,207	-	-	311,209	86,616	40,148	126,764
0787P	22,122	-	-	3,819	-	3,819	490	4,951	-	26,609	32,050	1,514	(5,772)	(4,258)
0788F	2,879,474	-	-	497,075	117,479	614,554	63,718	644,430	-	-	708,148	197,092	25,483	222,575
0788P	1,767,052	-	-	305,041	170,366	475,407	39,102	395,468	-	-	434,570	120,950	36,956	157,906
0789F	1,718,066	-	-	296,584	-	296,584	38,018	384,505	-	28,671	451,194	117,597	(6,219)	111,378
0790F	217,866	-	-	37,610	37,073	74,683	4,821	48,759	-	-	53,580	14,912	8,042	22,954
0791F	986,268	-	-	170,256	-	170,256	21,824	220,728	-	1,316	243,868	67,507	(286)	67,221
0792F	322,592	-	-	55,688	11,887	67,575	7,138	72,196	-	-	79,334	22,081	2,579	24,660
0794F	2,563,773	-	-	442,576	-	442,576	56,732	573,775	-	80,135	710,642	175,483	(17,383)	158,100
0795F	797,040	-	-	137,590	43,880	181,470	17,637	178,378	-	-	196,015	54,555	9,518	64,073
0796F	188,072	-	-	32,466	12,649	45,115	4,162	42,091	-	-	46,253	12,873	2,744	15,617

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0797F	928,867	-	-	160,347	103,322	263,669	20,554	207,881	-	-	228,435	63,578	22,412	85,990
0798F	168,106	-	-	29,020	36,788	65,808	3,720	37,622	-	-	41,342	11,506	7,980	19,486
0799F	682,999	-	-	117,904	101,030	218,934	15,114	152,856	-	-	167,970	46,749	21,916	68,665
0800F	1,213,680	-	-	209,514	449,515	659,029	26,857	271,623	-	-	298,480	83,073	97,509	180,582
0801F	2,829,420	-	-	488,434	2,252	490,686	62,610	633,227	-	-	695,837	193,666	488	194,154
0803P	98,334	-	-	16,975	9,338	26,313	2,176	22,007	-	-	24,183	6,731	2,026	8,757
0805F	4,332,656	-	-	747,933	35,522	783,455	95,874	969,653	-	-	1,065,527	296,559	7,705	304,264
0806F	1,348,431	-	-	232,775	83,849	316,624	29,838	301,780	-	-	331,618	92,296	18,189	110,485
0807F	205,571	-	-	35,487	-	35,487	4,549	46,007	-	1,496	52,052	14,071	(325)	13,746
0809F	288,443	-	-	49,793	83,911	133,704	6,383	64,554	-	-	70,937	19,743	18,202	37,945
0810F	515,925	-	-	89,062	75,346	164,408	11,416	115,465	-	-	126,881	35,314	16,344	51,658
0812F	718,847	-	-	124,092	-	124,092	15,907	160,879	-	11,932	188,718	49,203	(2,588)	46,615
0813F	3,889,114	-	-	671,365	247,269	918,634	86,059	870,388	-	-	956,447	266,199	53,638	319,837
0815F	153,855	-	-	26,560	-	26,560	3,405	34,433	-	1,658	39,496	10,531	(360)	10,171
0816F	326,128	-	-	56,298	38,782	95,080	7,217	72,988	-	-	80,205	22,323	8,413	30,736
0817P	321,742	-	-	55,541	67,133	122,674	7,120	72,006	-	-	79,126	22,022	14,563	36,585
0818F	15,248,807	-	-	2,632,354	-	2,632,354	337,429	3,412,701	-	578,135	4,328,265	1,043,740	(125,409)	918,331
0819P	412,611	-	-	71,228	-	71,228	9,130	92,343	-	21,534	123,007	28,242	(4,671)	23,571
0820F	178,732	-	-	30,854	-	30,854	3,955	40,001	-	5,585	49,541	12,234	(1,212)	11,022
0821F	152,000	-	-	26,239	-	26,239	3,363	34,018	-	5,602	42,983	10,404	(1,215)	9,189
0823F	328,439	-	-	56,697	-	56,697	7,268	73,505	-	41,857	122,630	22,481	(9,080)	13,401
0824F	524,440	-	-	90,532	-	90,532	11,605	117,370	-	235	129,210	35,897	(51)	35,846
0827F	3,055,283	-	-	527,424	93,832	621,256	67,608	683,776	-	-	751,384	209,126	20,354	229,480
0828F	352,030	-	-	60,770	65,363	126,133	7,790	78,785	-	-	86,575	24,095	14,178	38,273
0829F	124,424	-	-	21,479	1,048	22,527	2,753	27,846	-	-	30,599	8,516	227	8,743
0830F	481,014	-	-	83,036	-	83,036	10,644	107,651	-	21,226	139,521	32,924	(4,604)	28,320
0832F	136,494	-	-	23,562	-	23,562	3,020	30,547	-	73,374	106,941	9,343	(15,916)	(6,573)
0833F	148,739	-	-	25,676	-	25,676	3,291	33,288	-	3,406	39,985	10,181	(739)	9,442
0834F	121,950	-	-	21,052	393	21,445	2,699	27,292	-	-	29,991	8,347	85	8,432
0835F	2,106,599	-	-	363,656	101,054	464,710	46,615	471,459	-	-	518,074	144,191	21,920	166,111
0836P	284,170	-	-	49,055	-	49,055	6,288	63,598	-	1,249	71,135	19,451	(271)	19,180
0837F	195,020	-	-	33,666	-	33,666	4,315	43,646	-	12,117	60,078	13,349	(2,629)	10,720
0838F	108,855	-	-	18,791	9,736	28,527	2,409	24,362	-	-	26,771	7,451	2,112	9,563
0839F	170,786	-	-	29,482	5,266	34,748	3,779	38,222	-	-	42,001	11,690	1,142	12,832
0840F	1,697,793	-	-	293,085	365,727	658,812	37,569	379,968	-	-	417,537	116,209	79,333	195,542
0841F	438,182	-	-	75,642	77,760	153,402	9,696	98,066	-	-	107,762	29,992	16,868	46,860
0842F	27,526	-	-	4,752	-	4,752	609	6,160	-	90,925	97,694	1,884	(19,723)	(17,839)
0843F	-	-	-	-	-	-	-	-	-	12,661	12,661	-	(2,746)	(2,746)
0844F	229,218	-	-	39,569	104,179	143,748	5,072	51,299	-	-	56,371	15,689	22,598	38,287
0845F	1,243,562	-	-	214,672	662,567	877,239	27,518	278,311	-	-	305,829	85,118	143,724	228,842
0846F	377,894	-	-	65,235	160,315	225,550	8,362	84,573	-	-	92,935	25,866	34,776	60,642
0847F	584,990	-	-	100,985	173	101,158	12,945	130,921	-	-	143,866	40,041	38	40,079
0848F	1,703,828	-	-	294,126	264,058	558,184	37,703	381,319	-	-	419,022	116,622	57,279	173,901

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

Ohio Police & Fire Pension Fund
Schedule of Pension Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					Pension Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0849F	135,725	-	-	23,430	33,987	57,417	3,003	30,375	-	-	33,378	9,290	7,372	16,662
0850P	119,301	-	-	20,595	29,763	50,358	2,640	26,700	-	-	29,340	8,166	6,456	14,622
0851F	244,280	-	-	42,169	105,019	147,188	5,405	54,670	-	-	60,075	16,720	22,781	39,501
0852F	140,092	-	-	24,184	42,782	66,966	3,100	31,353	-	-	34,453	9,589	9,280	18,869
0854P	99,871	-	-	17,240	82,427	99,667	2,210	22,351	-	-	24,561	6,836	17,880	24,716
0855F	649,444	-	-	112,112	582,342	694,454	14,371	145,346	-	-	159,717	44,453	126,322	170,775
0856F	192,827	-	-	33,287	172,903	206,190	4,267	43,155	-	-	47,422	13,198	37,506	50,704
0857F	184,624	-	-	31,871	165,548	197,419	4,085	41,319	-	-	45,404	12,637	35,911	48,548
0858F	422,132	-	-	72,871	378,516	451,387	9,341	94,474	-	-	103,815	28,894	82,108	111,002
0859P	50,204	-	-	8,667	45,017	53,684	1,111	11,236	-	-	12,347	3,436	9,765	13,201
0860F	159,553	-	-	27,543	143,068	170,611	3,531	35,708	-	-	39,239	10,921	31,034	41,955
0861F	50,392	-	-	8,699	45,185	53,884	1,115	11,278	-	-	12,393	3,449	9,802	13,251
0862F	126,529	-	-	21,842	113,456	135,298	2,800	28,317	-	-	31,117	8,661	24,611	33,272
0863F	71,508	-	-	12,344	64,119	76,463	1,582	16,004	-	-	17,586	4,895	13,909	18,804
0999	2,321,143	-	-	400,703	-	400,703	51,349	519,476	-	301,260	872,085	158,876	(65,360)	93,516
Total	\$ 6,247,421,562	\$ -	\$ -	\$ 1,078,472,768	\$ 123,393,516	\$ 1,201,866,284	\$ 138,244,339	\$ 1,398,180,256	\$ -	\$ 123,393,516	\$ 1,659,818,111	\$ 427,619,307	\$ -	\$ 427,619,307

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

Ohio Police and Fire Pension Fund

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

Note 1. Nature of Entity

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

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

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

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the OP&F plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2021, employees were required to contribute 12.25%. The Police employers were required to contribute 19.5% of member payroll while the fire employers contributed 24.0% of member payroll. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2021 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.

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.

Ohio Police and Fire Pension Fund

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

Note 2. Summary of Significant Accounting Policies (Continued)

Basis of allocation: In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2021 are appropriate as the allocation basis because they are representative of future contributions.

Note 3. Contributions

The fiscal year 2021 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 2021 CAFR as follows:

Defined benefit plan employer contributions	\$ 539,130,428
Special funding entity	205,237
Total contributions	\$ 539,335,665
Employer Payments allocation to Health Care Fund	12,758,046
Miscellaneous	315,802
Total contributions - schedule of employer allocations	\$ 552,409,513

During 2021, employer contributions to the Health Care Fund represent an allocation of 0.5% of annual covered payroll which is included in the employers' contribution rates of 19.5% and 24.0% of salaries for police and fire employers, respectively.

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2021 is 5.61 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

The future amortization of current year deferred outflows and inflows at December 31, 2021 is as follows:

	Deferred Outflows**	Deferred Inflows**
2022	233,942,032	379,532,990
2023	233,942,032	379,532,990
2024	233,942,032	379,532,990
2025	233,942,032	379,532,990
2026	142,704,640	18,292,635
	\$ 1,078,472,768	\$ 1,536,424,595

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

Ohio Police and Fire Pension Fund

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

Note 5. Pension Expense

The components of pension expense for the year ended December 31, 2021 are:

Service cost	\$ 360,427,328
Interest on the total pension liability	1,826,859,097
Employee contributions	(337,025,068)
Projected earnings on plan investments	(1,286,660,794)
Recognition of outflow (inflow) of current period differences in expected assumption changes	233,942,032
Pension plan administrative expenses	9,609,702
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	(29,987,926)
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	(349,545,064)
Total Pension Expense - Schedule of Pension Amounts by Employer	427,619,307
Recognition of beginning deferred outflows of resources as pension expense	482,617,820
Recognition of beginning deferred inflows of resources as pension expense	(496,655,328)
Total Pension Expense	\$ 413,581,799

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, 2021 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Liability (Surplus) (a) - (b)	Fiduciary Net Position as of Percent of Total Pension Liability (b) / (a)
Pension	\$ 25,024,339,943	\$ 18,776,918,381	\$ 6,247,421,562	75.03%

The activity related to the net pension liability for fiscal year 2021 is set forth in the following table:

Net pension liability, January 1, 2021	\$ 6,817,089,747
Total pension expense	413,581,799
Change in deferred outflows of resources	595,854,948
Change in deferred inflows of resources	(1,039,769,267)
Employer contributions	(539,335,665)
Net pension liability, December 31, 2021	\$ 6,247,421,562

The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing retirement plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future. Experience study assumptions were performed by OP&F's prior actuary and completed as of December 31, 2016. Changes in demographic and economic actuarial assumptions were made. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth. The changes in assumptions are being amortized over the estimated remaining useful live of the participants which was 5.61 years at December 31, 2021.

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)

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

Valuation Date	January 1, 2021, with actuarial liabilities rolled forward to December 31, 2021
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	7.50%
Cost of Living Increases (COLA)	2.2% per year simple.
Salary increases	3.75% to 10.50%
Payroll growth	3.25 percent per annum, compounded annually, consisting of inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent

Healthy Mortality

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

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

Disabled Mortality

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

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

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

Ohio Police and Fire Pension Fund

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

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

Best estimates of the long-term expected real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2021 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00%	0.00%
Domestic Equity	21.00%	3.60%
Non-U.S. Equity	14.00%	4.40%
Private Markets	8.00%	6.80%
Core Fixed Income*	23.00%	1.10%
High Yield Fixed Income	7.00%	3.00%
Private Credit	5.00%	4.50%
U.S. Inflation Linked Bonds*	17.00%	0.80%
Midstream Energy Infrastructure	5.00%	5.00%
Real Assets	8.00%	5.90%
Gold	5.00%	2.40%
Private Real Estate	12.00%	4.80%
	125.00%	

Note: Assumptions are geometric

**Levered 2x*

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

Total pension liability was calculated using the discount rate of 7.50%. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 7.50 percent. Based on those assumptions, OP&F's fiduciary net position was projected to be available to make all future benefit payment of current plan members. Therefore, a long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Net pension liability is sensitive to changes in the discount rate. To illustrate the potential impact, the following table presents the net pension liability calculated using the discount rate of 7.50 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one percentage point lower, 6.50 percent, or one percentage point higher, 8.50 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	6.50%	7.50%	8.50%
Total pension liability	\$ 28,041,757,603	\$ 25,024,339,943	\$ 22,511,576,296
Plan fiduciary net position	18,776,918,381	18,776,918,381	18,776,918,381
Net pension liability	\$ 9,264,839,222	\$ 6,247,421,562	\$ 3,734,657,915

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations and
Schedule of OPEB Amounts by Employer

As of and For the Year Ended December 31, 2021

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Independent Auditor's Report

RSM US LLP

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

Report on the Audit of the Schedules

Opinions

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2021, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2021, and the related notes.

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2021, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedules.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Fund's ability to continue as a going concern for a reasonable period of time.

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2021, and our report thereon, issued June 27, 2022, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Ohio Police & Fire Pension Fund's management and Ohio Police & Fire Pension Fund's employers and their auditors as of and for the year ended December 31, 2021, and it is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Cleveland, Ohio
September 22, 2022

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 28,073	0.0050819%
0002P	76,923	0.0139250%
0003P	-	0.0000000%
0006F	7,751,071	1.4031386%
0006P	7,225,552	1.3080064%
0009F	243,099	0.0440070%
0010F	491,250	0.0889286%
0010P	530,195	0.0959786%
0011P	401,022	0.0725951%
0012P	-	0.0000000%
0013P	338,690	0.0613114%
0014F	1,516,090	0.2744504%
0015P	26,536	0.0048037%
0016P	13,042	0.0023609%
0017P	16,637	0.0030117%
0018P	61,881	0.0112020%
0019P	38,255	0.0069251%
0020F	59,686	0.0108047%
0020P	114,385	0.0207066%
0022F	706,019	0.1278072%
0022P	439,176	0.0795019%
0023P	21,545	0.0039002%
0024F	397,325	0.0719258%
0024P	448,176	0.0811311%
0025F	255,110	0.0461813%
0026P	99,662	0.0180413%
0027F	431,378	0.0780903%
0027P	410,151	0.0742476%
0028P	-	0.0000000%
0029F	480,078	0.0869062%
0029P	520,987	0.0943117%
0030F	471,515	0.0853561%
0031F	817,668	0.1480185%
0031P	753,953	0.1364844%
0032F	741,938	0.1343094%
0032P	531,853	0.0962788%
0033F	304,084	0.0550468%
0035P	28,284	0.0051201%
0036F	882,689	0.1597889%
0036P	647,191	0.1171578%
0037P	72,067	0.0130459%
0039P	64,305	0.0116408%
0040F	262,716	0.0475582%
0041F	546,150	0.0988669%
0041P	408,231	0.0739001%
0042F	165,371	0.0299363%
0044P	5,282	0.0009562%
0045F	1,188,586	0.2151639%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0045P	933,565	0.1689987%
0047P	920,703	0.1666704%
0048F	1,682,378	0.3045527%
0050F	625,182	0.1131736%
0050P	611,917	0.1107724%
0051F	534,412	0.0967420%
0051P	509,741	0.0922759%
0052P	54,197	0.0098110%
0053F	134,836	0.0244087%
0053P	202,850	0.0367209%
0054F	361,358	0.0654149%
0054P	422,681	0.0765159%
0055F	71,354	0.0129169%
0055P	165,827	0.0300189%
0056P	55,712	0.0100853%
0057P	120,972	0.0218990%
0058P	61,602	0.0111515%
0059F	578,998	0.1048132%
0059P	540,522	0.0978481%
0060P	9,032	0.0016350%
0061P	31,102	0.0056302%
0062P	-	0.0000000%
0063P	24,096	0.0043620%
0064P	708,041	0.1281732%
0065P	69,912	0.0126558%
0066F	364,179	0.0659255%
0069F	718,774	0.1301162%
0069P	683,639	0.1237558%
0070P	94,918	0.0171825%
0071F	618,451	0.1119552%
0072P	78,508	0.0142119%
0073P	19,018	0.0034427%
0074F	1,011,569	0.1831194%
0074P	680,381	0.1231661%
0077P	231,129	0.0418402%
0078F	343,617	0.0622033%
0078P	524,925	0.0950246%
0080P	71,568	0.0129556%
0081P	42,653	0.0077213%
0083F	502,439	0.0909541%
0083P	604,345	0.1094016%
0084F	737,941	0.1335859%
0084P	661,228	0.1196989%
0085F	91,286	0.0165251%
0086F	515,797	0.0933722%
0086P	594,789	0.1076718%
0087P	268,100	0.0485328%
0089F	21,446	0.0038823%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0089P	157,771	0.0285605%
0090F	570,727	0.1033159%
0090P	723,715	0.1310106%
0091F	93,312	0.0168918%
0091P	181,763	0.0329037%
0093P	27,155	0.0049157%
0094F	282,855	0.0512039%
0094P	253,260	0.0458464%
0095P	35,655	0.0064545%
0096F	339,639	0.0614832%
0098P	13,722	0.0024840%
0099P	59,759	0.0108179%
0101F	338,532	0.0612828%
0101P	290,104	0.0525161%
0102P	39,209	0.0070978%
0103F	54,517	0.0098689%
0103P	136,474	0.0247052%
0104P	123,239	0.0223094%
0106P	294,983	0.0533993%
0107F	2,644,669	0.4787515%
0107P	2,353,477	0.4260385%
0108F	252,749	0.0457539%
0109F	216,374	0.0391691%
0110P	60,518	0.0109553%
0111P	114,864	0.0207933%
0112F	70,046	0.0126801%
0113P	93,171	0.0168663%
0115P	79,197	0.0143366%
0117P	38,885	0.0070392%
0118F	298,569	0.0540485%
0118P	218,165	0.0394933%
0120P	776,590	0.1405823%
0121P	238,734	0.0432169%
0122F	100,811	0.0182493%
0123P	172,340	0.0311979%
0126F	170,969	0.0309497%
0126P	212,373	0.0384448%
0127F	797,580	0.1443820%
0127P	553,191	0.1001415%
0128F	20,491,316	3.7094430%
0128P	18,876,598	3.4171385%
0129F	366,020	0.0662588%
0129P	332,870	0.0602578%
0130F	1,226,302	0.2219915%
0131F	15,589,369	2.8220674%
0131P	23,552,512	4.2635964%
0132F	1,708,725	0.3093222%
0132P	1,265,468	0.2290815%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0133P	-	0.000000%
0134F	229,436	0.0415337%
0135F	11,963	0.0021656%
0136P	233,754	0.0423153%
0137P	25,473	0.0046113%
0139P	82,766	0.0149827%
0140F	1,599,418	0.2895348%
0141P	165,402	0.0299419%
0142F	41,362,018	7.4875644%
0142P	39,284,665	7.1115113%
0143P	21,663	0.0039215%
0144F	418,357	0.0757331%
0145F	405,722	0.0734459%
0146F	213,844	0.0387111%
0146P	253,994	0.0459793%
0147P	10,511	0.0019028%
0148F	456,584	0.0826532%
0150F	152,118	0.0275372%
0150P	148,258	0.0268384%
0152F	281,589	0.0509747%
0153F	363,935	0.0658814%
0154P	68,557	0.0124105%
0155F	77,811	0.0140857%
0155P	106,141	0.0192142%
0156P	31,152	0.0056393%
0157P	36,866	0.0066737%
0158F	2,952	0.0005344%
0158P	18,299	0.0033126%
0159F	111,881	0.0202533%
0160F	321,049	0.0581179%
0161F	1,610,299	0.2915046%
0161P	1,102,465	0.1995739%
0162F	350,596	0.0634667%
0162P	230,576	0.0417400%
0163P	38,817	0.0070269%
0164P	23,228	0.0042049%
0166F	5,673,887	1.0271161%
0166P	6,153,812	1.1139946%
0167P	162,094	0.0293431%
0168F	447,809	0.0810647%
0168P	428,005	0.0774797%
0169F	1,456,941	0.2637429%
0169P	1,059,746	0.1918406%
0170F	729,496	0.1320571%
0171F	100,939	0.0182725%
0171P	137,175	0.0248321%
0172P	55,277	0.0100065%
0173F	42,437	0.0076822%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0173P	35,227	0.0063770%
0174P	21,348	0.0038645%
0176F	487,439	0.0882387%
0176P	297,120	0.0537862%
0177P	73,350	0.0132782%
0178P	36,215	0.0065558%
0179P	1,499,828	0.2715065%
0180P	20,267	0.0036688%
0181F	505,892	0.0915792%
0181P	440,482	0.0797383%
0182F	209,145	0.0378605%
0182P	185,056	0.0334998%
0183F	11,706	0.0021191%
0183P	83,553	0.0151252%
0184F	568,953	0.1029948%
0184P	444,948	0.0805468%
0185F	79,895	0.0144630%
0185P	208,866	0.0378100%
0186P	33,236	0.0060166%
0187P	11,090	0.0020076%
0188P	40,768	0.0073800%
0189P	45,749	0.0082817%
0190F	1,382,022	0.2501807%
0190P	1,322,176	0.2393471%
0191F	453,706	0.0821322%
0191P	355,485	0.0643517%
0192F	1,836,397	0.3324340%
0192P	1,663,849	0.3011985%
0193F	536,716	0.0971591%
0193P	398,721	0.0721785%
0194F	1,252,260	0.2266905%
0194P	870,459	0.1575749%
0195P	172,067	0.0311484%
0196F	1,104,381	0.1999207%
0196P	1,189,158	0.2152675%
0197F	323,347	0.0585339%
0197P	408,975	0.0740347%
0198F	57,496	0.0104082%
0198P	75,011	0.0135789%
0199F	569,527	0.1030987%
0199P	431,834	0.0781728%
0201P	44,491	0.0080540%
0202P	-	0.0000000%
0203F	1,095,782	0.1983641%
0203P	872,988	0.1580328%
0205F	523,125	0.0946988%
0205P	654,220	0.1184303%
0206P	24,435	0.0044233%

