

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, 2017



Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* for the GASB 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, 2017 through December 31, 2017. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost
Auditor of State

November 15, 2018

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RSM US LLP

Independent Auditor's Report

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

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire OPEB Fund as of and for the year ended December 31, 2017, and the related notes. We have also audited the total for all entities of the columns titled net 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 OPEB Plan as of and for the year ended December 31, 2017, and the related notes.

Management's Responsibility for the Schedules

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

Auditor's Responsibility

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

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

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

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Independent Auditor's Report (Continued)

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net 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, 2017, in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 9 to the financial statements, certain columns in the Schedule of OPEB Amounts by Employer have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Other Matter

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

Restriction on Use

Our report is intended solely for the information and use of the Ohio Police & Fire Pension Fund's management, and Ohio Police & Fire Pension Fund's employers as of and for the year ended December 31, 2017 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Columbus, Ohio

September 14, 2018, except as to Note 9, which is as of November 12, 2018

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

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

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0041P	359,681	0.077787%
0042F	146,748	0.031737%
0045F	1,023,269	0.221298%
0045P	764,128	0.165255%
0047F	-	0.000000%
0047P	817,533	0.176804%
0048F	1,315,736	0.284549%
0050F	559,816	0.121069%
0050P	483,240	0.104508%
0051F	508,991	0.110077%
0051P	450,915	0.097518%
0052P	54,765	0.011844%
0053F	132,352	0.028623%
0053P	181,723	0.039301%
0054F	281,644	0.060910%
0054P	350,281	0.075754%
0055F	72,662	0.015714%
0055P	148,863	0.032194%
0056P	32,195	0.006963%
0057P	109,802	0.023746%
0058P	52,161	0.011281%
0059F	495,261	0.107108%
0059P	449,222	0.097151%
0060P	6,997	0.001513%
0061P	38,265	0.008275%
0062P	28,855	0.006240%
0063P	21,253	0.004596%
0064P	573,302	0.123986%
0065P	60,719	0.013132%
0066F	329,859	0.071337%
0069F	625,456	0.135265%
0069P	638,111	0.138002%
0070P	71,435	0.015449%
0071F	551,427	0.119255%
0072P	48,552	0.010500%
0073P	9,049	0.001957%
0074F	961,854	0.208016%
0074P	637,713	0.137915%
0077P	186,820	0.040403%
0078F	312,051	0.067486%
0078P	473,361	0.102372%
0080P	46,365	0.010027%
0081P	42,198	0.009126%
0083F	379,537	0.082081%
0083P	501,249	0.108403%
0084F	691,254	0.149494%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0084P	619,236	0.133919%
0085F	83,964	0.018159%
0086F	473,376	0.102375%
0086P	517,894	0.112003%
0087P	215,883	0.046688%
0089F	19,290	0.004172%
0089P	155,595	0.033650%
0090F	526,493	0.113862%
0090P	636,860	0.137731%
0091F	74,494	0.016110%
0091P	207,542	0.044884%
0093P	11,821	0.002556%
0094F	223,193	0.048269%
0094P	229,629	0.049661%
0095P	23,152	0.005007%
0096F	264,353	0.057170%
0098P	16,562	0.003582%
0099F	-	0.000000%
0099P	56,891	0.012304%
0101F	299,726	0.064820%
0101P	262,208	0.056707%
0102P	22,241	0.004810%
0103F	54,327	0.011749%
0103P	139,829	0.030240%
0104P	115,593	0.024999%
0106P	228,261	0.049365%
0107F	2,254,411	0.487552%
0107P	1,955,680	0.422947%
0108F	189,867	0.041062%
0109F	107,996	0.023356%
0110P	34,370	0.007433%
0111F	-	0.000000%
0111P	92,361	0.019974%
0112F	61,562	0.013314%
0113P	63,913	0.013822%
0115P	52,622	0.011380%
0116P	-	0.000000%
0117P	30,688	0.006637%
0118F	242,028	0.052342%
0118P	193,452	0.041837%
0120P	679,106	0.146867%
0121P	188,158	0.040692%
0122F	98,731	0.021352%
0123P	171,663	0.037125%
0125P	6,878	0.001488%
0126F	139,346	0.030136%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0126P	154,302	0.033370%
0127F	702,528	0.151933%
0127P	569,991	0.123269%
0128F	16,538,619	3.576736%
0128P	16,779,396	3.628808%
0129F	239,526	0.051801%
0129P	262,232	0.056712%
0130F	873,485	0.188905%
0131F	13,116,684	2.836689%
0131P	20,714,979	4.479939%
0132F	1,739,886	0.376278%
0132P	1,047,315	0.226498%
0133P	39,569	0.008557%
0134F	131,874	0.028520%
0135F	10,252	0.002217%
0136P	177,403	0.038366%
0137P	22,671	0.004903%
0139P	74,244	0.016057%
0140F	1,532,372	0.331399%
0141P	131,960	0.028539%
0142F	34,611,931	7.485373%
0142P	34,146,854	7.384793%
0143P	18,609	0.004025%
0144F	307,474	0.066496%
0145F	367,369	0.079449%
0146F	147,121	0.031817%
0146P	206,573	0.044675%
0147P	9,167	0.001983%
0148F	328,883	0.071126%
0150F	134,873	0.029168%
0150P	113,639	0.024576%
0152F	228,194	0.049351%
0153F	280,385	0.060638%
0154P	47,197	0.010207%
0155F	56,301	0.012176%
0155P	70,132	0.015167%
0156P	19,969	0.004319%
0157P	36,560	0.007907%
0158P	16,233	0.003511%
0159F	17,986	0.003890%
0160F	231,038	0.049966%
0161F	1,357,643	0.293612%
0161P	980,805	0.212114%
0162F	346,695	0.074978%
0162P	192,676	0.041669%
0163P	18,868	0.004081%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0164P	21,442	0.004637%
0166F	4,982,893	1.077629%
0166P	5,082,167	1.099098%
0167P	146,773	0.031742%
0168F	354,410	0.076647%
0168P	356,871	0.077179%
0169F	1,107,322	0.239476%
0169P	883,668	0.191107%
0170F	445,536	0.096354%
0171F	103,494	0.022382%
0171P	111,338	0.024079%
0172P	50,538	0.010930%
0173F	32,530	0.007035%
0173P	25,730	0.005565%
0174P	21,756	0.004705%
0176F	370,493	0.080125%
0176P	272,547	0.058943%
0177P	51,070	0.011045%
0178P	14,979	0.003239%
0179P	1,313,328	0.284028%
0180P	14,504	0.003137%
0181F	377,223	0.081580%
0181P	284,804	0.061593%
0182F	137,416	0.029718%
0182P	209,638	0.045338%
0183F	12,832	0.002775%
0183P	64,788	0.014011%
0184F	459,321	0.099335%
0184P	309,603	0.066956%
0185F	44,443	0.009612%
0185P	155,487	0.033627%
0186P	27,853	0.006024%
0187P	11,999	0.002595%
0188P	33,880	0.007327%
0189P	40,215	0.008697%
0190F	1,196,908	0.258850%
0190P	1,309,227	0.283141%
0191F	193,774	0.041907%
0191P	313,665	0.067835%
0192F	1,499,177	0.324221%
0192P	1,358,580	0.293814%
0193F	485,965	0.105098%
0193P	347,572	0.075168%
0194F	1,041,127	0.225160%
0194P	712,252	0.154036%
0195P	148,356	0.032084%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0196F	659,527	0.142633%
0196P	1,074,452	0.232367%
0197F	320,730	0.069363%
0197P	360,828	0.078035%
0198F	35,612	0.007702%
0198P	56,615	0.012244%
0199F	488,184	0.105577%
0199P	424,133	0.091725%
0201P	22,955	0.004964%
0202P	4,408	0.000953%
0203F	1,011,834	0.218825%
0203P	774,720	0.167545%
0204F	-	0.000000%
0204P	-	0.000000%
0205F	498,052	0.107712%
0205P	592,449	0.128126%
0206P	21,085	0.004560%
0207P	13,675	0.002957%
0208P	16,603	0.003591%
0210F	247,628	0.053553%
0210P	288,328	0.062355%
0212F	118,375	0.025600%
0212P	360,701	0.078007%
0213F	611,798	0.132311%
0215P	13,584	0.002938%
0216P	43,535	0.009415%
0217F	347,482	0.075148%
0217P	349,741	0.075637%
0218P	1,004,268	0.217189%
0220F	252,003	0.054500%
0220P	186,376	0.040307%
0221F	7,859	0.001700%
0221P	80,739	0.017461%
0222F	750,811	0.162375%
0222P	730,480	0.157978%
0223P	51,255	0.011085%
0224P	140,893	0.030470%
0225F	63,744	0.013786%
0225P	133,093	0.028783%
0226P	38,166	0.008254%
0227P	65,598	0.014187%
0228P	134,767	0.029146%
0229P	45,139	0.009762%
0230F	196,793	0.042560%
0230P	145,542	0.031476%
0231F	10,498	0.002270%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0231P	100,217	0.021673%
0232P	13,351	0.002887%
0233F	80,035	0.017309%
0233P	79,485	0.017190%
0234P	43,011	0.009302%
0236P	6,485	0.001402%
0237F	414,935	0.089736%
0237P	315,267	0.068181%
0238P	113,669	0.024583%
0239F	834,896	0.180559%
0240F	909,505	0.196695%
0241P	15,355	0.003321%
0242P	80,759	0.017465%
0243P	94,743	0.020490%
0244F	272,582	0.058950%
0244P	324,970	0.070280%
0245P	34,193	0.007395%
0246P	1,227,378	0.265440%
0247P	371,184	0.080274%
0248P	3,542	0.000766%
0250F	1,776,574	0.384212%
0250P	1,513,124	0.327237%
0251F	450,403	0.097407%
0252F	241,450	0.052217%
0253P	23,856	0.005159%
0254F	472,948	0.102283%
0254P	311,132	0.067287%
0255F	341,915	0.073945%
0256F	213,663	0.046208%
0257P	68,472	0.014808%
0259F	294,854	0.063767%
0259P	258,448	0.055893%
0260F	96,981	0.020974%
0260P	86,642	0.018738%
0261P	63,268	0.013683%
0262P	4,672	0.001010%
0263F	392,275	0.084836%
0263P	384,801	0.083219%
0264F	15,007	0.003246%
0264P	78,039	0.016877%
0265P	981,060	0.212170%
0266P	139,496	0.030168%
0267P	16,162	0.003495%
0269P	103,037	0.022283%
0270F	67,624	0.014625%
0271F	343,481	0.074283%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0272P	153,153	0.033122%
0273F	978,153	0.211541%
0273P	852,613	0.184391%
0274P	464,268	0.100405%
0275P	164,062	0.035481%
0276F	191,834	0.041487%
0276P	179,450	0.038809%
0277F	464,654	0.100489%
0277P	575,563	0.124474%
0278P	381,563	0.082519%
0280F	200,911	0.043450%
0280P	145,724	0.031515%
0281P	169,517	0.036661%
0282P	10,062	0.002176%
0283F	1,699,680	0.367583%
0284F	1,111,729	0.240429%
0285P	52,275	0.011305%
0286F	432,373	0.093508%
0287F	231,506	0.050067%
0288P	47,398	0.010250%
0289F	232,272	0.050232%
0290F	-	0.000000%
0290P	72,079	0.015588%
0291F	707,492	0.153006%
0291P	670,838	0.145079%
0292F	139,899	0.030255%
0292P	136,461	0.029512%
0293F	1,744,219	0.377215%
0293P	1,606,092	0.347343%
0296F	164,419	0.035558%
0296P	120,263	0.026009%
0297P	62,293	0.013472%
0298F	10,998	0.002379%
0298P	17,982	0.003889%
0300F	1,460,015	0.315751%
0300P	1,492,833	0.322848%
0301F	1,174,623	0.254031%
0301P	934,774	0.202160%
0303F	156,795	0.033909%
0303P	428,371	0.092642%
0304P	15,544	0.003362%
0305P	21,579	0.004667%
0306F	-	0.000000%
0306P	29,121	0.006298%
0307F	12,855	0.002780%
0308F	28,475	0.006158%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0308P	29,929	0.006473%
0309P	98,043	0.021203%
0311F	625,730	0.135324%
0312F	877,052	0.189676%
0313F	247,730	0.053575%
0314F	1,153,665	0.249498%
0314P	989,780	0.214055%
0316P	41,997	0.009082%
0317P	48,295	0.010444%
0318P	22,212	0.004804%
0319P	195,512	0.042283%
0320F	25,930	0.005608%
0320P	67,110	0.014514%
0321F	131,989	0.028545%
0321P	194,454	0.042054%
0322F	197,492	0.042711%
0322P	202,194	0.043728%
0323F	1,098,606	0.237591%
0323P	1,276,379	0.276037%
0324F	34,165	0.007389%
0324P	52,277	0.011306%
0325F	20,826	0.004504%
0325P	161,867	0.035006%
0326P	246,676	0.053348%
0328P	12,543	0.002713%
0329P	8,257	0.001786%
0330F	532,041	0.115062%
0330P	495,598	0.107181%
0331F	412,043	0.089111%
0331P	326,433	0.070596%
0333P	229,774	0.049692%
0334F	342,392	0.074048%
0335F	209,574	0.045324%
0336F	895,475	0.193661%
0337F	185,431	0.040102%
0338P	48,239	0.010432%
0339P	7,681	0.001661%
0342P	1,630	0.000352%
0343F	1,340,750	0.289958%
0343P	1,011,300	0.218709%
0344P	11,235	0.002430%
0345F	145,237	0.031410%
0346F	572,877	0.123894%
0346P	375,711	0.081253%
0347P	34,560	0.007474%
0348F	139,492	0.030167%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0349F	18,686	0.004041%
0349P	141,224	0.030542%
0350F	531,707	0.114990%
0350P	353,082	0.076359%
0351F	799,226	0.172845%
0351P	712,440	0.154076%
0352F	323,175	0.069892%
0354P	141,689	0.030642%
0355F	784,901	0.169747%
0355P	538,949	0.116556%
0356F	1,003,238	0.216966%
0356P	726,390	0.157093%
0357F	716,990	0.155060%
0357P	538,279	0.116411%
0358P	599,751	0.129706%
0359F	766,363	0.165738%
0359P	696,577	0.150646%
0360F	290,684	0.062865%
0360P	358,228	0.077472%
0361P	31,465	0.006805%
0362P	6,550	0.001417%
0364P	27,355	0.005916%
0365P	50,096	0.010834%
0366P	38,739	0.008378%
0367F	52,532	0.011361%
0367P	535,062	0.115716%
0369F	1,489,883	0.322211%
0369P	1,373,859	0.297119%
0370P	97,090	0.020997%
0371F	62,979	0.013620%
0371P	103,961	0.022483%
0373F	1,026,742	0.222049%
0375F	37,607	0.008133%
0376P	577,567	0.124908%
0377F	549,416	0.118820%
0377P	511,932	0.110713%
0378P	119,329	0.025807%
0379P	40,442	0.008746%
0380F	1,212,880	0.262304%
0380P	1,002,857	0.216883%
0381P	6,051	0.001309%
0382F	1,484,314	0.321006%
0383F	87,827	0.018994%
0384P	31,401	0.006791%
0385P	301,031	0.065103%
0386P	58,747	0.012705%

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0388P	73,532	0.015902%
0389P	86,908	0.018795%
0390F	41,847	0.009050%
0390P	33,760	0.007301%
0391P	59,145	0.012791%
0392F	18,092	0.003913%
0392P	84,240	0.018218%
0393P	35,901	0.007764%
0394F	213,139	0.046095%
0394P	359,638	0.077777%
0395F	15,905	0.003440%
0395P	71,224	0.015403%
0396F	17,639	0.003815%
0397F	483,535	0.104572%
0397P	451,623	0.097671%
0398P	226,627	0.049012%
0399P	16,573	0.003584%
0402F	12,737	0.002754%
0402P	55,818	0.012071%
0403F	12,128	0.002623%
0403P	148,165	0.032043%
0404F	569,609	0.123187%
0404P	377,383	0.081615%
0406F	27,919	0.006038%
0406P	79,535	0.017201%
0408F	32,070	0.006936%
0408P	75,167	0.016256%
0409F	122,023	0.026389%
0409P	184,393	0.039878%
0410P	54,991	0.011893%
0411F	33,730	0.007295%
0411P	64,899	0.014035%
0412P	365,673	0.079082%
0413F	67,088	0.014509%
0413P	43,265	0.009357%
0414P	81,392	0.017602%
0416P	30,813	0.006664%
0418F	30,812	0.006663%
0418P	75,239	0.016272%
0419P	38,675	0.008364%
0420P	41,449	0.008964%
0422P	-	0.000000%
0423P	30,255	0.006543%
0424P	12,732	0.002753%
0425F	459,847	0.099449%
0425P	282,992	0.061202%

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0426F	49,015	0.010600%
0426P	43,088	0.009318%
0429P	7,605	0.001645%
0430P	8,816	0.001907%
0431P	22,299	0.004822%
0432F	1,190,890	0.257549%
0432P	852,750	0.184421%
0433F	-	0.000000%
0433P	61,402	0.013279%
0434P	31,663	0.006848%
0435P	44,322	0.009585%
0437P	105,020	0.022712%
0438F	471,240	0.101913%
0438P	416,107	0.089990%
0439P	47,801	0.010338%
0441F	137,145	0.029660%
0441P	299,299	0.064728%
0442P	217,082	0.046947%
0444P	41,440	0.008962%
0445F	767,250	0.165930%
0445P	750,750	0.162361%
0446P	72,177	0.015609%
0447F	682,368	0.147573%
0447P	591,148	0.127845%
0448F	714,821	0.154591%
0448P	561,806	0.121499%
0450F	39,165	0.008470%
0450P	149,807	0.032398%
0452P	236,892	0.051232%
0453F	112,979	0.024433%
0453P	216,645	0.046853%
0454F	287,232	0.062118%
0454P	269,595	0.058304%
0455F	1,840,134	0.397958%
0456F	1,039,699	0.224851%
0456P	742,091	0.160489%
0457P	51,621	0.011164%
0458P	18,430	0.003986%
0459P	563,858	0.121943%
0460P	4,397	0.000951%
0461P	150,332	0.032512%
0462F	88,879	0.019222%
0462P	224,444	0.048540%
0463P	251,330	0.054354%
0464F	139,507	0.030171%
0464P	119,204	0.025780%

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0465F	233,004	0.050391%
0466P	262,351	0.056737%
0467F	920,978	0.199176%
0468P	229,418	0.049615%
0469F	269,573	0.058299%
0469P	734,329	0.158810%
0470F	20,566	0.004448%
0470P	216,840	0.046895%
0471P	38,860	0.008404%
0472P	60,652	0.013117%
0473P	154,884	0.033496%
0474P	14,012	0.003030%
0475P	16,168	0.003497%
0476F	125,279	0.027093%
0476P	434,668	0.094004%
0477F	484,242	0.104725%
0477P	512,232	0.110778%
0478F	479,970	0.103801%
0479P	16,162	0.003495%
0480F	1,880,370	0.406660%
0480P	1,667,992	0.360730%
0481F	584,720	0.126455%
0481P	536,897	0.116112%
0482P	222,370	0.048091%
0483P	32,544	0.007038%
0484P	8,711	0.001884%
0485P	8,892	0.001923%
0486P	9,213	0.001993%
0487P	25,888	0.005599%
0488F	131,133	0.028360%
0488P	274,691	0.059406%
0489F	309,078	0.066843%
0492F	205,120	0.044360%
0493P	38,868	0.008406%
0494F	534,015	0.115489%
0494P	485,477	0.104992%
0495P	480,825	0.103986%
0496F	215,954	0.046703%
0497P	77,095	0.016673%
0498P	25,253	0.005461%
0499F	627,158	0.135633%
0499P	512,583	0.110854%
0500P	86,872	0.018787%
0501F	745,856	0.161303%
0502F	695,841	0.150487%
0504F	215,472	0.046599%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0505F	222,341	0.048085%
0506P	32,253	0.006975%
0507P	52,246	0.011299%
0508P	20,851	0.004509%
0509P	181,328	0.039215%
0510F	491,180	0.106225%
0510P	393,330	0.085064%
0511P	335,142	0.072480%
0512P	12,735	0.002754%
0513F	583,753	0.126246%
0516P	37,569	0.008125%
0518F	286,061	0.061865%
0518P	309,983	0.067039%
0519F	57,440	0.012422%
0520F	291,390	0.063018%
0520P	312,633	0.067612%
0521P	89,329	0.019319%
0523P	987,490	0.213560%
0524F	215,013	0.046500%
0524P	257,387	0.055664%
0526F	377,602	0.081662%
0526P	333,993	0.072231%
0528P	44,423	0.009607%
0529P	5,335	0.001154%
0530P	36,887	0.007977%
0531P	94,467	0.020430%
0532F	289,081	0.062518%
0532P	420,358	0.090909%
0533P	25,870	0.005595%
0535P	16,180	0.003499%
0536F	612,917	0.132553%
0536P	548,997	0.118729%
0537P	14,754	0.003191%
0538F	-	0.000000%
0538P	179,608	0.038843%
0540P	25,306	0.005473%
0541F	222,402	0.048098%
0541P	237,637	0.051393%
0542P	5,944	0.001286%
0543F	776,253	0.167877%
0543P	614,810	0.132962%
0545F	98,348	0.021269%
0547F	186,468	0.040327%
0548P	12,193	0.002637%
0549P	40,446	0.008747%
0550P	252,496	0.054606%

