

# **OHIO POLICE & FIRE PENSION FUND**

Schedule of Employer Allocations and  
Schedule of Pension Amounts by Employer

As of and For the Year Ended December 31, 2023

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## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Ohio Police & Fire Pension Fund and  
The Honorable Keith Faber, Auditor of State  
Columbus, Ohio

**Report on the Audit of the Schedules*****Opinions***

We have audited the accompanying Schedule of Employer Allocations of Ohio Police & Fire Pension Fund for the year ended December 31, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying Schedule of Pension Amounts by Employer, as of and for the year ended December 31, 2023, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations for the year ended December 31, 2023, and specified column totals included in the accompanying Schedule of Pension Amounts by Employer for Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2023, in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinions***

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

***Responsibilities of Management for the Schedules***

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

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### ***Auditor's Responsibility for the Audit of the Schedules***

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the Schedule of Employer Allocations and the specified column totals included in the accompanying Schedule of Pension Amounts by Employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the Schedule of Employer Allocations and the specified column totals included in the accompanying Schedule of Pension Amounts by Employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ohio Police & Fire Pension Fund internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the Schedule of Employer Allocations and the specified column totals included in the accompanying Schedule of Pension Amounts by Employer.

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

### ***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Ohio Police & Fire Pension Fund, as of and for the year ended December 31, 2023, and our report thereon, dated June 12, 2024, 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 management, the governing body of Ohio Police & Fire Pension Fund, and Ohio Police & Fire Pension Fund employers and their auditors, and is not intended to be and should not be used by anyone other than these specified parties.

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**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2024 on our consideration of Ohio Police & Fire Pension Fund's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters related to the Schedule of Employer Allocations and the specified column totals included in the accompanying Schedule of Pension Amounts by Employer. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Ohio Police & Fire Pension Fund's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ohio Police & Fire Pension Fund's internal control over financial reporting related to the Schedule of Employer Allocations and the specified column totals included in the Schedule of Pension Amounts by Employer.

*Crowe LLP*  
Crowe LLP

Columbus, Ohio  
September 26, 2024

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0001P	\$ 31,077	0.0050066%
0002P	98,958	0.0159423%
0003P	26,653	0.0042939%
0006F	9,219,157	1.4852250%
0006P	7,903,657	1.2732952%
0009F	265,438	0.0427626%
0010F	525,455	0.0846519%
0010P	630,042	0.1015010%
0011F	(55,103)	-0.0088772%
0011P	520,610	0.0838713%
0013P	428,304	0.0690006%
0014F	1,726,862	0.2782010%
0015P	27,421	0.0044176%
0016P	13,451	0.0021670%
0017P	20,823	0.0033546%
0018P	35,055	0.0056474%
0019P	72,936	0.0117501%
0020F	126,253	0.0203396%
0020P	130,206	0.0209765%
0022F	827,939	0.1333827%
0022P	548,422	0.0883519%
0023P	17,330	0.0027919%
0024F	452,808	0.0729483%
0024P	519,410	0.0836780%
0025F	230,548	0.0371418%
0026P	119,343	0.0192264%
0027F	489,269	0.0788222%
0027P	401,161	0.0646279%
0029F	580,232	0.0934766%
0029P	587,396	0.0946307%
0030F	508,511	0.0819222%
0031F	951,111	0.1532259%
0031P	889,577	0.1433127%
0032F	867,822	0.1398079%
0032P	639,258	0.1029858%
0033F	332,951	0.0536391%
0035P	44,080	0.0071014%
0036F	847,027	0.1364578%
0036P	652,962	0.1051935%
0037P	63,367	0.0102086%
0039P	93,685	0.0150928%
0040F	318,178	0.0512591%
0041F	590,334	0.0951040%
0041P	455,221	0.0733370%

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OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0042F	\$ 207,771	0.0334723%
0044P	8,343	0.0013441%
0045F	1,329,209	0.2141383%
0045P	1,084,391	0.1746976%
0047F	(69,203)	-0.0111487%
0047P	998,553	0.1608689%
0048F	1,818,556	0.2929731%
0050F	685,696	0.1104670%
0050P	643,413	0.1036551%
0051F	503,549	0.0811228%
0051P	562,964	0.0906946%
0052P	60,029	0.0096708%
0053F	159,321	0.0256669%
0053P	221,771	0.0357278%
0054F	428,769	0.0690756%
0054P	406,304	0.0654564%
0055F	91,885	0.0148029%
0055P	197,562	0.0318276%
0056P	54,473	0.0087757%
0057P	125,120	0.0201571%
0058P	88,946	0.0143294%
0059F	663,434	0.1068806%
0059P	635,989	0.1024591%
0060P	9,382	0.0015115%
0061P	55,665	0.0089677%
0063P	28,480	0.0045882%
0064P	738,276	0.1189378%
0065P	90,333	0.0145528%
0066F	396,391	0.0638594%
0069F	821,679	0.1323742%
0069P	774,854	0.1248306%
0070P	108,174	0.0174271%
0071F	639,002	0.1029445%
0072P	101,257	0.0163127%
0073P	20,420	0.0032897%
0074F	1,037,490	0.1671418%
0074P	683,166	0.1100594%
0076P	8,183	0.0013183%
0077P	283,546	0.0456798%
0078F	365,144	0.0588254%
0078P	537,212	0.0865459%
0080P	86,743	0.0139745%
0081P	63,405	0.0102147%
0083F	545,772	0.0879250%

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OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