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Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0207P	26,082	0.0047215%
0208P	24,050	0.0043537%
0210F	334,668	0.0605833%
0210P	305,813	0.0553598%
0212F	290,119	0.0525188%
0212P	415,064	0.0751370%
0213F	572,560	0.1036477%
0215P	15,821	0.0028640%
0216P	52,713	0.0095424%
0217F	414,550	0.0750440%
0217P	469,195	0.0849361%
0218P	1,181,271	0.2138397%
0220F	303,151	0.0548779%
0220P	229,429	0.0415324%
0221F	8,516	0.0015416%
0221P	121,007	0.0219053%
0222F	842,498	0.1525133%
0222P	873,848	0.1581884%
0223P	58,328	0.0105588%
0224P	182,598	0.0330548%
0225F	66,161	0.0119768%
0225P	174,085	0.0315138%
0226P	33,654	0.0060922%
0227F	54,413	0.0098501%
0227P	76,545	0.0138566%
0228P	145,064	0.0262602%
0229P	47,747	0.0086434%
0230F	208,411	0.0377276%
0230P	213,263	0.0386060%
0231F	12,300	0.0022266%
0231P	101,752	0.0184197%
0232P	15,941	0.0028857%
0233F	-	0.0000000%
0233P	123,727	0.0223977%
0234P	54,116	0.0097964%
0236P	6,692	0.0012114%
0237F	472,565	0.0855461%
0237P	423,663	0.0766936%
0238P	131,564	0.0238164%
0239F	1,142,950	0.2069027%
0240F	1,293,774	0.2342056%
0241P	15,872	0.0028732%
0242P	99,727	0.0180531%
0243P	114,777	0.0207775%
0244F	323,909	0.0586357%
0244P	334,185	0.0604959%
0245P	31,586	0.0057179%
0246P	1,315,100	0.2380661%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0247P	438,523	0.0793837%
0248P	-	0.0000000%
0250F	2,170,640	0.3929404%
0250P	1,913,568	0.3464039%
0251F	574,768	0.1040474%
0252F	450,411	0.0815357%
0253P	16,588	0.0030028%
0254F	549,942	0.0995533%
0254P	350,322	0.0634171%
0255F	373,883	0.0676822%
0256F	251,192	0.0454721%
0257P	117,359	0.0212449%
0259F	362,796	0.0656752%
0259P	294,932	0.0533901%
0260F	-	0.0000000%
0260P	103,150	0.0186727%
0261P	74,391	0.0134666%
0262P	9,072	0.0016423%
0263F	501,224	0.0907341%
0263P	463,017	0.0838177%
0264F	12,407	0.0022460%
0264P	85,155	0.0154152%
0265P	1,334,376	0.2415556%
0266P	159,684	0.0289068%
0267P	26,847	0.0048600%
0269P	109,688	0.0198563%
0270F	88,726	0.0160616%
0271F	426,317	0.0771741%
0272P	172,081	0.0311510%
0273F	1,136,602	0.2057535%
0273P	921,575	0.1668282%
0274P	516,303	0.0934638%
0275P	198,676	0.0359653%
0276F	289,335	0.0523769%
0276P	190,086	0.0344103%
0277F	540,325	0.0978124%
0277P	600,766	0.1087537%
0278P	492,389	0.0891348%
0280F	207,091	0.0374887%
0280P	162,754	0.0294626%
0281P	86,788	0.0157108%
0282P	27,326	0.0049467%
0283F	1,886,555	0.3415139%
0284F	1,327,899	0.2403831%
0285P	61,603	0.0111517%
0286F	643,249	0.1164442%
0287F	266,883	0.0483125%
0288P	54,579	0.0098802%

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

Ohio Police & Fire Pension Fund
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0289F	495,514	0.0897005%
0290P	111,212	0.0201322%
0291F	806,893	0.1460679%
0291P	737,919	0.1335819%
0292F	173,309	0.0313733%
0292P	171,259	0.0310022%
0293F	2,106,659	0.3813582%
0293P	1,770,441	0.3204943%
0296F	181,802	0.0329107%
0296P	174,352	0.0315621%
0297P	70,141	0.0126973%
0298F	15,285	0.0027670%
0298P	24,922	0.0045115%
0300F	1,813,048	0.3282072%
0300P	1,695,442	0.3069176%
0301F	1,401,567	0.2537188%
0301P	993,151	0.1797853%
0303F	371,614	0.0672715%
0303P	512,296	0.0927384%
0304P	26,647	0.0048238%
0305P	23,158	0.0041922%
0306P	30,015	0.0054335%
0307F	40,611	0.0073516%
0308F	40,696	0.0073670%
0308P	38,001	0.0068791%
0309P	138,481	0.0250685%
0311F	979,163	0.1772531%
0312F	1,230,434	0.2227395%
0313F	232,294	0.0420510%
0314F	1,277,873	0.2313271%
0314P	967,158	0.1750799%
0316P	47,693	0.0086336%
0317P	91,577	0.0165777%
0318P	21,798	0.0039460%
0319P	192,768	0.0348959%
0320F	42,217	0.0076423%
0320P	75,702	0.0137040%
0321F	142,643	0.0258220%
0321P	231,226	0.0418577%
0322F	391,274	0.0708304%
0322P	259,924	0.0470528%
0323F	1,285,560	0.2327187%
0323P	1,627,723	0.2946588%
0324F	31,326	0.0056708%
0324P	71,659	0.0129721%
0325F	24,936	0.0045140%
0325P	210,320	0.0380732%
0326P	348,136	0.0630214%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0328P	26,980	0.0048841%
0329P	16,081	0.00291111%
0330F	606,915	0.1098669%
0330P	536,411	0.0971039%
0331F	532,534	0.0964020%
0331P	384,903	0.0696771%
0333P	269,533	0.0487922%
0334F	543,698	0.0984230%
0335F	283,894	0.0513919%
0336F	1,285,915	0.2327829%
0337F	230,586	0.0417419%
0338P	74,575	0.0134999%
0339F	-	0.0000000%
0339P	9,072	0.0016423%
0343F	1,686,868	0.3053655%
0343P	1,129,922	0.2045443%
0344P	17,974	0.0032537%
0345F	186,137	0.0336955%
0346F	606,919	0.1098676%
0346P	480,054	0.0869018%
0347P	40,744	0.0073757%
0348F	145,431	0.0263267%
0349F	-	0.0000000%
0349P	183,583	0.0332331%
0350F	612,658	0.1109065%
0350P	397,752	0.0720031%
0351F	1,062,319	0.1923064%
0351P	887,253	0.1606151%
0352F	403,358	0.0730179%
0354P	167,751	0.0303671%
0355F	933,211	0.1689346%
0355P	679,333	0.1229763%
0356F	1,106,341	0.2002755%
0356P	900,244	0.1629668%
0357F	908,527	0.1644662%
0357P	647,090	0.1171395%
0358F	122,396	0.0221568%
0358P	593,284	0.1073993%
0359F	932,287	0.1687674%
0359P	828,863	0.1500450%
0360F	473,462	0.0857085%
0360P	426,784	0.0772586%
0361P	8,926	0.0016158%
0362P	1,093	0.0001979%
0364P	28,470	0.0051538%
0365P	54,030	0.0097808%
0366P	43,891	0.0079454%
0367F	55,230	0.0099980%

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Ohio Police & Fire Pension Fund
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0367P	678,466	0.1228194%
0369F	1,796,784	0.3252630%
0369P	1,563,786	0.2830846%
0370P	117,908	0.0213443%
0371F	91,021	0.0164771%
0371P	135,519	0.0245323%
0373F	1,361,556	0.2464758%
0374F	-	0.0000000%
0375F	70,494	0.0127612%
0376P	678,692	0.1228603%
0377F	673,598	0.1219382%
0377P	657,668	0.1190544%
0378P	145,921	0.0264154%
0379P	27,234	0.0049300%
0380F	1,433,998	0.2595897%
0380P	1,145,656	0.2073925%
0381P	13,248	0.0023982%
0382F	1,944,623	0.3520256%
0383F	116,364	0.0210648%
0384P	35,393	0.0064070%
0385P	344,746	0.0624077%
0386P	92,585	0.0167602%
0388P	95,001	0.0171976%
0389P	94,098	0.0170341%
0390F	57,720	0.0104488%
0390P	39,935	0.0072292%
0391P	78,731	0.0142523%
0392F	21,735	0.0039346%
0392P	115,793	0.0209614%
0393P	45,356	0.0082106%
0394F	462,037	0.0836403%
0394P	438,096	0.0793064%
0395F	-	0.0000000%
0395P	85,728	0.0155189%
0396F	20,323	0.0036790%
0397F	601,327	0.1088553%
0397P	461,932	0.0836213%
0398P	261,847	0.0474009%
0399P	28,871	0.0052264%
0402F	16,717	0.0030262%
0402P	65,368	0.0118333%
0403F	88,548	0.0160294%
0403P	219,679	0.0397674%
0404F	690,769	0.1250465%
0404P	379,280	0.0686592%
0406F	50,223	0.0090916%
0406P	112,862	0.0204309%
0408F	37,734	0.0068308%

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Ohio Police & Fire Pension Fund
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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0408P	148,851	0.0269458%
0409F	145,955	0.0264215%
0409P	222,834	0.0403386%
0410P	62,259	0.0112704%
0411F	66,155	0.0119757%
0411P	91,224	0.0165138%
0412P	534,037	0.0966741%
0413F	84,306	0.0152615%
0413P	74,388	0.0134661%
0414P	88,417	0.0160057%
0416F	7,892	0.0014287%
0416P	45,302	0.0082008%
0418F	24,379	0.0044132%
0418P	87,041	0.0157566%
0419P	52,708	0.0095415%
0420P	42,851	0.0077571%
0422P	8,189	0.0014824%
0423P	6,816	0.0012339%
0424P	7,718	0.0013972%
0425F	578,887	0.1047931%
0425P	332,072	0.0601134%
0426F	65,610	0.0118771%
0426P	51,566	0.0093347%
0429P	4,861	0.0008800%
0430P	16,242	0.0029402%
0431P	18,065	0.0032702%
0432F	1,470,283	0.2661582%
0432P	1,009,080	0.1826688%
0433F	83,067	0.0150372%
0433P	143,609	0.0259968%
0434P	61,423	0.0111191%
0435P	67,147	0.0121553%
0437P	129,112	0.0233725%
0438F	521,624	0.0944270%
0438P	484,442	0.0876962%
0439P	47,804	0.0086537%
0441F	232,672	0.0421195%
0441P	392,637	0.0710772%
0442F	58,892	0.0106609%
0442P	235,856	0.0426959%
0444P	52,096	0.0094307%
0445F	866,385	0.1568375%
0445P	829,805	0.1502156%
0446F	67,136	0.0121533%
0446P	139,526	0.0252577%
0447F	829,084	0.1500850%
0447P	694,749	0.1257670%
0448F	783,593	0.1418500%

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Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0448P	621,892	0.1125781%
0450F	49,687	0.0089946%
0450P	216,703	0.0392287%
0452P	244,679	0.0442930%
0453F	150,690	0.0272787%
0453P	272,064	0.0492504%
0454F	327,540	0.0592930%
0454P	328,952	0.0595486%
0455F	2,109,407	0.3818557%
0456F	1,063,054	0.1924395%
0456P	796,711	0.1442247%
0457P	65,894	0.0119285%
0458P	22,178	0.0040148%
0459P	668,919	0.1210911%
0460P	15,299	0.0027695%
0461P	224,059	0.0405603%
0462F	113,630	0.0205699%
0462P	281,586	0.0509741%
0463P	298,704	0.0540729%
0464F	145,229	0.0262901%
0464P	127,725	0.0231214%
0465F	264,721	0.0479212%
0466P	290,185	0.0525308%
0467F	1,077,828	0.1951139%
0468P	311,861	0.0564547%
0469F	424,376	0.0768227%
0469P	797,724	0.1444081%
0470F	23,192	0.0041983%
0470P	256,933	0.0465113%
0471P	42,203	0.0076398%
0472P	81,306	0.0147184%
0473P	211,338	0.0382575%
0474P	17,285	0.0031290%
0475P	10,549	0.0019096%
0476F	211,551	0.0382960%
0476P	520,109	0.0941528%
0477F	614,272	0.1111987%
0477P	630,091	0.1140623%
0478F	646,307	0.1169978%
0479P	18,821	0.0034071%
0480F	2,284,804	0.4136069%
0480P	1,850,579	0.3350013%
0481F	569,774	0.1031434%
0481P	526,046	0.0952275%
0482P	289,207	0.0523537%
0483P	56,401	0.0102100%
0484P	11,260	0.0020383%
0485P	14,214	0.0025731%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0486P	9,961	0.0018032%
0487P	32,701	0.0059197%
0488F	222,060	0.0401984%
0488P	323,034	0.0584773%
0489F	387,675	0.0701789%
0492F	259,221	0.0469255%
0493P	49,675	0.0089924%
0494F	649,966	0.1176602%
0494P	568,671	0.1029437%
0495P	609,826	0.1103938%
0496F	358,718	0.0649370%
0497P	60,048	0.0108702%
0498P	32,313	0.0058495%
0499F	680,868	0.1232542%
0499P	580,528	0.1050902%
0500P	145,972	0.0264246%
0501F	873,730	0.1581671%
0502F	879,119	0.1591426%
0504F	233,792	0.0423222%
0505F	316,971	0.0573797%
0506P	41,423	0.0074986%
0507P	67,066	0.0121406%
0508P	14,485	0.0026221%
0509P	216,972	0.0392774%
0510F	711,321	0.1287670%
0510P	505,000	0.0914177%
0511P	390,734	0.0707327%
0512P	16,668	0.0030173%
0513F	671,032	0.1214737%
0516P	40,121	0.0072629%
0518F	352,982	0.0638986%
0518P	349,745	0.0633126%
0519F	93,192	0.0168701%
0520F	302,310	0.0547257%
0520P	335,484	0.0607310%
0521P	117,389	0.0212504%
0523P	1,286,469	0.2328832%
0524F	266,437	0.0482318%
0524P	291,774	0.0528184%
0526F	417,368	0.0755541%
0526P	382,789	0.0692944%
0528P	59,320	0.0107384%
0529P	8,818	0.0015963%
0530P	31,902	0.0057751%
0531F	31,099	0.0056297%
0531P	119,888	0.0217027%
0532F	369,020	0.0668019%
0532P	476,863	0.0863242%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0533P	38,617	0.0069906%
0535P	19,313	0.0034961%
0536F	700,603	0.1268267%
0536P	593,108	0.1073674%
0537P	6,111	0.0011062%
0538P	226,295	0.0409651%
0540P	39,070	0.0070727%
0541F	280,506	0.0507786%
0541P	298,802	0.0540907%
0542P	13,662	0.0024732%
0543F	841,631	0.1523564%
0543P	625,196	0.1131762%
0545F	157,975	0.0285974%
0547F	270,671	0.0489983%
0548P	15,052	0.0027248%
0549P	56,586	0.0102435%
0550F	24,000	0.0043446%
0550P	301,071	0.0545014%
0551P	99,800	0.0180663%
0552P	52,857	0.0095684%
0553F	1,298,716	0.2351002%
0553P	1,131,796	0.2048835%
0555F	1,043,103	0.1888278%
0555P	755,609	0.1367842%
0556P	46,618	0.0084390%
0557F	388,957	0.0704110%
0559F	253,166	0.0458294%
0559P	151,505	0.0274262%
0560F	286,977	0.0519500%
0560P	178,794	0.0323662%
0561F	217,437	0.0393616%
0561P	213,392	0.0386293%
0563P	19,848	0.0035930%
0564F	755,331	0.1367339%
0564P	593,292	0.1074008%
0565P	93,043	0.0168431%
0567P	37,491	0.0067868%
0568F	1,511,144	0.2735550%
0568P	936,111	0.1694596%
0569P	14,538	0.0026317%
0571F	732,420	0.1325864%
0571P	677,499	0.1226443%
0573P	38,947	0.0070504%
0574P	152,505	0.0276072%
0576F	8,169	0.0014788%
0576P	18,548	0.0033577%
0577P	7,822	0.0014160%
0578P	32,886	0.0059532%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0579P	505,301	0.0914722%
0580F	648,587	0.1174105%
0580P	641,940	0.1162073%
0581F	2,273,705	0.4115977%
0581P	1,784,066	0.3229608%
0582F	871,403	0.1577458%
0583F	320,286	0.0579798%
0584F	240,282	0.0434971%
0585F	412,529	0.0746781%
0585P	257,477	0.0466098%
0586P	110,576	0.0200170%
0587P	28,977	0.0052456%
0588F	223,400	0.0404410%
0588P	213,421	0.0386346%
0589P	27,687	0.0050120%
0590F	576,946	0.1044417%
0590P	522,299	0.0945492%
0591P	52,869	0.0095706%
0592P	31,326	0.0056708%
0593F	1,101,727	0.1994403%
0593P	703,002	0.1272610%
0594P	46,817	0.0084751%
0595P	10,507	0.0019020%
0596F	392,124	0.0709843%
0596P	448,553	0.0811994%
0597F	1,540,751	0.2789146%
0597P	1,348,363	0.2440876%
0598F	124,301	0.0225016%
0598P	177,425	0.0321184%
0599P	25,074	0.0045390%
0600P	77,014	0.0139415%
0601F	281,891	0.0510294%
0602P	171,618	0.0310672%
0603F	115,842	0.0209703%
0603P	79,319	0.0143587%
0604F	875,514	0.1584900%
0606P	553,522	0.1002014%
0607F	1,574,698	0.2850599%
0608F	399,482	0.0723163%
0608P	409,245	0.0740836%
0609F	172,502	0.0312272%
0610P	104,654	0.0189450%
0612F	577,960	0.1046253%
0612P	382,306	0.0692070%
0613P	11,929	0.0021594%
0614F	35,568	0.0064387%
0614P	379,013	0.0686109%
0615F	11,234,931	2.0338048%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0615P	9,965,126	1.8039382%
0616F	88,576	0.0160345%
0616P	137,311	0.0248567%
0617P	265,635	0.0480866%
0618F	76,579	0.0138627%
0619F	433,420	0.0784599%
0619P	482,530	0.0873501%
0620F	847,256	0.1533746%
0620P	709,993	0.1285266%
0621F	1,132,784	0.2050624%
0622F	670,239	0.1213301%
0622P	634,130	0.1147935%
0623F	131,853	0.0238687%
0623P	83,531	0.0151212%
0624P	145,569	0.0263516%
0625P	28,163	0.0050982%
0626F	1,704,523	0.3085615%
0627F	1,231,981	0.2230195%
0628F	721,098	0.1305369%
0628P	511,549	0.0926032%
0629F	1,497,879	0.2711537%
0629P	1,075,824	0.1947512%
0630F	41,673	0.0075439%
0630P	156,903	0.0284034%
0631F	382,015	0.0691543%
0631P	266,389	0.0482231%
0632P	36,904	0.0066806%
0633F	322,142	0.0583158%
0633P	316,962	0.0573781%
0635F	256,863	0.0464987%
0635P	604,233	0.1093814%
0636F	290,345	0.0525597%
0636P	237,234	0.0429453%
0637P	261,250	0.0472928%
0638P	65,961	0.0119406%
0640F	1,448,662	0.2622442%
0641F	214,542	0.0388375%
0641P	492,706	0.0891922%
0642P	83,916	0.0151909%
0643P	9,372	0.0016966%
0644P	51,492	0.0093213%
0645P	183,468	0.0332123%
0646F	251,877	0.0455961%
0646P	185,733	0.0336223%
0647F	911,025	0.1649184%
0647P	809,653	0.1465675%
0648F	6,943	0.0012569%
0649F	14,974	0.0027107%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0649P	116,647	0.0211160%
0650F	603,844	0.1093109%
0650P	526,838	0.0953709%
0652F	241,004	0.0436278%
0652P	275,529	0.0498777%
0653F	79,361	0.0143663%
0654F	2,447,188	0.4430025%
0655F	1,702,142	0.3081305%
0656F	79,633	0.0144156%
0656P	163,637	0.0296224%
0657F	234,771	0.0424994%
0657P	161,500	0.0292356%
0658F	23,942	0.0043341%
0658P	71,492	0.0129418%
0660P	11,753	0.0021276%
0661P	53,957	0.0097676%
0662P	109,327	0.0197909%
0663F	36,219	0.0065565%
0663P	89,872	0.0162691%
0664F	21,000	0.0038015%
0664P	67,219	0.0121683%
0665P	16,800	0.0030412%
0666F	229,055	0.0414647%
0666P	404,398	0.0732062%
0667P	228,389	0.0413441%
0668P	31,983	0.0057897%
0669P	35,092	0.0063525%
0670F	1,779,775	0.3221840%
0672P	107,386	0.0194396%
0673P	8,271	0.0014973%
0674P	26,184	0.0047400%
0675P	42,967	0.0077781%
0676F	2,250,831	0.4074570%
0676P	1,586,736	0.2872391%
0677F	952,891	0.1724972%
0677P	991,586	0.1795020%
0679F	1,114,032	0.2016678%
0679P	1,108,558	0.2006768%
0680F	239,683	0.0433886%
0680P	143,966	0.0260615%
0681F	127,186	0.0230239%
0682F	476,611	0.0862786%
0682P	561,595	0.1016628%
0684F	121,745	0.0220389%
0684P	177,173	0.0320728%
0685P	54,024	0.0097797%
0686F	929,095	0.1681895%
0686P	853,077	0.1544284%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021**