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0551P	77,223	0.016701%
0552P	40,599	0.008780%
0553F	1,110,212	0.240101%
0553P	1,009,099	0.218233%
0555F	943,546	0.204057%
0555P	732,935	0.158509%
0556P	30,181	0.006527%
0557F	347,164	0.075080%
0559F	203,202	0.043946%
0559P	113,517	0.024550%
0560F	233,638	0.050528%
0560P	150,501	0.032548%
0561F	192,189	0.041564%
0561P	184,937	0.039996%
0563F	-	0.000000%
0563P	17,781	0.003845%
0564F	682,559	0.147614%
0564P	552,378	0.119460%
0565P	79,065	0.017099%
0566P	-	0.000000%
0567P	27,115	0.005864%
0568F	1,335,421	0.288806%
0568P	879,778	0.190266%
0569P	13,587	0.002938%
0571F	661,549	0.143070%
0571P	606,254	0.131112%
0573P	37,304	0.008068%
0574P	130,306	0.028181%
0576P	14,051	0.003039%
0577P	10,376	0.002244%
0578P	23,919	0.005173%
0579P	357,722	0.077363%
0580F	534,604	0.115616%
0580P	560,684	0.121257%
0581F	1,892,989	0.409389%
0581P	1,424,043	0.307972%
0582F	506,428	0.109523%
0583F	217,339	0.047003%
0584F	230,268	0.049799%
0585F	455,356	0.098478%
0585P	249,287	0.053912%
0586P	95,158	0.020579%
0587P	25,954	0.005613%
0588F	197,337	0.042677%
0588P	182,962	0.039568%
0589P	11,519	0.002491%

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0590F	473,184	0.102333%
0590P	460,762	0.099647%
0591P	48,811	0.010556%
0592P	16,681	0.003607%
0593F	977,136	0.211321%
0593P	627,674	0.135744%
0594P	32,047	0.006931%
0595P	8,491	0.001836%
0596F	318,179	0.068811%
0596P	426,760	0.092294%
0597F	1,363,334	0.294842%
0597P	1,235,683	0.267236%
0598F	112,374	0.024303%
0598P	160,634	0.034740%
0599P	22,617	0.004891%
0600P	46,702	0.010100%
0601F	213,818	0.046241%
0602P	89,049	0.019258%
0603F	84,646	0.018306%
0603P	67,296	0.014554%
0604F	512,944	0.110932%
0606P	538,594	0.116479%
0607F	1,052,696	0.227662%
0608F	303,981	0.065741%
0608P	363,210	0.078550%
0609F	152,770	0.033039%
0610P	84,347	0.018241%
0612F	569,902	0.123250%
0612P	370,713	0.080173%
0613P	14,237	0.003079%
0614F	4,870	0.001053%
0614P	299,881	0.064854%
0615F	9,089,978	1.965850%
0615P	9,023,299	1.951430%
0616F	77,906	0.016848%
0616P	129,422	0.027990%
0617P	205,472	0.044437%
0618F	55,119	0.011920%
0619F	326,030	0.070509%
0619P	390,469	0.084445%
0620F	720,543	0.155829%
0620P	658,222	0.142351%
0621F	827,717	0.179007%
0622F	653,639	0.141360%
0622P	597,653	0.129252%
0623F	80,975	0.017512%

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0623P	70,192	0.015180%
0624P	74,454	0.016102%
0625P	19,360	0.004187%
0626F	1,351,040	0.292184%
0627F	1,095,797	0.236983%
0628F	493,374	0.106700%
0628P	491,992	0.106401%
0629F	1,261,394	0.272796%
0629P	902,443	0.195168%
0630F	34,695	0.007503%
0630P	136,328	0.029483%
0631F	338,414	0.073187%
0631P	233,120	0.050416%
0632P	17,792	0.003848%
0633F	277,309	0.059972%
0633P	320,790	0.069376%
0635F	129,376	0.027980%
0635P	506,925	0.109630%
0636F	261,168	0.056482%
0636P	225,469	0.048761%
0637P	234,204	0.050650%
0638P	61,439	0.013287%
0640F	1,126,729	0.243673%
0641F	190,201	0.041134%
0641P	416,923	0.090166%
0642P	72,444	0.015667%
0643P	8,821	0.001908%
0644P	30,959	0.006695%
0645P	180,818	0.039105%
0646F	207,564	0.044889%
0646P	161,569	0.034942%
0647F	799,920	0.172995%
0647P	695,615	0.150438%
0648F	10,428	0.002255%
0649P	97,854	0.021163%
0650F	532,977	0.115265%
0650P	507,628	0.109783%
0652F	169,090	0.036568%
0652P	240,426	0.051996%
0653F	138,440	0.029940%
0654F	2,159,194	0.466959%
0655F	970,236	0.209829%
0656F	31,261	0.006761%
0656P	142,258	0.030766%
0657F	130,785	0.028284%
0657P	137,424	0.029720%

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0658F	27,179	0.005878%
0658P	95,840	0.020727%
0660P	9,484	0.002051%
0661P	25,317	0.005475%
0662P	74,363	0.016082%
0663F	33,193	0.007178%
0663P	59,532	0.012875%
0664F	9,828	0.002125%
0664P	67,444	0.014586%
0665P	17,862	0.003863%
0666F	140,549	0.030396%
0666P	347,510	0.075154%
0667P	135,244	0.029249%
0668P	32,360	0.006998%
0669P	30,108	0.006511%
0670F	1,291,437	0.279293%
0672P	97,494	0.021085%
0673P	12,038	0.002603%
0674P	24,374	0.005271%
0675P	34,861	0.007539%
0676F	1,832,747	0.396360%
0676P	1,469,912	0.317891%
0677F	842,943	0.182300%
0677P	963,116	0.208289%
0679F	945,395	0.204456%
0679P	929,017	0.200914%
0680F	163,380	0.035333%
0680P	114,954	0.024861%
0681F	91,038	0.019688%
0682F	405,863	0.087774%
0682P	480,832	0.103987%
0684F	91,409	0.019769%
0684P	153,371	0.033169%
0685P	40,333	0.008723%
0686F	831,044	0.179726%
0686P	754,828	0.163243%
0687F	200,765	0.043419%
0687P	318,340	0.068846%
0688P	371,975	0.080446%
0689F	232,322	0.050243%
0689P	260,751	0.056392%
0691P	12,535	0.002711%
0692P	27,095	0.005860%
0693P	63,121	0.013651%
0694F	147,539	0.031908%
0694P	182,140	0.039391%

**Ohio Police & Fire Pension Fund
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0695F	16,794	0.003632%
0695P	103,148	0.022307%
0696P	42,207	0.009128%
0697P	40,534	0.008766%
0698F	789,010	0.170636%
0698P	538,388	0.116435%
0699F	72,701	0.015723%
0700F	878,668	0.190026%
0700P	614,783	0.132956%
0701P	303,627	0.065664%
0702F	751,261	0.162472%
0702P	643,898	0.139253%
0703F	34,813	0.007529%
0704P	96,524	0.020875%
0705P	16,380	0.003542%
0706F	1,821,321	0.393889%
0706P	1,851,727	0.400465%
0707F	732,744	0.158467%
0707P	619,784	0.134038%
0709F	-	0.000000%
0709P	41,239	0.008919%
0711P	14,430	0.003121%
0712F	656,269	0.141929%
0712P	421,833	0.091228%
0713P	18,400	0.003979%
0714F	227,859	0.049278%
0715F	142,102	0.030732%
0717F	70,952	0.015344%
0718F	33,640	0.007275%
0719F	99,754	0.021573%
0720F	605,089	0.130860%
0721F	13,081	0.002829%
0722F	27,863	0.006026%
0723F	29,269	0.006330%
0724F	214,505	0.046390%
0725P	15,396	0.003330%
0726F	21,517	0.004653%
0728F	317,305	0.068622%
0732F	179,764	0.038877%
0732P	129,841	0.028080%
0734P	-	0.000000%
0735P	14,042	0.003037%
0736F	692,917	0.149854%
0737P	14,723	0.003184%
0738P	9,520	0.002059%
0740P	7,598	0.001643%

**Ohio Police & Fire Pension Fund
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0741F	156,740	0.033897%
0744F	18,982	0.004105%
0745P	8,705	0.001883%
0746F	56,724	0.012268%
0749P	30,590	0.006616%
0753P	18,954	0.004099%
0754F	279,394	0.060423%
0756P	45,371	0.009812%
0757F	210,632	0.045552%
0758F	53,504	0.011571%
0759F	85,008	0.018384%
0760P	6,716	0.001452%
0761F	613,321	0.132640%
0762F	23,732	0.005132%
0762P	-	0.000000%
0765F	122,573	0.026508%
0765P	-	0.000000%
0766F	20,321	0.004395%
0768F	400,696	0.086657%
0769F	54,267	0.011736%
0770F	15,124	0.003271%
0771F	2,288	0.000495%
0773F	52,898	0.011440%
0774F	27,620	0.005973%
0776F	117,180	0.025342%
0777F	452,695	0.097902%
0779F	75,169	0.016256%
0781F	39,592	0.008562%
0782F	46,017	0.009952%
0783F	68,056	0.014718%
0786F	34,229	0.007403%
0787P	4,207	0.000910%
0788F	218,961	0.047354%
0788P	79,996	0.017300%
0789F	127,228	0.027515%
0790F	21,451	0.004639%
0792F	17,344	0.003751%
0794F	193,699	0.041890%
0795F	19,101	0.004131%
0796F	13,749	0.002973%
0797F	58,136	0.012573%
0798F	7,840	0.001695%
0799F	14,731	0.003186%
0801F	184,458	0.039892%
0803P	7,465	0.001614%
0805F	344,995	0.074611%

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

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
0806F	82,312	0.017801%
0807F	20,925	0.004525%
0809F	13,252	0.002866%
0810F	10,873	0.002352%
0812F	51,604	0.011160%
0813F	240,322	0.051973%
0815F	12,193	0.002637%
0816F	13,130	0.002840%
0817F	-	0.000000%
0817P	16,675	0.003606%
0818F	1,307,046	0.282669%
0819P	21,722	0.004698%
0820F	14,737	0.003187%
0821F	11,255	0.002434%
0822F	-	0.000000%
0823F	23,256	0.005030%
0824F	15,505	0.003353%
0827F	89,827	0.019427%
0828F	18,004	0.003894%
0829F	8,279	0.001791%
0830F	34,162	0.007388%
0831F	-	0.000000%
0831P	1,370	0.000296%
0832F	8,482	0.001834%
0833F	11,892	0.002572%
0834F	9,379	0.002028%
0835F	151,299	0.032721%
0836P	11,930	0.002580%
0837F	10,313	0.002230%
0838F	1,993	0.000431%
0999	338,516	0.073209%
Total	\$ 462,394,203	100.000000%

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Outflows of Resources	Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Total Employer Expense
0001P	0001P	\$ 189,682	\$ -	\$ 18,509	\$ 8,538	\$ 27,047	\$ 957	\$ 1,249	\$ -	\$ 2,206	\$ 15,098	\$ 1,248	\$ 16,346	
0002P	0002P	\$ 826,632	\$ -	\$ 80,662	\$ 25,414	\$ 106,076	\$ 4,169	\$ 5,441	\$ -	\$ 9,610	\$ 65,797	\$ 3,715	\$ 69,512	
0003P	0003P	\$ 135,980	\$ -	\$ 13,181	\$ 1,428	\$ 14,609	\$ 681	\$ 889	\$ -	\$ 1,570	\$ 10,752	\$ 255	\$ 11,007	
0006F	0006F	\$ 74,692,990	\$ -	\$ 7,278,689	\$ 376,216	\$ 7,654,905	\$ 371,678	\$ 4,910,004	\$ -	\$ 452,948	\$ 5,837,356	\$ (66,220)	\$ 5,771,136	
0009F	0009F	\$ 73,693,164	\$ -	\$ 7,190,905	\$ 1,190,905	\$ 8,381,810	\$ 1,190,905	\$ 1,190,905	\$ -	\$ 2,512,268	\$ 5,865,749	\$ (367,291)	\$ 5,498,458	
0009F	0009F	\$ 2,700,105	\$ -	\$ 263,473	\$ 148,547	\$ 412,020	\$ 13,618	\$ 17,773	\$ -	\$ 31,391	\$ 214,919	\$ 21,717	\$ 236,636	
0010F	0010F	\$ 5,376,533	\$ -	\$ 524,635	\$ 336,586	\$ 861,221	\$ 27,117	\$ 35,391	\$ -	\$ 62,508	\$ 427,954	\$ 19,869	\$ 447,823	
0010P	0010P	\$ 5,797,410	\$ -	\$ 565,704	\$ 387,267	\$ 952,971	\$ 29,240	\$ 38,161	\$ -	\$ 67,401	\$ 461,455	\$ (64,387)	\$ 397,068	
0011P	0011P	\$ 3,868,759	\$ -	\$ 48,960	\$ 501,746	\$ 550,706	\$ 20,017	\$ 26,124	\$ -	\$ 46,141	\$ 315,900	\$ 21,055	\$ 336,955	
0012P	0012P	\$ 3,127,498	\$ -	\$ 305,177	\$ 1,127,498	\$ 1,432,675	\$ 2,531	\$ 3,303	\$ -	\$ 5,834	\$ 39,937	\$ (730)	\$ 39,207	
0013P	0013P	\$ 15,780,559	\$ -	\$ 1,539,847	\$ 15,780,559	\$ 1,539,847	\$ 15,780,559	\$ 15,780,559	\$ -	\$ 302,451	\$ 248,939	\$ (44,218)	\$ 204,721	
0014F	0014F	\$ 304,778	\$ -	\$ 29,740	\$ 10,847	\$ 40,587	\$ 1,537	\$ 2,006	\$ -	\$ 3,543	\$ 1,256,080	\$ (11,066)	\$ 1,245,014	
0015P	0015P	\$ 199,767	\$ -	\$ 19,493	\$ 19,493	\$ 39,020	\$ 1,008	\$ 1,315	\$ -	\$ 2,323	\$ 15,901	\$ 2,855	\$ 18,756	
0016P	0016P	\$ 168,837	\$ -	\$ 16,475	\$ 7,324	\$ 23,799	\$ 852	\$ 1,111	\$ -	\$ 1,963	\$ 13,439	\$ 1,071	\$ 14,510	
0018P	0018P	\$ 246,561	\$ -	\$ 24,059	\$ 180,217	\$ 204,276	\$ 1,244	\$ 1,623	\$ -	\$ 2,867	\$ 19,625	\$ 26,347	\$ 45,972	
0019P	0019P	\$ 447,824	\$ -	\$ 43,698	\$ 52,461	\$ 96,159	\$ 2,948	\$ 3,948	\$ -	\$ 5,207	\$ 35,645	\$ 7,670	\$ 43,315	
0020F	0020F	\$ 1,433,060	\$ -	\$ 139,836	\$ 913,226	\$ 1,063,062	\$ 7,228	\$ 9,433	\$ -	\$ 16,661	\$ 114,067	\$ (13,513)	\$ 247,580	
0020P	0020P	\$ 1,081,233	\$ -	\$ 105,505	\$ 105,505	\$ 105,505	\$ 5,453	\$ 7,117	\$ -	\$ 13,269	\$ 86,063	\$ (1,840)	\$ 84,223	
0021P	0021P	\$ 6,538,864	\$ -	\$ 638,056	\$ 334,836	\$ 972,892	\$ 32,979	\$ 43,042	\$ -	\$ 76,021	\$ 520,474	\$ 48,853	\$ 569,327	
0022F	0022F	\$ 4,639,926	\$ -	\$ 452,758	\$ 243,126	\$ 695,884	\$ 23,402	\$ 30,942	\$ -	\$ 53,944	\$ 369,323	\$ 35,545	\$ 404,868	
0023P	0023P	\$ 173,665	\$ -	\$ 16,968	\$ 8,215	\$ 25,183	\$ 877	\$ 1,145	\$ -	\$ 2,022	\$ 13,841	\$ 1,201	\$ 15,042	
0024F	0024F	\$ 4,598,718	\$ -	\$ 448,737	\$ 169,441	\$ 618,178	\$ 23,194	\$ 30,271	\$ -	\$ 53,465	\$ 366,043	\$ 24,772	\$ 390,815	
0025F	0025F	\$ 5,412,862	\$ -	\$ 528,180	\$ 488,737	\$ 1,016,917	\$ 27,300	\$ 35,630	\$ -	\$ 62,930	\$ 430,846	\$ 63,351	\$ 494,197	
0026P	0026P	\$ 2,644,557	\$ -	\$ 258,053	\$ 433,319	\$ 691,372	\$ 13,338	\$ 17,408	\$ -	\$ 30,305	\$ 210,498	\$ (2,969)	\$ 207,530	
0028P	0028P	\$ 995,792	\$ -	\$ 97,168	\$ -	\$ 97,168	\$ 5,022	\$ 6,555	\$ -	\$ 11,577	\$ 79,262	\$ (5,417)	\$ 73,845	
0027F	0027F	\$ 5,040,757	\$ -	\$ 491,871	\$ 65,770	\$ 557,641	\$ 25,423	\$ 33,180	\$ -	\$ 58,603	\$ 401,228	\$ 9,615	\$ 410,843	
0027P	0027P	\$ 4,311,510	\$ -	\$ 420,712	\$ 17,445	\$ 438,157	\$ 21,445	\$ 28,380	\$ -	\$ 128,570	\$ 343,182	\$ (11,468)	\$ 331,714	
0028F	0028F	\$ 75,809	\$ -	\$ 7,397	\$ 1,152	\$ 8,549	\$ 382	\$ 499	\$ -	\$ 881	\$ 6,034	\$ 168	\$ 6,202	
0028P	0028P	\$ 5,027,691	\$ -	\$ 490,596	\$ 103,446	\$ 594,042	\$ 25,358	\$ 33,094	\$ -	\$ 58,452	\$ 400,188	\$ 15,124	\$ 415,312	
0029F	0029F	\$ 5,447,061	\$ -	\$ 531,517	\$ 185,142	\$ 716,659	\$ 27,473	\$ 35,855	\$ -	\$ 63,328	\$ 433,568	\$ 27,067	\$ 460,635	
0030F	0030F	\$ 4,045,061	\$ -	\$ 394,712	\$ 200,913	\$ 595,625	\$ 20,402	\$ 26,626	\$ -	\$ 47,028	\$ 321,974	\$ 29,373	\$ 351,347	
0031P	0031P	\$ 8,231,480	\$ -	\$ 803,217	\$ 803,217	\$ 803,217	\$ 41,516	\$ 54,183	\$ -	\$ 169,697	\$ 655,199	\$ (24,810)	\$ 630,389	
0031P	0031P	\$ 7,262,619	\$ -	\$ 709,132	\$ -	\$ 709,132	\$ 36,730	\$ 47,937	\$ -	\$ 93,613	\$ 579,672	\$ (13,686)	\$ 565,986	
0032P	0032P	\$ 5,750,859	\$ -	\$ 561,162	\$ 131,916	\$ 693,078	\$ 29,005	\$ 37,855	\$ -	\$ 66,860	\$ 457,749	\$ 19,286	\$ 477,035	
0033F	0033F	\$ 782,104	\$ -	\$ 76,317	\$ 571,663	\$ 647,980	\$ 3,945	\$ 5,148	\$ -	\$ 9,093	\$ 62,253	\$ 83,576	\$ 145,829	
0033P	0033P	\$ 236,000	\$ -	\$ 23,029	\$ -	\$ 23,029	\$ 1,190	\$ 1,553	\$ -	\$ 2,743	\$ 18,785	\$ (10,954)	\$ 7,831	
0036F	0036F	\$ 9,528,152	\$ -	\$ 929,550	\$ 147,864	\$ 1,077,414	\$ 48,046	\$ 62,705	\$ -	\$ 110,751	\$ 759,250	\$ 21,618	\$ 779,868	
0036P	0036P	\$ 6,966,877	\$ -	\$ 679,819	\$ 105,107	\$ 784,926	\$ 35,138	\$ 45,859	\$ -	\$ 80,997	\$ 554,540	\$ 15,366	\$ 569,906	
0037P	0037P	\$ 675,354	\$ -	\$ 65,900	\$ 27,887	\$ 93,787	\$ 3,406	\$ 4,445	\$ -	\$ 7,851	\$ 53,756	\$ 4,077	\$ 57,833	
0039P	0039P	\$ 490,794	\$ -	\$ 47,891	\$ 21,912	\$ 69,803	\$ 2,475	\$ 3,231	\$ -	\$ 5,706	\$ 39,066	\$ 3,203	\$ 42,269	
0040F	0040F	\$ 2,847,450	\$ -	\$ 248,577	\$ -	\$ 248,577	\$ 12,848	\$ 16,768	\$ -	\$ 28,616	\$ 203,769	\$ (3,878)	\$ 199,891	
0041F	0041F	\$ 5,915,520	\$ -	\$ 577,229	\$ -	\$ 577,229	\$ 29,935	\$ 38,639	\$ -	\$ 68,574	\$ 470,866	\$ (19,476)	\$ 451,390	
0041P	0041P	\$ 4,407,265	\$ -	\$ 430,097	\$ -	\$ 430,097	\$ 22,228	\$ 29,011	\$ -	\$ 51,239	\$ 350,865	\$ (3,787)	\$ 347,078	
0042F	0042F	\$ 1,790,151	\$ -	\$ 175,461	\$ -	\$ 175,461	\$ 9,069	\$ 12,006	\$ -	\$ 21,016	\$ 143,127	\$ (2,046)	\$ 141,081	
0045F	0045F	\$ 12,538,435	\$ -	\$ 1,223,485	\$ 136,649	\$ 1,360,134	\$ 63,239	\$ 82,534	\$ -	\$ 145,773	\$ 998,018	\$ 20,007	\$ 1,018,025	
0049P	0049P	\$ 9,363,100	\$ -	\$ 913,639	\$ -	\$ 913,639	\$ 47,224	\$ 61,632	\$ -	\$ 108,854	\$ 745,272	\$ (61,065)	\$ 684,207	
0047F	0047F	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
0047P	0047P	\$ 10,017,484	\$ -	\$ 977,493	\$ 183,973	\$ 1,161,466	\$ 50,524	\$ 65,840	\$ -	\$ 116,464	\$ 797,359	\$ 26,897	\$ 824,256	
0048F	0048F	\$ 16,122,125	\$ -	\$ 1,573,177	\$ 1,314,110	\$ 2,887,287	\$ 81,313	\$ 106,123	\$ -	\$ 187,436	\$ 1,283,268	\$ 192,121	\$ 1,475,389	
0050F	0050F	\$ 6,859,600	\$ -	\$ 669,351	\$ -	\$ 669,351	\$ 34,597	\$ 45,153	\$ -	\$ 80,352	\$ 546,002	\$ (24,763)	\$ 521,239	
0050P	0050P	\$ 5,821,288	\$ -	\$ 577,792	\$ -	\$ 577,792	\$ 29,864	\$ 38,977	\$ -	\$ 68,841	\$ 471,315	\$ (24,167)	\$ 447,148	
0051F	0051F	\$ 6,236,826	\$ -	\$ 608,582	\$ -	\$ 608,582	\$ 31,456	\$ 41,054	\$ -	\$ 72,510	\$ 486,431	\$ (14,478)	\$ 471,953	
0051P	0051P	\$ 5,525,199	\$ -	\$ 539,142	\$ 144,389	\$ 683,531	\$ 27,867	\$ 36,389	\$ -	\$ 74,256	\$ 493,788	\$ 21,109	\$ 460,897	
0052P	0052P	\$ 671,053	\$ -	\$ 65,481	\$ -	\$ 65,481	\$ 3,385	\$ 4,417	\$ -	\$ 8,802	\$ 30,488	\$ (3,318)	\$ 50,096	
0053F	0053F	\$ 1,621,750	\$ -	\$ 158,248	\$ -	\$ 158,248	\$ 8,179	\$ 10,675	\$ -	\$ 17,852	\$ 128,086	\$ (1,164)	\$ 127,922	
0053P	0053P	\$ 2,226,711	\$ -	\$ 217,280	\$ -	\$ 217,280	\$ 11,231	\$ 14,657	\$ -	\$ 25,888	\$ 177,239	\$ (8,080)	\$ 169,159	
0054F	0054F	\$ 3,451,070	\$ -	\$ 336,751	\$ -	\$ 336,751	\$ 17,406	\$ 22,716	\$ -	\$ 40,122	\$ 274,694	\$ (2,931)	\$ 271,763	
0054P	0054P	\$ 4,292,104	\$ -	\$ 418,818	\$ -	\$ 418,818	\$ 21,648	\$ 28,253	\$ -	\$ 50,901	\$ 341,637	\$ 49,291	\$ 390,928	
0055F	0055F	\$ 890,350	\$ -	\$ 86,879	\$ 30,838	\$ 117,717	\$ 5,861	\$ 7,809	\$ -	\$ 13,670	\$ 103,552	\$ 4,509	\$ 108,061	
0055P	0055P	\$ 1,824,067	\$ -	\$ 177,990	\$ -	\$ 177,990	\$ 9,200	\$ 12,007	\$ -	\$ 21,207	\$ 145,190	\$ (14,364)	\$ 130,826	
0056P	0056P	\$ 394,497	\$ -	\$ 38,495	\$ 21,603	\$ 60,098	\$ 1,990	\$ 2,597	\$ -	\$ 4,587	\$ 31,401	\$ 3,158	\$ 34,559	