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Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0083P	\$ 607,408	0.0978547%
0084F	832,244	0.1340762%
0084P	709,492	0.1143006%
0085F	120,648	0.0194366%
0086F	540,591	0.0870903%
0086P	651,351	0.1049340%
0087P	331,529	0.0534100%
0089F	42,129	0.0067871%
0089P	165,023	0.0265855%
0090F	567,844	0.0914808%
0090P	711,110	0.1145613%
0091F	117,828	0.0189823%
0091P	244,451	0.0393816%
0093P	29,208	0.0047055%
0094F	526,081	0.0847527%
0094P	261,350	0.0421040%
0095P	45,014	0.0072518%
0096F	396,665	0.0639035%
0098P	19,241	0.0030998%
0099P	67,771	0.0109180%
0101F	359,911	0.0579824%
0101P	301,752	0.0486129%
0102P	41,516	0.0066883%
0103F	55,517	0.0089439%
0103P	171,556	0.0276380%
0104P	137,651	0.0221759%
0106P	331,720	0.0534408%
0107F	2,966,862	0.4779675%
0107P	2,456,706	0.3957803%
0108F	292,343	0.0470971%
0109F	426,141	0.0686522%
0110P	60,460	0.0097402%
0111P	89,027	0.0143424%
0112F	71,923	0.0115869%
0113P	106,722	0.0171931%
0115P	104,574	0.0168471%
0117P	48,315	0.0077836%
0118F	291,652	0.0469857%
0118P	229,672	0.0370006%
0120P	821,978	0.1324223%
0121P	267,890	0.0431576%
0122F	111,824	0.0180151%
0123P	262,954	0.0423624%
0126F	242,941	0.0391383%

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OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0126P	\$ 237,907	0.0383273%
0127F	896,272	0.1443912%
0127P	710,483	0.1144603%
0128F	22,645,296	3.6482033%
0128P	20,055,059	3.2309109%
0129F	550,134	0.0886277%
0129P	302,729	0.0487703%
0130F	1,375,868	0.2216551%
0131F	17,331,694	2.7921712%
0131P	23,882,477	3.8475157%
0132F	1,804,103	0.2906447%
0132P	1,536,388	0.2475152%
0134F	234,735	0.0378163%
0135F	14,007	0.0022566%
0136P	246,956	0.0397851%
0137P	39,670	0.0063909%
0139P	120,940	0.0194837%
0140F	1,803,429	0.2905361%
0141P	207,910	0.0334947%
0142F	46,014,328	7.4130020%
0142P	45,156,612	7.2748222%
0143P	18,190	0.0029304%
0144F	477,095	0.0768610%
0145F	481,880	0.0776318%
0146F	236,479	0.0380972%
0146P	272,601	0.0439166%
0147P	12,755	0.0020549%
0148F	545,031	0.0878056%
0150F	180,542	0.0290857%
0150P	163,192	0.0262906%
0152F	297,200	0.0478795%
0153F	372,817	0.0600616%
0154P	86,030	0.0138596%
0155F	43,228	0.0069641%
0155P	92,353	0.0148783%
0156P	46,663	0.0075175%
0157P	51,558	0.0083061%
0158F	9,272	0.0014937%
0158P	9,490	0.0015289%
0159F	163,155	0.0262846%
0160F	400,022	0.0644444%
0161F	1,868,355	0.3009958%
0161P	1,297,899	0.2090942%
0162F	365,998	0.0589630%

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OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0162P	\$ 294,576	0.0474568%
0163P	41,669	0.0067130%
0164P	28,152	0.0045353%
0166F	6,460,435	1.0407892%
0166P	6,446,958	1.0386181%
0167P	175,653	0.0282981%
0168F	507,131	0.0816998%
0168P	492,719	0.0793780%
0169F	1,545,762	0.2490254%
0169P	1,072,200	0.1727336%
0170F	809,955	0.1304854%
0171F	118,371	0.0190698%
0171P	146,420	0.0235886%
0172P	72,256	0.0116406%
0173F	47,423	0.0076399%
0173P	42,483	0.0068441%
0174P	23,840	0.0038407%
0176F	526,955	0.0848935%
0176P	337,540	0.0543784%
0177P	74,669	0.0120293%
0178P	22,082	0.0035575%
0179P	1,589,793	0.2561189%
0180P	26,175	0.0042168%
0181F	639,231	0.1029814%
0181P	349,235	0.0562625%
0182F	268,163	0.0432016%
0182P	165,182	0.0266112%
0183F	19,500	0.0031415%
0183P	118,882	0.0191521%
0184F	617,006	0.0994009%
0184P	484,618	0.0780729%
0185F	83,723	0.0134879%
0185P	242,121	0.0390062%
0186P	39,636	0.0063854%
0187P	12,278	0.0019780%
0188P	67,815	0.0109251%
0189P	36,961	0.0059545%
0190F	1,581,471	0.2547782%
0190P	1,597,887	0.2574229%
0191F	557,666	0.0898411%
0191P	400,875	0.0645818%
0192F	1,854,175	0.2987114%
0192P	1,707,696	0.2751133%
0193F	601,235	0.0968602%

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OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

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Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0193P	\$ 419,442	0.0675730%
0194F	1,278,191	0.2059192%
0194P	898,779	0.1447951%
0195P	188,080	0.0303001%
0196F	1,513,711	0.2438619%
0196P	1,300,981	0.2095907%
0197F	380,982	0.0613770%
0197P	485,041	0.0781411%
0198F	60,431	0.0097356%
0198P	79,191	0.0127578%
0199F	640,490	0.1031842%
0199P	448,303	0.0722225%
0201P	42,636	0.0068687%
0203F	1,222,811	0.1969973%
0203P	996,634	0.1605598%
0205F	610,676	0.0983811%
0205P	634,088	0.1021529%
0206P	26,938	0.0043398%
0207P	26,182	0.0042180%
0208P	20,192	0.0032530%
0210F	363,929	0.0586297%
0210P	346,363	0.0557998%
0212F	239,067	0.0385142%
0212P	438,617	0.0706621%
0213F	769,481	0.1239650%
0215P	19,458	0.0031347%
0216P	64,554	0.0103998%
0217F	468,429	0.0754649%
0217P	508,651	0.0819447%
0218P	1,326,666	0.2137286%
0220F	409,400	0.0659552%
0220P	263,881	0.0425118%
0221F	9,875	0.0015909%
0221P	133,454	0.0214997%
0222F	938,785	0.1512402%
0222P	1,039,922	0.1675336%
0223P	70,716	0.0113925%
0224P	210,210	0.0338653%
0225F	75,678	0.0121919%
0225P	163,364	0.0263183%
0226P	45,851	0.0073867%
0227F	56,113	0.0090399%
0227P	77,213	0.0124392%
0228F	19,083	0.0030743%