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0687F	324,162	0.0586815%
0687P	355,367	0.0643304%
0688F	24,731	0.0044769%
0688P	414,969	0.0751198%
0689F	277,136	0.0501686%
0689P	320,657	0.0580470%
0691P	13,240	0.0023968%
0692P	41,907	0.0075862%
0693P	74,118	0.0134172%
0694F	252,564	0.0457204%
0694P	210,632	0.0381297%
0695F	12,697	0.0022985%
0695P	133,454	0.0241585%
0696P	41,572	0.0075256%
0697P	50,142	0.0090770%
0698F	885,999	0.1603881%
0698P	623,183	0.1128118%
0699F	110,397	0.0199846%
0700F	954,790	0.1728410%
0700P	640,457	0.1159388%
0701P	345,258	0.0625004%
0702F	940,182	0.1701966%
0702P	769,722	0.1393390%
0703F	40,790	0.0073840%
0704P	119,045	0.0215501%
0705P	13,712	0.0024822%
0706F	2,055,601	0.3721154%
0706P	1,920,491	0.3476571%
0707F	914,692	0.1655822%
0707P	732,279	0.1325609%
0709P	38,333	0.0069392%
0711P	-	0.0000000%
0712F	803,224	0.1454037%
0712P	567,479	0.1027280%
0713P	32,228	0.0058341%
0714F	275,527	0.0498773%
0715F	203,796	0.0368922%
0717F	103,589	0.0187522%
0718F	40,186	0.0072747%
0719F	104,759	0.0189640%
0720F	741,142	0.1341653%
0721F	44,177	0.0079971%
0722F	32,729	0.0059248%
0723F	52,282	0.0094644%
0724F	328,257	0.0594228%
0725P	16,349	0.0029596%
0726F	24,796	0.0044887%
0728F	452,069	0.0818358%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0732F	254,424	0.0460571%
0732P	217,617	0.0393941%
0735P	11,984	0.0021694%
0736F	1,057,352	0.1914073%
0737P	17,492	0.0031665%
0738P	16,845	0.0030494%
0740P	8,954	0.0016209%
0741F	153,942	0.0278674%
0744F	-	0.0000000%
0745P	16,259	0.0029433%
0746F	46,687	0.0084515%
0749P	24,749	0.0044802%
0753P	34,845	0.0063078%
0754F	385,118	0.0697160%
0756P	78,586	0.0142260%
0757F	423,816	0.0767213%
0758F	175,706	0.0318072%
0759F	106,934	0.0193577%
0760P	6,099	0.0011041%
0761F	835,450	0.1512374%
0762F	28,386	0.0051386%
0764P	6,209	0.0011240%
0765F	196,432	0.0355591%
0766F	27,287	0.0049396%
0768F	543,438	0.0983759%
0769F	62,375	0.0112914%
0770F	17,370	0.0031444%
0771F	11,126	0.0020141%
0773F	153,564	0.0277989%
0774F	32,754	0.0059293%
0776F	139,457	0.0252452%
0777F	553,070	0.1001196%
0779F	141,142	0.0255502%
0780F	50,027	0.0090561%
0781F	70,096	0.0126891%
0782F	111,095	0.0201110%
0783F	124,286	0.0224989%
0786F	111,893	0.0202554%
0787P	1,956	0.0003541%
0788F	254,609	0.0460906%
0788P	156,246	0.0282845%
0789F	151,915	0.0275004%
0790F	19,264	0.0034873%
0791F	87,208	0.0157868%
0792F	28,524	0.0051636%
0794F	226,694	0.0410373%
0795F	70,476	0.0127579%
0796F	16,630	0.0030104%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0797F	82,132	0.0148680%
0798F	14,864	0.0026908%
0799F	60,392	0.0109325%
0800F	107,316	0.0194269%
0801F	250,183	0.0452894%
0803P	8,695	0.0015740%
0805F	383,102	0.0693511%
0806F	119,231	0.0215838%
0807F	18,177	0.0032905%
0809F	25,505	0.0046170%
0810F	45,619	0.0082582%
0812F	63,562	0.0115063%
0813F	343,883	0.0622515%
0815F	13,604	0.0024627%
0816F	28,837	0.0052202%
0817P	28,449	0.0051500%
0818F	1,348,330	0.2440816%
0819P	36,484	0.0066045%
0820F	15,804	0.0028609%
0821F	13,440	0.0024330%
0823F	29,041	0.0052572%
0824F	46,372	0.0083945%
0827F	270,154	0.0489047%
0828F	31,127	0.0056348%
0829F	11,002	0.0019916%
0830F	42,532	0.0076994%
0832F	12,069	0.0021848%
0833F	13,152	0.0023808%
0834F	10,783	0.0019520%
0835F	186,270	0.0337195%
0836P	25,127	0.0045486%
0837F	17,244	0.0031216%
0838F	9,625	0.0017424%
0839F	15,101	0.0027337%
0840F	150,122	0.0271759%
0841F	38,745	0.0070138%
0842F	2,434	0.0004406%
0843F	-	0.0000000%
0844F	20,268	0.0036690%
0845F	109,958	0.0199052%
0846F	33,414	0.0060488%
0847F	51,726	0.0093637%
0848F	150,656	0.0272725%
0849F	12,001	0.0021725%
0850P	10,549	0.0019096%
0851F	21,600	0.0039101%
0852F	12,387	0.0022424%
0854P	8,831	0.0015986%

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

Ohio Police & Fire Pension Fund
 Schedule of Employer Allocations
 As of and for the Year Ended December 31, 2021

Employer Code	2021 Actual Employer Contribution	Employer Allocation Percentage
0855F	57,425	0.0103954%
0856F	17,050	0.0030865%
0857F	16,325	0.0029552%
0858F	37,326	0.0067569%
0859P	4,439	0.0008036%
0860F	14,108	0.0025539%
0861F	4,456	0.0008066%
0862F	11,188	0.0020253%
0863F	6,323	0.0011446%
0999	205,237	0.0371536%
Total	\$ 552,409,513	100.0000000%

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0001P	\$ 55,702	\$ 2,534	\$ -	\$ 1,337	\$ 6,101	\$ 9,972	\$ -	\$ 3,738	\$ -	\$ -	\$ 3,738	\$ 2,374	\$ 903	\$ 3,277
0002P	152,630	6,943	-	3,662	1,272	11,877	-	10,243	-	-	10,243	6,506	188	6,694
0003P	-	-	-	-	-	-	-	-	-	3,180	3,180	-	(470)	(470)
0006F	15,379,606	699,635	-	369,022	285,071	1,353,728	-	1,032,115	-	-	1,032,115	655,595	42,170	697,765
0006P	14,336,876	652,200	-	344,003	146,311	1,142,514	-	962,138	-	-	962,138	611,146	21,644	632,790
0009F	482,355	21,943	-	11,574	9,407	42,924	-	32,370	-	-	32,370	20,562	1,392	21,954
0010F	974,734	44,342	-	23,388	19,200	86,930	-	65,414	-	-	65,414	41,551	2,840	44,391
0010P	1,052,008	47,857	-	25,242	1,932	75,031	-	70,600	-	-	70,600	44,845	286	45,131
0011P	795,705	36,197	-	19,092	5,218	60,507	-	53,399	-	-	53,399	33,919	772	34,691
0013P	672,026	30,571	-	16,125	-	46,696	-	45,099	-	2,613	47,712	28,647	(386)	28,261
0014F	3,008,213	136,847	-	72,180	69,681	278,708	-	201,879	-	-	201,879	128,233	10,308	138,541
0015P	52,653	2,395	-	1,263	-	3,658	-	3,533	-	361	3,894	2,244	(53)	2,191
0016P	25,877	1,177	-	621	-	1,798	-	1,737	-	12,583	14,320	1,103	(1,861)	(758)
0017P	33,011	1,502	-	792	238	2,532	-	2,215	-	-	2,215	1,407	35	1,442
0018P	122,784	5,586	-	2,946	56,984	65,516	-	8,240	-	-	8,240	5,234	8,430	13,664
0019P	75,905	3,453	-	1,821	1,416	6,690	-	5,094	-	-	5,094	3,236	210	3,446
0020F	118,429	5,387	-	2,842	17	8,246	-	7,948	-	-	7,948	5,048	2	5,050
0020P	226,962	10,325	-	5,446	7,189	22,960	-	15,231	-	-	15,231	9,675	1,063	10,738
0022F	1,400,877	63,727	-	33,613	78,022	175,362	-	94,012	-	-	94,012	59,716	11,542	71,258
0022P	871,409	39,641	-	20,909	-	60,550	-	58,480	-	4,391	62,871	37,146	(649)	36,497
0023P	42,750	1,945	-	1,026	7,828	10,799	-	2,869	-	-	2,869	1,822	1,158	2,980
0024F	788,369	35,864	-	18,916	12,933	67,713	-	52,907	-	-	52,907	33,606	1,913	35,519
0024P	889,267	40,454	-	21,337	20,139	81,930	-	59,678	-	-	59,678	37,907	2,979	40,886
0025F	506,187	23,027	-	12,146	-	35,173	-	33,970	-	34,036	68,006	21,577	(5,035)	16,542
0026P	197,748	8,996	-	4,745	20,973	34,714	-	13,271	-	-	13,271	8,430	3,102	11,532
0027F	855,937	38,937	-	20,538	1,718	61,193	-	57,441	-	-	57,441	36,486	254	36,740
0027P	813,818	37,021	-	19,527	10,559	67,107	-	54,615	-	-	54,615	34,691	1,562	36,253
0029F	952,567	43,333	-	22,856	6,913	73,102	-	63,926	-	-	63,926	40,606	1,023	41,629
0029P	1,033,737	47,026	-	24,804	8,246	80,076	-	69,373	-	-	69,373	44,066	1,220	45,286
0030F	935,576	42,560	-	22,448	111,743	176,751	-	62,786	-	-	62,786	39,881	16,530	56,411
0031F	1,622,410	73,805	-	38,929	-	112,734	-	108,879	-	11,991	120,870	69,159	(1,774)	67,385
0031P	1,495,986	68,054	-	35,895	32,896	136,845	-	100,395	-	-	100,395	63,770	4,866	68,636
0032F	1,472,147	66,970	-	35,323	18,861	121,154	-	98,795	-	-	98,795	62,754	2,790	65,544
0032P	1,055,298	48,007	-	25,321	11,676	85,004	-	70,820	-	-	70,820	44,985	1,727	46,712
0033F	603,360	27,448	-	14,477	137,165	179,090	-	40,491	-	-	40,491	25,720	20,291	46,011
0035P	56,121	2,553	-	1,347	-	3,900	-	3,766	-	1,690	5,456	2,392	(250)	2,142
0036F	1,751,424	79,674	-	42,024	122,205	243,903	-	117,537	-	-	117,537	74,659	18,078	92,737
0036P	1,284,150	58,417	-	30,812	73,975	163,204	-	86,178	-	-	86,178	54,740	10,943	65,683
0037P	142,994	6,505	-	3,431	14,845	24,781	-	9,596	-	-	9,596	6,095	2,196	8,291
0039P	127,593	5,804	-	3,062	1,651	10,517	-	8,563	-	-	8,563	5,439	244	5,683
0040F	521,279	23,714	-	12,508	26,722	62,944	-	34,983	-	-	34,983	22,221	3,953	26,174
0041F	1,083,666	49,297	-	26,002	-	75,299	-	72,724	-	37,889	110,613	46,194	(5,605)	40,589
0041P	810,009	36,848	-	19,436	8,230	64,514	-	54,359	-	-	54,359	34,529	1,218	35,747

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0042F	328,128	14,927	-	7,873	-	22,800	-	22,020	-	9,244	31,264	13,987	(1,368)	12,619
0044P	10,481	477	-	251	8,830	9,558	-	703	-	-	703	447	1,306	1,753
0045F	2,358,381	107,285	-	56,588	40,143	204,016	-	158,269	-	-	158,269	100,532	5,938	106,470
0045P	1,852,371	84,266	-	44,446	57,797	186,509	-	124,311	-	-	124,311	78,962	8,550	87,512
0047P	1,826,851	83,105	-	43,834	-	126,939	-	122,599	-	97,099	219,698	77,874	(14,364)	63,510
0048F	3,338,160	151,856	-	80,097	-	231,953	-	224,022	-	49,948	273,970	142,297	(7,389)	134,908
0050F	1,240,480	56,431	-	29,764	-	86,195	-	83,248	-	62,229	145,477	52,879	(9,206)	43,673
0050P	1,214,161	55,233	-	29,133	8,738	93,104	-	81,482	-	-	81,482	51,757	1,293	53,050
0051F	1,060,376	48,238	-	25,443	-	73,681	-	71,161	-	14,975	86,136	45,201	(2,215)	42,986
0051P	1,011,423	46,011	-	24,268	12,195	82,474	-	67,876	-	-	67,876	43,114	1,804	44,918
0052P	107,537	4,892	-	2,580	-	7,472	-	7,217	-	12,284	19,501	4,584	(1,817)	2,767
0053F	267,540	12,171	-	6,419	-	18,590	-	17,954	-	40,284	58,238	11,405	(5,959)	5,446
0053P	402,493	18,310	-	9,658	11,548	39,516	-	27,011	-	-	27,011	17,157	1,708	18,865
0054F	717,004	32,617	-	17,204	46,004	95,825	-	48,118	-	-	48,118	30,564	6,805	37,369
0054P	838,680	38,152	-	20,124	-	58,276	-	56,283	-	901	57,184	35,751	(133)	35,618
0055F	141,580	6,441	-	3,397	2,895	12,733	-	9,501	-	-	9,501	6,035	428	6,463
0055P	329,033	14,968	-	7,895	5,387	28,250	-	22,081	-	-	22,081	14,026	797	14,823
0056P	110,544	5,029	-	2,652	-	7,681	-	7,419	-	1,380	8,799	4,712	(204)	4,508
0057P	240,032	10,919	-	5,759	-	16,678	-	16,108	-	8,048	24,156	10,232	(1,190)	9,042
0058P	122,230	5,560	-	2,933	-	8,493	-	8,203	-	2,088	10,291	5,210	(309)	4,901
0059F	1,148,843	52,262	-	27,566	-	79,828	-	77,098	-	23,582	100,680	48,972	(3,488)	45,484
0059P	1,072,499	48,789	-	25,734	11,814	86,337	-	71,975	-	-	71,975	45,718	1,748	47,466
0060P	17,921	815	-	430	176	1,421	-	1,203	-	-	1,203	764	26	790
0061P	61,712	2,807	-	1,481	-	4,288	-	4,141	-	12,239	16,380	2,631	(1,810)	821
0063P	47,811	2,175	-	1,147	-	3,322	-	3,209	-	558	3,767	2,038	(83)	1,955
0064P	1,404,889	63,910	-	33,709	20,222	117,841	-	94,281	-	-	94,281	59,887	2,991	62,878
0065P	138,718	6,310	-	3,328	-	9,638	-	9,309	-	4,747	14,056	5,913	(702)	5,211
0066F	722,600	32,872	-	17,338	40,577	90,787	-	48,493	-	-	48,493	30,803	6,002	36,805
0069F	1,426,186	64,879	-	34,220	48,439	147,538	-	95,710	-	-	95,710	60,795	7,166	67,961
0069P	1,356,470	61,707	-	32,548	19,457	113,712	-	91,032	-	-	91,032	57,823	2,878	60,701
0070P	188,335	8,568	-	4,519	117	13,204	-	12,639	-	-	12,639	8,028	17	8,045
0071F	1,227,125	55,823	-	29,444	4,833	90,100	-	82,352	-	-	82,352	52,309	715	53,024
0072P	155,775	7,086	-	3,738	-	10,824	-	10,454	-	5,414	15,868	6,640	(801)	5,839
0073P	37,735	1,717	-	905	2,058	4,680	-	2,532	-	-	2,532	1,609	304	1,913
0074F	2,007,146	91,307	-	48,160	40,135	179,602	-	134,698	-	-	134,698	85,560	5,937	91,497
0074P	1,350,006	61,413	-	32,392	-	93,805	-	90,598	-	3,496	94,094	57,547	(517)	57,030
0077P	458,605	20,862	-	11,004	-	31,866	-	30,777	-	2,917	33,694	19,549	(432)	19,117
0078F	681,802	31,016	-	16,359	-	47,375	-	45,755	-	44,328	90,083	29,064	(6,557)	22,507
0078P	1,041,551	47,381	-	24,991	2,057	74,429	-	69,898	-	-	69,898	44,399	304	44,703
0080P	142,005	6,460	-	3,407	1,366	11,233	-	9,530	-	-	9,530	6,053	202	6,255
0081P	84,632	3,850	-	2,031	6,199	12,080	-	5,680	-	-	5,680	3,608	917	4,525
0083F	996,935	45,352	-	23,921	17,404	86,677	-	66,904	-	-	66,904	42,497	2,575	45,072
0083P	1,199,136	54,550	-	28,772	31,259	114,581	-	80,473	-	-	80,473	51,116	4,624	55,740

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0084F	1,464,216	66,609	-	35,133	-	101,742	-	98,263	-	33,432	131,695	62,416	(4,946)	57,470
0084P	1,312,003	59,684	-	31,481	-	91,165	-	88,048	-	29,728	117,776	55,927	(4,398)	51,529
0085F	181,129	8,240	-	4,346	13,153	25,739	-	12,155	-	-	12,155	7,721	1,946	9,667
0086F	1,023,440	46,557	-	24,557	-	71,114	-	68,682	-	10,131	78,813	43,627	(1,499)	42,128
0086P	1,180,176	53,687	-	28,317	23,791	105,795	-	79,201	-	-	79,201	50,308	3,519	53,827
0087P	531,961	24,199	-	12,764	76,223	113,186	-	35,700	-	-	35,700	22,676	11,276	33,952
0089F	42,553	1,936	-	1,021	-	2,957	-	2,856	-	1,160	4,016	1,814	(172)	1,642
0089P	313,048	14,241	-	7,511	-	21,752	-	21,008	-	3,954	24,962	13,344	(585)	12,759
0090F	1,132,431	51,516	-	27,172	-	78,688	-	75,997	-	5,533	81,530	48,273	(818)	47,455
0090P	1,435,989	65,325	-	34,456	251	100,032	-	96,368	-	-	96,368	61,213	37	61,250
0091F	185,149	8,423	-	4,443	-	12,866	-	12,425	-	8,920	21,345	7,892	(1,320)	6,572
0091P	360,653	16,406	-	8,654	29,559	54,619	-	24,203	-	-	24,203	15,374	4,373	19,747
0093P	53,880	2,451	-	1,293	-	3,744	-	3,616	-	16,119	19,735	2,297	(2,384)	(87)
0094F	561,239	25,531	-	13,467	38,323	77,321	-	37,664	-	-	37,664	23,924	5,669	29,593
0094P	502,516	22,860	-	12,058	14,064	48,982	-	33,724	-	-	33,724	21,421	2,080	23,501
0095P	70,747	3,218	-	1,698	-	4,916	-	4,748	-	1,427	6,175	3,016	(211)	2,805
0096F	673,909	30,657	-	16,170	-	46,827	-	45,226	-	4,762	49,988	28,727	(705)	28,022
0098P	27,227	1,239	-	653	-	1,892	-	1,827	-	9,831	11,658	1,161	(1,454)	(293)
0099P	118,573	5,394	-	2,845	-	8,239	-	7,957	-	20,526	28,483	5,054	(3,036)	2,018
0101F	671,712	30,557	-	16,117	6,006	52,680	-	45,078	-	-	45,078	28,633	888	29,521
0101P	575,622	26,186	-	13,812	-	39,998	-	38,630	-	4,612	43,242	24,537	(682)	23,855
0102P	77,798	3,539	-	1,867	12,073	17,479	-	5,221	-	-	5,221	3,316	1,786	5,102
0103F	108,172	4,921	-	2,595	2,154	9,670	-	7,259	-	-	7,259	4,611	319	4,930
0103P	270,790	12,319	-	6,497	-	18,816	-	18,173	-	5,109	23,282	11,543	(756)	10,787
0104P	244,530	11,124	-	5,867	-	16,991	-	16,410	-	11,703	28,113	10,424	(1,731)	8,693
0106P	585,302	26,626	-	14,044	-	40,670	-	39,279	-	18,296	57,575	24,950	(2,707)	22,243
0107F	5,247,528	238,716	-	125,911	151,718	516,345	-	352,158	-	-	352,158	223,689	22,443	246,132
0107P	4,669,749	212,432	-	112,047	15,291	339,770	-	313,384	-	-	313,384	199,060	2,262	201,322
0108F	501,502	22,814	-	12,033	12,609	47,456	-	33,655	-	-	33,655	21,378	1,865	23,243
0109F	429,327	19,531	-	10,301	27,418	57,250	-	28,812	-	-	28,812	18,301	4,056	22,357
0110P	120,080	5,463	-	2,881	15,147	23,491	-	8,058	-	-	8,058	5,119	2,241	7,360
0111P	227,912	10,368	-	5,469	-	15,837	-	15,295	-	19,069	34,364	9,715	(2,821)	6,894
0112F	138,985	6,323	-	3,335	125	9,783	-	9,327	-	-	9,327	5,925	18	5,943
0113P	184,869	8,410	-	4,436	820	13,666	-	12,406	-	-	12,406	7,881	121	8,002
0115P	157,141	7,149	-	3,770	4,107	15,026	-	10,546	-	-	10,546	6,699	607	7,306
0117P	77,156	3,510	-	1,851	-	5,361	-	5,178	-	2,415	7,593	3,289	(357)	2,932
0118F	592,418	26,950	-	14,215	13,952	55,117	-	39,757	-	-	39,757	25,253	2,064	27,317
0118P	432,881	19,692	-	10,387	24,251	54,330	-	29,050	-	-	29,050	18,453	3,588	22,041
0120P	1,540,903	70,097	-	36,973	-	107,070	-	103,409	-	20,371	123,780	65,685	(3,013)	62,672
0121P	473,694	21,549	-	11,366	1,407	34,322	-	31,789	-	-	31,789	20,192	208	20,400
0122F	200,028	9,099	-	4,800	-	13,899	-	13,424	-	21,774	35,198	8,527	(3,221)	5,306
0123P	341,956	15,556	-	8,205	-	23,761	-	22,948	-	68,427	91,375	14,577	(10,122)	4,455
0126F	339,235	15,432	-	8,140	8,776	32,348	-	22,766	-	-	22,766	14,461	1,298	15,759