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Changes in Proportion and Differences	Proportionate Share of OPEB Expense	Total Employer Expense
0057P	0057P	1,345,438	-	-	131,286	-	131,286	6,786	8,856	-	67,153	82,795	107,092	(9,818)	97,274		
0058P	0058P	639,143	-	-	62,367	13,418	75,785	3,224	4,207	-	-	7,431	50,874	52,836			
0059P	0059P	6,068,589	-	-	592,165	-	592,165	30,607	36,233	378,336	448,889	483,040	(55,312)	427,728			
0060P	0060P	5,504,457	-	-	537,118	-	537,118	27,762	39,233	295,204	359,199	438,137	(43,159)	394,978			
0061P	0061P	85,736	8,366	653	9,019	8,366	564	432	564	-	-	986	6,824	96			
0062P	0062P	468,873	15,307	61,059	45,752	81,059	2,365	3,086	3,086	5,451	3,321	37,321	2,238	39,559			
0063P	0063P	353,567	34,501	258,429	292,930	2,327	1,783	2,327	2,327	4,110	28,143	28,143	37,782	65,925			
0064P	0064P	260,420	10,756	36,167	25,411	10,756	1,313	1,714	1,714	3,027	20,729	20,729	1,572	22,301			
0065P	0065P	7,024,850	685,476	234,581	920,057	685,476	35,430	46,241	46,241	81,671	559,155	559,155	34,295	593,450			
0066P	0066P	744,007	72,599	20,184	92,783	72,599	3,752	4,897	4,897	8,649	59,220	59,220	2,951	62,171			
0068F	0068F	4,041,866	394,400	361,648	756,048	394,400	20,385	26,605	26,605	46,900	321,719	321,719	52,872	374,591			
0069F	0069F	7,663,908	747,834	300,275	1,048,109	747,834	38,654	50,447	50,447	89,101	610,022	610,022	43,900	653,922			
0069P	0069P	7,815,972	762,965	762,965	762,965	762,965	39,436	51,468	51,468	387,200	622,364	622,364	(43,318)	579,046			
0070P	0070P	875,313	85,412	11,385	96,797	85,412	4,415	5,762	5,762	10,177	69,672	69,672	1,665	71,337			
0071F	0071F	6,756,804	659,320	45,654	704,974	659,320	34,078	44,476	44,476	78,554	537,819	537,819	6,674	544,493			
0072P	0072P	594,910	4,396	68,051	62,447	4,396	3,000	3,916	3,916	643	47,996	47,996	643	48,639			
0073P	0073P	110,881	10,820	3,143	13,963	10,820	559	730	730	1,289	8,326	8,326	459	9,285			
0074F	0074F	11,785,895	1,150,053	512,461	1,662,514	1,150,053	59,443	77,580	77,580	137,023	938,118	938,118	74,921	1,013,039			
0074P	0074P	7,814,083	782,489	358,478	1,140,967	782,489	39,411	51,436	51,436	90,847	621,976	621,976	52,409	674,385			
0077P	0077P	2,839,166	223,374	111,009	334,383	223,374	11,546	15,066	15,066	26,614	182,210	182,210	16,229	198,439			
0078F	0078F	3,623,697	373,108	132,684	505,792	373,108	19,265	25,169	25,169	44,454	304,350	304,350	19,424	323,774			
0078P	0078P	5,600,237	565,960	190,851	756,811	565,960	29,234	38,160	38,160	67,434	461,680	461,680	27,902	489,582			
0080P	0080P	568,127	55,437	55,437	55,437	55,437	2,865	3,740	3,740	3,786	45,221	45,221	(554)	44,667			
0081P	0081P	517,066	50,455	37,216	87,671	50,455	2,608	3,404	3,404	6,012	41,157	41,157	5,441	46,598			
0083F	0083F	4,650,583	453,798	453,798	453,798	453,798	23,456	30,612	30,612	96,438	150,506	150,506	(14,099)	136,407			
0083P	0083P	6,141,962	599,325	599,325	599,325	599,325	30,977	40,429	40,429	171,657	488,880	488,880	(14,550)	474,330			
0084F	0084F	8,470,149	826,506	826,506	826,506	826,506	42,720	55,754	55,754	98,474	674,196	674,196	41,350	715,546			
0084P	0084P	7,587,691	740,397	244,306	984,703	740,397	38,269	49,846	49,846	88,215	603,955	603,955	35,717	639,672			
0085F	0085F	1,028,835	100,392	100,392	100,392	100,392	5,189	6,772	6,772	11,562	23,523	23,523	(1,690)	21,833			
0086F	0086F	5,800,424	565,998	565,998	565,998	565,998	29,255	38,181	38,181	84,908	152,344	152,344	(12,413)	140,931			
0086P	0086P	6,345,916	619,226	619,226	619,226	619,226	32,006	41,772	41,772	84,908	152,344	152,344	(12,413)	140,931			
0087P	0087P	2,645,282	258,123	258,123	258,123	258,123	13,342	17,412	17,412	30,754	210,556	210,556	10,283	220,839			
0088F	0088F	236,368	6,433	6,433	6,433	6,433	1,192	1,556	1,556	2,748	18,814	18,814	940	19,754			
0089F	0089F	1,906,556	186,039	186,039	186,039	186,039	9,616	12,550	12,550	22,166	151,756	151,756	20,548	172,304			
0090F	0090F	6,451,284	629,508	629,508	629,508	629,508	32,538	42,465	42,465	78,655	513,501	513,501	(534)	512,967			
0090P	0090P	7,803,646	761,470	761,470	761,470	761,470	39,358	51,367	51,367	138,438	621,144	621,144	(6,976)	614,168			
0091F	0091F	912,798	89,070	89,070	89,070	89,070	4,604	6,008	6,008	47,713	72,658	72,658	401	73,057			
0091P	0091P	2,543,076	248,150	170,169	418,319	248,150	12,826	16,740	16,740	29,566	202,420	202,420	24,878	227,298			
0093P	0093P	144,848	14,134	14,134	14,134	14,134	731	953	953	39,610	41,294	41,294	(5,791)	35,503			
0094F	0094F	2,734,854	266,864	266,864	266,864	266,864	13,793	18,002	18,002	68,418	100,213	100,213	(8,003)	92,210			
0094P	0094P	2,813,717	274,559	274,559	274,559	274,559	14,191	18,521	18,521	55,272	223,963	223,963	(8,081)	215,882			
0095P	0095P	283,690	27,682	27,682	27,682	27,682	1,431	1,867	1,867	1,878	5,176	5,176	(274)	4,902			
0096F	0096F	3,233,200	316,077	316,077	316,077	316,077	16,337	21,322	21,322	37,659	257,830	257,830	28,382	286,212			
0096P	0096P	202,940	19,803	22,828	42,631	19,803	1,024	1,336	1,336	2,380	16,153	16,153	3,336	19,491			
0098F	0098F	697,105	68,023	68,023	68,023	68,023	3,516	4,589	4,589	8,105	55,467	55,467	10,001	65,468			
0098P	0098P	3,672,639	356,371	356,371	356,371	356,371	18,523	24,175	24,175	42,896	292,330	292,330	19,520	311,850			
0101F	0101F	3,212,917	313,512	163,622	477,134	313,512	16,205	21,149	21,149	37,354	235,738	235,738	23,921	259,659			
0102P	0102P	272,328	26,993	26,993	26,993	26,993	4,672	6,179	6,179	3,169	21,682	21,682	2,943	24,625			
0103F	0103F	695,688	64,957	4,602	69,559	64,957	3,375	4,382	4,382	7,739	52,987	52,987	673	53,660			
0103P	0103P	1,173,367	167,188	167,188	167,188	167,188	8,642	11,278	11,278	153,039	136,378	136,378	(19,462)	116,916			
0104P	0104P	1,416,397	138,210	138,210	138,210	138,210	7,144	9,323	9,323	20,821	112,741	112,741	(3,044)	109,697			
0106P	0106P	2,796,952	272,923	108,168	381,091	272,923	14,107	18,411	18,411	32,157	222,628	222,628	15,814	238,442			
0107F	0107F	27,624,002	2,695,515	461,408	3,156,923	2,695,515	139,324	181,833	181,833	321,157	2,198,779	2,198,779	67,457	2,266,236			
0107P	0107P	23,963,556	2,338,333	2,338,333	2,338,333	2,338,333	120,862	157,739	157,739	291,030	1,807,420	1,807,420	(1,817)	1,905,603			
0108F	0108F	2,326,498	227,017	227,017	227,017	227,017	11,734	15,314	15,314	84,146	185,182	185,182	(9,810)	175,372			
0109F	0109F	1,323,307	129,127	129,127	129,127	129,127	6,674	8,711	8,711	67,098	105,331	105,331	18,934	124,265			
0110P	0110P	421,149	41,095	41,095	41,095	41,095	2,124	2,772	2,772	4,896	33,522	33,522	182	33,704			
0111F	0111F	1,131,716	110,431	166,366	276,797	110,431	5,708	7,449	7,449	13,157	90,081	90,081	24,323	114,404			
0112F	0112F	754,336	73,607	35,953	109,560	73,607	3,805	4,965	4,965	8,770	60,043	60,043	5,256	65,299			
0113P	0113P	783,146	76,418	76,418	76,418	76,418	3,950	5,155	5,155	22,637	31,742	31,742	(3,310)	28,432			
0115P	0115P	644,792	62,918	23,035	85,953	62,918	3,252	4,244	4,244	7,496	51,323	51,323	3,368	54,691			
0116P	0116P	-	-	-	-	-	-	-	-	10,054	-	-	(1,470)	8,584			

See notes to 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, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Amounts	Total Employer Expense
0117P	0117F	376,032	-	36,693	4,588	41,281	1,897	2,475	-	4,372	29,931	671	30,602	
0118F	0118F	2,965,647	-	289,384	25,254	314,638	14,957	19,521	-	34,478	236,056	3,692	239,748	
0118P	0118P	2,370,426	-	231,303	112,074	343,377	11,955	15,603	-	27,558	188,678	16,385	205,063	
0120P	0120P	8,321,296	-	811,981	21,059	833,040	41,969	54,774	-	96,743	662,348	3,079	665,427	
0121F	0121F	2,305,557	-	224,973	30,496	255,469	11,628	15,176	3,752	30,556	183,515	(548)	182,967	
0122F	0122F	1,109,780	-	109,049	14,049	123,098	6,102	7,963	-	14,065	96,295	4,458	100,753	
0123P	0123P	2,103,439	-	205,251	61,604	266,855	10,809	13,846	61,989	86,444	167,427	(9,063)	158,364	
0125P	0125P	84,280	-	8,224	1,604	9,828	425	555	-	980	6,708	9,006	15,714	
0126F	0126F	1,707,452	-	166,611	18,493	185,104	8,612	11,239	6,062	25,913	135,908	(886)	135,022	
0126P	0126P	1,890,709	-	184,493	75,936	260,429	9,536	12,445	21,981	21,981	150,494	11,102	161,596	
0127F	0127F	8,606,294	-	839,986	178,444	1,018,430	43,417	56,664	-	100,081	685,192	26,088	711,280	
0127P	0127P	6,984,277	-	681,517	120,533	802,050	35,226	45,974	-	81,200	555,925	17,622	573,547	
0128F	0128F	202,652,847	-	19,774,608	1,430,038	21,204,646	1,022,095	1,333,951	-	2,356,046	16,130,498	209,070	16,339,568	
0128P	0128P	205,603,162	-	20,062,496	770,780	20,833,276	1,036,975	1,353,371	-	2,390,346	16,365,334	112,867	16,478,201	
0129F	0129F	2,934,989	-	286,393	286,393	572,786	14,803	19,319	327,539	361,681	233,615	(47,886)	185,729	
0129P	0129P	3,213,211	-	313,541	313,541	627,082	16,206	21,151	92,463	113,614	85,761	(8,057)	247,704	
0130F	0130F	10,703,081	-	1,044,393	1,044,393	2,088,786	53,982	70,452	55,106	179,540	127,808	(35,797)	816,133	
0131F	0131F	180,732,809	-	15,683,128	2,675,868	18,358,996	810,618	1,057,949	244,848	1,868,587	851,930	391,209	1,924,215	
0131P	0131P	253,827,081	-	24,768,125	2,675,868	27,443,813	1,280,197	1,670,802	6,669,173	9,920,172	20,203,789	(675,025)	19,228,774	
0132F	0132F	21,319,362	-	2,080,316	2,258,594	4,338,916	107,526	80,333	-	1,698,951	330,204	(89,251)	2,027,155	
0132P	0132P	12,653,971	-	1,232,235	61,686	1,293,921	64,725	84,473	610,478	759,676	1,021,470	9,015	47,607	
0133P	0133P	464,650	-	47,311	6,686	53,997	2,445	3,191	-	5,636	38,592	666	129,286	
0134F	0134F	1,615,892	-	157,677	4,555	162,232	8,150	10,637	16,787	26,424	128,620	598	10,597	
0135F	0135F	125,623	-	12,258	4,087	16,345	634	827	9,999	14,661	9,999	598	10,597	
0136P	0136P	2,173,775	-	212,114	4,087	216,201	10,964	14,309	150,331	175,604	173,025	(21,978)	151,047	
0137P	0137P	277,797	-	27,107	63,187	90,294	1,401	1,829	-	3,230	22,112	9,238	31,350	
0138P	0138P	909,733	-	88,771	59,190	147,961	4,588	5,988	-	10,576	72,412	8,654	81,066	
0140F	0140F	18,776,632	-	1,832,200	1,506,303	3,338,503	94,701	123,596	-	218,297	1,484,558	220,220	1,714,778	
0141P	0141P	1,616,946	-	157,780	97,070	254,850	8,155	10,643	-	18,798	128,704	14,191	142,895	
0142F	0142F	424,110,762	-	41,384,191	1,577,800	42,962,000	2,139,035	2,791,685	13,381,991	18,312,711	33,757,818	(1,956,432)	31,801,386	
0142P	0142P	418,412,029	-	40,828,116	1,577,800	42,403,924	2,110,293	2,754,173	10,753,591	15,616,057	33,304,218	(1,572,162)	31,732,056	
0143P	0143P	228,023	-	22,250	1,150	23,400	2,445	3,191	20,157	22,808	18,150	(2,947)	15,203	
0144F	0144F	3,767,576	-	367,635	102,222	469,857	19,002	24,800	43,802	43,802	298,887	14,945	314,832	
0145F	0145F	4,801,486	-	439,249	26,915	466,164	22,704	29,631	52,335	52,335	358,303	3,935	362,238	
0146F	0146F	1,507,718	-	175,907	47,524	223,431	9,092	11,866	20,958	20,958	143,490	6,940	150,438	
0146P	0146P	2,531,206	-	246,992	246,992	493,984	12,766	16,662	39,935	69,363	201,476	(5,939)	195,637	
0147P	0147P	112,326	-	10,961	-	10,961	567	739	1,313	2,619	8,941	(192)	8,749	
0148F	0148F	4,029,905	-	393,233	-	393,233	20,325	26,527	67,052	213,904	320,767	(24,423)	296,344	
0150F	0150F	1,652,641	-	161,263	8,335	169,598	8,335	10,878	161,399	80,612	131,545	(8,977)	122,568	
0150P	0150P	1,392,453	-	135,874	74,431	210,305	7,023	9,166	-	16,189	110,835	10,882	121,717	
0152F	0152F	2,796,130	-	272,843	-	272,843	14,102	18,405	92,476	124,983	222,563	(13,520)	209,043	
0153F	0153F	3,435,647	-	335,246	130,835	466,081	17,328	22,615	-	39,943	273,466	19,128	292,594	
0154P	0154P	578,320	-	56,432	1,931	58,363	2,917	3,907	-	6,724	48,032	268	46,300	
0155F	0155F	689,875	-	67,317	-	67,317	3,479	4,541	59,484	67,504	54,912	(8,697)	46,215	
0155P	0155P	859,347	-	83,854	-	83,854	4,334	5,657	50,050	60,041	68,401	(7,317)	61,084	
0156P	0156P	244,666	-	23,876	36,899	60,755	1,234	1,611	-	2,845	18,476	5,395	24,871	
0157P	0157P	447,963	-	43,714	70,190	113,904	2,239	2,949	-	5,208	35,658	10,262	45,920	
0158P	0158P	198,906	-	19,409	280	19,689	1,003	1,309	-	2,312	15,832	41	15,873	
0159F	0159F	220,391	-	21,505	161,088	182,593	1,112	1,451	-	2,563	17,542	23,551	41,093	
0160F	0160F	2,830,981	-	276,244	269,885	546,129	14,278	18,635	-	32,913	225,337	39,457	264,794	
0161F	0161F	16,635,622	-	1,623,283	111,346	1,734,629	83,903	109,503	-	193,406	1,324,141	16,279	1,340,420	
0161P	0161P	12,016,110	-	1,172,712	18,346	1,191,058	60,614	79,109	-	138,723	956,602	2,882	959,284	
0162F	0162F	4,248,160	-	414,530	-	414,530	21,426	27,963	17,776	67,165	338,140	(2,599)	335,541	
0162P	0162P	2,360,919	-	230,375	-	230,375	11,907	15,541	348,857	377,305	187,921	(51,149)	136,772	
0163P	0163P	231,195	-	22,560	-	22,560	1,166	1,529	-	6,896	18,402	(615)	17,787	
0164P	0164P	262,737	-	25,638	9,169	34,807	1,325	1,722	4,208	6,896	18,402	(1,787)	16,615	
0166F	0166F	61,056,939	-	5,967,859	2,543	6,536,251	307,945	409,904	-	709,849	4,859,931	1,340	4,861,303	
0166P	0166P	62,273,376	-	6,076,557	502,623	6,579,180	314,081	409,911	-	723,992	4,856,755	73,483	5,030,238	
0167P	0167P	1,798,457	-	175,491	-	175,491	9,071	11,838	-	21,913	143,151	(7,677)	135,474	
0168F	0168F	4,342,695	-	423,755	-	423,755	21,903	28,586	52,513	73,422	143,151	(1,614)	344,050	
0168P	0168P	4,372,854	-	426,698	-	426,698	22,055	22,397	-	44,452	348,065	(3,274)	344,791	
0169F	0169F	13,562,363	-	1,323,984	-	1,323,984	68,433	89,313	225,448	383,192	1,079,997	(32,960)	1,047,037	
0169P	0169P	10,827,861	-	1,056,569	314,207	1,371,776	54,611	71,274	-	125,885	861,862	45,937	907,799	
0170F	0170F	5,459,294	-	532,711	105,116	637,827	27,534	35,935	-	63,469	434,542	15,368	449,910	