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OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0228P	\$ 192,560	0.0310218%
0229P	56,903	0.0091672%
0230F	221,768	0.0357273%
0230P	219,967	0.0354371%
0231F	-	0.0000000%
0231P	109,276	0.0176046%
0232P	13,255	0.0021354%
0233P	175,306	0.0282422%
0234P	60,332	0.0097196%
0236P	4,118	0.0006634%
0237F	544,673	0.0877479%
0237P	521,590	0.0840292%
0238P	165,280	0.0266269%
0239F	1,257,504	0.2025865%
0240F	1,426,091	0.2297462%
0241P	15,905	0.0025623%
0242P	122,164	0.0196809%
0243P	143,344	0.0230930%
0244F	348,212	0.0560977%
0244P	390,643	0.0629334%
0245P	34,336	0.0055316%
0246P	1,450,465	0.2336729%
0247P	524,628	0.0845186%
0250F	2,434,871	0.3922627%
0250P	1,970,982	0.3175292%
0251F	660,450	0.1063998%
0252F	525,840	0.0847139%
0253P	18,792	0.0030274%
0254F	576,112	0.0928128%
0254P	412,169	0.0664013%
0255F	430,396	0.0693377%
0256F	302,500	0.0487334%
0257P	137,121	0.0220905%
0259F	480,945	0.0774812%
0259P	329,821	0.0531348%
0260P	116,239	0.0187263%
0261P	71,726	0.0115552%
0262P	-	0.0000000%
0263F	552,902	0.0890736%
0263P	490,683	0.0790500%
0264F	12,719	0.0020491%
0264P	59,597	0.0096012%
0265P	1,395,080	0.2247502%
0266P	173,728	0.0279879%

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OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0267P	\$ 22,548	0.0036325%
0269P	129,211	0.0208162%
0270F	108,766	0.0175224%
0271F	493,261	0.0794654%
0272P	167,837	0.0270389%
0273F	1,310,892	0.2111874%
0273P	1,020,308	0.1643737%
0274P	564,928	0.0910111%
0275P	191,789	0.0308976%
0276F	307,877	0.0495996%
0276P	210,568	0.0339229%
0277F	617,253	0.0994407%
0277P	721,790	0.1162818%
0278P	506,383	0.0815793%
0280F	232,403	0.0374406%
0280P	188,947	0.0304397%
0281P	130,363	0.0210017%
0282P	30,755	0.0049547%
0283F	2,498,377	0.4024936%
0284F	1,416,271	0.2281641%
0285P	41,536	0.0066915%
0286F	631,410	0.1017214%
0287F	363,053	0.0584886%
0288P	61,184	0.0098569%
0289F	645,729	0.1040283%
0290P	133,038	0.0214327%
0291F	974,333	0.1569670%
0291P	831,908	0.1340221%
0292F	192,543	0.0310191%
0292P	180,655	0.0291039%
0293F	2,308,344	0.3718789%
0293P	1,936,483	0.3119714%
0296F	240,843	0.0388003%
0296P	220,435	0.0355125%
0297P	84,512	0.0136151%
0298F	48,070	0.0077442%
0298P	63,492	0.0102287%
0300F	2,089,211	0.3365761%
0300P	1,861,762	0.2999337%
0301F	1,807,604	0.2912087%
0301P	1,237,486	0.1993615%
0303F	568,298	0.0915540%
0303P	573,149	0.0923355%
0304P	32,069	0.0051664%

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OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0305P	\$ 42,122	0.0067859%
0306P	44,779	0.0072140%
0307F	49,539	0.0079808%
0308F	47,246	0.0076114%
0308P	45,075	0.0072617%
0309P	159,088	0.0256294%
0311F	1,045,826	0.1684847%
0312F	1,227,457	0.1977458%
0313F	284,725	0.0458698%
0314F	1,478,228	0.2381455%
0314P	1,118,469	0.1801876%
0316P	58,637	0.0094465%
0317P	111,438	0.0179529%
0318P	30,581	0.0049267%
0319F	21,082	0.0033964%
0319P	212,958	0.0343080%
0320F	55,574	0.0089531%
0320P	108,301	0.0174475%
0321F	181,449	0.0292318%
0321P	243,898	0.0392925%
0322F	413,330	0.0665883%
0322P	285,715	0.0460293%
0323F	1,416,499	0.2282009%
0323P	1,721,846	0.2773929%
0324F	46,877	0.0075520%
0324P	74,642	0.0120250%
0325F	26,810	0.0043191%
0325P	224,878	0.0362283%
0326P	398,868	0.0642584%
0328P	32,066	0.0051659%
0329P	17,018	0.0027416%
0330F	652,167	0.1050654%
0330P	572,635	0.0922527%
0331F	630,655	0.1015998%
0331P	418,632	0.0674425%
0333P	305,220	0.0491716%
0334F	628,997	0.1013327%
0335F	411,468	0.0662883%
0336F	1,528,668	0.2462715%
0337F	256,000	0.0412421%
0338P	123,371	0.0198753%
0339P	8,923	0.0014375%
0342P	3,549	0.0005718%
0343F	2,024,635	0.3261728%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0343P	\$ 1,237,295	0.1993307%
0344P	33,486	0.0053947%
0345F	220,921	0.0355908%
0346F	719,288	0.1158788%
0346P	544,170	0.0876669%
0347P	44,778	0.0072138%
0348F	169,125	0.0272464%
0349P	201,538	0.0324682%
0350F	640,330	0.1031585%
0350P	453,368	0.0730385%
0351F	1,246,663	0.2008399%
0351P	998,180	0.1608088%
0352F	421,705	0.0679375%
0354P	155,563	0.0250615%
0355F	1,035,729	0.1668581%
0355P	846,441	0.1363634%
0356F	1,268,304	0.2043264%
0356P	951,749	0.1533287%
0357F	1,149,771	0.1852305%
0357P	784,449	0.1263763%
0358F	119,246	0.0192108%
0358P	675,215	0.1087785%
0359F	952,652	0.1534742%
0359P	859,294	0.1384340%
0360F	501,435	0.0807822%
0360P	445,229	0.0717273%
0361P	9,270	0.0014934%
0362P	8,725	0.0014056%
0364P	36,309	0.0058495%
0365P	72,718	0.0117150%
0366P	53,991	0.0086981%
0367F	64,509	0.0103925%
0367P	714,466	0.1151019%
0369F	1,903,142	0.3066001%
0369P	1,617,922	0.2606505%
0370P	129,359	0.0208400%
0371F	100,320	0.0161618%
0371P	162,798	0.0262271%
0373F	1,466,818	0.2363074%
0375F	80,390	0.0129510%
0376P	746,584	0.1202762%
0377F	741,709	0.1194908%
0377P	690,464	0.1112352%
0378P	166,755	0.0268646%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0379P	\$ 51,943	0.0083681%
0380F	1,680,770	0.2707755%
0380P	1,388,217	0.2236446%
0381P	9,563	0.0015406%
0382F	2,345,485	0.3778624%
0383F	126,661	0.0204053%
0384P	43,926	0.0070766%
0385P	369,242	0.0594856%
0386P	110,004	0.0177219%
0388P	133,970	0.0215828%
0389P	118,289	0.0190566%
0390F	65,940	0.0106231%
0390P	30,213	0.0048674%
0391P	74,445	0.0119932%
0392F	78,336	0.0126201%
0392P	121,650	0.0195981%
0393P	53,530	0.0086238%
0394F	561,218	0.0904134%
0394P	437,603	0.0704987%
0395P	76,197	0.0122755%
0396F	37,155	0.0059857%
0397F	625,104	0.1007055%
0397P	504,821	0.0813277%
0398P	261,126	0.0420679%
0399P	43,872	0.0070679%
0402F	10,070	0.0016223%
0402P	75,916	0.0122302%
0403F	141,041	0.0227220%
0403P	211,904	0.0341382%
0404F	849,230	0.1368127%
0404P	471,478	0.0759561%
0406F	84,357	0.0135901%
0406P	164,256	0.0264620%
0408F	43,369	0.0069868%
0408P	122,170	0.0196818%
0409F	197,263	0.0317795%
0409P	249,934	0.0402649%
0410P	71,225	0.0114745%
0411F	54,412	0.0087659%
0411P	107,658	0.0173439%
0412P	665,766	0.1072563%
0413F	103,186	0.0166235%
0413P	101,215	0.0163059%
0414P	121,211	0.0195273%