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0126P	421,388	19,169	-	10,111	16,020	45,300	-	28,279	-	-	28,279	17,963	2,370	20,333
0127F	1,582,551	71,992	-	37,972	-	109,964	-	106,204	-	42,150	148,354	67,460	(6,235)	61,225
0127P	1,097,637	49,933	-	26,337	-	76,270	-	73,662	-	95,317	168,979	46,790	(14,100)	32,690
0128F	40,658,687	1,849,607	-	975,576	2,177,986	5,003,169	-	2,728,577	-	-	2,728,577	1,733,179	322,187	2,055,366
0128P	37,454,778	1,703,858	-	898,700	-	2,602,558	-	2,513,565	-	1,321,178	3,834,743	1,596,605	(195,440)	1,401,165
0129F	726,253	33,038	-	17,426	38,012	88,476	-	48,738	-	-	48,738	30,958	5,623	36,581
0129P	660,477	30,046	-	15,848	109,784	155,678	-	44,324	-	-	44,324	28,155	16,240	44,395
0130F	2,433,218	110,690	-	58,383	92,926	261,999	-	163,292	-	-	163,292	103,722	13,746	117,468
0131F	30,932,287	1,407,143	-	742,198	491,057	2,640,398	-	2,075,845	-	-	2,075,845	1,318,567	72,641	1,391,208
0131P	46,732,685	2,125,920	-	1,121,317	-	3,247,237	-	3,136,199	-	2,271,469	5,407,668	1,992,099	(336,016)	1,656,083
0132F	3,390,437	154,235	-	81,351	56,584	292,170	-	227,530	-	-	227,530	144,526	8,370	152,896
0132P	2,510,930	114,225	-	60,248	-	174,473	-	168,507	-	2,199	170,706	107,035	(325)	106,710
0133P	-	-	-	-	-	-	-	-	-	81,489	81,489	-	(12,055)	(12,055)
0134F	455,245	20,710	-	10,923	28,422	60,055	-	30,551	-	-	30,551	19,406	4,204	23,610
0135F	23,737	1,080	-	570	2,214	3,864	-	1,593	-	-	1,593	1,012	328	1,340
0136P	463,812	21,099	-	11,129	-	32,228	-	31,126	-	1,645	32,771	19,771	(243)	19,528
0137P	50,544	2,299	-	1,213	-	3,512	-	3,392	-	4,562	7,954	2,155	(675)	1,480
0139P	164,223	7,471	-	3,940	169	11,580	-	11,021	-	-	11,021	7,000	25	7,025
0140F	3,173,551	144,368	-	76,147	-	220,515	-	212,975	-	78,877	291,852	135,281	(11,668)	123,613
0141P	328,189	14,930	-	7,875	-	22,805	-	22,025	-	7,182	29,207	13,990	(1,063)	12,927
0142F	82,070,149	3,733,459	-	1,969,213	-	5,702,672	-	5,507,672	-	605,361	6,113,033	3,498,448	(89,550)	3,408,898
0142P	77,948,283	3,545,951	-	1,870,312	-	5,416,263	-	5,231,056	-	4,466,795	9,697,851	3,322,743	(660,778)	2,661,965
0143P	42,983	1,955	-	1,031	-	2,986	-	2,885	-	10,786	13,671	1,832	(1,596)	236
0144F	830,100	37,762	-	19,918	11,574	69,254	-	55,707	-	-	55,707	35,385	1,712	37,097
0145F	805,030	36,622	-	19,316	-	55,938	-	54,025	-	32	54,057	34,316	(5)	34,311
0146F	424,307	19,302	-	10,181	78,996	108,479	-	28,475	-	-	28,475	18,087	11,686	29,773
0146P	503,973	22,926	-	12,092	14,199	49,217	-	33,821	-	-	33,821	21,483	2,100	23,583
0147P	20,856	949	-	500	465	1,914	-	1,400	-	-	1,400	889	69	958
0148F	905,950	41,213	-	21,738	61,330	124,281	-	60,798	-	-	60,798	38,618	9,072	47,690
0150F	301,831	13,731	-	7,242	-	20,973	-	20,256	-	10,021	30,277	12,866	(1,482)	11,384
0150P	294,172	13,382	-	7,058	20,490	40,930	-	19,742	-	-	19,742	12,540	3,031	15,571
0152F	558,727	25,417	-	13,406	-	38,823	-	37,496	-	237	37,733	23,817	(35)	23,782
0153F	722,117	32,850	-	17,327	109,938	160,115	-	48,461	-	-	48,461	30,782	16,263	47,045
0154P	136,030	6,188	-	3,264	13,018	22,470	-	9,129	-	-	9,129	5,799	1,926	7,725
0155F	154,391	7,023	-	3,705	20,539	31,267	-	10,361	-	-	10,361	6,581	3,038	9,619
0155P	210,604	9,581	-	5,053	-	14,634	-	14,134	-	1,869	16,003	8,978	(276)	8,702
0156P	61,812	2,812	-	1,483	812	5,107	-	4,148	-	-	4,148	2,635	120	2,755
0157P	73,149	3,328	-	1,755	4,820	9,903	-	4,909	-	-	4,909	3,118	713	3,831
0158F	5,857	266	-	141	4,935	5,342	-	393	-	-	393	250	730	980
0158P	36,309	1,652	-	871	-	2,523	-	2,437	-	6,020	8,457	1,548	(890)	658
0159F	221,994	10,099	-	5,327	10,975	26,401	-	14,898	-	-	14,898	9,463	1,623	11,086
0160F	637,022	28,979	-	15,285	56,781	101,045	-	42,750	-	-	42,750	27,155	8,400	35,555
0161F	3,195,141	145,350	-	76,665	-	222,015	-	214,424	-	85,842	300,266	136,201	(12,699)	123,502

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0161P	2,187,502	99,512	-	52,488	-	152,000	-	146,802	-	39,602	186,404	93,248	(5,858)	87,390
0162F	695,650	31,646	-	16,692	19,061	67,399	-	46,685	-	-	46,685	29,654	2,820	32,474
0162P	457,506	20,812	-	10,978	-	31,790	-	30,703	-	39,157	69,860	19,502	(5,792)	13,710
0163P	77,021	3,504	-	1,848	1,429	6,781	-	5,169	-	-	5,169	3,283	211	3,494
0164P	46,089	2,097	-	1,106	2,173	5,376	-	3,093	-	-	3,093	1,965	322	2,287
0166F	11,258,076	512,142	-	270,129	-	782,271	-	755,522	-	260,555	1,016,077	479,904	(38,544)	441,360
0166P	12,210,339	555,461	-	292,978	179,476	1,027,915	-	819,428	-	-	819,428	520,497	26,550	547,047
0167P	321,626	14,631	-	7,717	-	22,348	-	21,584	-	2,961	24,545	13,710	(438)	13,272
0168F	888,539	40,421	-	21,320	-	61,741	-	59,629	-	17,335	76,964	37,876	(2,564)	35,312
0168P	849,244	38,633	-	20,377	1,624	60,634	-	56,992	-	-	56,992	36,201	240	36,441
0169F	2,890,849	131,508	-	69,364	46,952	247,824	-	194,003	-	-	194,003	123,230	6,945	130,175
0169P	2,102,738	95,656	-	50,454	57,105	203,215	-	141,113	-	-	141,113	89,635	8,448	98,083
0170F	1,447,459	65,846	-	34,731	21,591	122,168	-	97,138	-	-	97,138	61,702	3,194	64,896
0171F	200,282	9,111	-	4,806	-	13,917	-	13,441	-	16,283	29,724	8,538	(2,409)	6,129
0171P	272,181	12,382	-	6,531	1,401	20,314	-	18,266	-	-	18,266	11,602	207	11,809
0172P	109,680	4,989	-	2,632	-	7,621	-	7,361	-	5,652	13,013	4,675	(836)	3,839
0173F	84,204	3,831	-	2,020	8,613	14,464	-	5,651	-	-	5,651	3,589	1,274	4,863
0173P	69,897	3,180	-	1,677	1,566	6,423	-	4,691	-	-	4,691	2,980	232	3,212
0174P	42,358	1,927	-	1,016	3,620	6,563	-	2,843	-	-	2,843	1,806	536	2,342
0176F	967,172	43,998	-	23,207	-	67,205	-	64,906	-	36,397	101,303	41,228	(5,384)	35,844
0176P	589,543	26,819	-	14,146	-	40,965	-	39,564	-	5,488	45,052	25,131	(812)	24,319
0177P	145,540	6,621	-	3,492	5,373	15,486	-	9,767	-	-	9,767	6,204	795	6,999
0178P	71,857	3,269	-	1,724	9,312	14,305	-	4,822	-	-	4,822	3,063	1,377	4,440
0179P	2,975,945	135,379	-	71,406	47,404	254,189	-	199,714	-	-	199,714	126,857	7,013	133,870
0180P	40,213	1,829	-	965	-	2,794	-	2,699	-	6,365	9,064	1,714	(942)	772
0181F	1,003,787	45,663	-	24,085	-	69,748	-	67,363	-	34,585	101,948	42,789	(5,116)	37,673
0181P	874,000	39,759	-	20,971	-	60,730	-	58,654	-	42,591	101,245	37,256	(6,301)	30,955
0182F	414,984	18,878	-	9,957	-	28,835	-	27,849	-	9,643	37,492	17,690	(1,426)	16,264
0182P	367,187	16,704	-	8,810	-	25,514	-	24,642	-	42,437	67,079	15,652	(6,278)	9,374
0183F	23,227	1,057	-	557	-	1,614	-	1,559	-	5,294	6,853	990	(783)	207
0183P	165,785	7,542	-	3,978	19,483	31,003	-	11,126	-	-	11,126	7,067	2,882	9,949
0184F	1,128,912	51,355	-	27,087	-	78,442	-	75,760	-	19,509	95,269	48,123	(2,886)	45,237
0184P	882,862	40,162	-	21,184	88,967	150,313	-	59,248	-	-	59,248	37,634	13,161	50,795
0185F	158,527	7,212	-	3,804	18,319	29,335	-	10,639	-	-	10,639	6,758	2,710	9,468
0185P	414,430	18,853	-	9,944	-	28,797	-	27,812	-	3,691	31,503	17,666	(546)	17,120
0186P	65,947	3,000	-	1,582	-	4,582	-	4,426	-	4,015	8,441	2,811	(594)	2,217
0187P	22,005	1,001	-	528	-	1,529	-	1,477	-	8	1,485	938	(1)	937
0188P	80,891	3,680	-	1,941	-	5,621	-	5,429	-	2,731	8,160	3,448	(404)	3,044
0189P	90,775	4,129	-	2,178	-	6,307	-	6,092	-	5,457	11,549	3,869	(807)	3,062
0190F	2,742,196	124,745	-	65,797	11,079	201,621	-	184,027	-	-	184,027	116,893	1,639	118,532
0190P	2,623,450	119,344	-	62,948	-	182,292	-	176,058	-	52,591	228,649	111,831	(7,780)	104,051
0191F	900,240	40,953	-	21,601	147,060	209,614	-	60,414	-	-	60,414	38,375	21,755	60,130
0191P	705,350	32,087	-	16,924	8,573	57,584	-	47,336	-	-	47,336	30,067	1,268	31,335

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0192F	3,643,763	165,759	-	87,429	173,312	426,500	-	244,530	-	-	244,530	155,325	25,638	180,963
0192P	3,301,395	150,184	-	79,215	171,886	401,285	-	221,554	-	-	221,554	140,730	25,427	166,157
0193F	1,064,947	48,446	-	25,553	-	73,999	-	71,468	-	40,366	111,834	45,396	(5,971)	39,425
0193P	791,138	35,990	-	18,983	10,055	65,028	-	53,093	-	-	53,093	33,724	1,487	35,211
0194F	2,484,723	113,033	-	59,619	55,111	227,763	-	166,748	-	-	166,748	105,918	8,152	114,070
0194P	1,727,156	78,570	-	41,442	76,576	196,588	-	115,908	-	-	115,908	73,624	11,328	84,952
0195P	341,413	15,531	-	8,192	-	23,723	-	22,912	-	3,625	26,537	14,554	(536)	14,018
0196F	2,191,303	99,685	-	52,579	332,201	484,465	-	147,057	-	-	147,057	93,410	49,142	142,552
0196P	2,359,517	107,337	-	56,615	31,591	195,543	-	158,346	-	-	158,346	100,580	4,673	105,253
0197F	641,582	29,186	-	15,394	-	44,580	-	43,056	-	34,608	77,664	27,349	(5,120)	22,229
0197P	811,484	36,915	-	19,471	-	56,386	-	54,458	-	8,439	62,897	34,592	(1,248)	33,344
0198F	114,083	5,190	-	2,737	276	8,203	-	7,656	-	-	7,656	4,863	41	4,904
0198P	148,836	6,771	-	3,571	6,235	16,577	-	9,988	-	-	9,988	6,345	922	7,267
0199F	1,130,050	51,407	-	27,115	15,618	94,140	-	75,837	-	-	75,837	48,171	2,310	50,481
0199P	856,841	38,979	-	20,559	-	59,538	-	57,502	-	73,414	130,916	36,525	(10,860)	25,665
0201P	88,279	4,016	-	2,118	7,937	14,071	-	5,924	-	-	5,924	3,763	1,174	4,937
0203F	2,174,241	98,909	-	52,169	-	151,078	-	145,912	-	43,962	189,874	92,683	(6,503)	86,180
0203P	1,732,175	78,799	-	41,562	-	120,361	-	116,245	-	86,985	203,230	73,838	(12,868)	60,970
0205F	1,037,980	47,219	-	24,906	-	72,125	-	69,658	-	39,792	109,450	44,247	(5,886)	38,361
0205P	1,298,098	59,052	-	31,147	-	90,199	-	87,114	-	31,140	118,254	55,335	(4,606)	50,729
0206P	48,483	2,206	-	1,163	130	3,499	-	3,254	-	-	3,254	2,067	19	2,086
0207P	51,752	2,354	-	1,242	9,361	12,957	-	3,473	-	-	3,473	2,206	1,385	3,591
0208P	47,720	2,171	-	1,145	-	3,316	-	3,202	-	3,524	6,726	2,034	(521)	1,513
0210F	664,045	30,208	-	15,933	29,531	75,672	-	44,564	-	-	44,564	28,307	4,368	32,675
0210P	606,791	27,604	-	14,560	-	42,164	-	40,721	-	12,522	53,243	25,866	(1,852)	24,014
0212F	575,651	26,187	-	13,812	103,186	143,185	-	38,632	-	-	38,632	24,539	15,264	39,803
0212P	823,566	37,465	-	19,761	-	57,226	-	55,269	-	7,922	63,191	35,107	(1,172)	33,935
0213F	1,136,068	51,681	-	27,259	-	78,940	-	76,241	-	271,400	347,641	48,428	(40,148)	8,280
0215P	31,392	1,428	-	753	400	2,581	-	2,107	-	-	2,107	1,338	59	1,397
0216P	104,593	4,758	-	2,510	-	7,268	-	7,019	-	3,431	10,450	4,459	(508)	3,951
0217F	822,547	37,419	-	19,736	28,514	85,669	-	55,201	-	-	55,201	35,063	4,218	39,281
0217P	930,973	42,351	-	22,338	54,020	118,709	-	62,477	-	-	62,477	39,685	7,991	47,676
0218P	2,343,867	106,625	-	56,239	-	162,864	-	157,295	-	81,847	239,142	99,913	(12,107)	87,806
0220F	601,509	27,363	-	14,433	14,050	55,846	-	40,367	-	-	40,367	25,641	2,078	27,719
0220P	455,231	20,709	-	10,923	4,940	36,572	-	30,550	-	-	30,550	19,405	731	20,136
0221F	16,897	769	-	405	-	1,174	-	1,134	-	165	1,299	720	(24)	696
0221P	240,101	10,922	-	5,761	11,786	28,469	-	16,113	-	-	16,113	10,235	1,743	11,978
0222F	1,671,677	76,046	-	40,111	-	116,157	-	112,185	-	5,971	118,156	71,259	(883)	70,376
0222P	1,733,881	78,876	-	41,603	38,954	159,433	-	116,360	-	-	116,360	73,911	5,763	79,674
0223P	115,734	5,265	-	2,777	-	8,042	-	7,767	-	1,673	9,440	4,933	(248)	4,685
0224P	362,309	16,482	-	8,693	1,131	26,306	-	24,314	-	-	24,314	15,444	167	15,611
0225F	131,276	5,972	-	3,150	-	9,122	-	8,810	-	11,022	19,832	5,596	(1,630)	3,966
0225P	345,418	15,713	-	8,288	28,427	52,428	-	23,181	-	-	23,181	14,724	4,205	18,929

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0226P	66,776	3,038	-	1,602	-	4,640	-	4,481	-	22,387	26,868	2,846	(3,312)	(466)
0227F	107,966	4,911	-	2,591	-	7,502	-	7,245	-	3,085	10,330	4,602	(456)	4,146
0227P	151,880	6,909	-	3,644	-	10,553	-	10,193	-	4,543	14,736	6,474	(672)	5,802
0228P	287,834	13,094	-	6,906	-	20,000	-	19,316	-	10,293	29,609	12,270	(1,523)	10,747
0229P	94,739	4,310	-	2,273	-	6,583	-	6,358	-	2,234	8,592	4,038	(330)	3,708
0230F	413,527	18,812	-	9,922	-	28,734	-	27,752	-	30,768	58,520	17,628	(4,552)	13,076
0230P	423,155	19,250	-	10,153	555	29,958	-	28,398	-	-	28,398	18,038	82	18,120
0231F	24,405	1,110	-	586	-	1,696	-	1,638	-	416	2,054	1,040	(61)	979
0231P	201,896	9,184	-	4,844	-	14,028	-	13,549	-	15,060	28,609	8,606	(2,228)	6,378
0232P	31,630	1,439	-	759	386	2,584	-	2,123	-	-	2,123	1,348	57	1,405
0233P	245,498	11,168	-	5,891	-	17,059	-	16,475	-	4,625	21,100	10,465	(684)	9,781
0234P	107,377	4,885	-	2,576	2,560	10,021	-	7,206	-	-	7,206	4,577	379	4,956
0236P	13,278	604	-	319	-	923	-	891	-	454	1,345	566	(67)	499
0237F	937,659	42,655	-	22,498	46,038	111,191	-	62,926	-	-	62,926	39,970	6,810	46,780
0237P	840,628	38,241	-	20,170	4,882	63,293	-	56,414	-	-	56,414	35,834	722	36,556
0238P	261,048	11,875	-	6,264	7,847	25,986	-	17,519	-	-	17,519	11,128	1,161	12,289
0239F	2,267,832	103,166	-	54,415	90,784	248,365	-	152,193	-	-	152,193	96,672	13,430	110,102
0240F	2,567,095	116,780	-	61,596	163,624	342,000	-	172,276	-	-	172,276	109,429	24,205	133,634
0241P	31,493	1,433	-	756	-	2,189	-	2,113	-	4,199	6,312	1,342	(621)	721
0242P	197,878	9,002	-	4,748	8,205	21,955	-	13,279	-	-	13,279	8,435	1,214	9,649
0243P	227,739	10,360	-	5,464	-	15,824	-	15,283	-	13,496	28,779	9,708	(1,997)	7,711
0244F	642,698	29,237	-	15,421	16,112	60,770	-	43,131	-	-	43,131	27,397	2,383	29,780
0244P	663,087	30,165	-	15,910	3,093	49,168	-	44,499	-	-	44,499	28,266	458	28,724
0245P	62,673	2,851	-	1,504	-	4,355	-	4,206	-	7,466	11,672	2,672	(1,104)	1,568
0246P	2,609,409	118,705	-	62,611	-	181,316	-	175,116	-	60,284	235,400	111,233	(8,918)	102,315
0247P	870,114	39,582	-	20,878	-	60,460	-	58,393	-	22,902	81,295	37,091	(3,388)	33,703
0250F	4,306,965	195,928	-	103,342	140,830	440,100	-	289,037	-	-	289,037	183,595	20,833	204,428
0250P	3,796,885	172,724	-	91,103	104,817	368,644	-	254,806	-	-	254,806	161,852	15,505	177,357
0251F	1,140,449	51,880	-	27,364	6,701	85,945	-	76,535	-	-	76,535	48,615	991	49,606
0252F	893,701	40,655	-	21,444	65,267	127,366	-	59,976	-	-	59,976	38,096	9,655	47,751
0253P	32,913	1,497	-	790	1,202	3,489	-	2,209	-	-	2,209	1,403	178	1,581
0254F	1,091,190	49,639	-	26,182	9,993	85,814	-	73,229	-	-	73,229	46,515	1,478	47,993
0254P	695,106	31,621	-	16,679	-	48,300	-	46,648	-	35,778	82,426	29,631	(5,293)	24,338
0255F	741,855	33,748	-	17,800	-	51,548	-	49,785	-	24,877	74,662	31,623	(3,680)	27,943
0256F	498,413	22,673	-	11,959	21,746	56,378	-	33,448	-	-	33,448	21,246	3,217	24,463
0257P	232,862	10,593	-	5,587	15,244	31,424	-	15,627	-	-	15,627	9,926	2,255	12,181
0259F	719,857	32,747	-	17,272	4,276	54,295	-	48,309	-	-	48,309	30,686	632	31,318
0259P	585,201	26,621	-	14,041	-	40,662	-	39,272	-	3,458	42,730	24,946	(512)	24,434
0260F	-	-	-	-	-	-	-	-	-	29,051	29,051	-	(4,298)	(4,298)
0260P	204,669	9,311	-	4,911	8,108	22,330	-	13,735	-	-	13,735	8,725	1,199	9,924
0261P	147,606	6,715	-	3,542	-	10,257	-	9,906	-	4,252	14,158	6,292	(629)	5,663
0262P	18,001	819	-	432	1,131	2,382	-	1,208	-	-	1,208	767	167	934
0263F	994,524	45,242	-	23,863	3,549	72,654	-	66,742	-	-	66,742	42,394	525	42,919