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Changes in Employer Contributions and Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense
0171F	0171F	1,268,144	-	-	-	123,744	-	8,347	-	14,743	-	100,940	19,704	120,644
0171P	0171P	1,364,260	133,123	-	-	133,123	245,289	8,860	-	15,861	-	108,591	16,399	124,990
0172P	0172P	619,256	60,426	-	-	60,426	80,426	4,076	-	11,581	-	49,291	(641)	48,650
0173F	0173F	398,599	38,895	-	-	38,895	44,128	2,010	-	4,382	-	31,727	765	32,492
0173P	0173P	315,277	3,008	-	-	3,008	33,772	2,075	-	2,624	-	25,095	440	25,535
0174P	0174P	266,584	26,013	-	-	26,013	66,087	1,345	-	3,100	-	21,219	5,859	27,078
0176F	0176F	4,539,765	442,984	-	-	442,984	783,982	29,883	-	52,780	-	361,350	49,853	411,203
0176P	0176P	3,339,605	3,339,605	-	-	3,339,605	328,524	21,983	-	38,827	-	265,822	388	266,210
0177P	0177P	625,777	61,063	-	-	61,063	36,426	4,119	-	65,295	-	49,810	(8,482)	41,328
0178P	0178P	183,540	17,910	-	-	17,910	926	1,208	-	2,134	-	14,609	2,707	17,316
0179P	0179P	16,092,617	1,570,297	-	-	1,570,297	2,143,203	105,929	-	187,093	-	1,280,919	83,758	1,364,677
0180P	0180P	177,721	17,342	-	-	17,342	17,393	896	-	2,066	-	14,148	7	14,155
0181F	0181F	4,622,231	451,031	-	-	451,031	451,031	30,426	-	356,889	-	367,914	(44,320)	323,594
0181P	0181P	3,489,790	340,529	-	-	340,529	802,099	22,971	-	277,776	-	277,776	67,481	345,257
0182P	0182P	1,683,700	164,303	-	-	164,303	164,303	8,492	-	134,025	-	134,025	(18,531)	115,494
0182P	0182P	2,568,759	250,656	-	-	250,656	324,857	12,956	-	29,885	-	204,465	10,848	215,313
0183F	0183F	757,333	15,343	-	-	15,343	733	1,035	-	5,676	-	12,515	(563)	11,952
0183P	0183P	493,866	77,464	-	-	77,464	71,484	4,004	-	13,805	-	63,189	(2,018)	61,171
0184F	0184F	5,638,205	549,193	-	-	549,193	549,193	28,386	-	92,470	-	447,987	(13,519)	434,468
0184P	0184P	3,793,662	370,181	-	-	370,181	370,181	19,134	-	37,047	-	301,963	(17,850)	284,113
0185F	0185F	944,574	53,139	-	-	53,139	2,747	3,365	-	92,688	-	45,346	(13,351)	29,795
0185P	0185P	1,905,230	165,910	-	-	165,910	165,910	9,609	-	17,849	-	151,650	(35,371)	116,279
0186P	0186P	341,269	33,303	-	-	33,303	17,241	2,247	-	21,817	-	27,165	(2,609)	24,556
0187P	0187P	147,029	14,347	-	-	14,347	14,347	742	-	39,073	-	11,703	(5,713)	5,990
0188P	0188P	415,143	40,509	-	-	40,509	40,509	2,094	-	119,986	-	33,044	(17,542)	15,502
0188P	0188P	492,766	48,083	-	-	48,083	52,686	2,485	-	5,729	-	39,223	673	39,896
0190F	0190F	14,666,084	1,431,098	-	-	1,431,098	1,538,081	73,970	-	170,509	-	1,167,372	15,641	1,183,013
0190P	0190P	16,042,367	1,565,394	-	-	1,565,394	2,131,527	80,911	-	186,509	-	1,276,920	62,768	1,339,688
0191F	0191F	2,374,375	231,688	-	-	231,688	677,314	11,975	-	27,604	-	188,992	85,150	254,142
0191P	0191P	3,843,436	375,038	-	-	375,038	571,719	19,385	-	25,299	-	305,925	28,754	334,679
0192F	0192F	18,369,879	1,792,510	-	-	1,792,510	1,940,716	92,650	-	213,569	-	1,462,182	21,667	1,483,849
0192P	0192P	16,647,101	1,624,403	-	-	1,624,403	1,824,403	83,961	-	109,579	-	1,325,054	(19,888)	1,305,166
0193F	0193F	5,854,683	581,050	-	-	581,050	583,853	30,033	-	69,229	-	473,973	410	474,383
0193P	0193P	4,258,908	415,579	-	-	415,579	108,104	21,480	-	148,514	-	338,995	15,805	354,800
0194F	0194F	12,757,250	1,244,836	-	-	1,244,836	1,647,993	64,342	-	83,974	-	1,016,435	58,941	1,074,376
0194P	0194P	8,727,447	851,613	-	-	851,613	1,101,419	44,018	-	57,448	-	694,676	36,521	731,197
0195P	0195P	1,817,852	177,384	-	-	177,384	64,535	11,966	-	21,134	-	144,695	9,435	154,130
0196F	0196F	8,081,392	788,572	-	-	788,572	1,377,569	40,759	-	93,954	-	643,252	86,114	729,366
0196P	0196P	13,165,594	1,284,682	-	-	1,284,682	505,992	66,402	-	153,064	-	1,047,938	73,976	1,121,914
0197F	0197F	3,930,005	393,485	-	-	393,485	718,971	19,821	-	45,690	-	312,815	49,048	361,863
0197P	0197P	4,421,337	431,428	-	-	431,428	682,789	22,298	-	29,103	-	351,924	36,749	388,673
0198F	0198F	436,368	42,580	-	-	42,580	80,070	2,201	-	2,872	-	34,733	5,481	40,214
0198P	0198P	693,722	67,693	-	-	67,693	125,500	3,499	-	8,065	-	55,218	8,451	63,669
0199F	0199F	5,981,868	593,703	-	-	593,703	583,703	30,170	-	132,081	-	478,137	(9,143)	468,994
0199P	0199P	5,197,033	507,120	-	-	507,120	620,860	26,212	-	62,536	-	413,667	16,629	430,296
0201P	0201P	281,276	27,447	-	-	27,447	51,368	1,419	-	3,270	-	22,368	3,488	25,857
0202P	0202P	34,013	3,270	-	-	3,270	5,270	536	-	4,289	-	968,865	(2,110)	966,755
0203F	0203F	12,596,316	1,209,812	-	-	1,209,812	62,552	81,611	-	730,048	-	665,665	(65,659)	600,006
0203P	0203P	9,492,868	926,304	-	-	926,304	926,304	62,486	-	411,319	-	755,603	(43,999)	711,604
0204F	0204F	-	-	-	-	-	-	-	-	-	-	-	-	-
0204P	0204P	-	-	-	-	-	-	-	-	-	-	-	-	-
0205F	0205F	6,102,788	595,502	-	-	595,502	595,502	40,171	-	92,594	-	485,762	(3,164)	482,598
0205P	0205P	7,259,462	708,369	-	-	708,369	708,369	36,614	-	415,784	-	577,829	(48,448)	529,381
0206P	0206P	256,363	25,211	-	-	25,211	38,301	1,303	-	3,004	-	20,565	1,914	22,479
0207P	0207P	167,551	16,349	-	-	16,349	845	1,103	-	105,565	-	13,336	(15,434)	15,756
0208P	0208P	203,444	19,852	-	-	19,852	19,852	2,991	-	2,991	-	16,193	(437)	15,756
0210F	0210F	3,034,261	296,079	-	-	296,079	296,079	15,304	-	19,773	-	241,517	(40,460)	201,057
0210P	0210P	3,632,975	344,743	-	-	344,743	344,743	17,819	-	276,744	-	281,213	(38,294)	242,919
0212F	0212F	1,450,488	141,537	-	-	141,537	335,951	7,316	-	16,864	-	115,454	28,423	143,877
0212P	0212P	4,419,784	431,277	-	-	431,277	539,294	22,292	-	351,800	-	351,800	15,792	367,592
0213F	0213F	7,496,550	731,504	-	-	731,504	860,986	37,809	-	87,155	-	596,701	18,930	615,631
0215P	0215P	166,452	16,242	-	-	16,242	840	1,096	-	1,936	-	13,249	4,226	17,475
0216P	0216P	533,446	52,053	-	-	52,053	2,690	2,690	-	1,768	-	42,461	(258)	42,203
0217F	0217F	4,257,803	415,471	-	-	415,471	415,471	21,475	-	106,985	-	338,907	(8,404)	330,503

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions and Proportionate Share of OPEB Expense	Changes in Employer and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Employer Expense	
0217P	0217P	4,235,468	-	418,172	-	418,172	21,614	28,209	-	40,236	90,059	341,111	(5,882)	335,229			
0218P	0218P	12,305,608	-	1,200,766	-	1,333,599	62,064	81,001	-	143,065	143,065	979,486	19,420	998,906			
0220P	0220P	3,087,871	-	301,311	-	112,858	15,574	20,326	-	35,900	245,784	16,500	262,284				
0220P	0220P	2,283,721	-	222,843	-	222,843	11,518	15,032	-	69,837	181,777	(6,329)	175,448				
0221P	0221P	96,297	-	9,397	-	2,110	486	634	-	1,120	7,665	309	7,974				
0222P	0222P	989,321	-	96,537	-	32,571	4,990	6,512	-	11,502	78,747	4,762	83,509				
0222P	0222P	9,199,923	-	897,717	-	976,898	46,401	60,558	-	106,959	732,284	11,576	743,860				
0222P	0222P	8,950,784	-	873,406	-	873,406	45,144	58,918	-	106,959	712,453	(9,675)	702,778				
0223P	0223P	628,044	-	61,284	-	61,284	3,168	4,134	-	28,470	49,990	(4,309)	45,682				
0224P	0224P	1,728,405	-	168,460	-	236,066	8,707	11,364	-	20,071	137,416	9,884	147,300				
0225F	0225F	781,073	-	76,216	-	76,216	3,939	5,141	-	10,858	62,171	(1,587)	60,584				
0225P	0225P	1,630,827	-	159,134	-	207,347	8,225	10,735	-	18,968	129,808	7,049	136,857				
0226P	0226P	467,660	-	45,634	-	45,634	2,359	3,078	-	7,710	37,224	(332)	36,892				
0227P	0227P	803,793	-	78,433	-	92,228	4,054	5,291	-	9,345	63,979	2,017	65,996				
0228P	0228P	1,651,343	-	161,136	-	282,554	8,329	10,870	-	19,199	131,441	17,751	149,192				
0229P	0229P	553,101	-	53,971	-	53,971	2,760	3,641	-	10,819	44,025	(1,582)	42,443				
0230F	0230F	2,411,367	-	235,298	-	235,298	12,162	15,873	-	405,509	433,544	(59,285)	132,652				
0230P	0230P	1,783,869	-	174,019	-	174,019	8,995	11,739	-	558,612	579,346	(81,668)	60,282				
0231P	0231P	1,238,638	-	125,552	-	106,577	849	1,095	-	1,496	10,239	13,745	23,985				
0231P	0231P	1,227,990	-	119,826	-	149,654	6,193	8,065	-	14,276	87,744	4,362	102,106				
0232P	0232P	163,996	-	15,963	-	32,775	825	1,077	-	1,902	15,022	2,458	15,480				
0233F	0233F	860,692	-	95,695	-	145,914	4,946	6,455	-	11,401	75,060	7,342	85,402				
0233P	0233P	973,956	-	25,576	-	120,613	4,912	6,411	-	11,323	77,524	3,739	81,263				
0234P	0234P	527,027	-	51,427	-	100,864	2,658	3,469	-	6,127	41,950	7,228	49,178				
0236P	0236P	79,464	-	7,754	-	7,754	401	523	-	693	1,617	(101)	1,516				
0237F	0237F	5,094,327	-	496,122	-	781,891	25,843	33,487	-	59,110	404,696	41,779	446,475				
0237P	0237P	3,863,063	-	376,953	-	458,052	19,484	25,428	-	44,912	319,344	11,857	331,201				
0238P	0238P	1,392,821	-	135,910	-	135,910	7,025	9,168	-	9,244	25,437	(1,351)	24,086				
0239P	0239P	10,230,243	-	998,254	-	998,254	51,597	67,340	-	191,389	814,284	(27,891)	786,313				
0240F	0240F	11,144,446	-	1,087,461	-	1,099,050	56,208	73,358	-	129,566	887,061	1,694	888,755				
0241P	0241P	188,152	-	18,360	-	18,360	949	1,238	-	2,187	14,976	2,024	17,000				
0242P	0242P	869,565	-	96,561	-	105,001	4,891	6,514	-	11,505	78,766	15,351	94,117				
0243P	0243P	1,160,918	-	113,281	-	189,228	5,855	7,642	-	13,497	92,405	11,103	103,508				
0244F	0244F	3,340,030	-	325,916	-	429,434	16,846	21,986	-	38,832	265,855	15,134	280,989				
0244P	0244P	3,891,961	-	388,555	-	343,901	20,083	26,211	-	46,294	319,951	50,278	367,229				
0245P	0245P	4,115,979	-	408,883	-	412,909	21,113	27,568	-	4,871	33,349	10,530	43,879				
0246P	0246P	15,039,447	-	1,467,530	-	1,467,530	75,853	98,996	-	368,295	1,197,090	(28,282)	1,168,808				
0247P	0247P	4,543,235	-	443,811	-	538,126	22,939	29,938	-	52,877	362,025	13,789	375,814				
0248P	0248P	43,400	-	4,235	-	35,955	219	286	-	505	3,455	8,093	8,093				
0250F	0250F	21,769,914	-	2,124,183	-	2,407,210	109,793	143,293	-	253,086	1,732,734	41,378	1,774,112				
0250P	0250P	18,540,779	-	1,809,186	-	2,634,965	93,512	122,044	-	215,556	1,475,785	120,728	1,596,513				
0251F	0251F	5,515,927	-	538,530	-	888,355	27,935	36,328	-	64,163	439,288	51,144	490,432				
0252F	0252F	2,953,565	-	288,693	-	345,335	14,922	19,475	-	34,397	235,492	8,281	243,773				
0253P	0253P	993,313	-	93,324	-	39,625	1,474	1,924	-	3,398	21,267	1,623	24,890				
0254F	0254F	5,795,178	-	565,486	-	1,001,700	29,228	38,146	-	67,374	461,277	63,774	525,051				
0254P	0254P	3,612,999	-	372,009	-	372,009	19,228	25,095	-	90,107	303,454	(6,694)	296,760				
0259F	0259F	4,169,592	-	409,815	-	444,043	21,131	27,576	-	46,709	333,476	5,150	338,626				
0259P	0259P	2,161,081	-	255,469	-	356,905	13,204	17,233	-	206,391	223,221	14,830	238,051				
0259F	0259F	839,006	-	81,869	-	114,192	4,232	5,523	-	9,755	66,782	4,726	71,508				
0259P	0259P	3,612,938	-	352,546	-	352,546	18,222	23,782	-	109,681	287,578	(9,894)	277,684				
0260F	0260F	3,166,842	-	309,016	-	309,016	15,972	20,846	-	90,335	252,070	(13,207)	238,863				
0260P	0260P	1,488,337	-	115,956	-	115,956	5,993	7,822	-	131,679	145,494	(19,251)	126,243				
0261P	0261P	1,071,652	-	103,595	-	103,595	5,355	6,898	-	18,473	84,504	(896)	83,608				
0261P	0261P	775,243	-	75,647	-	75,647	3,910	5,103	-	10,569	19,582	(1,545)	18,037				
0262P	0262P	57,248	-	5,586	-	47,431	289	377	-	666	4,557	6,118	10,675				
0263F	0263F	4,806,666	-	469,028	-	574,566	24,243	31,640	-	55,883	382,595	15,430	398,025				
0263P	0263P	4,715,089	-	460,092	-	563,992	23,781	31,037	-	54,818	375,306	15,190	390,496				
0264F	0264F	183,885	-	17,843	-	38,123	927	1,210	-	2,137	14,637	2,950	17,587				
0264P	0264P	956,239	-	93,309	-	175,786	4,823	6,294	-	11,117	76,113	12,058	88,171				
0265P	0265P	12,021,232	-	1,173,017	-	1,391,385	60,630	79,129	-	139,759	958,850	31,925	988,775				
0265P	0265P	1,709,288	-	166,790	-	166,790	8,621	11,251	-	13,506	136,054	(9,889)	126,166				
0267P	0267P	196,039	-	19,324	-	19,324	999	1,304	-	8,367	15,763	(886)	14,877				
0269P	0269P	1,262,546	-	123,198	-	123,198	6,368	8,311	-	18,785	100,495	(600)	99,895				
0270F	0270F	823,621	-	80,856	-	396,904	4,179	5,454	-	9,633	65,955	46,206	112,161				