(Continued)



OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0416F	\$ 11,876	0.0019132%
0416P	35,592	0.0057339%
0418F	56,552	0.0091106%
0418P	131,418	0.0211717%
0419P	84,097	0.0135482%
0420P	61,282	0.0098727%
0422P	2,394	0.0003857%
0423P	5,744	0.0009254%
0424P	12,090	0.0019477%
0425F	648,366	0.1044531%
0425P	381,719	0.0614957%
0426F	64,952	0.0104639%
0426P	58,254	0.0093848%
0429P	1,375	0.0002215%
0430P	27,915	0.0044972%
0431P	12,705	0.0020468%
0432F	1,721,616	0.2773558%
0432P	1,126,529	0.1814861%
0433F	171,762	0.0276712%
0433P	169,543	0.0273137%
0434P	48,004	0.0077335%
0435P	25,181	0.0040567%
0437P	141,817	0.0228470%
0438F	582,854	0.0938990%
0438P	543,712	0.0875931%
0439P	57,670	0.0092908%
0441F	352,083	0.0567213%
0441P	416,179	0.0670473%
0442F	222,738	0.0358835%
0442P	277,718	0.0447409%
0444P	60,398	0.0097302%
0445F	918,737	0.1480104%
0445P	889,340	0.1432745%
0446F	135,118	0.0217678%
0446P	156,556	0.0252215%
0447F	931,128	0.1500066%
0447P	738,381	0.1189547%
0448F	890,619	0.1434805%
0448P	687,725	0.1107939%
0450F	115,532	0.0186124%
0450P	229,242	0.0369314%
0452P	305,704	0.0492495%
0453F	191,056	0.0307795%
0453P	321,301	0.0517622%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

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Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0454F	\$ 330,266	0.0532065%
0454P	301,360	0.0485497%
0455F	2,410,610	0.3883542%
0456F	1,070,980	0.1725371%
0456P	835,505	0.1346016%
0457P	79,588	0.0128218%
0458P	32,298	0.0052033%
0459P	740,631	0.1193172%
0460P	12,936	0.0020840%
0461P	273,006	0.0439818%
0462F	122,336	0.0197086%
0462P	294,570	0.0474558%
0463P	404,474	0.0651616%
0464F	143,623	0.0231380%
0464P	165,573	0.0266741%
0465F	333,583	0.0537409%
0466P	373,443	0.0601624%
0467F	1,271,575	0.2048533%
0468P	369,218	0.0594818%
0469F	593,955	0.0956874%
0469P	849,312	0.1368259%
0470F	26,343	0.0042439%
0470P	295,586	0.0476195%
0471P	53,114	0.0085568%
0472P	101,361	0.0163295%
0473P	223,723	0.0360422%
0474P	21,430	0.0034524%
0475P	28,267	0.0045539%
0476F	258,786	0.0416910%
0476P	616,098	0.0992546%
0477F	615,334	0.0991316%
0477P	671,548	0.1081878%
0478F	733,506	0.1181693%
0479P	22,237	0.0035824%
0480F	2,459,012	0.3961518%
0480P	2,130,184	0.3431770%
0481F	709,908	0.1143676%
0481P	671,188	0.1081298%
0482P	380,715	0.0613340%
0483P	58,654	0.0094493%
0484P	20,313	0.0032725%
0485P	16,968	0.0027336%
0486P	10,788	0.0017380%
0487P	50,309	0.0081049%