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0263P	918,714	41,793	-	22,044	-	63,837	-	61,654	-	5,485	67,139	39,163	(811)	38,352
0264F	24,618	1,120	-	591	-	1,711	-	1,652	-	11	1,663	1,049	(2)	1,047
0264P	168,964	7,686	-	4,054	-	11,740	-	11,339	-	14,594	25,933	7,203	(2,159)	5,044
0265P	2,647,657	120,445	-	63,529	50,001	233,975	-	177,682	-	-	177,682	112,863	7,397	120,260
0266P	316,843	14,414	-	7,602	-	22,016	-	21,263	-	11,701	32,964	13,506	(1,731)	11,775
0267P	53,270	2,423	-	1,278	-	3,701	-	3,575	-	3,048	6,623	2,271	(451)	1,820
0269P	217,642	9,901	-	5,222	-	15,123	-	14,606	-	17,935	32,541	9,278	(2,653)	6,625
0270F	176,049	8,009	-	4,224	16,680	28,913	-	11,815	-	-	11,815	7,505	2,468	9,973
0271F	845,895	38,481	-	20,297	21,280	80,058	-	56,767	-	-	56,767	36,058	3,148	39,206
0272P	341,442	15,533	-	8,193	1,075	24,801	-	22,914	-	-	22,914	14,555	159	14,714
0273F	2,255,235	102,593	-	54,113	990	157,696	-	151,347	-	-	151,347	96,135	146	96,281
0273P	1,828,581	83,184	-	43,875	-	127,059	-	122,715	-	52,549	175,264	77,948	(7,773)	70,175
0274P	1,024,444	46,603	-	24,581	13,023	84,207	-	68,750	-	-	68,750	43,670	1,927	45,597
0275P	394,211	17,933	-	9,459	-	27,392	-	26,455	-	6,376	32,831	16,804	(943)	15,861
0276F	574,096	26,116	-	13,775	6,030	45,921	-	38,527	-	-	38,527	24,472	892	25,364
0276P	377,166	17,158	-	9,050	3,847	30,055	-	25,311	-	-	25,311	16,078	569	16,647
0277F	1,072,108	48,771	-	25,724	429	74,924	-	71,948	-	-	71,948	45,701	64	45,765
0277P	1,192,034	54,227	-	28,602	-	82,829	-	79,997	-	43,908	123,905	50,813	(6,495)	44,318
0278P	976,994	44,445	-	23,442	33,948	101,835	-	65,565	-	-	65,565	41,647	5,022	46,669
0280F	410,908	18,693	-	9,859	3,566	32,118	-	27,576	-	-	27,576	17,516	528	18,044
0280P	322,935	14,691	-	7,749	25,347	47,787	-	21,672	-	-	21,672	13,766	3,750	17,516
0281P	172,204	7,834	-	4,132	-	11,966	-	11,556	-	43,288	54,844	7,341	(6,403)	938
0282P	54,220	2,467	-	1,301	6,263	10,031	-	3,639	-	-	3,639	2,311	927	3,238
0283F	3,743,286	170,286	-	89,817	5,662	265,765	-	251,209	-	-	251,209	159,567	838	160,405
0284F	2,634,806	119,860	-	63,220	27,991	211,071	-	176,820	-	-	176,820	112,315	4,141	116,456
0285P	122,232	5,560	-	2,933	2,638	11,131	-	8,203	-	-	8,203	5,210	390	5,600
0286F	1,276,329	58,062	-	30,625	93,021	181,708	-	85,654	-	-	85,654	54,407	13,761	68,168
0287F	529,547	24,090	-	12,706	31,609	68,405	-	35,538	-	-	35,538	22,573	4,676	27,249
0288P	108,295	4,926	-	2,598	-	7,524	-	7,268	-	21,081	28,349	4,616	(3,119)	1,497
0289F	983,195	44,727	-	23,591	126,630	194,948	-	65,982	-	-	65,982	41,911	18,732	60,643
0290P	220,666	10,038	-	5,295	35,860	51,193	-	14,809	-	-	14,809	9,406	5,305	14,711
0291F	1,601,030	72,833	-	38,416	1,422	112,671	-	107,444	-	-	107,444	68,248	210	68,458
0291P	1,464,173	66,607	-	35,132	443	102,182	-	98,260	-	-	98,260	62,414	66	62,480
0292F	343,878	15,643	-	8,251	2,050	25,944	-	23,077	-	-	23,077	14,659	303	14,962
0292P	339,811	15,458	-	8,154	5,705	29,317	-	22,804	-	-	22,804	14,485	844	15,329
0293F	4,180,014	190,153	-	100,296	67,029	357,478	-	280,518	-	-	280,518	178,184	9,915	188,099
0293P	3,512,893	159,805	-	84,289	-	244,094	-	235,748	-	8,457	244,205	149,746	(1,251)	148,495
0296F	360,730	16,410	-	8,655	-	25,065	-	24,208	-	23,177	47,385	15,377	(3,429)	11,948
0296P	345,948	15,738	-	8,301	7,507	31,546	-	23,216	-	-	23,216	14,747	1,111	15,858
0297P	139,173	6,331	-	3,339	5,492	15,162	-	9,340	-	-	9,340	5,933	813	6,746
0298F	30,329	1,380	-	728	-	2,108	-	2,035	-	397	2,432	1,293	(59)	1,234
0298P	49,450	2,250	-	1,187	-	3,437	-	3,319	-	17,815	21,134	2,108	(2,635)	(527)
0300F	3,597,433	163,651	-	86,318	54,057	304,026	-	241,421	-	-	241,421	153,350	7,997	161,347

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0300P	3,364,081	153,036	-	80,719	43,560	277,315	-	225,761	-	-	225,761	143,402	6,444	149,846
0301F	2,780,976	126,510	-	66,727	53,642	246,879	-	186,629	-	-	186,629	118,546	7,935	126,481
0301P	1,970,602	89,645	-	47,283	-	136,928	-	132,246	-	45,143	177,389	84,002	(6,678)	77,324
0303F	737,354	33,543	-	17,692	144,825	196,060	-	49,483	-	-	49,483	31,432	21,424	52,856
0303P	1,016,493	46,241	-	24,390	43,661	114,292	-	68,216	-	-	68,216	43,331	6,459	49,790
0304P	52,873	2,405	-	1,269	5,116	8,790	-	3,548	-	-	3,548	2,254	757	3,011
0305P	45,950	2,090	-	1,103	-	3,193	-	3,084	-	1,159	4,243	1,959	(172)	1,787
0306P	59,556	2,709	-	1,429	-	4,138	-	3,997	-	10,562	14,559	2,539	(1,562)	977
0307F	80,580	3,666	-	1,933	21,227	26,826	-	5,408	-	-	5,408	3,435	3,140	6,575
0308F	80,749	3,673	-	1,938	7,162	12,773	-	5,419	-	-	5,419	3,442	1,060	4,502
0308P	75,401	3,430	-	1,809	-	5,239	-	5,060	-	3,079	8,139	3,214	(456)	2,758
0309P	274,772	12,500	-	6,593	20,410	39,503	-	18,440	-	-	18,440	11,713	3,019	14,732
0311F	1,942,846	88,382	-	46,617	98,756	233,755	-	130,383	-	-	130,383	82,819	14,609	97,428
0312F	2,441,417	111,063	-	58,580	180,698	350,341	-	163,842	-	-	163,842	104,072	26,731	130,803
0313F	460,915	20,968	-	11,059	-	32,027	-	30,932	-	17,201	48,133	19,648	(2,545)	17,103
0314F	2,535,544	115,345	-	60,839	-	176,184	-	170,159	-	91,476	261,635	108,084	(13,532)	94,552
0314P	1,919,026	87,299	-	46,046	-	133,345	-	128,785	-	138,646	267,431	81,803	(20,510)	61,293
0316P	94,632	4,305	-	2,271	10,611	17,187	-	6,351	-	-	6,351	4,034	1,570	5,604
0317P	181,706	8,266	-	4,360	27,514	40,140	-	12,194	-	-	12,194	7,746	4,070	11,816
0318P	43,252	1,968	-	1,038	-	3,006	-	2,903	-	3,491	6,394	1,844	(516)	1,328
0319P	382,489	17,400	-	9,178	8,230	34,808	-	25,669	-	-	25,669	16,305	1,218	17,523
0320F	83,766	3,811	-	2,010	1,968	7,789	-	5,621	-	-	5,621	3,571	291	3,862
0320P	150,208	6,833	-	3,604	-	10,437	-	10,080	-	9,168	19,248	6,403	(1,356)	5,047
0321F	283,031	12,875	-	6,791	-	19,666	-	18,994	-	12,335	31,329	12,065	(1,825)	10,240
0321P	458,796	20,871	-	11,008	14,943	46,822	-	30,790	-	-	30,790	19,557	2,211	21,768
0322F	776,362	35,318	-	18,628	35,879	89,825	-	52,101	-	-	52,101	33,094	5,308	38,402
0322P	515,739	23,462	-	12,375	-	35,837	-	34,611	-	51	34,662	21,985	(8)	21,977
0323F	2,550,797	116,038	-	61,205	-	177,243	-	171,182	-	156,973	328,155	108,734	(23,221)	85,513
0323P	3,229,714	146,923	-	77,495	1,405	225,823	-	216,744	-	-	216,744	137,675	208	137,883
0324F	62,157	2,828	-	1,491	-	4,319	-	4,171	-	1,193	5,364	2,650	(177)	2,473
0324P	142,185	6,468	-	3,412	10,289	20,169	-	9,542	-	-	9,542	6,061	1,522	7,583
0325F	49,477	2,251	-	1,187	710	4,148	-	3,320	-	-	3,320	2,109	105	2,214
0325P	417,315	18,984	-	10,013	5,968	34,965	-	28,006	-	-	28,006	17,789	883	18,672
0326P	690,769	31,424	-	16,574	13,595	61,593	-	46,357	-	-	46,357	29,446	2,011	31,457
0328P	53,534	2,435	-	1,285	14,409	18,129	-	3,593	-	-	3,593	2,282	2,131	4,413
0329P	31,908	1,452	-	766	-	2,218	-	2,141	-	73	2,214	1,360	(11)	1,349
0330F	1,204,236	54,782	-	28,895	-	83,677	-	80,815	-	913	81,728	51,334	(135)	51,199
0330P	1,064,342	48,418	-	25,538	-	73,956	-	71,427	-	51,722	123,149	45,370	(7,651)	37,719
0331F	1,056,649	48,068	-	25,354	77,473	150,895	-	70,911	-	-	70,911	45,042	11,460	56,502
0331P	763,721	34,742	-	18,325	-	53,067	-	51,253	-	12,435	63,688	32,556	(1,840)	30,716
0333P	534,804	24,329	-	12,832	11,358	48,519	-	35,890	-	-	35,890	22,797	1,680	24,477
0334F	1,078,801	49,076	-	25,885	14,733	89,694	-	72,398	-	-	72,398	45,987	2,180	48,167
0335F	563,299	25,625	-	13,516	62,448	101,589	-	37,803	-	-	37,803	24,012	9,238	33,250

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0336F	2,551,501	116,071	-	61,221	32,386	209,678	-	171,229	-	-	171,229	108,764	4,791	113,555
0337F	457,527	20,813	-	10,978	18,063	49,854	-	30,704	-	-	30,704	19,503	2,672	22,175
0338P	147,971	6,731	-	3,550	15,867	26,148	-	9,930	-	-	9,930	6,308	2,347	8,655
0339P	18,001	819	-	432	1,056	2,307	-	1,208	-	-	1,208	767	156	923
0343F	3,347,069	152,262	-	80,310	-	232,572	-	224,619	-	11,586	236,205	142,677	(1,714)	140,963
0343P	2,241,982	101,990	-	53,795	-	155,785	-	150,458	-	156,479	306,937	95,570	(23,148)	72,422
0344P	35,663	1,622	-	856	2,942	5,420	-	2,393	-	-	2,393	1,520	435	1,955
0345F	369,332	16,801	-	8,862	24,152	49,815	-	24,786	-	-	24,786	15,744	3,573	19,317
0346F	1,204,243	54,782	-	28,895	-	83,677	-	80,816	-	31,715	112,531	51,334	(4,691)	46,643
0346P	952,519	43,331	-	22,855	17,901	84,087	-	63,923	-	-	63,923	40,604	2,648	43,252
0347P	80,844	3,678	-	1,940	3,409	9,027	-	5,425	-	-	5,425	3,446	504	3,950
0348F	288,563	13,127	-	6,924	-	20,051	-	19,365	-	236	19,601	12,301	(35)	12,266
0349P	364,263	16,571	-	8,740	-	25,311	-	24,445	-	27,162	51,607	15,528	(4,018)	11,510
0350F	1,215,631	55,300	-	29,168	55,395	139,863	-	81,580	-	-	81,580	51,819	8,194	60,013
0350P	789,216	35,902	-	18,937	-	54,839	-	52,964	-	11,691	64,655	33,642	(1,730)	31,912
0351F	2,107,844	95,888	-	50,576	98,354	244,818	-	141,456	-	-	141,456	89,852	14,549	104,401
0351P	1,760,480	80,086	-	42,241	14,407	136,734	-	118,145	-	-	118,145	75,045	2,131	77,176
0352F	800,339	36,408	-	19,204	17,933	73,545	-	53,710	-	-	53,710	34,116	2,653	36,769
0354P	332,850	15,142	-	7,986	-	23,128	-	22,337	-	6,067	28,404	14,189	(897)	13,292
0355F	1,851,669	84,234	-	44,429	-	128,663	-	124,264	-	11,919	136,183	78,932	(1,763)	77,169
0355P	1,347,926	61,319	-	32,343	8,705	102,367	-	90,458	-	-	90,458	57,459	1,288	58,747
0356F	2,195,192	99,862	-	52,672	-	152,534	-	147,318	-	13,192	160,510	93,576	(1,952)	91,624
0356P	1,786,256	81,259	-	42,860	-	124,119	-	119,874	-	9,482	129,356	76,144	(1,403)	74,741
0357F	1,802,691	82,006	-	43,254	-	125,260	-	120,977	-	58,803	179,780	76,844	(8,699)	68,145
0357P	1,283,950	58,408	-	30,807	-	89,215	-	86,165	-	16,582	102,747	54,732	(2,453)	52,279
0358F	242,858	11,048	-	5,827	-	16,875	-	16,298	-	2,507,646	2,523,944	10,352	(370,954)	(360,602)
0358P	1,177,189	53,552	-	28,246	-	81,798	-	79,000	-	142,168	221,168	50,181	(21,031)	29,150
0359F	1,849,836	84,151	-	44,385	42,489	171,025	-	124,141	-	-	124,141	78,854	6,285	85,139
0359P	1,644,622	74,816	-	39,462	44,926	159,204	-	110,369	-	-	110,369	70,106	6,646	76,752
0360F	939,439	42,736	-	22,541	73,639	138,916	-	63,045	-	-	63,045	40,046	10,893	50,939
0360P	846,821	38,523	-	20,319	18,994	77,836	-	56,830	-	-	56,830	36,098	2,810	38,908
0361P	17,711	806	-	425	-	1,231	-	1,189	-	32,504	33,693	755	(4,808)	(4,053)
0362P	2,169	99	-	52	-	151	-	146	-	11,529	11,675	92	(1,706)	(1,614)
0364P	56,490	2,570	-	1,355	-	3,925	-	3,791	-	2,746	6,537	2,408	(406)	2,002
0365P	107,206	4,877	-	2,572	-	7,449	-	7,195	-	7,100	14,295	4,570	(1,050)	3,520
0366P	87,088	3,962	-	2,090	9,607	15,659	-	5,844	-	-	5,844	3,712	1,421	5,133
0367F	109,587	4,985	-	2,629	-	7,614	-	7,354	-	8,169	15,523	4,671	(1,208)	3,463
0367P	1,346,206	61,240	-	32,301	17,015	110,556	-	90,343	-	-	90,343	57,385	2,517	59,902
0369F	3,565,162	162,183	-	85,543	150,482	398,208	-	239,256	-	-	239,256	151,974	22,261	174,235
0369P	3,102,851	141,152	-	74,451	193,569	409,172	-	208,230	-	-	208,230	132,267	28,635	160,902
0370P	233,952	10,643	-	5,614	9,268	25,525	-	15,700	-	-	15,700	9,973	1,371	11,344
0371F	180,603	8,216	-	4,333	16,013	28,562	-	12,120	-	-	12,120	7,699	2,369	10,068
0371P	268,895	12,232	-	6,452	1,871	20,555	-	18,045	-	-	18,045	11,462	277	11,739

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0373F	2,701,587	122,898	-	64,823	32,478	220,199	-	181,302	-	-	181,302	115,162	4,804	119,966
0375F	139,874	6,363	-	3,356	-	9,719	-	9,387	-	5,605	14,992	5,962	(829)	5,133
0376P	1,346,655	61,261	-	32,312	33,889	127,462	-	90,373	-	-	90,373	57,405	5,013	62,418
0377F	1,336,548	60,801	-	32,069	21,287	114,157	-	89,695	-	-	89,695	56,974	3,149	60,123
0377P	1,304,939	59,363	-	31,311	57,344	148,018	-	87,574	-	-	87,574	55,626	8,483	64,109
0378P	289,536	13,171	-	6,947	6,315	26,433	-	19,431	-	-	19,431	12,342	934	13,276
0379P	54,037	2,458	-	1,297	-	3,755	-	3,626	-	12,139	15,765	2,303	(1,796)	507
0380F	2,845,326	129,437	-	68,272	56,206	253,915	-	190,948	-	-	190,948	121,289	8,315	129,604
0380P	2,273,200	103,410	-	54,544	47,299	205,253	-	152,553	-	-	152,553	96,901	6,997	103,898
0381P	26,286	1,196	-	631	-	1,827	-	1,764	-	1,414	3,178	1,121	(209)	912
0382F	3,858,503	175,527	-	92,582	305,732	573,841	-	258,942	-	-	258,942	164,478	45,227	209,705
0383F	230,888	10,503	-	5,540	16,023	32,066	-	15,495	-	-	15,495	9,842	2,370	12,212
0384P	70,226	3,195	-	1,685	263	5,143	-	4,713	-	-	4,713	2,994	39	3,033
0385P	684,042	31,118	-	16,413	-	47,531	-	45,906	-	17	45,923	29,159	(3)	29,156
0386P	183,706	8,357	-	4,408	14,600	27,365	-	12,328	-	-	12,328	7,831	2,160	9,991
0388P	188,500	8,575	-	4,523	-	13,098	-	12,650	-	12,982	25,632	8,035	(1,920)	6,115
0389P	186,708	8,494	-	4,480	-	12,974	-	12,530	-	6,052	18,582	7,959	(895)	7,064
0390F	114,528	5,210	-	2,748	-	7,958	-	7,686	-	1,038	8,724	4,882	(154)	4,728
0390P	79,238	3,605	-	1,901	-	5,506	-	5,318	-	17,456	22,774	3,378	(2,582)	796
0391P	156,217	7,106	-	3,748	4,184	15,038	-	10,484	-	-	10,484	6,659	619	7,278
0392F	43,127	1,962	-	1,035	1,033	4,030	-	2,894	-	-	2,894	1,838	153	1,991
0392P	229,755	10,452	-	5,513	2,903	18,868	-	15,419	-	-	15,419	9,794	429	10,223
0393P	89,995	4,094	-	2,159	892	7,145	-	6,040	-	-	6,040	3,836	132	3,968
0394F	916,770	41,705	-	21,997	137,576	201,278	-	61,524	-	-	61,524	39,080	20,351	59,431
0394P	869,266	39,544	-	20,857	-	60,401	-	58,336	-	20,892	79,228	37,055	(3,091)	33,964
0395F	-	-	-	-	-	-	-	-	-	522	522	-	(77)	(77)
0395P	170,100	7,738	-	4,081	7,622	19,441	-	11,415	-	-	11,415	7,251	1,127	8,378
0396F	40,325	1,834	-	968	3,714	6,516	-	2,706	-	-	2,706	1,719	549	2,268
0397F	1,193,148	54,278	-	28,629	67,384	150,291	-	80,071	-	-	80,071	50,861	9,968	60,829
0397P	916,561	41,695	-	21,992	11,762	75,449	-	61,510	-	-	61,510	39,071	1,740	40,811
0398P	519,555	23,635	-	12,466	-	36,101	-	34,867	-	3,539	38,406	22,147	(523)	21,624
0399P	57,286	2,606	-	1,375	-	3,981	-	3,844	-	1,218	5,062	2,442	(180)	2,262
0402F	33,170	1,509	-	796	810	3,115	-	2,226	-	-	2,226	1,414	120	1,534
0402P	129,703	5,900	-	3,112	5,670	14,682	-	8,704	-	-	8,704	5,529	839	6,368
0403F	175,696	7,993	-	4,216	124,519	136,728	-	11,791	-	-	11,791	7,489	18,420	25,909
0403P	435,885	19,829	-	10,459	74,576	104,864	-	29,252	-	-	29,252	18,581	11,032	29,613
0404F	1,370,617	62,351	-	32,887	-	95,238	-	91,981	-	24,562	116,543	58,426	(3,634)	54,792
0404P	752,564	34,235	-	18,057	-	52,292	-	50,504	-	40,902	91,406	32,080	(6,051)	26,029
0406F	99,652	4,533	-	2,391	-	6,924	-	6,688	-	16,278	22,966	4,248	(2,408)	1,840
0406P	223,940	10,187	-	5,373	17,307	32,867	-	15,028	-	-	15,028	9,546	2,560	12,106
0408F	74,871	3,406	-	1,796	-	5,202	-	5,025	-	465	5,490	3,192	(69)	3,123
0408P	295,349	13,436	-	7,087	93,563	114,086	-	19,821	-	-	19,821	12,590	13,841	26,431
0409F	289,602	13,174	-	6,949	-	20,123	-	19,435	-	598	20,033	12,345	(88)	12,257