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Total Employer Expense
0271F	0271F	4,208,782	-	410,688	169,843	580,331	21,227	27,704	-	48,931	335,005	24,802	359,807	
0272P	0272P	1,876,629	-	183,119	-	183,119	9,465	12,353	-	74,541	148,373	(7,708)	148,373	
0273F	0273F	11,985,611	-	1,019,541	341,094	1,510,635	60,540	78,895	-	139,345	954,015	49,867	1,003,882	
0274P	0274P	10,447,330	-	1,391,618	139,618	1,159,055	52,692	83,173	-	121,461	831,573	20,412	851,985	
0275P	0275P	5,688,818	-	555,108	229,006	784,114	28,692	37,446	-	66,138	452,811	33,480	486,291	
0276F	0276F	2,010,304	-	196,163	3,049	199,212	10,139	13,233	-	160,014	160,014	446	160,460	
0276P	0276P	2,850,601	-	229,369	-	229,369	11,855	15,473	-	187,727	187,100	(23,450)	163,650	
0277F	0277F	2,198,858	-	214,562	-	214,562	11,090	14,474	-	87,619	175,022	(9,072)	165,850	
0277P	0277P	5,693,549	-	555,569	-	555,569	28,716	37,477	-	68,447	453,188	(330)	452,858	
0278F	0278F	7,052,551	-	688,179	-	688,179	35,570	46,423	-	162,086	561,360	(11,709)	549,651	
0278P	0278P	4,675,411	-	456,221	141,095	597,316	23,581	30,776	-	54,357	372,147	20,628	392,775	
0280F	0280F	2,461,827	-	240,222	70,861	311,083	12,416	16,205	-	28,621	195,953	10,360	206,313	
0280P	0280P	1,785,601	-	174,237	59,742	233,979	9,006	11,754	-	20,760	142,128	8,734	150,862	
0281P	0281P	2,077,144	-	202,685	22,986	225,671	10,476	13,673	-	24,149	165,334	3,361	168,695	
0282P	0282P	123,295	-	12,031	-	12,031	622	812	-	34,303	9,814	(4,805)	5,009	
0283F	0283F	20,826,710	-	2,032,244	106,231	2,138,475	105,041	137,091	-	242,132	1,657,737	15,531	1,673,268	
0284F	0284F	13,622,359	-	1,329,253	13,577	1,342,830	68,705	89,668	-	158,373	1,084,295	1,985	1,086,280	
0285P	0285P	640,542	-	62,503	3,231	101,176	3,231	4,216	-	7,447	50,985	5,654	56,639	
0286F	0286F	5,293,988	-	516,972	282,317	799,289	26,721	34,874	-	61,595	421,703	41,274	462,977	
0287F	0287F	2,636,715	-	276,803	-	276,803	14,307	18,673	-	103,188	225,793	(10,268)	215,527	
0288P	0288P	360,765	-	276,803	51,758	328,551	14,307	18,673	-	67,532	46,228	7,367	53,796	
0289F	0289F	2,846,103	-	277,719	-	277,719	14,355	18,734	-	60,943	226,540	(4,072)	222,468	
0290F	0290F	883,206	-	86,182	-	86,182	4,455	5,814	-	24,463	70,300	(2,075)	68,225	
0291F	0291F	8,659,117	-	845,921	205,617	1,051,538	43,723	57,064	-	100,787	690,033	30,051	720,084	
0291P	0291P	8,219,984	-	802,096	77,828	879,924	41,458	54,108	-	95,586	654,284	11,378	665,662	
0292F	0292F	1,714,229	-	167,272	-	167,272	8,646	11,284	-	43,823	136,447	(3,493)	132,954	
0292P	0292P	1,672,097	-	163,161	-	163,161	8,433	11,006	-	16,480	133,093	(2,409)	130,684	
0293F	0293F	21,372,457	-	2,085,487	1,363,344	3,448,841	107,794	140,683	-	248,477	1,701,177	199,319	1,900,496	
0293P	0293P	19,679,945	-	1,920,344	197,193	2,117,537	99,257	129,542	-	228,799	1,566,459	28,829	1,595,288	
0296F	0296F	2,014,678	-	196,590	-	196,590	10,161	13,262	-	64,831	160,362	(6,054)	154,308	
0296P	0296P	1,473,822	-	143,794	-	143,794	7,432	9,024	-	169,580	117,285	(22,285)	95,010	
0297F	0297F	763,293	-	74,481	-	74,481	3,850	5,024	-	13,991	60,756	(748)	60,008	
0298F	0298F	134,762	-	20,547	7,397	28,144	887	1,111	-	10,727	10,727	1,081	11,808	
0298P	0298P	220,340	-	21,500	161,053	182,553	11,111	1,450	-	2,561	1,423,987	23,546	41,084	
0300F	0300F	17,890,021	-	1,745,686	113,746	1,859,432	90,230	117,760	-	207,990	1,423,987	16,630	1,440,617	
0300P	0300P	18,292,150	-	1,784,925	162,088	1,947,013	92,258	120,407	-	212,665	1,455,995	23,697	1,479,692	
0301F	0301F	14,393,024	-	1,404,453	48,399	1,452,852	94,741	114,563	-	167,333	1,145,637	7,076	1,152,713	
0301P	0301P	11,454,074	-	1,117,674	225,120	1,342,794	57,770	75,396	-	133,166	911,707	32,912	944,619	
0303F	0303F	1,921,259	-	187,474	234,524	421,998	9,690	12,647	-	22,337	152,926	34,287	187,213	
0303P	0303P	5,248,966	-	512,187	166,913	679,100	26,474	34,551	-	61,025	417,800	24,403	442,203	
0304P	0304P	190,464	-	18,585	-	18,585	961	1,254	-	15,160	15,160	(2,524)	12,636	
0305P	0305P	264,414	-	25,801	39,992	65,793	1,334	1,740	-	3,074	21,047	5,847	26,894	
0306F	0306F	359,830	-	34,819	29,541	64,360	1,900	2,649	-	4,149	26,403	4,319	32,722	
0307F	0307F	157,517	-	15,370	-	15,370	794	1,037	-	5,550	12,536	(944)	11,594	
0308F	0308F	346,915	-	34,047	-	34,047	1,760	2,219	-	3,719	12,536	(4,579)	23,193	
0308P	0308P	365,728	-	35,785	21,646	57,431	1,650	2,424	-	4,264	29,190	3,165	32,355	
0309P	0309P	1,201,349	-	117,226	52,952	170,178	6,059	7,908	-	13,967	95,623	7,741	103,364	
0311F	0311F	7,897,263	-	748,162	219,042	967,204	38,670	50,469	-	88,139	610,289	32,024	642,313	
0312F	0312F	10,746,794	-	1,048,658	1,227,594	2,276,252	54,202	70,881	-	124,942	855,409	26,760	881,969	
0313F	0313F	3,035,513	-	296,201	1,78,936	475,137	15,310	19,891	-	236,022	241,617	(29,347)	212,270	
0314F	0314F	14,136,219	-	1,379,394	-	1,379,394	71,297	93,051	-	112,516	1,125,196	(63,801)	1,061,295	
0314P	0314P	12,126,085	-	1,183,443	-	1,183,443	61,169	79,832	-	434,260	865,356	(63,488)	901,868	
0316P	0316P	514,602	-	50,214	-	50,214	2,595	3,387	-	24,143	40,961	(2,655)	38,306	
0317P	0317P	591,776	-	57,745	-	57,745	2,885	3,895	-	18,161	40,961	(1,686)	45,417	
0318P	0318P	272,171	-	26,558	5,064	31,622	1,373	1,792	-	3,165	21,684	740	22,404	
0319P	0319P	2,395,667	-	233,766	49,320	283,086	12,083	15,769	-	190,687	160,687	7,211	197,898	
0320F	0320F	317,730	-	31,004	17,149	48,153	1,602	2,091	-	3,693	25,290	2,507	27,797	
0320P	0320P	822,320	-	80,241	70,360	150,601	4,147	5,413	-	9,560	65,454	10,287	75,741	
0321F	0321F	1,617,303	-	157,814	57,988	215,802	8,157	10,646	-	18,803	126,732	8,478	137,210	
0321P	0321P	2,382,704	-	232,501	261,539	494,040	12,017	15,684	-	27,701	189,655	38,237	227,892	
0322F	0322F	2,419,928	-	236,134	41,463	277,597	12,205	15,929	-	28,134	192,618	6,062	198,680	
0322P	0322P	2,477,545	-	241,756	40,132	281,888	12,496	16,308	-	28,804	197,204	5,867	203,071	

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense		
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Outflows of Resources	Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Total Employer OPEB Expense	
0323F	0323F	13,461,562	-	1,313,562	-	1,313,562	67,894	88,610	-	395,226	551,730	1,071,496	(57,782)	1,013,714	
0323P	0323P	15,638,870	-	1,526,119	-	1,526,119	78,881	102,949	-	234,032	415,862	1,244,882	(34,215)	1,210,667	
0324F	0324F	4,186,633	-	40,850	-	40,850	2,111	2,756	-	90,289	95,156	33,322	(13,200)	20,122	
0324P	0324P	640,565	-	62,506	-	62,506	3,231	4,216	-	536	7,983	50,987	(78)	50,909	
0325F	0325F	255,185	-	24,901	-	24,901	1,287	1,680	-	-	2,987	20,312	723	21,035	
0325P	0325P	1,883,408	-	183,538	-	183,538	10,003	13,056	-	-	23,059	157,873	1,870	159,743	
0326P	0326P	3,022,800	-	294,942	-	294,942	15,245	19,896	-	50,852	85,983	240,589	(7,434)	233,155	
0328P	0328P	153,692	-	14,997	-	14,997	775	1,012	-	69,784	71,581	12,233	(10,204)	2,029	
0329P	0329P	101,175	-	9,873	-	9,873	510	666	-	-	1,176	8,053	487	8,540	
0330F	0330F	6,519,263	-	636,141	-	636,141	32,880	42,913	-	32,880	75,793	518,912	13,311	532,223	
0330P	0330P	6,072,714	-	592,568	-	592,568	30,628	39,973	-	-	70,601	483,368	34,389	517,757	
0331F	0331F	5,048,893	-	492,665	-	492,665	25,464	33,234	-	-	58,698	401,875	104,482	506,357	
0331P	0331P	3,999,887	-	390,304	-	390,304	20,174	26,329	-	90,212	136,715	318,378	(13,189)	305,189	
0333P	0333P	2,815,490	-	274,732	-	274,732	14,200	18,533	-	-	32,733	224,104	685	224,789	
0334F	0334F	4,195,433	-	409,385	-	409,385	21,160	27,616	-	54,803	103,579	333,943	(8,012)	325,931	
0335F	0335F	2,567,977	-	250,580	-	250,580	12,952	16,904	-	-	313,403	204,403	(41,454)	162,949	
0336F	0336F	10,872,533	-	1,070,686	-	1,070,686	55,341	72,226	-	283,547	127,587	873,377	32,335	905,712	
0337F	0337F	2,272,146	-	221,713	-	221,713	11,460	14,956	-	-	26,416	189,855	30,332	211,187	
0338P	0338P	591,085	-	67,677	-	67,677	2,981	3,881	-	-	47,048	15,744	1,176	62,782	
0339P	0339P	94,116	-	9,184	-	9,184	475	620	-	54,484	55,576	1,481	(7,866)	(6,385)	
0342P	0342P	19,972	-	1,949	-	1,949	101	131	-	79,450	79,682	1,590	(11,616)	(10,026)	
0343F	0343F	16,428,626	-	1,603,084	-	1,603,084	82,859	108,140	-	-	190,999	1,307,664	7,805	1,315,470	
0343P	0343P	12,391,774	-	1,209,174	-	1,209,174	62,489	81,568	-	503,952	646,019	986,344	(73,677)	912,667	
0344P	0344P	137,663	-	13,433	-	13,433	896	906	-	1,241	2,841	10,958	(181)	10,777	
0345F	0345F	1,179,635	-	173,655	-	173,655	8,976	11,714	-	-	20,690	141,653	6,088	147,741	
0346F	0346F	7,019,638	-	684,967	-	684,967	35,404	46,209	-	60,865	142,475	558,740	(8,898)	549,842	
0346P	0346P	4,603,704	-	449,224	-	449,224	23,219	30,304	-	801,186	854,709	366,440	(117,133)	249,307	
0347F	0347F	423,472	-	41,322	-	41,322	2,136	2,787	-	-	4,923	33,707	15,849	49,256	
0348F	0348F	1,709,237	-	166,785	-	166,785	8,621	11,251	-	-	19,872	138,050	13,873	149,923	
0349P	0349P	228,963	-	22,342	-	22,342	1,155	1,507	-	5,945	8,607	18,225	(669)	17,356	
0349F	0349F	1,730,461	-	168,856	-	168,856	8,728	11,391	-	17,441	37,550	137,739	(2,550)	135,189	
0350F	0350F	6,515,172	-	635,742	-	635,742	32,860	42,886	-	41,888	117,634	518,586	(6,124)	512,462	
0350P	0350P	4,326,422	-	422,167	-	422,167	21,821	28,477	-	59,689	109,988	344,369	(8,726)	335,643	
0351F	0351F	9,793,167	-	955,605	-	955,605	49,393	64,463	-	6,542	113,856	779,504	31,326	810,830	
0351P	0351P	8,729,747	-	851,838	-	851,838	44,029	57,463	-	6,542	108,034	694,859	(956)	693,903	
0352F	0352F	3,959,966	-	386,408	-	386,408	19,972	26,066	-	240,019	286,057	315,200	(35,091)	280,109	
0354P	0354P	1,736,161	-	169,412	-	169,412	8,756	11,428	-	-	20,184	138,193	5,687	143,880	
0355F	0355F	9,617,639	-	938,477	-	938,477	48,507	63,308	-	5,945	111,815	765,532	88,984	854,516	
0355P	0355P	6,603,911	-	644,401	-	644,401	33,307	43,470	-	-	76,777	525,650	31,211	556,861	
0356F	0356F	12,292,990	-	1,199,534	-	1,199,534	62,001	80,918	-	-	142,919	978,481	144,774	1,123,255	
0356P	0356P	8,800,681	-	868,517	-	868,517	44,310	58,588	-	23,718	127,197	708,465	(3,467)	704,998	
0357F	0357F	8,785,499	-	857,278	-	857,278	43,310	57,830	-	26,826	128,966	699,297	(3,922)	695,375	
0357P	0357P	6,595,701	-	643,600	-	643,600	33,266	43,416	-	78,063	154,735	524,996	(11,411)	513,585	
0359P	0359P	7,348,938	-	717,100	-	717,100	37,065	48,374	-	29,521	114,980	584,951	(4,316)	580,635	
0359F	0359F	9,308,493	-	916,311	-	916,311	47,362	61,812	-	-	109,174	747,451	17,804	765,055	
0359P	0359P	8,535,374	-	832,871	-	832,871	43,049	56,164	-	218,759	317,992	679,388	(31,882)	647,406	
0360P	0360P	3,361,643	-	347,960	-	347,960	17,964	23,446	-	-	41,410	283,511	17,492	301,003	
0360P	0360P	4,389,478	-	428,320	-	428,320	22,139	28,693	-	-	51,032	349,388	6,416	355,804	
0361P	0361P	385,590	-	37,622	-	37,622	1,945	2,538	-	25,451	29,934	30,689	(3,221)	26,968	
0362P	0362P	80,257	-	7,831	-	7,831	405	528	-	-	933	6,388	1,758	8,146	
0364P	0364P	335,187	-	32,707	-	32,707	1,691	2,206	-	16,980	20,877	28,690	(2,482)	24,198	
0365P	0365P	613,839	-	59,898	-	59,898	3,096	4,041	-	66,734	73,871	48,860	(9,757)	39,103	
0366P	0366P	474,680	-	46,319	-	46,319	2,394	3,125	-	-	5,519	37,783	15,622	53,405	
0367F	0367F	643,693	-	62,811	-	62,811	3,247	4,237	-	-	7,484	51,236	2,936	54,172	
0367P	0367P	6,556,284	-	639,754	-	639,754	33,067	43,156	-	315,052	391,275	521,859	(46,060)	475,799	
0369F	0369F	18,256,001	-	1,781,397	-	1,781,397	92,076	120,169	-	145,048	212,245	1,453,118	9,129	1,462,247	
0369P	0369P	16,834,324	-	1,642,672	-	1,642,672	84,905	110,811	-	-	340,784	1,339,597	(21,206)	1,318,751	
0370P	0370P	1,169,672	-	116,087	-	116,087	6,000	7,831	-	145,048	158,881	1,000,984	(8,686)	1,030,380	
0371F	0371F	771,701	-	75,302	-	75,302	3,892	5,080	-	20,921	29,893	61,425	(3,059)	58,366	
0371P	0371P	1,273,867	-	124,302	-	124,302	6,425	8,385	-	61,949	76,759	101,396	(9,057)	92,339	
0373F	0373F	12,560,985	-	1,227,637	-	1,227,637	63,453	82,814	-	146,267	146,267	1,001,405	79,620	1,081,025	
0375F	0375F	460,810	-	44,965	-	44,965	2,324	3,033	-	-	5,357	36,679	3,618	40,297	
0376P	0376P	7,077,107	-	680,575	-	680,575	35,694	46,585	-	-	82,279	563,314	22,593	585,907	
0377F	0377F	6,732,163	-	656,916	-	656,916	33,954	44,314	-	165,670	243,938	535,858	(24,221)	511,637	

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
0377P	0377P	6,272,861	-	-	612,098	-	612,098	31,638	41,291	-	247,305	320,234	499,299	(36,156)	483,143
0378P	0378P	1,462,177	-	-	183,843	-	183,843	7,375	9,625	-	-	17,000	116,384	6,018	122,402
0379P	0379P	485,547	-	-	48,355	-	48,355	2,499	3,262	-	-	5,761	39,444	6,694	46,138
0380P	0380P	14,861,794	-	-	2,332,635	-	2,332,635	74,957	97,827	-	-	172,784	1,182,950	129,012	1,311,962
0381P	0381P	12,286,321	-	-	1,199,079	-	1,199,079	61,977	80,887	-	-	408,261	978,110	(38,801)	939,309
0382P	0382P	74,143	-	-	7,235	-	7,235	374	488	-	-	2,931	5,902	(429)	5,473
0383F	0383F	18,187,162	-	-	1,774,739	-	1,774,739	91,731	119,720	-	-	1,054,633	1,447,886	(123,272)	1,324,414
0383F	0383F	1,076,173	-	-	105,012	-	105,012	5,428	7,084	-	-	15,598	85,680	(451)	85,209
0385P	0385P	384,769	-	-	37,545	-	37,545	1,941	49,968	-	-	4,474	30,628	1,816	32,442
0385P	0385P	3,668,628	-	-	359,932	-	359,932	18,904	24,280	-	-	293,603	52,534	346,137	346,137
0386P	0386P	719,848	-	-	70,242	-	70,242	3,631	4,738	-	-	8,369	57,297	782	58,079
0386P	0386P	901,008	-	-	153,300	-	153,300	4,544	5,931	-	-	71,717	71,717	22,412	94,129
0389P	0389P	1,064,910	-	-	103,913	-	103,913	5,371	7,010	-	-	10,475	84,763	6,829	91,592
0390P	0390P	512,766	-	-	4,203	-	4,203	2,586	3,375	-	-	5,961	40,814	615	41,429
0390P	0390P	413,670	-	-	40,365	-	40,365	64,729	2,086	-	-	4,809	32,927	9,463	42,390
0391P	0391P	724,720	-	-	57,887	-	57,887	3,655	4,770	-	-	8,425	57,685	66,148	66,148
0392P	0392P	221,688	-	-	1,118	-	1,118	25,489	1,459	-	-	2,577	17,648	564	18,210
0392P	0392P	1,032,218	-	-	100,722	-	100,722	5,206	6,795	-	-	22,506	82,161	(1,538)	80,625
0393P	0393P	439,909	-	-	42,926	-	42,926	2,219	2,896	-	-	35,015	207,880	(2,865)	32,450
0394F	0394F	2,611,661	-	-	254,843	-	254,843	13,179	17,191	-	-	207,880	4,302	32,450	212,182
0394F	0394F	4,406,758	-	-	430,006	-	430,006	22,226	29,007	-	-	51,233	350,763	3,646	394,409
0395F	0395F	194,668	-	-	19,017	-	19,017	963	1,263	-	-	2,266	15,512	861	16,193
0395P	0395P	872,729	-	-	15,628	-	15,628	4,402	5,745	-	-	10,147	69,466	2,314	71,780
0396F	0396F	216,136	-	-	21,090	-	21,090	1,090	1,423	-	-	2,513	17,204	2,892	19,896
0397F	0397F	5,924,892	-	-	578,143	-	578,143	29,893	39,000	-	-	437,423	471,602	(53,880)	417,722
0397F	0397F	5,533,679	-	-	539,989	-	539,989	27,911	36,426	-	-	70,816	440,479	(947)	439,532
0398P	0398P	2,776,929	-	-	273,345	-	273,345	14,006	18,279	-	-	32,285	221,034	347	221,381
0399P	0399P	203,076	-	-	19,816	-	19,816	1,024	1,337	-	-	2,553	16,164	(373)	15,791
0402F	0402F	156,072	-	-	21,378	-	21,378	787	1,027	-	-	1,814	12,423	899	13,322
0402P	0402P	683,954	-	-	66,739	-	66,739	3,450	4,502	-	-	7,952	54,441	3,459	57,800
0403F	0403F	148,610	-	-	14,501	-	14,501	750	978	-	-	3,825	11,829	(559)	11,270
0403P	0403P	1,815,512	-	-	177,155	-	177,155	9,157	11,951	-	-	5,563	144,509	(629)	143,880
0404F	0404F	6,979,597	-	-	681,060	-	681,060	35,202	45,843	-	-	56,677	555,553	(16,369)	539,184
0404P	0404P	4,624,192	-	-	451,223	-	451,223	23,322	30,438	-	-	111,963	368,070	50,589	418,659
0406F	0406F	342,099	-	-	33,382	-	33,382	1,725	2,252	-	-	3,977	27,230	8,245	35,475
0406P	0406P	974,568	-	-	95,097	-	95,097	4,915	6,415	-	-	56,189	77,572	(6,558)	71,014
0408F	0408F	392,961	-	-	38,345	-	38,345	1,982	2,587	-	-	4,569	31,278	699	31,977
0408P	0408P	921,042	-	-	12,348	-	12,348	6,063	6,063	-	-	10,708	73,312	1,805	75,117
0409F	0409F	1,495,186	-	-	145,998	-	145,998	7,541	9,842	-	-	17,383	119,012	6,877	125,889
0409P	0409P	2,259,426	-	-	220,472	-	220,472	11,396	14,873	-	-	26,269	179,843	840	180,683
0410P	0410P	673,824	-	-	65,751	-	65,751	3,398	4,433	-	-	7,833	53,634	3,055	56,689
0411F	0411F	413,302	-	-	40,329	-	40,329	2,085	2,721	-	-	78,223	32,897	(11,438)	21,461
0411F	0411F	795,226	-	-	77,597	-	77,597	4,011	5,235	-	-	83,029	63,297	(13,578)	49,721
0412P	0412P	4,480,704	-	-	437,221	-	437,221	22,599	29,494	-	-	92,859	358,649	50,439	407,088
0413P	0413P	822,048	-	-	80,214	-	80,214	4,146	5,411	-	-	21,358	65,432	(3,122)	62,310
0414P	0414P	530,138	-	-	51,730	-	51,730	2,674	3,490	-	-	92,284	42,197	(12,586)	29,609
0416P	0416P	897,322	-	-	112,065	-	112,065	5,030	6,565	-	-	11,585	79,384	2,159	81,543
0418P	0418P	377,590	-	-	36,842	-	36,842	1,904	2,485	-	-	4,389	30,053	1,609	31,662
0418P	0418P	921,926	-	-	5,909	-	5,909	1,904	2,485	-	-	4,389	30,052	864	30,916
0419P	0419P	473,898	-	-	89,960	-	89,960	4,650	6,069	-	-	10,719	73,382	8,495	81,877
0420P	0420P	507,888	-	-	46,242	-	46,242	2,390	3,119	-	-	9,265	37,721	(549)	37,172
0422P	0422P	-	-	-	4,545	-	4,545	2,562	3,343	-	-	5,905	40,426	665	41,091
0423P	0423P	370,723	-	-	36,175	-	36,175	1,870	2,440	-	-	33,018	29,508	(4,827)	24,681
0424P	0424P	156,009	-	-	15,223	-	15,223	787	1,027	-	-	1,814	12,418	8,648	21,066
0425F	0425F	5,634,647	-	-	549,822	-	549,822	28,419	37,090	-	-	65,509	446,499	54,193	502,692
0425P	0425P	3,467,591	-	-	338,212	-	338,212	17,489	22,825	-	-	40,314	276,009	20,207	296,216
0426F	0426F	600,598	-	-	68,066	-	68,066	3,029	3,953	-	-	6,982	47,806	6,967	54,773
0426P	0426P	527,973	-	-	51,519	-	51,519	2,663	3,475	-	-	1,435	42,025	(210)	41,815
0429P	0429P	93,186	-	-	9,093	-	9,093	470	613	-	-	7,417	9,958	7,417	17,375
0430P	0430P	106,025	-	-	10,541	-	10,541	545	711	-	-	1,256	8,598	561	9,159
0431P	0431P	273,236	-	-	26,662	-	26,662	1,378	1,799	-	-	11,455	14,632	(1,675)	20,074
0432F	0432F	14,592,343	-	-	1,423,902	-	1,423,902	73,598	96,053	-	-	584,392	1,161,502	(60,635)	1,100,867
0432P	0432P	10,449,013	-	-	1,019,601	-	1,019,601	52,700	68,780	-	-	642,994	831,707	(94,005)	737,702