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(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0488F	\$ 234,975	0.0378550%
0488P	327,913	0.0528275%
0489F	479,550	0.0772565%
0492F	333,597	0.0537432%
0493P	88,220	0.0142124%
0494F	698,118	0.1124682%
0494P	706,739	0.1138571%
0495P	706,650	0.1138428%
0496F	380,747	0.0613391%
0497P	78,958	0.0127203%
0498P	46,047	0.0074183%
0499F	721,449	0.1162269%
0499P	588,490	0.0948069%
0500P	187,656	0.0302318%
0501F	1,076,190	0.1733764%
0502F	989,292	0.1593770%
0504F	285,642	0.0460175%
0505F	378,492	0.0609758%
0506P	55,708	0.0089747%
0507P	67,926	0.0109430%
0508P	17,993	0.0028987%
0509P	239,298	0.0385514%
0510F	698,134	0.1124708%
0510P	625,894	0.1008328%
0511P	382,068	0.0615519%
0512P	26,999	0.0043496%
0513F	836,871	0.1348216%
0516P	97,049	0.0156348%
0518F	425,178	0.0684970%
0518P	424,372	0.0683672%
0519F	127,427	0.0205287%
0520F	372,899	0.0600748%
0520P	345,418	0.0556475%
0521F	33,338	0.0053708%
0521P	153,831	0.0247825%
0523P	1,466,497	0.2362557%
0524F	344,373	0.0554792%
0524P	349,597	0.0563208%
0526F	478,724	0.0771234%
0526P	370,250	0.0596480%
0528P	69,055	0.0111249%
0529P	25,091	0.0040422%
0530P	46,947	0.0075633%
0531F	20,108	0.0032394%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0531P	\$ 132,404	0.0213306%
0532F	418,888	0.0674837%
0532P	512,405	0.0825495%
0533P	46,444	0.0074822%
0535P	25,726	0.0041445%
0536F	792,414	0.1276595%
0536P	612,665	0.0987016%
0537P	7,965	0.0012832%
0538P	281,349	0.0453259%
0540P	49,491	0.0079731%
0541F	289,198	0.0465904%
0541P	340,468	0.0548501%
0542P	7,666	0.0012350%
0543F	937,480	0.1510299%
0543P	739,180	0.1190834%
0544P	4,612	0.0007430%
0545F	179,048	0.0288450%
0547F	292,575	0.0471344%
0548P	4,689	0.0007554%
0549P	69,007	0.0111172%
0550F	25,725	0.0041443%
0550P	338,745	0.0545725%
0551P	116,533	0.0187737%
0552P	54,371	0.0087593%
0553F	1,471,807	0.2371111%
0553P	1,294,493	0.2085455%
0555F	1,141,002	0.1838177%
0555P	869,069	0.1400088%
0556P	55,158	0.0088861%
0557F	433,893	0.0699010%
0559F	284,846	0.0458893%
0559P	169,345	0.0272818%
0560F	364,365	0.0586999%
0560P	231,724	0.0373312%
0561F	327,592	0.0527757%
0561P	214,143	0.0344989%
0563P	24,172	0.0038942%
0564F	830,416	0.1337817%
0564P	592,330	0.0954256%
0565P	124,344	0.0200321%
0567P	57,098	0.0091986%
0568F	1,640,636	0.2643098%
0568P	1,025,446	0.1652014%
0569P	20,502	0.0033029%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0571F	\$ 833,129	0.1342188%
0571P	724,300	0.1166862%
0573P	54,165	0.0087261%
0574P	161,257	0.0259788%
0576F	12,240	0.0019719%
0576P	15,590	0.0025116%
0577P	8,242	0.0013278%
0578P	41,616	0.0067044%
0579P	573,745	0.0924315%
0580F	681,860	0.1098490%
0580P	596,467	0.0960920%
0581F	2,600,283	0.4189109%
0581P	2,004,045	0.3228557%
0582F	1,038,776	0.1673489%
0583F	319,967	0.0515473%
0584F	264,821	0.0426632%
0585F	503,458	0.0811081%
0585P	331,159	0.0533504%
0586P	132,817	0.0213971%
0587P	40,759	0.0065664%
0588F	242,779	0.0391122%
0588P	241,458	0.0388994%
0589P	23,767	0.0038289%
0590F	673,777	0.1085468%
0590P	522,336	0.0841494%
0591P	72,258	0.0116409%
0592P	36,954	0.0059534%
0593F	1,352,211	0.2178439%
0593P	826,460	0.1331444%
0594F	17,360	0.0027967%
0594P	64,030	0.0103154%
0595P	9,466	0.0015250%
0596F	420,763	0.0677858%
0596P	485,482	0.0782121%
0597F	1,768,695	0.2849404%
0597P	1,532,986	0.2469672%
0598F	140,537	0.0226408%
0598P	206,919	0.0333351%
0599P	30,765	0.0049563%
0600F	30,755	0.0049547%
0600P	88,956	0.0143310%
0601F	269,819	0.0434684%
0602P	254,217	0.0409549%
0603F	142,458	0.0229503%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0603P	\$ 90,383	0.0145609%
0604F	889,679	0.1433291%
0606P	592,382	0.0954339%
0607F	1,668,517	0.2688015%
0608F	582,526	0.0938461%
0608P	475,023	0.0765272%
0609F	208,421	0.0335770%
0610P	104,816	0.0168861%
0612F	662,292	0.1066966%
0612P	407,626	0.0656694%
0613P	13,947	0.0022469%
0614F	111,838	0.0180173%
0614P	422,429	0.0680542%
0615F	12,379,474	1.9943585%
0615P	11,226,400	1.8085959%
0616F	119,581	0.0192647%
0616P	144,161	0.0232246%
0617P	321,541	0.0518009%
0618F	83,190	0.0134021%
0619F	591,895	0.0953555%
0619P	551,677	0.0888763%
0620F	891,575	0.1436345%
0620P	712,493	0.1147841%
0621F	1,239,171	0.1996330%
0622F	767,968	0.1237212%
0622P	712,904	0.1148503%
0623F	156,281	0.0251772%
0623P	92,494	0.0149010%
0624F	13,800	0.0022232%
0624P	170,373	0.0274474%
0625F	6,509	0.0010486%
0625P	42,770	0.0068903%
0626F	2,100,197	0.3383460%
0627F	1,323,655	0.2132435%
0628F	805,125	0.1297073%
0628P	572,880	0.0922921%
0629F	1,552,621	0.2501304%
0629P	1,139,164	0.1835216%
0630F	44,331	0.0071418%
0630P	179,410	0.0289033%
0631F	429,908	0.0692591%
0631P	290,730	0.0468372%
0632P	40,630	0.0065456%
0633F	313,821	0.0505572%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0633P	\$ 312,414	0.0503305%
0635F	370,770	0.0597318%
0635P	637,040	0.1026284%
0636F	339,290	0.0546603%
0636P	289,844	0.0466945%
0637F	18,206	0.0029330%
0637P	272,116	0.0438384%
0638P	79,486	0.0128054%
0640F	1,697,916	0.2735377%
0641F	296,012	0.0476881%
0641P	528,009	0.0850633%
0642P	98,108	0.0158054%
0643P	7,984	0.0012862%
0644P	46,871	0.0075510%
0645P	218,437	0.0351906%
0646F	323,516	0.0521191%
0646P	232,203	0.0374084%
0647F	958,762	0.1544585%
0647P	956,371	0.1540733%
0648F	10,128	0.0016316%
0649F	86,414	0.0139215%
0649P	154,607	0.0249075%
0650F	689,324	0.1110515%
0650P	593,051	0.0955417%
0652F	305,240	0.0491748%
0652P	311,180	0.0501317%
0653F	43,529	0.0070126%
0654F	2,703,722	0.4355751%
0655F	1,988,348	0.3203269%
0656F	140,851	0.0226914%
0656P	157,518	0.0253765%
0657F	252,979	0.0407554%
0657P	200,110	0.0322381%
0658F	29,987	0.0048310%
0658P	79,897	0.0128716%
0660P	12,951	0.0020864%
0661P	80,905	0.0130340%
0662P	102,967	0.0165882%
0663F	36,419	0.0058672%
0663P	112,083	0.0180568%
0664F	28,857	0.0046489%
0664P	113,197	0.0182363%
0665P	16,214	0.0026121%
0666F	258,278	0.0416091%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0666P	\$ 451,425	0.0727255%
0667P	272,828	0.0439531%
0668P	50,520	0.0081389%
0669P	34,514	0.0055603%
0670F	2,205,030	0.3552348%
0672P	131,570	0.0211962%
0673P	9,301	0.0014984%
0674P	16,964	0.0027329%
0675P	56,438	0.0090923%
0676F	2,363,632	0.3807859%
0676P	1,795,597	0.2892743%
0677F	1,033,787	0.1665452%
0677P	1,073,190	0.1728931%
0679F	1,079,183	0.1738586%
0679P	1,179,399	0.1900036%
0680F	286,559	0.0461652%
0680P	160,887	0.0259192%
0681F	168,913	0.0272122%
0682F	521,644	0.0840379%
0682P	563,998	0.0908612%
0684F	177,978	0.0286726%
0684P	202,738	0.0326615%
0685P	56,329	0.0090747%
0686F	1,019,306	0.1642123%
0686P	923,457	0.1487708%
0687F	327,186	0.0527103%
0687P	411,415	0.0662798%
0688F	21,617	0.0034825%
0688P	413,761	0.0666577%
0689F	306,713	0.0494121%
0689P	425,572	0.0685605%
0691P	14,441	0.0023265%
0692P	48,485	0.0078110%
0693P	91,738	0.0147792%
0694F	228,451	0.0368039%
0694P	219,447	0.0353534%
0695F	-	0.0000000%
0695P	160,939	0.0259276%
0696P	53,218	0.0085735%
0697P	71,515	0.0115212%
0698F	1,017,267	0.1638838%
0698P	779,697	0.1256108%
0699F	126,522	0.0203830%
0700F	1,014,223	0.1633934%