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0409P	442,146	20,114	-	10,609	10,382	41,105	-	29,672	-	-	29,672	18,848	1,536	20,384
0410P	123,533	5,620	-	2,964	4,608	13,192	-	8,290	-	-	8,290	5,266	682	5,948
0411F	131,264	5,971	-	3,150	36,343	45,464	-	8,809	-	-	8,809	5,595	5,376	10,971
0411P	181,005	8,234	-	4,343	25,249	37,826	-	12,147	-	-	12,147	7,716	3,735	11,451
0412P	1,059,631	48,204	-	25,425	60,658	134,287	-	71,111	-	-	71,111	45,169	8,973	54,142
0413F	167,279	7,610	-	4,014	2,487	14,111	-	11,226	-	-	11,226	7,131	368	7,499
0413P	147,600	6,714	-	3,542	-	10,256	-	9,905	-	6,573	16,478	6,292	(972)	5,320
0414P	175,436	7,981	-	4,209	-	12,190	-	11,773	-	1,997	13,770	7,478	(295)	7,183
0416F	15,660	712	-	376	13,194	14,282	-	1,051	-	-	1,051	668	1,952	2,620
0416P	89,888	4,089	-	2,157	6,037	12,283	-	6,032	-	-	6,032	3,832	893	4,725
0418F	48,372	2,201	-	1,161	7,088	10,450	-	3,246	-	-	3,246	2,062	1,048	3,110
0418P	172,706	7,857	-	4,144	-	12,001	-	11,590	-	23,161	34,751	7,362	(3,426)	3,936
0419P	104,583	4,758	-	2,509	-	7,267	-	7,018	-	1,639	8,657	4,458	(243)	4,215
0420P	85,024	3,868	-	2,040	-	5,908	-	5,706	-	7,325	13,031	3,624	(1,084)	2,540
0422P	16,248	739	-	390	13,691	14,820	-	1,090	-	-	1,090	693	2,025	2,718
0423P	13,525	615	-	325	-	940	-	908	-	10,569	11,477	577	(1,564)	(987)
0424P	15,315	697	-	367	-	1,064	-	1,028	-	1,646	2,674	653	(243)	410
0425F	1,148,623	52,252	-	27,560	57,021	136,833	-	77,083	-	-	77,083	48,963	8,435	57,398
0425P	658,895	29,974	-	15,810	19,051	64,835	-	44,218	-	-	44,218	28,087	2,818	30,905
0426F	130,183	5,922	-	3,124	-	9,046	-	8,737	-	9,253	17,990	5,549	(1,369)	4,180
0426P	102,316	4,654	-	2,455	-	7,109	-	6,866	-	9,413	16,279	4,361	(1,393)	2,968
0429P	9,646	439	-	231	8,127	8,797	-	647	-	-	647	411	1,202	1,613
0430P	32,227	1,466	-	773	12,129	14,368	-	2,163	-	-	2,163	1,374	1,794	3,168
0431P	35,844	1,631	-	860	1,481	3,972	-	2,405	-	-	2,405	1,528	219	1,747
0432F	2,917,323	132,712	-	69,999	147,760	350,471	-	195,780	-	-	195,780	124,358	21,858	146,216
0432P	2,002,207	91,083	-	48,042	17,573	156,698	-	134,367	-	-	134,367	85,349	2,599	87,948
0433F	164,821	7,498	-	3,955	113,091	124,544	-	11,061	-	-	11,061	7,026	16,729	23,755
0433P	284,947	12,963	-	6,837	22,360	42,160	-	19,123	-	-	19,123	12,147	3,308	15,455
0434P	121,875	5,544	-	2,924	15,068	23,536	-	8,179	-	-	8,179	5,195	2,229	7,424
0435P	133,233	6,061	-	3,197	12,232	21,490	-	8,941	-	-	8,941	5,679	1,809	7,488
0437P	256,183	11,654	-	6,147	-	17,801	-	17,192	-	16,845	34,037	10,920	(2,492)	8,428
0438F	1,035,001	47,083	-	24,834	-	71,917	-	69,458	-	54,192	123,650	44,120	(8,016)	36,104
0438P	961,226	43,727	-	23,064	14,017	80,808	-	64,507	-	-	64,507	40,975	2,073	43,048
0439P	94,852	4,315	-	2,276	5,675	12,266	-	6,365	-	-	6,365	4,043	840	4,883
0441F	461,666	21,002	-	11,077	51,722	83,801	-	30,982	-	-	30,982	19,680	7,651	27,331
0441P	779,067	35,441	-	18,693	33,799	87,933	-	52,283	-	-	52,283	33,210	5,000	38,210
0442F	116,853	5,316	-	2,804	16,807	24,927	-	7,842	-	-	7,842	4,981	2,486	7,467
0442P	467,984	21,289	-	11,229	-	32,518	-	31,406	-	6,148	37,554	19,949	(909)	19,040
0444P	103,369	4,702	-	2,480	4,465	11,647	-	6,937	-	-	6,937	4,406	660	5,066
0445F	1,719,074	78,203	-	41,248	-	119,451	-	115,366	-	18,931	134,297	73,280	(2,800)	70,480
0445P	1,646,492	74,901	-	39,506	-	114,407	-	110,495	-	107,640	218,135	70,186	(15,923)	54,263
0446F	133,211	6,060	-	3,196	85,100	94,356	-	8,940	-	-	8,940	5,678	12,589	18,267
0446P	276,846	12,594	-	6,643	16,250	35,487	-	18,579	-	-	18,579	11,801	2,404	14,205

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0447F	1,645,061	74,836	-	39,472	-	114,308	-	110,399	-	26,671	137,070	70,125	(3,945)	66,180
0447P	1,378,515	62,710	-	33,076	-	95,786	-	92,511	-	26,744	119,255	58,763	(3,956)	54,807
0448F	1,554,798	70,729	-	37,306	-	108,035	-	104,341	-	18,058	122,399	66,277	(2,671)	63,606
0448P	1,233,953	56,134	-	29,608	-	85,742	-	82,810	-	28,245	111,055	52,600	(4,178)	48,422
0450F	98,589	4,485	-	2,366	64	6,915	-	6,616	-	-	6,616	4,203	10	4,213
0450P	429,980	19,560	-	10,317	21,816	51,693	-	28,856	-	-	28,856	18,329	3,227	21,556
0452P	485,489	22,085	-	11,649	-	33,734	-	32,581	-	35,500	68,081	20,695	(5,251)	15,444
0453F	298,998	13,602	-	7,174	-	20,776	-	20,066	-	6,703	26,769	12,746	(991)	11,755
0453P	539,827	24,557	-	12,953	13,214	50,724	-	36,227	-	-	36,227	23,011	1,955	24,966
0454F	649,902	29,565	-	15,594	-	45,159	-	43,615	-	24,897	68,512	27,704	(3,683)	24,021
0454P	652,704	29,692	-	15,661	-	45,353	-	43,803	-	4,695	48,498	27,823	(694)	27,129
0455F	4,185,467	190,401	-	100,427	-	290,828	-	280,884	-	19,411	300,295	178,416	(2,871)	175,545
0456F	2,109,303	95,954	-	50,611	22,465	169,030	-	141,554	-	-	141,554	89,914	3,323	93,237
0456P	1,580,827	71,914	-	37,931	123	109,968	-	106,088	-	-	106,088	67,387	18	67,405
0457P	130,747	5,948	-	3,137	4,490	13,575	-	8,774	-	-	8,774	5,573	664	6,237
0458P	44,006	2,002	-	1,056	3,974	7,032	-	2,953	-	-	2,953	1,876	588	2,464
0459P	1,327,263	60,379	-	31,847	-	92,226	-	89,072	-	24,308	113,380	56,578	(3,596)	52,982
0460P	30,356	1,381	-	728	3,872	5,981	-	2,037	-	-	2,037	1,294	573	1,867
0461P	444,576	20,224	-	10,667	-	30,891	-	29,835	-	12,808	42,643	18,951	(1,895)	17,056
0462F	225,464	10,257	-	5,410	10,711	26,378	-	15,131	-	-	15,131	9,611	1,584	11,195
0462P	558,720	25,417	-	13,406	20,803	59,626	-	37,495	-	-	37,495	23,817	3,077	26,894
0463P	592,686	26,962	-	14,221	15,627	56,810	-	39,775	-	-	39,775	25,265	2,312	27,577
0464F	288,162	13,109	-	6,914	-	20,023	-	19,338	-	20,474	39,812	12,284	(3,029)	9,255
0464P	253,430	11,529	-	6,081	-	17,610	-	17,008	-	20,305	37,313	10,803	(3,004)	7,799
0465F	525,258	23,895	-	12,603	18,088	54,586	-	35,250	-	-	35,250	22,390	2,676	25,066
0466P	575,783	26,193	-	13,815	-	40,008	-	38,640	-	58,074	96,714	24,544	(8,591)	15,953
0467F	2,138,616	97,288	-	51,315	87,843	236,446	-	143,521	-	-	143,521	91,164	12,994	104,158
0468P	618,792	28,150	-	14,847	52,417	95,414	-	41,527	-	-	41,527	26,378	7,754	34,132
0469F	842,043	38,305	-	20,204	156,335	214,844	-	56,509	-	-	56,509	35,894	23,126	59,020
0469P	1,582,837	72,005	-	37,979	-	109,984	-	106,223	-	92,895	199,118	67,472	(13,742)	53,730
0470F	46,017	2,093	-	1,104	781	3,978	-	3,088	-	-	3,088	1,962	115	2,077
0470P	509,804	23,192	-	12,232	6,010	41,434	-	34,213	-	-	34,213	21,732	889	22,621
0471P	83,739	3,809	-	2,009	9,596	15,414	-	5,620	-	-	5,620	3,570	1,419	4,989
0472P	161,326	7,339	-	3,871	-	11,210	-	10,827	-	1,065	11,892	6,877	(158)	6,719
0473P	419,335	19,076	-	10,062	-	29,138	-	28,141	-	18,297	46,438	17,875	(2,707)	15,168
0474P	34,297	1,560	-	823	1,815	4,198	-	2,302	-	-	2,302	1,462	269	1,731
0475P	20,931	952	-	502	-	1,454	-	1,405	-	3,498	4,903	892	(518)	374
0476F	419,757	19,095	-	10,072	14,869	44,036	-	28,170	-	-	28,170	17,893	2,199	20,092
0476P	1,031,996	46,947	-	24,762	43,073	114,782	-	69,257	-	-	69,257	43,991	6,372	50,363
0477F	1,218,833	55,446	-	29,245	-	84,691	-	81,795	-	6,656	88,451	51,956	(985)	50,971
0477P	1,250,221	56,874	-	29,998	9,944	96,816	-	83,901	-	-	83,901	53,294	1,471	54,765
0478F	1,282,397	58,338	-	30,770	49,601	138,709	-	86,061	-	-	86,061	54,665	7,338	62,003
0479P	37,345	1,699	-	896	485	3,080	-	2,506	-	-	2,506	1,592	72	1,664

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0480F	4,533,488	206,233	-	108,778	185,182	500,193	-	304,239	-	-	304,239	193,251	27,394	220,645
0480P	3,671,903	167,039	-	88,105	-	255,144	-	246,419	-	51,632	298,051	156,524	(7,638)	148,886
0481F	1,130,540	51,429	-	27,126	6,013	84,568	-	75,870	-	-	75,870	48,192	889	49,081
0481P	1,043,775	47,482	-	25,045	-	72,527	-	70,047	-	22,776	92,823	44,494	(3,369)	41,125
0482P	573,842	26,105	-	13,769	-	39,874	-	38,510	-	3,522	42,032	24,461	(521)	23,940
0483P	111,910	5,091	-	2,685	7,595	15,371	-	7,510	-	-	7,510	4,770	1,123	5,893
0484P	22,342	1,016	-	536	2,542	4,094	-	1,499	-	-	1,499	952	376	1,328
0485P	28,203	1,283	-	677	5,445	7,405	-	1,893	-	-	1,893	1,202	806	2,008
0486P	19,765	899	-	474	-	1,373	-	1,326	-	171	1,497	843	(25)	818
0487P	64,885	2,952	-	1,557	8,916	13,425	-	4,354	-	-	4,354	2,766	1,319	4,085
0488F	440,609	20,044	-	10,572	40,720	71,336	-	29,569	-	-	29,569	18,782	6,024	24,806
0488P	640,962	29,158	-	15,379	-	44,537	-	43,014	-	5,472	48,486	27,323	(810)	26,513
0489F	769,221	34,993	-	18,457	16,827	70,277	-	51,622	-	-	51,622	32,790	2,489	35,279
0492F	514,344	23,398	-	12,341	-	35,739	-	34,517	-	41,491	76,008	21,925	(6,138)	15,787
0493P	98,564	4,484	-	2,365	-	6,849	-	6,615	-	11,976	18,591	4,202	(1,772)	2,430
0494F	1,289,657	58,668	-	30,944	-	89,612	-	86,548	-	10,320	96,868	54,975	(1,527)	53,448
0494P	1,128,352	51,330	-	27,074	31,628	110,032	-	75,723	-	-	75,723	48,099	4,679	52,778
0495P	1,210,011	55,045	-	29,033	27,034	111,112	-	81,203	-	-	81,203	51,580	3,999	55,579
0496F	711,765	32,379	-	17,078	4,125	53,582	-	47,766	-	-	47,766	30,341	610	30,951
0497P	119,147	5,420	-	2,859	18,309	26,588	-	7,996	-	-	7,996	5,079	2,709	7,788
0498P	64,116	2,917	-	1,538	8,040	12,495	-	4,303	-	-	4,303	2,733	1,189	3,922
0499F	1,350,972	61,457	-	32,416	1,031	94,904	-	90,663	-	-	90,663	57,589	152	57,741
0499P	1,151,879	52,400	-	27,638	-	80,038	-	77,302	-	1,588	78,890	49,102	(235)	48,867
0500P	289,636	13,176	-	6,950	25,687	45,813	-	19,437	-	-	19,437	12,346	3,800	16,146
0501F	1,733,648	78,865	-	41,598	-	120,463	-	116,344	-	3,196	119,540	73,901	(473)	73,428
0502F	1,744,340	79,352	-	41,854	17,689	138,895	-	117,061	-	-	117,061	74,357	2,617	76,974
0504F	463,888	21,103	-	11,131	-	32,234	-	31,131	-	8,604	39,735	19,774	(1,273)	18,501
0505F	628,931	28,611	-	15,091	-	43,702	-	42,207	-	15,411	57,618	26,810	(2,280)	24,530
0506P	82,191	3,739	-	1,972	2,742	8,453	-	5,516	-	-	5,516	3,504	406	3,910
0507P	133,071	6,054	-	3,193	-	9,247	-	8,930	-	3,317	12,247	5,673	(491)	5,182
0508P	28,740	1,307	-	690	8,679	10,676	-	1,929	-	-	1,929	1,225	1,284	2,509
0509P	430,514	19,585	-	10,330	-	29,915	-	28,892	-	29,203	58,095	18,352	(4,320)	14,032
0510F	1,411,397	64,206	-	33,865	43,524	141,595	-	94,718	-	-	94,718	60,164	6,438	66,602
0510P	1,002,017	45,583	-	24,043	-	69,626	-	67,245	-	43,016	110,261	42,713	(6,363)	36,350
0511P	775,291	35,269	-	18,603	1,540	55,412	-	52,029	-	-	52,029	33,049	228	33,277
0512P	33,072	1,504	-	794	3,410	5,708	-	2,219	-	-	2,219	1,410	504	1,914
0513F	1,331,456	60,569	-	31,947	-	92,516	-	89,353	-	10,350	99,703	56,757	(1,531)	55,226
0516P	79,608	3,621	-	1,910	-	5,531	-	5,342	-	24,651	29,993	3,393	(3,647)	(254)
0518F	700,384	31,861	-	16,805	-	48,666	-	47,002	-	15,545	62,547	29,856	(2,300)	27,556
0518P	693,961	31,569	-	16,651	-	48,220	-	46,571	-	30,290	76,861	29,582	(4,481)	25,101
0519F	184,911	8,412	-	4,437	23,666	36,515	-	12,409	-	-	12,409	7,882	3,501	11,383
0520F	599,841	27,287	-	14,393	-	41,680	-	40,255	-	374	40,629	25,570	(55)	25,515
0520P	665,664	30,282	-	15,972	-	46,254	-	44,672	-	4,285	48,957	28,376	(634)	27,742

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0521P	232,923	10,596	-	5,589	10,842	27,027	-	15,631	-	-	15,631	9,929	1,604	11,533
0523P	2,552,600	116,121	-	61,248	-	177,369	-	171,303	-	5,985	177,288	108,811	(885)	107,926
0524F	528,662	24,049	-	12,685	-	36,734	-	35,478	-	22,520	57,998	22,536	(3,331)	19,205
0524P	578,935	26,336	-	13,891	-	40,227	-	38,852	-	20,297	59,149	24,679	(3,003)	21,676
0526F	828,138	37,673	-	19,871	-	57,544	-	55,576	-	5,008	60,584	35,301	(741)	34,560
0526P	759,526	34,552	-	18,224	-	52,776	-	50,971	-	22,670	73,641	32,377	(3,354)	29,023
0528P	117,702	5,354	-	2,824	-	8,178	-	7,899	-	2,980	10,879	5,017	(441)	4,576
0529P	17,497	796	-	420	-	1,216	-	1,174	-	10,522	11,696	746	(1,557)	(811)
0530P	63,300	2,880	-	1,519	13,909	18,308	-	4,248	-	-	4,248	2,698	2,058	4,756
0531F	61,706	2,807	-	1,481	-	4,288	-	4,141	-	3,713	7,854	2,630	(549)	2,081
0531P	237,880	10,821	-	5,708	-	16,529	-	15,964	-	16,338	32,302	10,140	(2,417)	7,723
0532F	732,206	33,309	-	17,569	1,504	52,382	-	49,138	-	-	49,138	31,212	222	31,434
0532P	946,188	43,043	-	22,703	-	65,746	-	63,498	-	20,035	83,533	40,334	(2,964)	37,370
0533P	76,623	3,486	-	1,839	-	5,325	-	5,142	-	308	5,450	3,266	(45)	3,221
0535P	38,320	1,743	-	919	-	2,662	-	2,572	-	329	2,901	1,633	(49)	1,584
0536F	1,390,130	63,238	-	33,355	-	96,593	-	93,291	-	31,031	124,322	59,258	(4,590)	54,668
0536P	1,176,839	53,536	-	28,237	-	81,773	-	78,977	-	82,924	161,901	50,166	(12,267)	37,899
0537P	12,125	552	-	291	382	1,225	-	814	-	-	814	517	56	573
0538P	449,013	20,426	-	10,774	1,218	32,418	-	30,133	-	-	30,133	19,140	180	19,320
0540P	77,523	3,527	-	1,860	-	5,387	-	5,203	-	2,103	7,306	3,305	(311)	2,994
0541F	556,577	25,319	-	13,355	16,618	55,292	-	37,352	-	-	37,352	23,726	2,458	26,184
0541P	592,881	26,971	-	14,226	28,960	70,157	-	39,788	-	-	39,788	25,273	4,284	29,557
0542P	27,108	1,233	-	650	-	1,883	-	1,819	-	1,011	2,830	1,156	(149)	1,007
0543F	1,669,957	75,968	-	40,069	-	116,037	-	112,070	-	73,702	185,772	71,186	(10,903)	60,283
0543P	1,240,509	56,432	-	29,765	-	86,197	-	83,250	-	61,039	144,289	52,880	(9,029)	43,851
0545F	313,452	14,259	-	7,521	66,282	88,062	-	21,036	-	-	21,036	13,362	9,805	23,167
0547F	537,064	24,432	-	12,886	6,922	44,240	-	36,042	-	-	36,042	22,894	1,024	23,918
0548P	29,866	1,359	-	717	-	2,076	-	2,004	-	1,019	3,023	1,273	(151)	1,122
0549P	112,278	5,108	-	2,694	-	7,802	-	7,535	-	1,076	8,611	4,786	(159)	4,627
0550F	47,621	2,166	-	1,143	3,994	7,303	-	3,196	-	-	3,196	2,030	591	2,621
0550P	597,382	27,176	-	14,334	-	41,510	-	40,090	-	16,546	56,636	25,465	(2,448)	23,017
0551P	198,022	9,008	-	4,751	125	13,884	-	13,289	-	-	13,289	8,441	19	8,460
0552P	104,878	4,771	-	2,516	81	7,368	-	7,038	-	-	7,038	4,471	12	4,483
0553F	2,576,900	117,226	-	61,831	32,127	211,184	-	172,934	-	-	172,934	109,847	4,752	114,599
0553P	2,245,699	102,159	-	53,884	-	156,043	-	150,707	-	163,430	314,137	95,729	(24,176)	71,553
0555F	2,069,715	94,154	-	49,661	-	143,815	-	138,897	-	41,142	180,039	88,227	(6,086)	82,141
0555P	1,499,273	68,204	-	35,974	-	104,178	-	100,615	-	14,599	115,214	63,910	(2,160)	61,750
0556P	92,499	4,208	-	2,219	20,215	26,642	-	6,208	-	-	6,208	3,943	2,990	6,933
0557F	771,765	35,108	-	18,518	-	53,626	-	51,793	-	5,353	57,146	32,898	(792)	32,106
0559F	502,330	22,852	-	12,053	19,482	54,387	-	33,711	-	-	33,711	21,413	2,882	24,295
0559P	300,615	13,675	-	7,213	-	20,888	-	20,174	-	6,493	26,667	12,814	(960)	11,854
0560F	569,417	25,903	-	13,663	7,365	46,931	-	38,213	-	-	38,213	24,273	1,089	25,362
0560P	354,761	16,138	-	8,512	2,783	27,433	-	23,808	-	-	23,808	15,123	412	15,535