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017					
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Employer Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense	
0433F	0433F	-	-	-	-	73,416	107,032	-	3,795	4,952	-	-	8,747	58,887	4,915	64,802
0433P	0434P	752,375	-	-	-	37,858	37,858	-	1,957	2,554	-	964	5,475	30,882	(141)	30,741
0434P	0435P	387,975	-	-	-	52,994	52,994	-	2,739	3,575	-	-	43,228	5,865	49,093	
0435P	0437P	543,080	-	-	-	125,568	130,818	-	6,490	8,471	-	-	14,961	102,428	768	103,196
0437P	0438P	1,286,841	-	-	-	563,444	673,980	-	29,123	38,009	-	-	459,611	405,839	16,160	475,771
0438P	0439P	5,098,690	-	-	-	497,524	497,524	-	25,716	33,562	-	224,053	283,331	405,839	(32,756)	373,083
0439P	0439P	565,720	-	-	-	57,154	57,154	-	2,954	3,855	-	3,561	46,621	46,100	(521)	46,100
0441P	0441F	1,680,483	-	-	-	163,979	398,550	-	8,476	11,062	-	-	19,538	133,761	34,294	168,055
0441F	0441F	3,667,403	-	-	-	431,298	431,298	-	18,497	24,140	-	-	42,637	291,913	10,736	302,649
0442P	0442P	2,659,974	-	-	-	259,557	259,557	-	13,416	17,509	-	-	30,925	211,725	(4,793)	206,932
0442P	0442P	507,780	-	-	-	49,549	49,549	-	2,561	3,342	-	-	30,872	40,418	(3,650)	36,768
0445F	0445F	9,401,356	-	-	-	917,372	917,372	-	47,416	61,884	-	102,518	211,818	748,324	(14,988)	733,329
0445F	0445P	9,199,175	-	-	-	897,644	897,644	-	46,397	60,553	-	87,762	194,712	732,224	(12,831)	719,393
0446P	0446P	884,407	-	-	-	86,299	86,299	-	5,822	7,669	-	-	70,396	665,529	(24,166)	46,230
0447F	0447F	8,361,268	-	-	-	815,882	889,189	-	42,171	55,038	-	-	97,209	576,529	28,317	604,877
0447F	0447P	7,243,519	-	-	-	706,813	900,499	-	36,533	47,680	-	-	84,213	697,182	(2,113)	695,069
0448F	0448F	8,759,927	-	-	-	854,685	854,685	-	44,176	57,655	-	14,451	116,282	547,943	(8,993)	695,050
0448P	0448P	6,883,986	-	-	-	671,731	671,731	-	34,720	45,313	-	60,829	140,862	84,188	9,759	47,957
0450F	0450F	472,686	-	-	-	46,828	46,828	-	2,420	3,159	-	-	5,579	36,196	11,570	157,680
0450P	0450P	1,633,631	-	-	-	179,119	179,119	-	9,236	12,085	-	-	21,341	146,110	2,655	233,701
0452P	0452P	2,902,711	-	-	-	283,243	301,402	-	14,640	19,107	-	-	33,747	231,046	(10,224)	99,967
0453P	0453P	1,384,368	-	-	-	135,085	135,085	-	6,982	9,113	-	69,933	86,028	110,191	(12,824)	225,107
0453P	0453P	2,654,620	-	-	-	259,034	353,483	-	13,389	17,474	-	-	30,863	211,299	13,808	288,942
0454F	0454F	3,519,542	-	-	-	343,432	343,432	-	17,751	23,167	-	76,624	117,542	111,202	(25,747)	237,194
0454P	0454P	3,303,417	-	-	-	322,343	322,343	-	16,661	21,415	-	176,109	262,941	1,014,042	(90,204)	923,838
0455F	0455F	22,547,737	-	-	-	2,961,018	2,961,018	-	113,721	148,419	-	616,998	765,111	1,134,082	(165,801)	557,977
0456F	0456F	12,739,754	-	-	-	1,243,129	1,243,129	-	64,254	83,859	-	-	148,419	1,014,042	(90,204)	923,838
0456P	0456P	9,093,071	-	-	-	887,290	887,290	-	45,862	59,855	-	-	105,715	723,778	(165,801)	557,977
0457P	0457P	632,531	-	-	-	61,722	61,722	-	3,190	4,164	-	-	7,354	50,347	4,396	54,733
0458P	0458P	225,830	-	-	-	22,036	22,036	-	1,139	1,487	-	5,434	17,975	17,975	(795)	17,180
0458P	0458P	6,909,125	-	-	-	674,184	674,184	-	34,847	45,479	-	-	80,326	549,944	23,803	573,747
0460P	0460P	53,877	-	-	-	5,257	5,257	-	272	355	-	17,309	17,936	(2,531)	1,757	
0461P	0461P	1,842,067	-	-	-	179,747	187,938	-	9,291	12,125	-	-	21,416	146,622	1,197	147,819
0462F	0462F	1,089,063	-	-	-	106,269	120,688	-	5,493	7,169	-	-	12,662	86,686	2,108	88,794
0462P	0462P	2,750,180	-	-	-	288,359	288,359	-	13,871	18,103	-	-	193,529	218,905	(23,619)	195,286
0463P	0463P	3,079,627	-	-	-	300,506	344,271	-	15,532	20,271	-	161,555	35,803	245,128	6,398	251,526
0464F	0464F	1,709,424	-	-	-	166,803	264,411	-	8,622	11,252	-	-	19,874	136,065	14,270	150,335
0464F	0464P	1,460,642	-	-	-	142,528	195,203	-	7,367	9,615	-	-	16,982	116,262	7,701	123,963
0465F	0465F	2,855,027	-	-	-	278,594	278,594	-	14,400	18,793	-	-	33,193	227,254	161	227,415
0466P	0466P	3,214,667	-	-	-	313,683	433,871	-	16,213	21,160	-	-	37,373	255,877	17,571	273,448
0467F	0467F	11,285,028	-	-	-	1,101,179	1,602,758	-	56,917	74,283	-	-	131,200	898,251	73,330	971,581
0468P	0468P	2,811,128	-	-	-	383,236	383,236	-	14,178	18,504	-	-	32,682	223,757	15,925	239,682
0469F	0469F	3,303,162	-	-	-	322,310	322,310	-	16,660	21,743	-	-	38,403	263,921	41,287	304,208
0469P	0469P	8,997,664	-	-	-	876,010	876,010	-	45,382	59,228	-	438,608	538,219	716,268	(63,993)	662,815
0470F	0470F	2,657,000	-	-	-	24,580	24,580	-	1,271	1,659	-	20,709	23,639	20,958	(3,028)	17,030
0470P	0470P	4,676,165	-	-	-	341,782	341,782	-	13,401	17,490	-	-	30,891	211,468	12,085	223,554
0471P	0471P	476,165	-	-	-	46,464	46,464	-	2,402	3,134	-	15,641	31,901	(2,287)	35,614	
0472P	0472P	1,897,842	-	-	-	185,189	185,189	-	3,748	4,892	-	17,280	25,920	(2,526)	56,629	
0473P	0473P	171,693	-	-	-	16,954	16,954	-	9,572	12,492	-	-	22,064	151,062	17,647	168,709
0474P	0474P	198,112	-	-	-	19,332	23,695	-	869	1,130	-	-	1,996	13,666	1,015	14,681
0475P	0475P	1,535,080	-	-	-	149,791	203,293	-	9,999	13,004	-	-	2,303	15,769	1,466	17,235
0476P	0476P	5,326,124	-	-	-	519,716	852,259	-	26,863	35,059	-	-	61,922	423,942	48,617	486,559
0476P	0476P	5,833,566	-	-	-	578,990	578,990	-	31,656	39,577	-	67,745	136,728	472,292	(9,904)	462,388
0477F	0477F	6,276,538	-	-	-	612,457	612,457	-	29,626	38,713	-	-	49,592	468,126	(15,147)	462,445
0477F	0477F	5,881,219	-	-	-	573,882	573,882	-	29,662	38,713	-	36,468	104,843	468,126	(5,332)	462,794
0478F	0478F	198,039	-	-	-	19,324	21,058	-	999	1,304	-	142,685	15,763	254	16,017	
0479P	0479P	23,040,758	-	-	-	2,248,288	2,248,288	-	116,208	151,664	-	-	1,833,988	1,833,988	(20,860)	1,813,108
0480F	0480F	20,436,423	-	-	-	2,817,745	2,817,745	-	103,083	134,533	-	-	237,618	1,626,831	120,379	1,747,210
0481F	0481F	7,164,746	-	-	-	699,127	716,439	-	36,136	47,162	-	-	83,298	570,290	2,531	572,821
0481P	0481P	6,578,766	-	-	-	641,948	641,948	-	33,181	43,304	-	10,037	86,522	523,648	(1,467)	522,181
0482P	0482P	2,724,769	-	-	-	265,879	265,879	-	13,743	17,936	-	82,492	216,883	(12,060)	204,823	
0483P	0483P	398,775	-	-	-	38,912	38,912	-	2,011	2,625	-	-	4,636	31,741	1,773	33,514

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Employer Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences	Total Employer Expense
0484P	0484P	106,739	-	-	10,415	1,070	11,485	538	703	-	-	1,241	8,496	156	8,652
0485P	0485P	108,954	-	-	10,632	20,004	30,636	550	717	-	-	1,267	8,672	2,925	11,597
0486P	0486P	112,892	-	-	11,016	-	12,498	569	743	-	-	1,312	8,986	217	9,203
0487P	0487P	317,215	-	-	30,953	-	30,953	1,600	2,088	-	-	18,644	25,249	(2,186)	23,063
0488P	0488P	1,606,815	-	-	156,791	-	156,791	8,104	10,577	-	-	179,363	127,897	(23,491)	104,406
0489P	0489P	3,365,872	-	-	328,438	124,031	452,469	22,156	22,566	-	-	39,132	267,912	18,133	286,045
0492P	0492P	3,767,231	-	-	369,553	-	369,553	19,101	24,929	-	-	142,065	301,451	(14,333)	287,118
0493P	0493P	2,513,388	-	-	245,254	234,233	479,487	2,402	3,135	-	-	29,221	200,058	34,245	234,303
0494P	0494P	476,261	-	-	46,473	1,617	48,090	2,402	3,135	-	-	5,537	37,909	236	38,145
0494F	0494F	6,543,451	-	-	638,502	117,303	755,805	33,002	43,072	-	-	76,074	520,837	17,149	537,986
0495P	0495P	5,948,700	-	-	580,467	323,590	898,495	30,003	39,157	-	-	171,566	473,497	47,308	516,268
0496F	0496F	5,891,701	-	-	574,905	29,715	604,495	29,715	38,782	-	-	66,497	468,960	47,308	516,268
0497P	0497P	2,646,149	-	-	258,208	323,590	581,806	13,346	17,418	-	-	136,890	210,625	106,126	176,141
0498P	0498P	944,669	-	-	47,651	690,486	782,666	4,765	6,218	-	-	10,983	75,193	1,357	76,550
0499P	0499P	309,435	-	-	30,194	9,284	39,478	1,561	2,037	-	-	3,598	24,630	1,357	25,987
0499F	0499F	7,684,764	-	-	749,870	489,554	1,239,424	38,759	50,565	-	-	89,344	611,682	71,572	683,254
0499P	0499P	6,280,838	-	-	612,876	417,175	1,030,051	31,678	41,343	-	-	73,021	499,934	60,991	560,925
0500P	0500P	1,064,468	-	-	103,869	81,265	185,134	5,369	7,007	-	-	12,376	84,728	11,881	96,609
0501F	0501F	9,139,208	-	-	891,792	46,099	937,891	46,094	60,158	-	-	106,252	727,451	6,740	734,191
0502P	0502P	8,526,354	-	-	851,891	304,169	1,156,156	43,003	56,124	-	-	99,127	676,670	44,468	723,138
0504F	0504F	2,640,245	-	-	257,632	227,011	484,643	13,316	17,379	-	-	30,695	210,155	33,189	243,344
0505F	0505F	2,124,412	-	-	265,645	165,409	431,254	13,741	17,853	-	-	31,674	216,654	24,163	241,037
0506P	0506P	395,205	-	-	38,564	-	38,564	1,993	2,601	-	-	5,966	31,457	(204)	31,253
0507P	0507P	640,186	-	-	62,468	106,379	168,847	3,229	4,214	-	-	7,443	50,957	15,553	66,510
0508P	0508P	255,496	-	-	24,931	4,211	29,142	1,289	1,682	-	-	2,911	20,337	616	20,953
0509P	0509P	2,221,867	-	-	216,807	38,702	255,509	11,206	14,625	-	-	25,831	178,853	5,658	184,511
0510F	0510F	6,016,582	-	-	587,286	587,286	1,174,572	30,355	39,617	-	-	70,934	479,059	(230,662)	248,377
0510P	0510P	4,819,596	-	-	470,290	24,308	494,598	24,308	31,725	-	-	72,506	383,624	(2,408)	381,216
0511P	0511P	4,106,598	-	-	400,717	220,168	620,885	20,712	27,031	-	-	47,743	328,872	32,188	359,060
0512P	0512P	156,043	-	-	15,227	-	15,227	787	1,027	-	-	14,004	12,421	(2,047)	10,374
0513F	0513F	7,152,905	-	-	697,971	-	697,971	36,076	47,084	-	-	114,219	568,348	(4,541)	564,807
0516P	0516P	460,345	-	-	44,920	22,908	67,828	2,322	3,030	-	-	5,352	36,642	3,349	39,991
0518F	0518F	3,605,196	-	-	342,033	342,033	684,066	17,679	23,073	-	-	74,621	279,002	(4,952)	274,050
0518P	0518P	3,796,319	-	-	370,635	14,696	385,331	19,157	25,002	-	-	44,159	302,334	2,149	304,483
0519F	0519F	703,830	-	-	68,679	55,175	123,854	4,633	6,633	-	-	8,183	56,023	8,066	64,089
0520F	0520F	3,570,495	-	-	348,404	313,184	661,588	18,008	23,503	-	-	41,511	284,200	45,787	329,987
0520P	0520P	3,830,790	-	-	373,804	19,321	393,125	19,321	25,216	-	-	339,194	304,918	(24,627)	280,591
0521P	0521P	1,094,576	-	-	106,807	-	106,807	5,521	7,205	-	-	181,174	168,448	(177,993)	785,129
0523P	0523P	12,100,022	-	-	1,180,705	-	1,180,705	61,027	79,648	-	-	1,358,145	963,122	12,620	222,327
0524F	0524F	2,634,619	-	-	257,083	86,324	343,407	13,288	17,342	-	-	36,687	209,707	12,554	263,890
0524P	0524P	3,153,844	-	-	307,748	87,918	395,666	15,907	20,760	-	-	36,687	251,036	953	369,237
0526F	0526F	4,628,877	-	-	451,485	6,515	458,000	23,336	30,456	-	-	53,792	368,284	34,306	402,590
0526P	0526P	4,092,519	-	-	399,343	234,654	633,997	20,641	26,939	-	-	47,580	325,751	34,306	360,057
0528P	0528P	544,330	-	-	53,115	-	53,115	2,745	3,583	-	-	30,577	43,327	(3,845)	39,782
0529P	0529P	65,373	-	-	6,379	-	6,379	330	430	-	-	5,203	5,203	(675)	4,528
0530P	0530P	451,966	-	-	44,104	99,882	144,068	2,880	2,875	-	-	5,401	35,977	14,617	50,594
0531P	0531P	1,157,535	-	-	112,951	48,067	161,018	5,638	7,619	-	-	13,457	92,136	7,027	99,163
0532F	0532F	3,942,199	-	-	345,643	151,009	496,652	17,865	23,316	-	-	41,161	281,947	22,077	304,024
0532P	0532P	5,150,777	-	-	502,606	1,577	504,283	25,978	33,905	-	-	59,863	409,965	245	410,230
0533P	0533P	316,994	-	-	30,932	11,521	42,453	1,959	2,087	-	-	3,686	25,232	1,684	26,916
0535P	0535P	198,260	-	-	19,346	11,521	30,867	1,000	1,305	-	-	2,305	15,781	628	16,409
0538F	0538F	7,510,262	-	-	732,842	137,472	870,314	37,879	49,436	-	-	87,315	597,792	20,098	617,890
0538P	0538P	6,127,030	-	-	656,415	4,365	660,780	33,928	44,280	-	-	76,208	535,449	638	536,087
0537P	0537P	180,786	-	-	17,641	20,735	38,376	912	1,190	-	-	2,102	14,390	3,031	17,421
0538F	0538F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0538P	0538P	2,200,790	-	-	214,750	26,403	241,153	11,100	14,487	-	-	25,587	175,176	3,860	179,036
0540P	0540P	310,081	-	-	30,257	-	30,257	1,564	2,041	-	-	65,410	24,681	(9,563)	15,118
0541F	0541F	2,125,160	-	-	265,918	8,395	274,313	13,745	17,838	-	-	31,683	216,914	1,227	218,141
0541P	0541P	2,811,838	-	-	284,134	99,938	384,072	14,686	19,167	-	-	33,853	231,773	14,611	246,384
0542P	0542P	72,835	-	-	7,107	-	7,107	367	479	-	-	1,692	5,797	(124)	5,673
0543F	0543F	9,511,670	-	-	928,137	3,695	931,832	47,973	62,610	-	-	110,583	757,088	540	757,628
0543P	0543P	7,553,458	-	-	735,105	3,996	739,105	37,996	49,589	-	-	292,453	599,638	(29,952)	569,686
0545F	0545F	1,205,089	-	-	117,581	-	117,581	6,078	7,932	-	-	28,664	95,921	(2,142)	93,779
0547F	0547F	2,284,849	-	-	222,953	90,989	313,942	11,524	15,040	-	-	26,584	181,866	13,302	195,168