(Continued)



OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0700P	\$ 697,291	0.1123350%
0701P	388,133	0.0625290%
0702F	1,019,940	0.1643144%
0702P	839,347	0.1352205%
0703F	35,554	0.0057278%
0704P	119,244	0.0192105%
0705P	6,979	0.0011243%
0706F	2,043,079	0.3291442%
0706P	2,218,528	0.3574094%
0707F	955,656	0.1539581%
0707P	752,618	0.1212483%
0709P	60,489	0.0097449%
0710P	30,346	0.0048888%
0712F	1,031,795	0.1662243%
0712P	740,980	0.1193734%
0713P	34,463	0.0055521%
0714F	361,401	0.0582224%
0715F	190,186	0.0306394%
0717F	128,305	0.0206702%
0718F	40,616	0.0065433%
0719F	85,074	0.0137056%
0720F	821,222	0.1323005%
0721F	62,859	0.0101267%
0722F	35,069	0.0056497%
0723F	163,185	0.0262894%
0724F	367,400	0.0591889%
0725P	19,489	0.0031397%
0726F	59,932	0.0096552%
0728F	611,787	0.0985601%
0732F	329,977	0.0531600%
0732P	278,609	0.0448845%
0734P	1,506	0.0002426%
0735P	15,239	0.0024550%
0736F	1,457,290	0.2347724%
0737P	20,318	0.0032733%
0738P	11,990	0.0019316%
0740P	10,088	0.0016252%
0741F	268,564	0.0432662%
0745P	20,071	0.0032335%
0746F	40,015	0.0064465%
0749P	25,561	0.0041179%
0753P	76,688	0.0123546%
0754F	547,965	0.0882783%
0756P	96,666	0.0155731%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0757F	\$ 541,587	0.0872508%
0758F	342,356	0.0551542%
0759F	159,796	0.0257435%
0760P	6,556	0.0010562%
0761F	977,270	0.1574402%
0762F	33,979	0.0054741%
0764P	9,858	0.0015881%
0765F	217,323	0.0350112%
0766F	28,440	0.0045817%
0768F	672,618	0.1083601%
0769F	75,269	0.0121260%
0770F	17,920	0.0028869%
0773F	188,389	0.0303499%
0774F	46,761	0.0075333%
0776F	159,765	0.0257385%
0777F	565,066	0.0910333%
0779F	178,207	0.0287095%
0780F	72,085	0.0116130%
0781F	80,459	0.0129621%
0782F	134,833	0.0217219%
0783F	141,367	0.0227745%
0786F	144,879	0.0233403%
0788F	311,139	0.0501251%
0788P	232,853	0.0375131%
0789F	160,310	0.0258263%
0790F	68,495	0.0110347%
0791F	112,274	0.0180876%
0792F	25,854	0.0041651%
0794F	238,242	0.0383813%
0795F	109,150	0.0175843%
0796F	19,201	0.0030933%
0797F	141,124	0.0227354%
0798F	16,040	0.0025841%
0799F	99,559	0.0160392%
0800F	156,428	0.0252009%
0801F	349,615	0.0563237%
0803P	11,594	0.0018678%
0805F	388,036	0.0625134%
0806F	139,309	0.0224430%
0807F	19,053	0.0030695%
0809F	25,555	0.0041170%
0810F	39,654	0.0063883%
0812F	79,323	0.0127791%
0813F	386,171	0.0622129%

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF EMPLOYER ALLOCATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2023