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0561F	431,437	19,627	-	10,352	-	29,979	-	28,953	-	1,335	30,288	18,391	(197)	18,194
0561P	423,410	19,261	-	10,159	-	29,420	-	28,415	-	20,328	48,743	18,049	(3,007)	15,042
0563P	39,382	1,792	-	945	-	2,737	-	2,643	-	1,220	3,863	1,679	(181)	1,498
0564F	1,498,721	68,178	-	35,961	-	104,139	-	100,578	-	24,825	125,403	63,887	(3,672)	60,215
0564P	1,177,205	53,552	-	28,246	-	81,798	-	79,001	-	5,803	84,804	50,181	(858)	49,323
0565P	184,615	8,398	-	4,430	-	12,828	-	12,389	-	5,067	17,456	7,870	(749)	7,121
0567P	74,389	3,384	-	1,785	-	5,169	-	4,992	-	7,448	12,440	3,171	(1,102)	2,069
0568F	2,998,398	136,400	-	71,944	39,112	247,456	-	201,220	-	-	201,220	127,814	5,786	133,600
0568P	1,857,423	84,496	-	44,568	-	129,064	-	124,650	-	16,183	140,833	79,177	(2,394)	76,783
0569P	28,846	1,312	-	692	1,198	3,202	-	1,936	-	-	1,936	1,230	177	1,407
0571F	1,453,261	66,110	-	34,870	-	100,980	-	97,527	-	38,777	136,304	61,949	(5,736)	56,213
0571P	1,344,287	61,153	-	32,255	-	93,408	-	90,214	-	49,517	139,731	57,304	(7,325)	49,979
0573P	77,278	3,515	-	1,854	6,905	12,274	-	5,186	-	-	5,186	3,294	1,022	4,316
0574P	302,599	13,766	-	7,261	6,519	27,546	-	20,307	-	-	20,307	12,899	964	13,863
0576F	16,209	737	-	389	13,657	14,783	-	1,088	-	-	1,088	691	2,020	2,711
0576P	36,803	1,674	-	883	5,148	7,705	-	2,470	-	-	2,470	1,569	762	2,331
0577P	15,521	706	-	372	-	1,078	-	1,042	-	6,297	7,339	662	(932)	(270)
0578P	65,252	2,968	-	1,566	3,628	8,162	-	4,379	-	-	4,379	2,782	537	3,319
0579P	1,002,614	45,610	-	24,057	18,499	88,166	-	67,285	-	-	67,285	42,739	2,736	45,475
0580F	1,286,920	58,543	-	30,879	-	89,422	-	86,364	-	24,986	111,350	54,858	(3,696)	51,162
0580P	1,273,732	57,943	-	30,562	38,167	126,672	-	85,479	-	-	85,479	54,296	5,646	59,942
0581F	4,511,465	205,231	-	108,249	212,886	526,366	-	302,761	-	-	302,761	192,313	31,492	223,805
0581P	3,539,928	161,035	-	84,938	33,691	279,664	-	237,562	-	-	237,562	150,898	4,984	155,882
0582F	1,729,030	78,655	-	41,487	128,775	248,917	-	116,034	-	-	116,034	73,704	19,050	92,754
0583F	635,508	28,910	-	15,249	104,238	148,397	-	42,649	-	-	42,649	27,090	15,420	42,510
0584F	476,766	21,689	-	11,440	-	33,129	-	31,995	-	11,222	43,217	20,323	(1,660)	18,663
0585F	818,536	37,236	-	19,640	-	56,876	-	54,931	-	54,819	109,750	34,892	(8,109)	26,783
0585P	510,884	23,241	-	12,258	28,948	64,447	-	34,285	-	-	34,285	21,778	4,282	26,060
0586P	219,404	9,981	-	5,264	2,807	18,052	-	14,724	-	-	14,724	9,353	415	9,768
0587P	57,496	2,616	-	1,380	132	4,128	-	3,859	-	-	3,859	2,451	20	2,471
0588F	443,268	20,165	-	10,636	13,649	44,450	-	29,747	-	-	29,747	18,895	2,019	20,914
0588P	423,468	19,264	-	10,161	-	29,425	-	28,419	-	4,059	32,478	18,051	(601)	17,450
0589P	54,936	2,499	-	1,318	6,446	10,263	-	3,687	-	-	3,687	2,342	954	3,296
0590F	1,144,771	52,077	-	27,468	75,153	154,698	-	76,825	-	-	76,825	48,799	11,117	59,916
0590P	1,036,341	47,144	-	24,866	28,568	100,578	-	69,548	-	-	69,548	44,177	4,226	48,403
0591P	104,902	4,772	-	2,517	1,670	8,959	-	7,040	-	-	7,040	4,472	247	4,719
0592P	62,157	2,828	-	1,491	4,603	8,922	-	4,171	-	-	4,171	2,650	681	3,331
0593F	2,186,037	99,445	-	52,452	-	151,897	-	146,703	-	4,542	151,245	93,185	(672)	92,513
0593P	1,394,890	63,455	-	33,469	-	96,924	-	93,610	-	21,708	115,318	59,461	(3,211)	56,250
0594P	92,894	4,226	-	2,229	513	6,968	-	6,234	-	-	6,234	3,960	76	4,036
0595P	20,848	948	-	500	-	1,448	-	1,399	-	101	1,500	889	(15)	874
0596F	778,049	35,394	-	18,669	19,777	73,840	-	52,214	-	-	52,214	33,166	2,926	36,092
0596P	890,015	40,488	-	21,355	-	61,843	-	59,728	-	10,726	70,454	37,939	(1,587)	36,352

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0597F	3,057,144	139,073	-	73,354	107,323	319,750	-	205,163	-	-	205,163	130,318	15,876	146,194
0597P	2,675,410	121,707	-	64,195	-	185,902	-	179,545	-	67,603	247,148	114,046	(10,001)	104,045
0598F	246,637	11,220	-	5,918	5,700	22,838	-	16,552	-	-	16,552	10,514	843	11,357
0598P	352,045	16,015	-	8,447	1,902	26,364	-	23,626	-	-	23,626	15,007	281	15,288
0599P	49,751	2,263	-	1,194	245	3,702	-	3,339	-	-	3,339	2,121	36	2,157
0600P	152,811	6,952	-	3,667	12,244	22,863	-	10,255	-	-	10,255	6,514	1,811	8,325
0601F	559,326	25,444	-	13,421	32,668	71,533	-	37,536	-	-	37,536	23,843	4,832	28,675
0602P	340,523	15,491	-	8,171	48,071	71,733	-	22,852	-	-	22,852	14,516	7,111	21,627
0603F	229,853	10,456	-	5,515	-	15,971	-	15,425	-	27,446	42,871	9,798	(4,060)	5,738
0603P	157,384	7,160	-	3,776	3,669	14,605	-	10,562	-	-	10,562	6,709	543	7,252
0604F	1,737,187	79,026	-	41,683	64,187	184,896	-	116,581	-	-	116,581	74,052	9,495	83,547
0606P	1,098,294	49,963	-	26,353	-	76,316	-	73,706	-	18,995	92,701	46,818	(2,810)	44,008
0607F	3,124,502	142,137	-	74,970	460,099	677,206	-	209,683	-	-	209,683	133,190	68,062	201,252
0608F	792,649	36,058	-	19,019	36,099	91,176	-	53,194	-	-	53,194	33,789	5,340	39,129
0608P	812,020	36,940	-	19,484	-	56,424	-	54,494	-	62,099	116,593	34,614	(9,186)	25,428
0609F	342,277	15,571	-	8,213	6,390	30,174	-	22,970	-	-	22,970	14,590	945	15,535
0610P	207,654	9,446	-	4,982	-	14,428	-	13,935	-	4,160	18,095	8,852	(615)	8,237
0612F	1,146,783	52,168	-	27,516	11,813	91,497	-	76,960	-	-	76,960	48,885	1,747	50,632
0612P	758,568	34,508	-	18,201	4,799	57,508	-	50,907	-	-	50,907	32,336	710	33,046
0613P	23,669	1,077	-	568	-	1,645	-	1,588	-	2,085	3,673	1,009	(309)	700
0614F	70,574	3,210	-	1,693	-	4,903	-	4,736	-	7,697	12,433	3,008	(1,139)	1,869
0614P	752,035	34,211	-	18,045	21,550	73,806	-	50,469	-	-	50,469	32,057	3,188	35,245
0615F	22,292,251	1,014,098	-	534,886	977,007	2,525,991	-	1,496,018	-	-	1,496,018	950,264	144,528	1,094,792
0615P	19,772,715	899,482	-	474,432	-	1,373,914	-	1,326,933	-	685,667	2,012,600	842,862	(101,430)	741,432
0616F	175,752	7,995	-	4,217	-	12,212	-	11,795	-	7,412	19,207	7,492	(1,096)	6,396
0616P	272,451	12,394	-	6,537	-	18,931	-	18,284	-	11,847	30,131	11,614	(1,752)	9,862
0617P	527,071	23,977	-	12,647	6,743	43,367	-	35,371	-	-	35,371	22,468	997	23,465
0618F	151,947	6,912	-	3,646	-	10,558	-	10,197	-	428	10,625	6,477	(63)	6,414
0619F	859,988	39,122	-	20,635	-	59,757	-	57,713	-	30,257	87,970	36,659	(4,476)	32,183
0619P	957,432	43,555	-	22,973	-	66,528	-	64,253	-	26,050	90,303	40,813	(3,854)	36,959
0620F	1,681,118	76,476	-	40,337	-	116,813	-	112,819	-	14,038	126,857	71,662	(2,077)	69,585
0620P	1,408,762	64,086	-	33,802	-	97,888	-	94,541	-	60,931	155,472	60,052	(9,014)	51,038
0621F	2,247,660	102,248	-	53,931	156,027	312,206	-	150,839	-	-	150,839	95,812	23,081	118,893
0622F	1,329,882	60,498	-	31,910	-	92,408	-	89,247	-	20,099	109,346	56,690	(2,973)	53,717
0622P	1,258,236	57,238	-	30,190	-	87,428	-	84,439	-	34,663	119,102	53,635	(5,128)	48,507
0623F	261,621	11,901	-	6,277	16,759	34,937	-	17,557	-	-	17,557	11,152	2,479	13,631
0623P	165,741	7,540	-	3,977	-	11,517	-	11,123	-	13,065	24,188	7,065	(1,933)	5,132
0624P	288,836	13,139	-	6,930	32,680	52,749	-	19,384	-	-	19,384	12,312	4,834	17,146
0625P	55,881	2,542	-	1,341	5,428	9,311	-	3,750	-	-	3,750	2,382	803	3,185
0626F	3,382,100	153,855	-	81,151	-	235,006	-	226,970	-	9,557	236,527	144,171	(1,414)	142,757
0627F	2,444,486	111,202	-	58,654	45,914	215,770	-	164,048	-	-	164,048	104,202	6,792	110,994
0628F	1,430,797	65,088	-	34,331	24,983	124,402	-	96,020	-	-	96,020	60,991	3,696	64,687
0628P	1,015,011	46,174	-	24,354	-	70,528	-	68,117	-	50,722	118,839	43,267	(7,503)	35,764

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0629F	2,972,078	135,203	-	71,313	54,301	260,817	-	199,454	-	-	199,454	126,692	8,033	134,725
0629P	2,134,641	97,107	-	51,219	-	148,326	-	143,254	-	111,022	254,276	90,994	(16,423)	74,571
0630F	82,688	3,762	-	1,984	-	5,746	-	5,549	-	252	5,801	3,525	(37)	3,488
0630P	311,326	14,163	-	7,470	12,304	33,937	-	20,893	-	-	20,893	13,271	1,820	15,091
0631F	757,991	34,482	-	18,187	12,787	65,456	-	50,868	-	-	50,868	32,311	1,891	34,202
0631P	528,567	24,045	-	12,683	11,614	48,342	-	35,472	-	-	35,472	22,531	1,718	24,249
0632P	73,225	3,331	-	1,757	3,566	8,654	-	4,914	-	-	4,914	3,121	528	3,649
0633F	639,191	29,077	-	15,337	17,504	61,918	-	42,896	-	-	42,896	27,247	2,589	29,836
0633P	628,913	28,610	-	15,090	-	43,700	-	42,206	-	16,751	58,957	26,809	(2,478)	24,331
0635F	509,666	23,185	-	12,229	16,596	52,010	-	34,203	-	-	34,203	21,726	2,455	24,181
0635P	1,198,914	54,540	-	28,767	44,928	128,235	-	80,458	-	-	80,458	51,107	6,646	57,753
0636F	576,100	26,207	-	13,823	414	40,444	-	38,662	-	-	38,662	24,558	61	24,619
0636P	470,717	21,413	-	11,295	-	32,708	-	31,590	-	6,587	38,177	20,066	(974)	19,092
0637P	518,370	23,581	-	12,438	-	36,019	-	34,787	-	7,153	41,940	22,097	(1,058)	21,039
0638P	130,879	5,954	-	3,140	-	9,094	-	8,783	-	8,949	17,732	5,579	(1,324)	4,255
0640F	2,874,422	130,761	-	68,970	-	199,731	-	192,901	-	40,104	233,005	122,530	(5,933)	116,597
0641F	425,692	19,365	-	10,214	-	29,579	-	28,568	-	10,026	38,594	18,146	(1,483)	16,663
0641P	977,623	44,473	-	23,457	-	67,930	-	65,608	-	18,720	84,328	41,674	(2,769)	38,905
0642P	166,505	7,575	-	3,995	-	11,570	-	11,174	-	4,183	15,357	7,098	(619)	6,479
0643P	18,596	846	-	446	-	1,292	-	1,248	-	2,185	3,433	793	(323)	470
0644P	102,169	4,648	-	2,451	21	7,120	-	6,857	-	-	6,857	4,355	3	4,358
0645P	364,035	16,560	-	8,735	10,629	35,924	-	24,430	-	-	24,430	15,518	1,572	17,090
0646F	499,772	22,735	-	11,992	5,623	40,350	-	33,539	-	-	33,539	21,304	832	22,136
0646P	368,529	16,765	-	8,843	8,400	34,008	-	24,732	-	-	24,732	15,709	1,243	16,952
0647F	1,807,648	82,232	-	43,373	-	125,605	-	121,310	-	101,393	222,703	77,056	(14,999)	62,057
0647P	1,606,506	73,082	-	38,547	-	111,629	-	107,812	-	103,242	211,054	68,481	(15,273)	53,208
0648F	13,777	627	-	331	-	958	-	925	-	7,161	8,086	587	(1,059)	(472)
0649F	29,712	1,352	-	713	25,033	27,098	-	1,994	-	-	1,994	1,267	3,703	4,970
0649P	231,450	10,529	-	5,553	6,690	22,772	-	15,532	-	-	15,532	9,866	990	10,856
0650F	1,198,142	54,505	-	28,749	-	83,254	-	80,406	-	30,740	111,146	51,074	(4,547)	46,527
0650P	1,045,347	47,554	-	25,082	-	72,636	-	70,153	-	44,993	115,146	44,561	(6,656)	37,905
0652F	478,198	21,754	-	11,474	12,281	45,509	-	32,092	-	-	32,092	20,384	1,817	22,201
0652P	546,703	24,870	-	13,118	-	37,988	-	36,689	-	36,847	73,536	23,305	(5,451)	17,854
0653F	157,467	7,163	-	3,778	-	10,941	-	10,568	-	2,411	12,979	6,712	(357)	6,355
0654F	4,855,689	220,890	-	116,509	-	337,399	-	325,862	-	66,600	392,462	206,986	(9,852)	197,134
0655F	3,377,375	153,640	-	81,038	137,071	371,749	-	226,653	-	-	226,653	143,969	20,277	164,246
0656F	158,007	7,188	-	3,791	101,171	112,150	-	10,604	-	-	10,604	6,735	14,966	21,701
0656P	324,687	14,770	-	7,791	40,625	63,186	-	21,790	-	-	21,790	13,841	6,010	19,851
0657F	465,830	21,191	-	11,177	36,204	68,572	-	31,262	-	-	31,262	19,857	5,356	25,213
0657P	320,447	14,577	-	7,689	-	22,266	-	21,505	-	9,322	30,827	13,660	(1,379)	12,281
0658F	47,505	2,161	-	1,140	-	3,301	-	3,188	-	2,650	5,838	2,025	(392)	1,633
0658P	141,853	6,453	-	3,404	-	9,857	-	9,520	-	22,753	32,273	6,047	(3,366)	2,681
0660P	23,320	1,061	-	560	-	1,621	-	1,565	-	161	1,726	994	(24)	970

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0661P	107,061	4,870	-	2,569	13,809	21,248	-	7,185	-	-	7,185	4,564	2,043	6,607
0662P	216,925	9,868	-	5,205	6,244	21,317	-	14,558	-	-	14,558	9,247	924	10,171
0663F	71,865	3,269	-	1,724	-	4,993	-	4,823	-	1,292	6,115	3,063	(191)	2,872
0663P	178,323	8,112	-	4,279	1,725	14,116	-	11,967	-	-	11,967	7,601	255	7,856
0664F	41,668	1,896	-	1,000	-	2,896	-	2,796	-	880	3,676	1,776	(130)	1,646
0664P	133,375	6,067	-	3,200	9,092	18,359	-	8,951	-	-	8,951	5,685	1,345	7,030
0665P	33,334	1,516	-	800	-	2,316	-	2,237	-	1,160	3,397	1,421	(172)	1,249
0666F	454,489	20,675	-	10,905	35,847	67,427	-	30,500	-	-	30,500	19,374	5,303	24,677
0666P	802,403	36,502	-	19,253	20,553	76,308	-	53,849	-	-	53,849	34,204	3,040	37,244
0667P	453,167	20,615	-	10,873	47,272	78,760	-	30,412	-	-	30,412	19,317	6,993	26,310
0668P	63,460	2,887	-	1,523	-	4,410	-	4,259	-	2,935	7,194	2,705	(434)	2,271
0669P	69,629	3,167	-	1,671	-	4,838	-	4,673	-	2,770	7,443	2,968	(410)	2,558
0670F	3,531,414	160,648	-	84,734	40,300	285,682	-	236,991	-	-	236,991	150,535	5,961	156,496
0672P	213,075	9,693	-	5,113	2,857	17,663	-	14,299	-	-	14,299	9,083	423	9,506
0673P	16,412	747	-	394	422	1,563	-	1,101	-	-	1,101	700	62	762
0674P	51,954	2,363	-	1,247	509	4,119	-	3,487	-	-	3,487	2,215	75	2,290
0675P	85,255	3,878	-	2,046	2,968	8,892	-	5,721	-	-	5,721	3,634	439	4,073
0676F	4,466,079	203,167	-	107,160	35,739	346,066	-	299,716	-	-	299,716	190,378	5,287	195,665
0676P	3,148,388	143,224	-	75,543	-	218,767	-	211,286	-	104,567	315,853	134,208	(15,469)	118,739
0677F	1,890,718	86,011	-	45,366	-	131,377	-	126,885	-	75,218	202,103	80,597	(11,127)	69,470
0677P	1,967,496	89,504	-	47,209	37,009	173,722	-	132,037	-	-	132,037	83,870	5,475	89,345
0679F	2,210,453	100,556	-	53,038	105,479	259,073	-	148,342	-	-	148,342	94,226	15,603	109,829
0679P	2,199,590	100,062	-	52,778	39,469	192,309	-	147,613	-	-	147,613	93,763	5,839	99,602
0680F	475,576	21,634	-	11,411	35,350	68,395	-	31,916	-	-	31,916	20,273	5,229	25,502
0680P	285,656	12,995	-	6,854	532	20,381	-	19,170	-	-	19,170	12,177	79	12,256
0681F	252,362	11,480	-	6,055	35,519	53,054	-	16,936	-	-	16,936	10,758	5,254	16,012
0682F	945,688	43,020	-	22,691	33,736	99,447	-	63,464	-	-	63,464	40,312	4,990	45,302
0682P	1,114,312	50,691	-	26,737	28,914	106,342	-	74,781	-	-	74,781	47,500	4,277	51,777
0684F	241,565	10,989	-	5,796	2,826	19,611	-	16,211	-	-	16,211	10,297	418	10,715
0684P	351,545	15,992	-	8,435	-	24,427	-	23,592	-	8,132	31,724	14,986	(1,203)	13,783
0685P	107,194	4,876	-	2,572	-	7,448	-	7,194	-	348	7,542	4,569	(52)	4,517
0686F	1,843,502	83,863	-	44,233	-	128,096	-	123,716	-	29,551	153,267	78,584	(4,371)	74,213
0686P	1,692,668	77,001	-	40,614	8,899	126,514	-	113,594	-	-	113,594	72,154	1,316	73,470
0687F	643,200	29,260	-	15,433	58,862	103,555	-	43,165	-	-	43,165	27,418	8,707	36,125
0687P	705,117	32,077	-	16,919	-	48,996	-	47,320	-	34,062	81,382	30,057	(5,039)	25,018
0688F	49,071	2,232	-	1,177	39,404	42,813	-	3,293	-	-	3,293	2,092	5,829	7,921
0688P	823,378	37,456	-	19,756	90,181	147,393	-	55,256	-	-	55,256	35,099	13,340	48,439
0689F	549,891	25,015	-	13,194	13,949	52,158	-	36,903	-	-	36,903	23,440	2,063	25,503
0689P	636,245	28,943	-	15,266	78,876	123,085	-	42,698	-	-	42,698	27,122	11,668	38,790
0691P	26,271	1,195	-	630	-	1,825	-	1,763	-	212	1,975	1,120	(31)	1,089
0692P	83,151	3,783	-	1,995	601	6,379	-	5,580	-	-	5,580	3,545	89	3,634
0693P	147,064	6,690	-	3,529	-	10,219	-	9,869	-	10,461	20,330	6,269	(1,548)	4,721
0694F	501,135	22,797	-	12,024	-	34,821	-	33,631	-	9,927	43,558	21,362	(1,469)	19,893