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions and Outflows of Resources	Total	Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions and OPEB Expense	Total	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total	
0548P	0548P	148,403	-	14,579	1,184	15,763	754	993	-	1,737	11,892	173	12,065	
0549P	0549P	495,598	-	48,360	-	48,360	2,500	3,262	-	5,762	38,448	(6,727)	31,721	
0550P	0550P	3,093,911	-	301,900	-	301,900	15,604	20,365	-	35,969	246,265	(14,106)	232,159	
0551P	0551P	946,238	-	92,333	100,274	192,607	4,772	6,229	-	11,001	75,317	14,660	89,977	
0552P	0552P	497,474	-	48,543	3,110	51,653	2,509	3,275	-	5,784	39,597	455	40,052	
0553P	0553P	13,603,775	-	1,327,439	265,676	1,593,115	68,612	89,546	-	158,158	1,082,816	38,842	1,121,658	
0554P	0554P	12,364,804	-	1,206,542	61,391	1,267,933	62,363	81,391	-	143,754	925,778	(55,851)	870,923	
0555F	0555F	11,561,561	-	1,128,162	760,166	1,888,328	58,312	76,103	-	134,415	920,262	111,135	1,031,397	
0556P	0556P	8,860,881	-	876,343	188,629	1,064,972	45,296	59,116	-	104,412	714,849	27,577	742,426	
0557P	0557P	369,816	-	36,086	22,220	58,306	1,865	2,434	-	4,299	33,825	3,249	32,685	
0558P	0558P	4,253,911	-	415,091	118,358	533,449	21,455	28,001	-	49,456	338,597	17,304	355,901	
0559F	0559F	2,489,896	-	242,961	-	242,961	12,558	16,390	-	28,948	198,188	(6,978)	191,210	
0560P	0560P	1,390,957	-	135,728	68,351	204,079	7,015	9,156	-	16,171	110,716	9,993	120,709	
0561P	0561P	2,862,840	-	279,352	55,069	334,421	14,439	18,844	-	33,283	227,873	8,051	235,924	
0562P	0562P	1,844,135	-	179,948	9,301	199,249	9,301	12,139	-	21,440	146,787	(3,101)	143,686	
0563P	0563P	2,354,952	-	229,793	54,073	283,866	11,877	15,501	-	27,378	187,446	7,905	195,351	
0564P	0564P	2,268,089	-	221,122	37,587	258,709	11,429	14,916	-	26,345	180,373	5,485	185,858	
0565P	0565P	217,875	-	21,260	-	21,260	1,099	1,434	-	2,533	17,342	(676)	16,666	
0566P	0566P	8,563,608	-	816,110	61,437	877,547	42,183	55,653	-	97,836	665,716	8,982	674,698	
0567P	0567P	6,768,459	-	660,458	234,800	895,258	34,137	44,553	-	78,690	535,747	34,327	570,074	
0568P	0568P	965,605	-	94,535	-	94,535	4,866	6,377	-	11,243	77,114	(2,596)	74,518	
0569P	0569P	-	-	-	-	-	-	-	-	-	-	-	-	
0570P	0570P	332,246	-	32,420	4,607	37,027	1,676	2,187	-	3,863	28,446	673	27,119	
0571P	0571P	16,393,326	-	1,596,713	670,248	2,266,961	82,530	107,711	-	190,241	1,302,467	97,989	1,400,456	
0572P	0572P	10,780,194	-	1,051,918	555,533	1,607,451	54,371	70,996	-	125,331	858,068	81,218	939,286	
0573P	0573P	166,486	-	16,245	-	16,245	840	1,060	-	1,900	13,252	(4,659)	8,593	
0574P	0574P	8,106,168	-	790,990	-	790,990	40,884	53,358	-	94,242	645,224	(12,787)	632,437	
0575P	0575P	7,428,617	-	724,875	-	724,875	37,467	48,898	-	86,365	591,293	(11,155)	580,138	
0576P	0576P	457,099	-	44,603	-	44,603	2,305	3,009	-	5,314	36,384	(1,902)	34,482	
0577P	0577P	1,596,679	-	155,022	30,163	185,185	8,053	10,510	-	18,563	127,080	4,410	131,500	
0578P	0578P	127,142	-	12,406	2,924	15,330	641	837	-	1,478	10,120	427	10,547	
0579P	0579P	293,089	-	28,599	39,076	67,675	1,478	1,929	-	3,407	23,329	5,713	29,042	
0580F	0580F	6,550,669	-	639,206	-	639,206	33,039	43,119	-	76,158	348,895	(843)	348,052	
0581P	0581P	6,870,235	-	670,389	487,883	1,127,089	58,206	76,277	-	134,483	521,412	71,328	592,740	
0582P	0582P	23,195,385	-	2,263,376	196,209	2,459,585	116,988	152,682	-	269,670	1,846,276	(26,686)	1,819,590	
0583F	0583F	6,205,420	-	605,517	-	605,517	31,298	40,847	-	72,145	493,931	(66,747)	1,322,155	
0584F	0584F	2,821,547	-	275,323	127,213	382,257	14,231	18,573	-	32,804	221,976	18,598	230,574	
0585P	0585P	5,674,620	-	544,452	86,934	631,386	28,141	36,728	-	64,869	444,119	(18,841)	425,278	
0586P	0586P	3,054,500	-	298,083	-	298,083	15,406	20,107	-	35,513	243,135	(1,015)	242,120	
0587P	0587P	1,168,000	-	113,777	61,659	175,436	5,881	7,675	-	13,556	92,810	9,015	101,825	
0588P	0588P	3,160,625	-	313,032	14,356	327,388	12,196	15,917	-	28,113	192,467	(1,898)	190,569	
0589P	0589P	2,416,930	-	235,946	-	235,946	12,196	15,917	-	28,113	178,447	3,019	181,466	
0590P	0590P	141,148	-	13,773	20,648	34,421	1,307	1,712	-	3,019	17,232	(2,279)	14,959	
0591P	0591P	5,795,073	-	565,769	-	565,769	29,243	38,165	-	67,408	461,507	(34,104)	427,403	
0592P	0592P	5,645,659	-	550,916	130,286	681,202	28,475	37,164	-	65,639	448,392	19,048	467,440	
0593F	0593F	204,396	-	19,945	61,010	80,955	3,017	3,937	-	6,954	47,608	10,940	58,546	
0594P	0594P	11,873,152	-	1,168,325	388,698	1,557,023	60,388	78,813	-	139,201	953,023	8,820	1,041,843	
0595P	0595P	7,891,088	-	750,487	313,878	1,064,365	38,791	50,626	-	89,417	612,185	45,889	1,008,074	
0596P	0596P	392,684	-	38,318	19,281	57,599	1,881	2,585	-	4,466	31,256	2,819	34,075	
0597P	0597P	104,042	-	10,152	-	10,152	525	685	-	1,211	8,281	(60)	8,221	
0598P	0598P	3,896,746	-	380,435	-	380,435	19,664	25,663	-	45,327	310,327	(5,994)	304,333	
0599P	0599P	5,229,220	-	510,261	-	510,261	26,374	34,421	-	60,795	416,229	(38,853)	377,376	
0600P	0600P	16,705,357	-	1,630,088	84,255	1,714,343	84,255	109,962	-	194,217	1,329,691	23,144	1,352,835	
0601P	0601P	15,141,206	-	1,477,460	52,129	1,529,589	76,366	99,666	-	176,032	1,205,190	7,621	1,212,811	
0602P	0602P	1,376,951	-	134,361	45,491	179,854	6,945	9,064	-	16,009	109,601	6,651	116,252	
0603P	0603P	1,968,297	-	192,064	15,326	207,390	9,927	12,956	-	22,883	156,670	2,241	158,911	
0604P	0604P	277,134	-	27,042	70,040	97,082	1,398	1,824	-	3,222	22,059	-	32,299	

See notes to 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, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Changes in Employer Proportion and Differences				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total OPEB Expense		
0600P	0600P	572,252	-	55,840	27,794	83,654	2,886	3,767	-	6,653	45,549	4,064	49,613					
0601F	0601F	2,619,979	-	255,654	95,576	351,230	13,214	17,246	-	30,460	208,542	13,973	222,515					
0602P	0602P	1,091,143	-	106,472	10,764	117,236	5,503	7,182	-	12,685	86,851	1,574	88,425					
0603P	0603P	1,037,192	-	101,208	181,065	282,273	5,231	6,827	-	12,058	82,557	26,471	109,028					
0604F	0604F	824,588	-	80,463	49,112	129,575	4,159	5,428	-	9,587	65,635	7,180	72,815					
0606P	0606P	6,285,263	-	613,308	579,772	1,193,080	31,700	41,372	-	73,072	500,286	84,762	585,048					
0607F	0607F	12,899,010	-	1,258,669	321,041	1,579,710	33,285	43,441	-	76,726	525,303	46,936	572,239					
0608F	0608F	3,724,776	-	363,459	170,572	534,031	18,786	24,518	-	43,304	296,480	24,937	321,417					
0609F	0609F	4,450,527	-	434,277	208,981	643,258	22,447	29,295	-	51,742	354,247	(755)	353,492					
0610P	0610P	1,033,532	-	100,851	45,661	146,512	5,213	6,803	-	12,016	82,268	6,676	88,942					
0612P	0612P	6,983,184	-	681,410	28,480	710,000	35,220	45,966	-	81,186	555,838	(21,989)	533,839					
0613P	0613P	4,542,462	-	443,248	50,845	494,093	22,910	29,900	-	52,810	361,565	4,164	365,729					
0614P	0614P	174,452	-	17,023	880	18,903	801	1,148	-	2,028	13,866	7,433	21,319					
0615F	0615F	3,674,537	-	358,557	110,607	469,164	18,533	24,187	-	42,720	292,481	16,171	308,652					
0615P	0615P	111,383,330	-	10,868,547	561,765	11,430,312	561,765	733,168	-	1,266,933	8,665,666	(77,223)	8,788,443					
0616F	0616F	110,665,207	-	10,788,821	110,807	10,899,628	557,845	727,790	-	1,285,635	8,800,633	(29,184)	8,771,449					
0616P	0616P	854,607	-	83,149	16,166	99,315	4,815	6,284	-	11,099	75,984	2,863	78,847					
0618P	0618P	1,595,946	-	154,745	27,230	181,975	7,896	10,459	-	18,357	126,228	3,981	130,209					
0619P	0619P	2,517,710	-	245,675	145,821	391,596	12,698	16,573	-	29,271	200,401	21,333	221,734					
0619F	0619F	675,388	-	65,903	30,388	96,291	3,406	4,446	-	7,852	53,759	4,443	58,202					
0619P	0619P	3,994,947	-	389,822	20,149	409,971	20,149	26,297	-	46,446	317,968	(69,428)	248,557					
0620P	0620P	8,829,036	-	865,869	24,131	890,000	24,131	31,494	-	55,625	340,979	(41,718)	339,115					
0620P	0620P	6,065,397	-	581,526	81,526	663,052	44,530	59,117	-	104,647	702,762	(8,941)	693,821					
0621F	0621F	10,142,275	-	989,670	78,011	1,067,681	40,678	53,090	-	93,768	641,979	(11,573)	630,406					
0622F	0622F	8,009,243	-	781,532	98,670	880,202	51,153	66,761	-	117,912	807,292	(23,233)	784,059					
0622P	0622P	7,323,226	-	714,591	71,532	786,123	40,395	52,720	-	93,115	637,509	(20,929)	616,580					
0623F	0623F	992,211	-	96,819	319,325	1,033,916	36,935	48,205	-	85,140	582,905	46,665	629,590					
0623P	0623P	860,083	-	83,926	1,050	84,976	5,004	6,531	-	11,535	78,977	154	79,131					
0624P	0624P	912,305	-	89,022	15,304	104,326	4,338	5,661	-	9,999	68,460	2,238	70,698					
0625P	0625P	237,224	-	23,148	53,704	76,852	1,196	1,562	-	2,758	72,617	3,673	76,290					
0626F	0626F	16,554,714	-	1,615,388	83,495	1,700,883	83,495	108,970	-	192,465	1,317,701	18,882	26,734					
0627F	0627F	13,427,142	-	1,310,203	506,415	1,816,618	67,721	88,383	-	156,104	1,066,756	74,037	1,230,793					
0628F	0628F	6,045,467	-	589,909	30,491	620,400	30,491	39,794	-	70,285	481,199	(39,796)	441,403					
0629F	0629F	15,458,251	-	1,508,201	801,065	2,309,266	30,405	39,682	-	70,087	479,851	(458)	479,393					
0629P	0629P	11,057,917	-	1,079,018	125,406	1,204,424	55,771	72,798	-	128,569	880,174	117,115	1,347,382					
0630P	0630P	425,126	-	41,483	1,144	42,627	2,144	2,798	-	4,942	33,839	18,334	898,508					
0631F	0631F	1,670,471	-	163,002	412,964	575,966	8,425	10,996	-	19,421	133,964	(638)	33,001					
0631P	0631P	4,148,690	-	404,629	20,914	425,543	20,914	27,295	-	48,209	330,063	60,375	193,339					
0632P	0632P	2,858,484	-	278,733	20,031	300,766	14,407	18,803	-	33,210	227,368	(14,761)	315,302					
0633F	0633F	3,397,952	-	331,568	21,273	352,841	17,138	22,367	-	39,505	270,466	2,929	230,297					
0633P	0633P	3,650,741	-	365,557	119,520	485,077	19,625	25,874	-	45,499	312,674	(2,601)	310,073					
0635P	0635P	1,565,285	-	154,690	606,111	761,801	7,996	10,435	-	18,426	106,386	17,474	113,824					
0636P	0636P	6,211,511	-	606,111	312,289	918,398	16,140	20,065	-	36,205	494,416	(4,142)	490,274					
0636P	0636P	2,762,741	-	269,585	13,934	283,519	13,934	18,186	-	32,120	219,905	(29,996)	190,909					
0637P	0637P	2,869,775	-	280,029	74,758	354,787	14,474	18,890	-	33,364	228,425	10,929	239,354					
0638P	0638P	13,806,160	-	1,347,188	311,741	1,658,929	69,632	90,878	-	160,510	1,098,925	45,576	1,144,501					
0641F	0641F	2,330,595	-	227,416	28,795	256,211	11,755	15,341	-	27,096	185,508	4,210	189,718					
0642P	0642P	887,882	-	86,619	3,988	90,607	25,766	33,628	-	59,394	406,634	(28,565)	378,069					
0644P	0644P	108,088	-	10,547	3,988	14,535	4,477	5,843	-	11,840	70,657	(1,731)	68,926					
0645P	0645P	2,215,618	-	216,197	35,474	251,671	1,913	2,497	-	4,410	30,195	5,186	35,381					
0646F	0646F	2,543,348	-	248,177	12,828	261,005	11,715	14,564	-	26,283	176,356	(7,507)	168,849					
0646P	0646P	1,979,753	-	193,182	21,235	214,417	9,985	13,032	-	23,017	157,592	(63,416)	139,026					
0647F	0647F	9,801,671	-	956,435	225,685	1,182,120	49,435	64,519	-	113,954	780,181	32,986	813,177					
0647P	0647P	8,523,589	-	831,721	-	913,442	42,989	56,106	-	654,044	678,450	(81,133)	597,317					

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Employer Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Outflows of Resources	Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Assumptions	Proportionate Share of OPEB Expense	Total Employer OPEB Expense
0648F	0648F	127,776	-	12,468	-	12,468	644	841	-	4,228	5,713	10,171	(618)	9,553
0649P	0649P	1,198,038	-	117,001	-	118,574	6,047	7,893	-	-	13,940	95,439	230	95,669
0650F	0650F	6,530,731	-	637,260	-	637,260	32,938	42,988	-	318,366	394,292	519,825	(46,545)	473,280
0650P	0650P	6,220,123	-	606,952	-	606,952	31,372	40,944	-	185,018	257,334	485,101	(27,049)	488,052
0652P	0652P	2,071,914	-	202,175	-	227,971	10,450	13,638	-	-	24,088	164,918	3,771	168,689
0652F	0652F	2,846,015	-	287,468	-	429,149	14,588	19,392	-	-	34,250	234,483	20,714	255,207
0653F	0653F	1,696,347	-	185,527	-	211,215	8,556	11,166	-	-	19,722	135,024	6,680	141,704
0654F	0654F	26,457,277	-	2,581,668	-	2,581,668	133,439	174,154	-	1,164,409	1,472,022	2,105,912	(170,235)	1,935,677
0655F	0655F	11,868,606	-	1,160,075	-	2,030,447	59,961	78,256	-	1,164,409	1,472,022	946,294	127,247	1,073,541
0655P	0655P	383,052	-	37,378	-	37,378	1,932	2,521	-	-	5,465	30,490	(148)	30,342
0656P	0656P	1,743,130	-	170,092	-	170,092	8,792	10,479	-	30,485	50,751	138,747	(4,457)	134,290
0657F	0657F	1,602,549	-	156,375	-	156,375	8,083	10,544	-	7,852	18,632	127,568	23,304	150,862
0657P	0657P	1,683,899	-	164,313	-	164,313	8,493	11,084	-	-	27,429	134,003	(1,148)	132,885
0658F	0658F	333,034	-	32,497	-	35,489	1,680	2,192	-	-	3,872	26,508	437	26,945
0658P	0658P	1,174,357	-	114,592	-	325,722	5,923	7,730	-	2,454	13,653	93,475	30,867	124,342
0660P	0660P	119,212	-	11,340	-	11,340	586	765	-	-	3,805	9,260	(891)	8,891
0661P	0661P	310,217	-	30,271	-	72,251	1,565	2,042	-	-	3,607	24,692	6,138	30,830
0662P	0662P	911,195	-	88,913	-	88,913	4,596	5,998	-	3,725	14,319	72,528	(645)	71,983
0663F	0663F	408,724	-	39,688	-	39,688	2,051	2,877	-	-	10,618	32,374	(1,552)	30,822
0663P	0663P	728,462	-	71,180	-	71,180	3,679	4,802	-	40,338	48,119	56,063	(5,897)	52,166
0664F	0664F	120,428	-	11,751	-	11,751	607	793	-	29,564	31,064	9,586	(4,337)	8,249
0664P	0664P	826,411	-	80,640	-	126,087	4,168	5,440	-	-	9,606	65,780	6,644	72,424
0665P	0665P	218,667	-	21,357	-	21,357	1,104	1,441	-	7,816	10,361	17,421	(1,143)	16,278
0666F	0666F	1,722,189	-	168,049	-	203,850	8,696	11,536	-	-	13,708	137,081	5,234	142,315
0666P	0666P	4,258,149	-	415,505	-	21,476	21,476	28,029	-	70,249	20,022	338,935	(10,270)	328,665
0667P	0667P	1,657,185	-	161,706	-	161,706	8,358	10,908	-	-	19,286	131,906	14,902	146,808
0668P	0668P	396,520	-	38,692	-	263,637	2,000	2,610	-	-	4,610	31,582	3,518	32,696
0669P	0669P	368,921	-	35,999	-	60,066	1,861	2,428	-	-	4,289	28,365	3,518	32,883
0670F	0670F	15,824,379	-	1,544,123	-	1,544,123	79,811	104,163	-	237,027	421,001	1,259,568	(34,653)	1,224,915
0672P	0672P	1,194,624	-	116,570	-	116,570	6,025	7,864	-	-	16,427	95,088	(371)	94,717
0673P	0673P	147,505	-	14,393	-	14,393	744	971	-	2,538	6,427	11,741	(751)	10,990
0674P	0674P	298,684	-	29,143	-	29,143	1,866	2,428	-	1,985	5,467	23,773	(292)	23,481
0675P	0675P	427,161	-	41,682	-	42,189	2,154	2,812	-	-	4,966	34,001	74	34,075
0676F	0676F	22,457,219	-	2,191,347	-	2,438,446	113,265	147,823	-	-	261,088	1,781,521	36,126	1,823,647
0676P	0676P	18,011,287	-	1,757,519	-	1,757,519	90,841	118,558	-	332,882	542,281	1,433,639	(48,657)	1,384,972
0677F	0677F	10,328,846	-	1,007,876	-	1,007,876	52,094	67,682	-	238,188	358,271	822,142	(34,823)	787,319
0677P	0677P	11,801,357	-	1,151,562	-	1,151,562	59,521	77,682	-	192,137	329,340	939,349	(28,090)	911,259
0679F	0679F	11,584,219	-	1,130,373	-	1,130,373	58,426	76,252	-	235,134	369,812	922,066	(34,376)	887,690
0679P	0679P	11,383,534	-	1,110,791	-	1,209,605	57,414	74,931	-	-	132,345	906,092	14,447	920,539
0680F	0680F	2,001,947	-	195,347	-	213,988	10,997	13,178	-	17,863	23,275	159,348	2,727	162,075
0680P	0680P	1,408,567	-	137,446	-	137,446	7,104	9,272	-	-	34,239	112,117	(2,612)	109,505
0681F	0681F	1,115,517	-	108,851	-	108,851	5,626	7,343	-	-	12,969	88,791	16,638	105,429
0682F	0682F	4,973,163	-	485,275	-	519,693	25,083	32,736	-	-	57,819	395,847	5,028	400,875
0682P	0682P	5,893,786	-	574,913	-	849,903	29,716	38,782	-	68,498	468,967	40,203	(2,774)	509,170
0684F	0684F	1,120,061	-	109,294	-	109,294	5,649	7,373	-	18,976	31,988	89,153	(4,071)	86,379
0684P	0684P	1,879,503	-	183,380	-	183,380	9,476	12,570	-	274,769	296,617	149,586	(40,171)	109,445
0685P	0685P	494,210	-	48,224	-	70,619	2,463	3,233	-	-	5,746	39,536	3,274	42,612
0686F	0686F	10,163,040	-	993,648	-	1,189,473	51,339	67,029	-	-	116,386	810,536	28,629	839,165
0686P	0686P	9,249,142	-	902,520	-	210,301	11,822	15,407	-	-	736,201	107,531	(30,746)	766,947
0687F	0687F	2,460,037	-	240,047	-	240,047	12,407	16,193	-	193,647	222,447	195,611	(28,340)	167,471
0687P	0687P	3,900,718	-	380,627	-	444,756	19,674	25,676	-	56,309	310,484	24,100	(8,232)	334,564
0688P	0688P	4,557,924	-	444,756	-	444,756	22,988	30,002	-	-	108,299	362,798	(6,232)	354,564
0689F	0689F	2,846,715	-	277,779	-	277,779	14,358	18,738	-	120,708	153,804	254,317	(17,647)	208,942
0689P	0689P	3,195,063	-	311,770	-	311,770	16,115	21,031	-	112,993	150,139	253,317	(16,520)	237,797
0691P	0691P	153,596	-	14,888	-	14,888	775	1,011	-	512	2,226	12,226	(75)	12,151
0692P	0692P	332,002	-	32,396	-	50,849	1,674	2,185	-	-	2,898	26,426	2,698	29,124
0693P	0693P	773,441	-	75,471	-	75,471	3,901	5,091	-	39,470	48,462	61,563	(5,770)	55,793
0694F	0694F	1,807,840	-	176,407	-	245,492	9,118	11,900	-	-	21,018	143,898	(10,100)	153,998
0694P	0694P	2,231,816	-	217,778	-	217,778	11,256	14,691	-	31,286	177,645	177,645	(4,574)	173,071
0695F	0695F	205,784	-	20,080	-	170,493	1,038	1,355	-	-	2,393	16,380	21,990	38,370
0695P	0695P	1,263,906	-	123,330	-	178,256	6,375	8,320	-	-	14,695	100,603	8,176	108,779
0696P	0696P	517,174	-	50,465	-	64,722	2,608	3,404	-	-	6,012	41,165	2,084	43,249
0697P	0697P	496,675	-	48,465	-	72,436	2,505	3,269	-	-	5,774	39,534	3,504	43,038
0698F	0698F	9,667,985	-	943,639	-	1,031,478	48,761	63,639	-	-	112,400	769,540	12,878	782,418