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Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0815F	\$ 33,313	0.0053668%
0816F	31,789	0.0051213%
0817P	60,007	0.0096672%
0818F	1,468,315	0.2365485%
0819P	53,534	0.0086244%
0820F	13,843	0.0022301%
0821F	16,301	0.0026261%
0822F	103,022	0.0165971%
0823F	35,226	0.0056750%
0824F	53,691	0.0086497%
0827F	290,488	0.0467982%
0828F	36,350	0.0058561%
0829F	31,457	0.0050678%
0830F	30,454	0.0049062%
0832F	27,560	0.0044400%
0833F	22,773	0.0036688%
0834F	44,154	0.0071133%
0835F	192,398	0.0309957%
0836P	26,075	0.0042007%
0837F	19,595	0.0031568%
0838F	124,513	0.0200593%
0839F	18,220	0.0029353%
0840F	232,770	0.0374997%
0841F	30,908	0.0049793%
0843F	10,440	0.0016819%
0844F	-	0.0000000%
0845F	139,529	0.0224784%
0846F	68,325	0.0110073%
0847F	72,971	0.0117558%
0848F	-	0.0000000%
0849F	72,460	0.0116735%
0850P	25,655	0.0041331%
0851F	77,771	0.0125291%
0852F	-	0.0000000%
0854P	10,566	0.0017022%
0855F	94,351	0.0152001%
0856F	52,960	0.0085320%
0857F	176,674	0.0284625%
0858F	68,375	0.0110154%
0859P	378	0.0000609%
0860F	33,337	0.0053707%
0861F	11,015	0.0017745%
0862F	35,470	0.0057143%
0863F	93,054	0.0149912%

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(Continued)

OHIO POLICE & FIRE PENSION FUND  
 SCHEDULE OF EMPLOYER ALLOCATIONS  
 FOR THE YEAR ENDED DECEMBER 31, 2023

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Employer Code	2023 Employer Contribution	Employer Allocation Percentage
0864F	\$ 92,633	0.0149234%
0865F	12,668	0.0020408%
0866F	11,507	0.0018538%
0867F	26,795	0.0043167%
0868F	22,569	0.0036359%
0869F	55,153	0.0088853%
0870F	12,067	0.0019440%
0871F	83,128	0.0133921%
0872F	9,318	0.0015011%
0873P	7,560	0.0012179%
0874F	16,477	0.0026545%
0875F	6,354	0.0010236%
0876F	44,085	0.0071022%
0877F	329,479	0.0530797%
0878F	5,482	0.0008832%
0879F	27,285	0.0043957%
0880F	9,369	0.0015094%
0881F	5,538	0.0008922%
0882F	5,805	0.0009352%
0999	155,139	0.0249932%
<b>Total</b>	<b>\$ 620,724,615</b>	<b>100.0000000%</b>

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

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0001P	\$ 483,707	\$ 11,027	\$ -	\$ -	\$ -	\$ 11,027	\$ -	\$ 11,282	\$ -	\$ 25,546	\$ 36,828	\$ 38,753	\$ (5,079)	\$ 33,674
0002P	1,540,246	35,113	-	-	106,012	141,125	-	35,924	-	-	35,924	123,400	21,076	144,476
0003P	414,850	9,457	-	-	165,876	175,333	-	9,676	-	-	9,676	33,237	32,977	66,214
0006F	143,493,233	3,271,197	-	-	-	3,271,197	-	3,346,745	-	191,628	3,538,373	11,496,273	(38,097)	11,458,176
0006P	123,017,890	2,804,424	-	-	-	2,804,424	-	2,869,191	-	3,686,352	6,555,543	9,855,846	(732,873)	9,122,973
0009F	4,131,457	94,184	-	-	-	94,184	-	96,359	-	126,930	223,289	331,001	(25,235)	305,766
0010F	8,178,542	186,445	-	-	-	186,445	-	190,751	-	383,454	574,205	655,242	(76,233)	579,009
0010P	9,806,397	223,555	-	-	846,516	1,070,071	-	228,718	-	-	228,718	785,661	168,294	953,955
0011F	(857,660)	(19,552)	-	-	-	(19,552)	-	(20,004)	-	1,444,624	1,424,620	(68,713)	(287,201)	(355,914)
0011P	8,103,125	184,726	-	-	1,491,462	1,676,188	-	188,992	-	-	188,992	649,200	296,513	945,713
0013P	6,666,410	151,973	-	-	285,857	437,830	-	155,483	-	-	155,483	534,094	56,830	590,924
0014F	26,878,056	612,736	-	-	538,164	1,150,900	-	626,887	-	-	626,887	2,153,394	106,991	2,260,385
0015P	426,801	9,730	-	-	-	9,730	-	9,954	-	38,319	48,273	34,194	(7,618)	26,576
0016P	209,362	4,773	-	-	-	4,773	-	4,883	-	71,845	76,728	16,774	(14,283)	2,491
0017P	324,101	7,388	-	-	25,228	32,616	-	7,559	-	-	7,559	25,966	5,016	30,982
0018P	545,617	12,438	-	-	41,544	53,982	-	12,726	-	-	12,726	43,713	8,259	51,972
0019P	1,135,222	25,880	-	-	198,260	224,140	-	26,477	-	-	26,477	90,951	39,416	130,367
0020F	1,965,086	44,798	-	-	106,368	151,166	-	45,832	-	-	45,832	157,437	21,147	178,584
0020P	2,026,619	46,201	-	-	67,249	113,450	-	47,268	-	-	47,268	162,367	13,369	175,736
0022F	12,886,610	293,774	-	-	-	293,774	-	300,559	-	120,559	421,118	1,032,439	(23,968)	1,008,471
0022P	8,536,013	194,594	-	-	367,154	561,748	-	199,089	-	-	199,089	683,881	72,993	756,874
0023P	269,736	6,149	-	-	-	6,149	-	6,291	-	10,158	16,449	21,610	(2,020)	19,590
0024F	7,047,813	160,668	-	-	-	160,668	-	164,379	-	114,767	279,146	564,651	(22,817)	541,834
0024P	8,084,450	184,300	-	-	-	184,300	-	188,557	-	161,787	350,344	647,703	(32,164)	615,539
0025F	3,588,410	81,805	-	-	-	81,805	-	83,694	-	130,797	214,491	287,493	(26,003)	261,490
0026P	1,857,536	42,346	-	-	23,637	65,983	-	43,324	-	-	43,324	148,821	4,699	153,520
0027F	7,615,312	173,605	-	-	-	173,605	-	177,615	-	254,090	431,705	610,117	(50,515)	559,602
0027P	6,243,947	142,342	-	-	-	142,342	-	145,630	-	202,087	347,717	500,247	(40,176)	460,071
0029F	9,031,130	205,882	-	-	169,710	375,592	-	210,636	-	-	210,636	723,549	33,740	757,289
0029P	9,142,632	208,423	-	-	626	209,049	-	213,237	-	-	213,237	732,482	124	732,606
0030F	7,914,815	180,433	-	-	67,083	247,516	-	184,600	-	-	184,600	634,113	13,336	647,449
0031F	14,803,737	337,479	-	-	-	337,479	-	345,273	-	87,486	432,759	1,186,034	(17,393)	1,168,641
0031P	13,845,985	315,645	-	-	83,698	399,343	-	322,935	-	-	322,935	1,109,301	16,640	1,125,941
0032F	13,507,373	307,926	-	-	447,263	755,189	-	315,037	-	-	315,037	1,082,173	88,919	1,171,092
0032P	9,949,850	226,825	-	-	823,585	1,050,410	-	232,064	-	-	232,064	797,154	163,735	960,889
0033F	5,182,277	118,140	-	-	-	118,140	-	120,868	-	130,686	251,554	415,189	(25,981)	389,208
0035P	686,093	15,641	-	-	119,450	135,091	-	16,002	-	-	16,002	54,968	23,748	78,716