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0694P	417,934	19,012	-	10,028	53,762	82,802	-	28,047	-	-	28,047	17,816	7,953	25,769
0695F	25,194	1,146	-	605	-	1,751	-	1,691	-	1,043	2,734	1,074	(154)	920
0695P	264,798	12,046	-	6,354	-	18,400	-	17,770	-	29,474	47,244	11,288	(4,360)	6,928
0696P	82,487	3,752	-	1,979	-	5,731	-	5,536	-	4,219	9,755	3,516	(624)	2,892
0697P	99,492	4,526	-	2,387	757	7,670	-	6,677	-	-	6,677	4,241	112	4,353
0698F	1,757,992	79,973	-	42,182	-	122,155	-	117,978	-	42,010	159,988	74,939	(6,215)	68,724
0698P	1,236,514	56,250	-	29,669	-	85,919	-	82,982	-	28,149	111,131	52,710	(4,164)	48,546
0699F	219,048	9,965	-	5,256	15,057	30,278	-	14,700	-	-	14,700	9,337	2,227	11,564
0700F	1,894,486	86,182	-	45,457	-	131,639	-	127,138	-	32,050	159,188	80,757	(4,741)	76,016
0700P	1,270,789	57,810	-	30,492	-	88,302	-	85,282	-	91,953	177,235	54,171	(13,603)	40,568
0701P	685,058	31,164	-	16,437	9,570	57,171	-	45,974	-	-	45,974	29,202	1,416	30,618
0702F	1,865,501	84,864	-	44,761	8,139	137,764	-	125,193	-	-	125,193	79,522	1,204	80,726
0702P	1,527,275	69,477	-	36,646	39,113	145,236	-	102,494	-	-	102,494	65,104	5,786	70,890
0703F	80,935	3,682	-	1,942	1,629	7,253	-	5,431	-	-	5,431	3,450	241	3,691
0704P	236,208	10,745	-	5,668	3,435	19,848	-	15,852	-	-	15,852	10,069	508	10,577
0705P	27,207	1,238	-	653	5,810	7,701	-	1,826	-	-	1,826	1,160	860	2,020
0706F	4,078,705	185,545	-	97,866	100,717	384,128	-	273,719	-	-	273,719	173,865	14,899	188,764
0706P	3,810,621	173,349	-	91,433	65,808	330,590	-	255,728	-	-	255,728	162,437	9,735	172,172
0707F	1,814,923	82,563	-	43,548	-	126,111	-	121,798	-	57,077	178,875	77,366	(8,443)	68,923
0707P	1,452,982	66,098	-	34,863	-	100,961	-	97,509	-	110,987	208,496	61,937	(16,418)	45,519
0709P	76,060	3,460	-	1,825	4,620	9,905	-	5,104	-	-	5,104	3,242	683	3,925
0711P	-	-	-	-	-	-	-	-	-	7,745	7,745	-	(1,146)	(1,146)
0712F	1,593,750	72,501	-	38,241	-	110,742	-	106,955	-	16,102	123,057	67,938	(2,382)	65,556
0712P	1,125,987	51,222	-	27,017	29,831	108,070	-	75,564	-	-	75,564	47,998	4,413	52,411
0713P	63,947	2,909	-	1,534	12,072	16,515	-	4,291	-	-	4,291	2,726	1,786	4,512
0714F	546,698	24,870	-	13,118	20,891	58,879	-	36,689	-	-	36,689	23,304	3,090	26,394
0715F	404,370	18,395	-	9,703	-	28,098	-	27,137	-	60,564	87,701	17,237	(8,959)	8,278
0717F	205,540	9,350	-	4,932	28,215	42,497	-	13,794	-	-	13,794	8,762	4,174	12,936
0718F	79,737	3,627	-	1,913	816	6,356	-	5,351	-	-	5,351	3,399	121	3,520
0719F	207,862	9,456	-	4,987	-	14,443	-	13,949	-	5,622	19,571	8,861	(832)	8,029
0720F	1,470,567	66,898	-	35,285	15,258	117,441	-	98,689	-	-	98,689	62,687	2,257	64,944
0721F	87,655	3,988	-	2,103	2,631	8,722	-	5,882	-	-	5,882	3,737	389	4,126
0722F	64,941	2,954	-	1,558	-	4,512	-	4,358	-	1,323	5,681	2,768	(196)	2,572
0723F	103,738	4,719	-	2,489	-	7,208	-	6,962	-	2,871	9,833	4,422	(425)	3,997
0724F	651,325	29,629	-	15,628	-	45,257	-	43,710	-	14,713	58,423	27,764	(2,176)	25,588
0725P	32,440	1,476	-	778	-	2,254	-	2,177	-	1,302	3,479	1,383	(193)	1,190
0726F	49,200	2,238	-	1,181	-	3,419	-	3,302	-	328	3,630	2,097	(48)	2,049
0728F	896,991	40,805	-	21,523	47,067	109,395	-	60,196	-	-	60,196	38,237	6,963	45,200
0732F	504,825	22,965	-	12,113	20,024	55,102	-	33,878	-	-	33,878	21,519	2,962	24,481
0732P	431,793	19,643	-	10,361	57,805	87,809	-	28,977	-	-	28,977	18,406	8,551	26,957
0735P	23,778	1,082	-	571	-	1,653	-	1,596	-	1,119	2,715	1,014	(165)	849
0736F	2,097,989	95,440	-	50,340	160,372	306,152	-	140,795	-	-	140,795	89,432	23,724	113,156
0737P	34,708	1,579	-	833	-	2,412	-	2,329	-	68	2,397	1,479	(10)	1,469

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0738P	33,424	1,520	-	802	557	2,879	-	2,243	-	-	2,243	1,425	82	1,507
0740P	17,766	808	-	426	-	1,234	-	1,192	-	84	1,276	757	(12)	745
0741F	305,451	13,895	-	7,329	-	21,224	-	20,499	-	16,823	37,322	13,021	(2,489)	10,532
0744F	-	-	-	-	-	-	-	-	-	11,265	11,265	-	(1,666)	(1,666)
0745P	32,261	1,468	-	774	14,944	17,186	-	2,165	-	-	2,165	1,375	2,211	3,586
0746F	92,636	4,214	-	2,223	-	6,437	-	6,217	-	21,368	27,585	3,949	(3,161)	788
0749P	49,107	2,234	-	1,178	3,675	7,087	-	3,296	-	-	3,296	2,093	544	2,637
0753P	69,139	3,145	-	1,659	11,453	16,257	-	4,640	-	-	4,640	2,947	1,694	4,641
0754F	764,147	34,762	-	18,335	40,386	93,483	-	51,281	-	-	51,281	32,574	5,974	38,548
0756P	155,929	7,093	-	3,741	30,260	41,094	-	10,464	-	-	10,464	6,647	4,476	11,123
0757F	840,931	38,255	-	20,178	48,273	106,706	-	56,434	-	-	56,434	35,847	7,141	42,988
0758F	348,634	15,860	-	8,365	26,487	50,712	-	23,397	-	-	23,397	14,861	3,918	18,779
0759F	212,177	9,652	-	5,091	-	14,743	-	14,239	-	610	14,849	9,045	(90)	8,955
0760P	12,102	551	-	290	-	841	-	812	-	1,128	1,940	516	(167)	349
0761F	1,657,692	75,410	-	39,775	142,405	257,590	-	111,247	-	-	111,247	70,663	21,066	91,729
0762F	56,323	2,562	-	1,351	-	3,913	-	3,780	-	978	4,758	2,401	(145)	2,256
0764P	12,320	560	-	296	10,380	11,236	-	827	-	-	827	525	1,535	2,060
0765F	389,758	17,731	-	9,352	44,125	71,208	-	26,156	-	-	26,156	16,614	6,527	23,141
0766F	54,142	2,463	-	1,299	-	3,762	-	3,633	-	1,830	5,463	2,308	(271)	2,037
0768F	1,078,285	49,052	-	25,873	36,858	111,783	-	72,363	-	-	72,363	45,965	5,452	51,417
0769F	123,763	5,630	-	2,970	-	8,600	-	8,306	-	8,401	16,707	5,276	(1,243)	4,033
0770F	34,465	1,568	-	827	-	2,395	-	2,313	-	394	2,707	1,469	(58)	1,411
0771F	22,076	1,004	-	530	-	1,534	-	1,482	-	25,040	26,522	941	(3,704)	(2,763)
0773F	304,700	13,861	-	7,311	54,333	75,505	-	20,448	-	-	20,448	12,989	8,037	21,026
0774F	64,990	2,956	-	1,559	-	4,515	-	4,361	-	1,055	5,416	2,770	(156)	2,614
0776F	276,709	12,588	-	6,639	7,039	26,266	-	18,570	-	-	18,570	11,795	1,041	12,836
0777F	1,097,397	49,922	-	26,331	30,713	106,966	-	73,646	-	-	73,646	46,779	4,543	51,322
0779F	280,052	12,740	-	6,720	21,390	40,850	-	18,794	-	-	18,794	11,938	3,164	15,102
0780F	99,263	4,516	-	2,382	18,556	25,454	-	6,661	-	-	6,661	4,231	2,745	6,976
0781F	139,083	6,327	-	3,337	3,339	13,003	-	9,334	-	-	9,334	5,929	494	6,423
0782F	220,434	10,028	-	5,289	53,205	68,522	-	14,793	-	-	14,793	9,397	7,871	17,268
0783F	246,607	11,218	-	5,917	5,312	22,447	-	16,550	-	-	16,550	10,512	786	11,298
0786F	222,017	10,100	-	5,327	30,601	46,028	-	14,899	-	-	14,899	9,464	4,527	13,991
0787P	3,881	177	-	93	-	270	-	260	-	4,382	4,642	165	(648)	(483)
0788F	505,193	22,982	-	12,122	19,600	54,704	-	33,903	-	-	33,903	21,535	2,899	24,434
0788P	310,022	14,103	-	7,439	28,218	49,760	-	20,805	-	-	20,805	13,215	4,174	17,389
0789F	301,428	13,712	-	7,233	-	20,945	-	20,229	-	4,578	24,807	12,849	(677)	12,172
0790F	38,224	1,739	-	917	6,127	8,783	-	2,565	-	-	2,565	1,629	906	2,535
0791F	173,037	7,872	-	4,152	-	12,024	-	11,612	-	133	11,745	7,376	(20)	7,356
0792F	56,597	2,575	-	1,358	1,985	5,918	-	3,798	-	-	3,798	2,413	294	2,707
0794F	449,804	20,462	-	10,793	-	31,255	-	30,186	-	12,986	43,172	19,174	(1,921)	17,253
0795F	139,838	6,361	-	3,355	7,297	17,013	-	9,384	-	-	9,384	5,961	1,079	7,040
0796F	32,997	1,501	-	792	2,101	4,394	-	2,214	-	-	2,214	1,407	311	1,718

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0797F	162,966	7,414	-	3,910	17,102	28,426	-	10,937	-	-	10,937	6,947	2,530	9,477
0798F	29,493	1,342	-	708	6,074	8,124	-	1,979	-	-	1,979	1,257	899	2,156
0799F	119,830	5,451	-	2,875	16,703	25,029	-	8,042	-	-	8,042	5,108	2,471	7,579
0800F	212,936	9,687	-	5,109	74,166	88,962	-	14,290	-	-	14,290	9,077	10,971	20,048
0801F	496,411	22,582	-	11,911	610	35,103	-	33,314	-	-	33,314	21,161	90	21,251
0803P	17,252	785	-	414	1,546	2,745	-	1,158	-	-	1,158	735	229	964
0805F	760,148	34,580	-	18,239	6,219	59,038	-	51,013	-	-	51,013	32,403	920	33,323
0806F	236,577	10,762	-	5,676	13,929	30,367	-	15,877	-	-	15,877	10,085	2,061	12,146
0807F	36,067	1,641	-	865	-	2,506	-	2,420	-	228	2,648	1,537	(34)	1,503
0809F	50,606	2,302	-	1,214	13,850	17,366	-	3,396	-	-	3,396	2,157	2,049	4,206
0810F	90,517	4,118	-	2,172	12,458	18,748	-	6,075	-	-	6,075	3,859	1,843	5,702
0812F	126,119	5,737	-	3,026	-	8,763	-	8,464	-	1,905	10,369	5,376	(282)	5,094
0813F	682,330	31,040	-	16,372	41,069	88,481	-	45,791	-	-	45,791	29,086	6,075	35,161
0815F	26,993	1,228	-	648	-	1,876	-	1,812	-	260	2,072	1,151	(38)	1,113
0816F	57,218	2,603	-	1,373	6,418	10,394	-	3,840	-	-	3,840	2,439	949	3,388
0817P	56,448	2,568	-	1,354	11,088	15,010	-	3,788	-	-	3,788	2,406	1,640	4,046
0818F	2,675,344	121,704	-	64,193	-	185,897	-	179,541	-	93,966	273,507	114,043	(13,900)	100,143
0819P	72,391	3,293	-	1,737	-	5,030	-	4,858	-	3,513	8,371	3,086	(520)	2,566
0820F	31,358	1,427	-	752	-	2,179	-	2,104	-	904	3,008	1,337	(134)	1,203
0821F	26,668	1,213	-	640	-	1,853	-	1,790	-	910	2,700	1,137	(135)	1,002
0823F	57,623	2,621	-	1,383	-	4,004	-	3,867	-	6,869	10,736	2,456	(1,016)	1,440
0824F	92,011	4,186	-	2,208	5	6,399	-	6,175	-	-	6,175	3,922	1	3,923
0827F	536,038	24,385	-	12,862	15,718	52,965	-	35,973	-	-	35,973	22,850	2,325	25,175
0828F	61,762	2,810	-	1,482	10,799	15,091	-	4,145	-	-	4,145	2,633	1,598	4,231
0829F	21,830	993	-	524	184	1,701	-	1,465	-	-	1,465	931	27	958
0830F	84,392	3,839	-	2,025	-	5,864	-	5,663	-	3,457	9,120	3,597	(511)	3,086
0832F	23,947	1,089	-	575	-	1,664	-	1,607	-	12,078	13,685	1,021	(1,787)	(766)
0833F	26,096	1,187	-	626	-	1,813	-	1,751	-	548	2,299	1,112	(81)	1,031
0834F	21,396	973	-	513	74	1,560	-	1,436	-	-	1,436	912	11	923
0835F	369,595	16,813	-	8,868	16,828	42,509	-	24,803	-	-	24,803	15,755	2,489	18,244
0836P	49,857	2,268	-	1,196	-	3,464	-	3,346	-	181	3,527	2,125	(27)	2,098
0837F	34,215	1,556	-	821	-	2,377	-	2,296	-	1,980	4,276	1,459	(293)	1,166
0838F	19,098	869	-	458	1,613	2,940	-	1,282	-	-	1,282	814	239	1,053
0839F	29,964	1,363	-	719	882	2,964	-	2,011	-	-	2,011	1,277	130	1,407
0840F	297,871	13,550	-	7,147	60,400	81,097	-	19,990	-	-	19,990	12,698	8,935	21,633
0841F	76,877	3,497	-	1,845	12,849	18,191	-	5,159	-	-	5,159	3,277	1,901	5,178
0842F	4,829	220	-	116	-	336	-	324	-	14,978	15,302	206	(2,216)	(2,010)
0843F	-	-	-	-	-	-	-	-	-	2,086	2,086	-	(309)	(309)
0844F	40,215	1,829	-	965	17,184	19,978	-	2,699	-	-	2,699	1,714	2,542	4,256
0845F	218,178	9,925	-	5,235	109,270	124,430	-	14,642	-	-	14,642	9,300	16,164	25,464
0846F	66,300	3,016	-	1,591	26,445	31,052	-	4,449	-	-	4,449	2,826	3,912	6,738
0847F	102,634	4,669	-	2,463	78	7,210	-	6,888	-	-	6,888	4,375	12	4,387
0848F	298,930	13,599	-	7,173	43,651	64,423	-	20,061	-	-	20,061	12,743	6,457	19,200

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2021					Deferred Inflows of Resources for Year Ended December 31, 2021					OPEB Expense for Year Ended December 31, 2021		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0849F	23,812	1,083	-	571	5,611	7,265	-	1,598	-	-	1,598	1,015	830	1,845
0850P	20,931	952	-	502	4,914	6,368	-	1,405	-	-	1,405	892	727	1,619
0851F	42,858	1,950	-	1,028	17,325	20,303	-	2,876	-	-	2,876	1,827	2,563	4,390
0852F	24,579	1,118	-	590	7,060	8,768	-	1,649	-	-	1,649	1,048	1,044	2,092
0854P	17,522	797	-	420	13,589	14,806	-	1,176	-	-	1,176	747	2,010	2,757
0855F	113,943	5,183	-	2,734	96,002	103,919	-	7,647	-	-	7,647	4,857	14,201	19,058
0856F	33,831	1,539	-	812	28,504	30,855	-	2,270	-	-	2,270	1,442	4,216	5,658
0857F	32,392	1,474	-	777	27,292	29,543	-	2,174	-	-	2,174	1,381	4,037	5,418
0858F	74,061	3,369	-	1,777	62,401	67,547	-	4,970	-	-	4,970	3,157	9,231	12,388
0859P	8,808	401	-	211	7,421	8,033	-	591	-	-	591	375	1,098	1,473
0860F	27,993	1,273	-	672	23,586	25,531	-	1,879	-	-	1,879	1,193	3,489	4,682
0861F	8,841	402	-	212	7,449	8,063	-	593	-	-	593	377	1,102	1,479
0862F	22,199	1,010	-	533	18,690	20,233	-	1,490	-	-	1,490	946	2,765	3,711
0863F	12,546	571	-	301	10,557	11,429	-	842	-	-	842	535	1,562	2,097
0999	407,236	18,518	-	9,770	-	28,288	-	27,323	-	49,503	76,826	17,354	(7,298)	10,056
Total	\$ 1,096,086,048	\$ 49,862,125	\$ -	\$ 26,299,785	\$ 20,593,148	\$ 96,755,058	\$ -	\$ 73,557,588	\$ -	\$ 20,593,148	\$ 94,150,736	\$ 46,723,440	\$ -	\$ 46,723,440

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

Ohio Police and Fire Pension Fund

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

Note 1. Nature of Entity

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

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

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

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the OP&F plan. The OPEB Plan is financed through a combination of employer contributions, recipient premiums, and investment returns. As employer contributions to the OPEB Plan are not required by state law, the Board approves the amount of required employer contributions to the Plan that will be designated for the OPEB Plan, which was 0.5% of employer contributions for the year ended December 31, 2021. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2021 contributions for each employer and the respective allocation percentage. The Schedule of OPEB Amounts by Employer presents the proportionate share of total net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for all OP&F employers. The OPEB expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, amortization of the change in proportionate share, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

Basis of allocation: In determining the proportionate share of the net OPEB liability and corresponding employer OPEB amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2021 are appropriate as the allocation basis because they are the most representative of the level of future contributions to the OPEB Plan.

Note 3. Contributions

The fiscal year 2021 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 2021 Annual Report as follows:

Defined benefit plan employer contributions	\$ 539,130,428
Special funding entity	205,237
Total contributions	\$ 539,335,665
Employer Payments allocation to Health Care Fund	12,758,046
Miscellaneous	315,802
Total contributions - schedule of employer allocations	\$ 552,409,513

During 2021, employer contributions to the Health Care Fund represent an allocation of 0.5% of annual covered payroll which is included in the employers' contribution rates of 19.5% and 24.0% of salaries for police and fire employers, respectively. Because the contribution to the OPEB plan is at the discretion of OP&F, it was determined that total contributions is the most reliable basis for allocation.

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in OPEB expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEBs through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2021 is 7.76 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

Ohio Police and Fire Pension Fund

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

Note 4. Deferred Outflows and Deferred Inflows (Continued)

The future amortization of current year deferred outflows and inflows at December 31, 2021 is as follows:

	Deferred Outflows	Deferred Inflows
2022	\$ 11,266,555	\$ 18,389,397
2023	11,266,555	18,389,397
2024	11,266,555	18,389,397
2025	11,266,555	18,389,397
2026	11,266,555	-
Thereafter	19,829,134	-
	<u>\$ 76,161,910</u>	<u>\$ 73,557,588</u>

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

Note 5. OPEB Expense

The components of OPEB expense for the year ended December 31, 2021 are:

Service cost	\$ 63,158,602
Interest	58,048,633
Employee contributions	-
Projected earnings on plan investments	(67,606,615)
OPEB plan administrative expenses	245,662
Current period benefit changes	-
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	7,376,054
Recognition of outflow (inflow) of current period changes in assumptions	3,890,501
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	(18,389,397)
Total OPEB expense - schedule of OPEB amounts by employer	<u>46,723,440</u>
Recognition of beginning deferred outflows of resources as OPEB expense	141,162,972
Recognition of beginning deferred inflows of resources as OPEB expense	(100,120,482)
Total OPEB expense	<u>\$ 87,765,930</u>

Ohio Police and Fire Pension Fund

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

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

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

The components of the net OPEB liability as of December 31, 2021 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as of Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 2,062,788,647	\$ 966,702,599	\$ 1,096,086,048	46.9%

The activity related to the net OPEB liability for fiscal year 2021 is set forth in the following table:

Net OPEB liability, January 1, 2021	\$ 1,059,516,332
Total OPEB expense	87,765,930
Change in deferred outflows of resources	(65,001,062)
Change in deferred inflows of resources	26,562,894
Employer contributions	(12,758,046)
Net OPEB liability, December 31, 2021	\$ 1,096,086,048

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

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

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

Ohio Police and Fire Pension Fund

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

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

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

Valuation Date	January 1, 2021, with actuarial liabilities rolled forward to December 31, 2021
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2016
Investment Rate of Return	OP&F OPEB long term rate is 7.50%.
Cost of Living Increases (COLA)	2.2% simple per year
Salary increases	3.75% to 10.50%
Payroll growth	3.25%
Projected Depletion Year of OPEB Assets	2037

Healthy Mortality

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

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

Disabled Mortality

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

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

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

Ohio Police and Fire Pension Fund

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

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

Best estimates of the long-term expected real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2021 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00%	0.00%
Domestic Equity	21.00%	3.60%
Non-U.S. Equity	14.00%	4.40%
Private Markets	8.00%	6.80%
Core Fixed Income*	23.00%	1.10%
High Yield Fixed Income	7.00%	3.00%
Private Credit	5.00%	4.50%
U.S. Inflation Linked Bonds*	17.00%	0.80%
Midstream Energy Infrastructure	5.00%	5.00%
Real Assets	8.00%	5.90%
Gold	5.00%	2.40%
Private Real Estate	12.00%	4.80%
	125.00%	

Note: Assumptions are geometric

*Levered 2x

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

Total OPEB liability was calculated using the discount rate of 2.84 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 7.50 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payment of current plan members. Therefore, a municipal bond rate of 2.05 percent at December 31, 2021 and 2.12 percent at December 31, 2020 was blended with the long-term rate of 7.50 percent, which resulted in a blended discount rate of 2.84 percent.

Net OPEB liability is sensitive to changes in the discount rate. To illustrate the potential impact, the following table presents the net OPEB liability calculated using the discount rate of 2.84 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower, 1.84 percent, or one percentage point higher, 3.84 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	1.84%	2.84%	3.84%
Total OPEB liability	\$ 2,344,507,109	\$ 2,062,788,647	\$ 1,831,215,425
Plan fiduciary net position	966,702,599	966,702,599	966,702,599
Net OPEB liability	\$ 1,377,804,510	\$ 1,096,086,048	\$ 864,512,826

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OHIO AUDITOR OF STATE KEITH FABER



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

FRANKLIN COUNTY

AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 11/10/2022

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