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Employer Contributions	Proportionate Share of OPEB Expense	Total Employer OPEB Expense
0698P	0698P	6,597,038	-	643,731	8,348	652,079	33,273	43,425	-	-	76,698	525,103	1,221	526,324
0699F	0699F	890,826	-	86,926	8,905	95,831	4,493	5,864	-	-	10,357	70,907	1,302	72,209
0700F	0700F	10,766,590	-	1,050,590	198,705	1,249,295	54,302	70,870	-	-	125,172	856,985	29,050	886,035
0700P	0700P	7,533,129	-	735,073	329,677	1,064,750	37,994	49,586	-	-	87,580	599,612	48,198	647,810
0701F	0701F	3,720,436	-	363,035	323,305	686,340	18,764	24,490	-	-	43,254	296,134	47,267	343,401
0702F	0702F	9,205,436	-	898,255	769,884	1,668,139	46,428	60,594	-	-	107,022	732,722	(1,397)	731,325
0703F	0703F	7,889,880	-	769,884	39,793	809,677	39,793	51,935	-	-	91,728	628,008	(23,196)	604,812
0704F	0704F	4,265,577	-	416,255	8,923	425,180	2,151	2,808	-	-	4,959	33,954	1,304	35,258
0705P	0705P	1,182,737	-	115,410	-	115,410	5,965	7,785	-	-	13,750	163,582	(21,905)	141,677
0706F	0706F	22,317,210	-	19,685	33,703	53,388	1,012	1,321	-	-	2,333	15,976	4,927	20,903
0706P	0706P	22,689,788	-	2,177,685	27,913	2,205,598	112,559	146,902	-	-	259,461	1,776,376	4,081	1,780,457
0707F	0707F	8,978,541	-	2,214,041	-	2,214,041	114,438	149,354	-	-	658,566	1,806,032	(57,715)	1,748,317
0707P	0707P	7,594,405	-	876,115	51,868	927,983	45,284	59,101	-	-	104,285	714,662	(26,066)	688,596
0709F	0709F	-	-	741,052	-	741,052	38,303	49,990	-	-	88,293	604,490	7,583	612,073
0709P	0709P	505,315	-	49,308	60,178	109,486	2,549	3,326	-	-	5,875	40,221	-	44,097
0711F	0711F	178,814	-	17,253	1,722	19,000	892	1,164	-	-	14,074	14,074	(10,532)	3,542
0712F	0712F	8,041,470	-	784,676	672,406	1,457,082	40,558	52,933	-	-	93,491	640,075	98,305	738,380
0712P	0712P	5,168,851	-	504,370	91,731	596,101	26,069	34,024	-	-	60,093	411,423	13,411	424,834
0713P	0713P	225,462	-	22,000	-	22,000	1,137	1,464	-	-	18,336	17,946	(2,298)	15,648
0714F	0714F	2,792,028	-	272,443	-	272,443	14,082	18,376	-	-	32,458	222,256	(11,228)	211,027
0715F	0715F	1,741,221	-	169,906	-	169,906	8,782	11,461	-	-	20,243	138,595	(29,737)	108,858
0717F	0717F	689,386	-	64,835	-	64,835	4,385	5,723	-	-	10,108	53,811	(4,030)	49,781
0718F	0718F	4,122,203	-	402,222	-	402,222	2,079	2,713	-	-	4,732	32,810	(3,104)	29,706
0719F	0719F	119,272	-	11,141	-	11,141	6,165	8,046	-	-	14,211	97,293	167	97,460
0720F	0720F	7,414,344	-	723,482	1,950	924,934	37,395	48,804	-	-	86,199	590,157	76,126	666,283
0721F	0721F	160,287	-	15,641	1,107	17,748	808	1,055	-	-	1,863	12,758	285	13,043
0722F	0722F	341,413	-	33,315	-	33,315	1,722	2,247	-	-	3,969	27,175	(676)	26,499
0723F	0723F	358,643	-	34,996	-	34,996	1,809	2,361	-	-	4,170	28,547	(51)	28,489
0724F	0724F	2,628,388	-	256,476	77,160	333,636	13,257	17,301	-	-	30,558	209,212	11,281	220,493
0725P	0725P	188,650	-	18,408	-	18,408	951	1,242	-	-	2,193	15,016	(535)	14,481
0726F	0726F	263,655	-	25,727	1,608	27,335	1,330	1,735	-	-	3,065	20,986	235	21,221
0728F	0728F	3,888,038	-	379,390	-	379,390	19,610	25,593	-	-	45,203	309,475	(14,477)	294,998
0732F	0732F	2,202,705	-	214,837	436,773	651,710	11,110	14,499	-	-	25,609	175,328	63,856	239,184
0732P	0732P	1,590,985	-	155,246	-	155,246	8,024	10,473	-	-	18,497	126,637	15,049	141,686
0734P	0734P	-	-	-	-	-	-	-	-	-	30,700	-	(4,488)	26,212
0735P	0735P	172,061	-	16,789	1,107	17,896	868	1,133	-	-	2,001	13,695	162	13,857
0736F	0736F	8,490,529	-	828,495	-	828,495	42,823	55,888	-	-	98,711	675,818	(28,128)	647,690
0737P	0737P	180,407	-	17,604	-	17,604	910	1,188	-	-	2,098	14,360	(24)	14,336
0738P	0738P	115,649	-	11,382	8,161	19,543	588	768	-	-	1,356	9,285	1,193	10,478
0740P	0740P	93,101	-	9,085	4,051	13,136	470	613	-	-	1,083	7,411	592	8,003
0741F	0741F	1,820,585	-	187,408	9,687	197,095	9,687	12,642	-	-	22,330	152,872	(5,224)	147,648
0741F	0741F	232,595	-	22,696	-	22,696	1,173	1,531	-	-	2,702	18,514	(395)	18,119
0744F	0744F	108,685	-	10,408	1,681	12,089	638	838	-	-	1,476	8,490	247	8,737
0745P	0745P	695,059	-	67,823	11,282	79,105	3,506	4,575	-	-	8,081	55,324	1,649	56,973
0748P	0748P	374,531	-	36,575	1,990	38,565	1,990	2,467	-	-	4,457	29,658	(1,116)	28,542
0750P	0750P	232,249	-	22,663	-	22,663	1,171	1,529	-	-	2,700	18,468	16,157	34,625
0754F	0754F	3,423,500	-	334,061	263,624	597,685	17,267	22,535	-	-	39,802	272,499	38,541	311,040
0756P	0756P	555,946	-	54,248	-	54,248	2,804	3,659	-	-	6,463	44,251	(1,681)	42,570
0757F	0757F	2,590,941	-	251,845	8,079	259,924	13,017	16,989	-	-	30,000	205,434	1,781	207,215
0758F	0758F	655,602	-	63,973	27,161	91,134	3,307	4,315	-	-	7,622	52,184	3,971	56,155
0759F	0759F	1,041,629	-	101,641	3,947	105,582	5,254	6,856	-	-	12,110	82,910	(6,242)	76,668
0760P	0760P	82,291	-	8,030	-	8,030	415	542	-	-	957	6,550	577	7,127
0761F	0761F	7,515,214	-	733,325	-	733,325	37,904	49,468	-	-	87,372	598,186	(1,635)	596,551
0762F	0762F	290,795	-	28,375	-	28,375	1,467	1,914	-	-	32,598	23,146	(4,272)	18,874
0762P	0762P	-	-	-	-	-	-	-	-	-	-	-	-	-
0765F	0765F	1,501,923	-	146,556	64,968	211,524	7,575	9,886	-	-	17,461	119,548	9,498	129,046
0765P	0765P	-	-	-	-	-	-	-	-	-	-	-	-	-
0766F	0766F	248,988	-	24,297	-	24,297	1,256	1,639	-	-	3,275	19,819	(4,361)	15,458
0768F	0768F	4,909,853	-	479,097	278,663	757,760	24,763	32,319	-	-	57,082	390,808	40,740	431,548
0769F	0769F	664,951	-	64,885	11,894	76,779	3,354	4,377	-	-	7,731	52,928	1,739	54,667
0770F	0770F	185,319	-	18,083	-	18,083	935	1,220	-	-	2,444	14,751	(42)	14,709
0771F	0771F	28,035	-	2,736	20,494	23,230	141	185	-	-	326	2,231	2,986	5,227
0773F	0773F	648,174	-	63,248	31,171	94,419	3,269	4,267	-	-	7,536	51,593	4,557	56,150

Ohio Police & Fire Pension Fund

Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2017

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Changes in Employer and Differences Between Contributions and Proportionate Share of OPEB Expense	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
0774F	0774F	338,439	-	33,024	1,088	34,112	1,707	2,228	-	-	3,935	26,939	159	27,098	
0776F	0776F	1,435,842	-	140,108	13,653	153,761	7,242	9,451	-	-	16,693	114,288	1,996	116,284	
0777F	0777F	5,547,013	-	123,882	665,152	789,034	27,977	36,513	-	-	64,490	441,524	18,111	459,635	
0779F	0779F	821,071	-	89,877	55,376	145,253	4,645	6,063	-	-	10,708	73,314	8,096	81,410	
0781F	0781F	463,134	-	47,339	47,339	94,678	2,447	3,193	134,534	-	140,174	38,615	(19,669)	18,946	
0782F	0782F	563,861	-	55,021	79,101	134,122	2,844	3,712	-	-	6,556	44,881	11,565	56,446	
0783F	0783F	833,913	-	81,372	238,809	320,181	4,206	5,489	-	-	9,695	66,377	23,017	89,394	
0786F	0786F	419,421	-	40,927	4,799	45,726	2,115	2,761	-	-	4,876	33,385	702	34,087	
0787F	0787F	51,548	-	5,030	-	5,030	260	339	-	-	1,188	4,103	(88)	4,015	
0788F	0788F	2,683,000	-	261,804	-	261,804	13,532	17,661	-	-	146,682	213,558	(16,884)	196,674	
0789F	0789F	980,216	-	95,648	-	95,648	4,944	6,452	-	-	39,396	78,022	(4,093)	73,929	
0789F	0789F	1,558,967	-	152,122	46,620	198,742	7,863	10,262	-	-	18,125	124,089	6,816	130,905	
0790F	0790F	262,845	-	25,648	68,709	94,357	1,326	1,730	-	-	3,056	20,922	10,945	30,867	
0792F	0792F	212,521	-	20,738	5,088	25,826	1,072	1,399	-	-	2,471	16,916	744	17,660	
0794F	0794F	2,374,451	-	231,598	6,992	238,596	11,971	15,623	44,871	-	72,465	188,919	(6,560)	182,359	
0795F	0795F	234,051	-	22,838	6,992	29,830	1,180	1,541	-	-	2,721	18,630	1,022	19,652	
0796F	0796F	168,469	-	16,439	2,276	18,715	850	1,109	-	-	1,959	13,410	333	13,743	
0797F	0797F	712,357	-	69,511	3,593	73,114	3,593	4,689	48,891	-	55,173	56,701	(6,855)	49,846	
0798F	0798F	96,085	-	9,374	485	9,859	485	632	-	-	2,502	7,646	(203)	7,443	
0799F	0799F	180,503	-	17,613	934	19,547	910	1,186	-	-	2,098	14,367	137	14,504	
0801F	0801F	2,280,219	-	220,949	75,691	296,640	11,400	14,876	-	-	26,278	179,966	11,086	190,972	
0803F	0803F	91,470	-	8,925	914	9,839	461	602	-	-	1,063	7,281	134	7,415	
0805F	0805F	4,227,332	-	412,498	-	412,498	21,321	27,826	59,389	-	108,536	336,482	(8,683)	327,799	
0806F	0806F	1,006,597	-	98,418	-	98,418	5,087	6,639	-	-	80,281	20,203	(1,510)	78,771	
0807F	0807F	258,403	-	25,019	-	25,019	1,293	1,688	3,185	-	6,166	20,409	(466)	19,943	
0809F	0809F	162,384	-	15,845	-	15,845	819	1,069	2,787	-	4,675	12,925	(408)	12,517	
0810F	0810F	133,233	-	13,001	908	13,909	672	877	-	-	1,549	10,605	133	10,738	
0812F	0812F	632,321	-	61,701	-	61,701	3,189	4,162	-	-	7,351	50,331	4,148	54,479	
0813F	0813F	2,844,740	-	287,344	11,276	298,620	14,852	19,384	-	-	34,236	234,392	1,649	236,041	
0815F	0815F	149,403	-	14,579	754	16,327	754	983	-	-	1,737	11,892	1,845	13,737	
0816F	0816F	160,888	-	15,699	1,323	17,022	811	1,059	-	-	1,870	12,806	193	12,999	
0817F	0817F	204,322	-	19,838	-	19,838	1,031	1,345	-	-	2,376	16,263	-	16,443	
0817F	0817F	16,016,641	-	1,562,786	372,513	1,935,299	80,776	105,422	-	-	186,198	1,274,792	54,461	1,329,253	
0818F	0818F	266,165	-	25,972	-	25,972	1,342	1,752	18,929	-	22,023	21,186	(2,767)	18,419	
0819F	0819F	180,577	-	17,620	-	17,620	911	1,189	2,489	-	4,589	14,373	(364)	14,009	
0820F	0820F	137,913	-	13,457	3,447	16,904	696	908	-	-	1,604	10,977	504	11,481	
0821F	0821F	284,964	-	27,806	10,942	38,748	1,437	1,876	9,518	-	9,518	22,682	(1,391)	(1,391)	
0822F	0822F	189,988	-	18,539	1,258	19,797	958	1,251	-	-	2,209	15,122	184	15,306	
0824F	0824F	1,100,678	-	107,403	63,670	171,073	5,551	7,245	-	-	12,796	87,610	9,308	96,918	
0827F	0827F	220,606	-	21,526	1,433	22,959	1,113	1,452	-	-	2,565	17,560	209	17,769	
0828F	0828F	101,447	-	9,899	12,771	22,670	512	668	-	-	1,180	8,075	1,867	9,942	
0829F	0829F	415,599	-	40,846	-	40,846	2,111	2,755	9,971	-	14,837	33,319	(1,458)	31,861	
0830F	0830F	16,788	-	1,638	-	1,638	85	111	-	-	103,675	1,336	(15,129)	(13,793)	
0831F	0831F	103,935	-	10,142	1,789	11,931	524	684	103,479	-	1,208	8,273	261	8,534	
0832F	0832F	145,715	-	14,219	-	14,219	735	959	673,076	-	674,770	11,598	(98,403)	(86,805)	
0834F	0834F	114,926	-	11,214	57,746	68,960	580	756	-	-	1,336	9,148	8,442	17,590	
0835F	0835F	1,853,915	-	180,903	1,355,070	1,535,973	9,350	12,203	-	-	21,553	147,565	198,110	345,675	
0836F	0836F	146,179	-	14,264	737	14,264	737	962	1,378,193	-	1,378,193	11,635	(201,490)	(189,855)	
0838F	0838F	126,366	-	12,331	92,362	104,693	637	832	-	-	1,469	10,058	13,503	23,561	
0837F	0837F	24,420	-	2,383	17,851	20,234	123	161	-	-	284	1,944	2,610	4,554	
0838F	0838F	4,147,905	-	404,747	-	404,747	20,903	27,303	507,725	-	555,931	330,161	(74,227)	255,934	
0899	0899		-												
TOTAL		\$ 5,665,859,946	-	\$ 552,867,437	\$ 801,140,240	\$ 633,007,677	\$ 28,576,203	\$ 37,295,198	\$ -	\$ 80,140,240	\$ 146,011,641	\$ 450,983,772	\$ -	\$ 450,983,772	

Ohio Police and Fire Pension Fund

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

Note 1. Nature of Entity

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

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

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

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

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the OP&F plan. The OPEB Plan is financed through a combination of employer contributions, recipient premiums, and investment returns. As employer contributions to the OPEB Plan are not required by state law, the Board approves the amount of required employer contributions to the Plan that will be designated for the OPEB Plan, which was 0.5% of employer contributions for the year ended December 31, 2017. OP&F does not have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2017 contributions for each employer and the respective allocation percentage. The Schedule of 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.

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)

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

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

Basis of allocation: In determining the proportionate share of the net OPEB liability and corresponding employer OPEB amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2017 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 2017 total employer pension contributions to OP&F used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to OP&F's fiscal year 2017 CAFR as follows:

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

Employer contributions to the Health Care Fund represent an allocation of 0.5% of the employers' 19.5% Police and 24.0% Fire contribution of payroll to the Plan. Because the contribution to the OPEB plan is at the discretion of OP&F, it was determined that total pension contribution 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 2017 is 7.84 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, 2017 is as follows:

	Deferred Outflows**	Deferred Inflows**
2018	\$ 80,828,573	\$ 13,501,607
2019	80,828,573	13,501,607
2020	80,828,573	13,501,607
2021	80,828,573	13,501,605
2022	80,828,573	4,177,807
2023	80,828,573	4,177,807
2024	67,895,999	3,509,361
	\$ 552,867,437	\$ 65,871,401

** The change in proportionate share of contributions as reflected on the Schedule of OPEB Amounts by Employer results in deferred outflows and inflows. These amounts will be amortized at the employer level over the average expected remaining service life of all members.

Note 5. OPEB Expense

The components of OPEB expense for the year ended December 31, 2017 are:

Service cost	\$ 230,753,065
Interest on the total OPEB liability	220,886,126
Employee contributions	-
Projected earnings on plan investments	(68,798,362)
OPEB plan administrative expenses	815,977
Recognition of outflow (inflow) of current period changes in assumptions	80,828,573
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	(4,177,807)
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	(9,323,800)
Total OBEP Expense - Schedule of OPEB Amounts by Employer	\$ 450,983,772

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, 2017 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 6,597,947,735	\$ 932,087,789	\$ 5,665,859,946	14.13%

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

Net OPEB liability, January 1, 2017	\$ 4,746,775,112
Total OPEB expense	450,983,772
Change in deferred outflows of resources	552,867,437
Change in deferred inflows of resources	(65,871,401)
Medicare Part D reimbursements	(8,023,495)
Employer contributions	(10,871,479)
Net OPEB liability, December 31, 2017	\$ 5,665,859,946

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, 2017, with actuarial liabilities rolled forward to December 31, 2017
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2016
Investment Rate of Return	OP&F OPEB long term rate is 8.0%.
Cost of Living Increases (COLA)	3% simple; 2.2% simple for increases based on the lesser of the Increase in CPI and 3 %.
Salary increases	3.75% to 10.50%
Payroll growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent

Healthy Mortality

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

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

Disabled Mortality

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

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

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)

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

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

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

Note: Assumptions are geometric

**Levered 2x*

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

Total OPEB liability was calculated using the discount rate of 3.24 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 8.00 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payment of current plan members. Therefore, a municipal bond rate of 3.16 percent at December 31, 2017 and 3.71 percent at December 31, 2016 was blended with the long-term rate of 8.00 percent, which resulted in a blended discount rate of 3.24 percent.

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)

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 3.24 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, 2.24 percent, or one percentage point higher, 4.24 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount Rate	2.24%	3.24%	4.24%
Net OPEB Liability	\$ 7,082,393,217	\$ 5,665,859,946	\$ 4,575,899,718

Net OPEB liability is sensitive to changes in the healthcare cost trend rates. The trend rate is the annual rate at which the cost of covered medical services is assumed to increase from the current year to the next year. Beginning in 2017, the per-capita costs are assumed to change by the following percentages each year:

Year	Non-Medicare	Non-AARP	AARP	Rx Drug	Medicare Part B
2017	-0.47%	-2.50%	4.50%	-0.47%	5.20%
2018	7.00%	7.00%	4.50%	7.00%	5.10%
2019	6.50%	6.50%	4.50%	6.50%	5.00%
2020	6.00%	6.00%	4.50%	6.00%	5.00%
2021	5.50%	5.50%	4.50%	5.50%	5.00%
2022	5.00%	5.00%	4.50%	5.00%	5.00%
2023 and Later	4.50%	4.50%	4.50%	4.50%	5.00%

To illustrate the potential impact, the following table presents the net OPEB liability calculated using the current healthcare cost trend current rates as outlined in the table above, a 1 % decrease in the trend rates and a 1% increase in the trend rates.

	1% Decrease	Current Rates	1% Increase
Net OPEB Liability	\$ 4,401,341,853	\$ 5,665,859,946	\$ 7,370,002,307

Ohio Police and Fire Pension Fund

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

Note 7. Short-Term Solvency Test

OP&Fs financing objective is to pay for OPEB benefits through contributions that remain approximately level from year to year as a percent of member payroll.

If the contributions are level in concept and soundly executed, OP&F will pay all promised benefits when due, which is the ultimate test of financial soundness. Testing for level contributions rates is the long-term test.

A short-term solvency test is a means of checking a system's progress under its funding program. In a short-term solvency test, the present assets (cash and investments) are compared with:

1. Active member contributions on deposit.
2. The liabilities for future benefits to present retired lives.
3. The liabilities for service already rendered by active members.

Under the level percent of payroll financing, liabilities for active member contributions on deposit and the liabilities for future benefits to present retirees and beneficiaries will be fully covered by present assets except in rare circumstances. In addition, liabilities for active member benefits earned or to be earned in the future will be partially covered by the remainder of present assets. Generally, if OP&F has been using level cost financing, the funded portion of active member benefits will increase over time. The following table provides the short term solvency test at December 31, 2017.

Health Care Solvency Test (\$ in millions)

Valuation as of June 30,	Aggregate Accrued Liabilities For				Actuarial Value of Assets	Portion of Accrued Liabilities Covered by Reported Asset		
	(1) Active Member Contributions	(2) Retired Members and Beneficiaries	(3) Active Members (Employer Financed Portion)	(3)		(1)	(2)	(3)
2017	\$ -	\$ 916	\$ 1,480	\$ 382	100.0%	42.0%	0.0%	
2016	-	918	1,489	370	100.0%	40.3%	0.0%	
2015	-	979	1,446	408	100.0%	41.7%	0.0%	
2014	-	968	1,508	414	100.0%	42.8%	0.0%	
2013	-	1,157	1,761	379	100.0%	32.8%	0.0%	
2012	-	1,074	1,617	355	100.0%	33.1%	0.0%	
2011	-	897	1,513	356	100.0%	39.7%	0.0%	
2010	-	970	1,399	325	100.0%	33.5%	0.0%	
2009	-	1,895	2,385	376	100.0%	19.8%	0.0%	
2008	-	2,148	2,711	393	100.0%	18.3%	0.0%	

Ohio Police and Fire Pension Fund

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

Note 8. Subsequent Event

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

Note 9. Restatement

Subsequent to the release of the Schedules dated September 14, 2018, management identified an error in the allocated amounts of the deferred inflows and outflows related to the Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions and the column identified as Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense. As a result the amounts of deferred inflows and outflows were restated which also impacted the totals in the Total Deferred Outflows of Resources and Total Deferred Inflows of Resources columns.

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Dave Yost • Auditor of State

OHIO POLICE AND FIRE PENSION FUND

FRANKLIN COUNTY

CLERK'S CERTIFICATION

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

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
NOVEMBER 27, 2018**