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0036F	\$ 13,183,707	\$ 300,547	\$ -	\$ -	\$ -	\$ 300,547	\$ -	\$ 307,488	\$ -	\$ 2,611,259	\$ 2,918,747	\$ 1,056,241	\$ (519,137)	\$ 537,104
0036P	10,163,144	231,688	-	-	-	231,688	-	237,039	-	1,159,503	1,396,542	814,242	(230,518)	583,724
0037P	986,292	22,484	-	-	-	22,484	-	23,004	-	217,166	240,170	79,019	(43,174)	35,845
0039P	1,458,173	33,242	-	-	177,753	210,995	-	34,009	-	-	34,009	116,825	35,339	152,164
0040F	4,952,337	112,898	-	-	-	112,898	-	115,505	-	334,468	449,973	396,767	(66,495)	330,272
0041F	9,188,359	209,466	-	-	-	209,466	-	214,303	-	257,228	471,531	736,145	(51,139)	685,006
0041P	7,085,366	161,524	-	-	16,632	178,156	-	165,255	-	-	165,255	567,660	3,306	570,966
0042F	3,233,886	73,723	-	-	423,682	497,405	-	75,425	-	-	75,425	259,090	84,231	343,321
0044P	129,859	2,960	-	-	11,735	14,695	-	3,029	-	-	3,029	10,404	2,333	12,737
0045F	20,688,715	471,638	-	-	249,503	721,141	-	482,530	-	-	482,530	1,657,521	49,603	1,707,124
0045P	16,878,199	384,770	-	-	1,358,945	1,743,715	-	393,656	-	-	393,656	1,352,234	270,168	1,622,402
0047F	(1,077,118)	(24,555)	-	-	-	(24,555)	-	(25,122)	-	1,966,821	1,941,699	(86,296)	(391,018)	(477,314)
0047P	15,542,156	354,313	-	-	1,339,428	1,693,741	-	362,495	-	-	362,495	1,245,194	266,288	1,511,482
0048F	28,305,245	645,271	-	-	-	645,271	-	660,174	-	1,134,845	1,795,019	2,267,736	(225,615)	2,042,121
0050F	10,672,637	243,303	-	-	-	243,303	-	248,922	-	88,682	337,604	855,062	(17,631)	837,431
0050P	10,014,513	228,300	-	-	-	228,300	-	233,572	-	602,695	836,267	802,335	(119,820)	682,515
0051F	7,837,582	178,672	-	-	-	178,672	-	182,799	-	637,021	819,820	627,925	(126,644)	501,281
0051P	8,762,350	199,754	-	-	165,852	365,606	-	204,367	-	-	204,367	702,015	32,972	734,987
0052P	934,333	21,300	-	-	-	21,300	-	21,792	-	134,093	155,885	74,856	(26,659)	48,197
0053F	2,479,777	56,531	-	-	94,681	151,212	-	57,837	-	-	57,837	198,673	18,823	217,496
0053P	3,451,799	78,690	-	-	261,349	340,039	-	80,508	-	-	80,508	276,548	51,958	328,506
0054F	6,673,656	152,139	-	-	382,122	534,261	-	155,652	-	-	155,652	534,675	75,968	610,643
0054P	6,323,992	144,167	-	-	-	144,167	-	147,497	-	883,013	1,030,510	506,660	(175,549)	331,111
0055F	1,430,164	32,603	-	-	114,664	147,267	-	33,356	-	-	33,356	114,581	22,796	137,377
0055P	3,074,985	70,100	-	-	34,111	104,211	-	71,719	-	-	71,719	246,359	6,782	253,141
0056P	847,854	19,328	-	-	-	19,328	-	19,775	-	148,388	168,163	67,928	(29,501)	38,427
0057P	1,947,454	44,396	-	-	-	44,396	-	45,421	-	127,619	173,040	156,025	(25,372)	130,653
0058P	1,384,418	31,560	-	-	121,796	153,356	-	32,289	-	-	32,289	110,916	24,214	135,130
0059F	10,326,141	235,404	-	-	358,501	593,905	-	240,840	-	-	240,840	827,301	71,273	898,574
0059P	9,898,963	225,665	-	-	289,303	514,968	-	230,877	-	-	230,877	793,077	57,516	850,593
0060P	146,032	3,329	-	-	-	3,329	-	3,406	-	2,749	6,155	11,700	(547)	11,153
0061P	866,404	19,751	-	-	162,517	182,268	-	20,207	-	-	20,207	69,414	32,309	101,723
0063P	443,283	10,105	-	-	35,095	45,200	-	10,339	-	-	10,339	35,515	6,977	42,492
0064P	11,491,033	261,960	-	-	-	261,960	-	268,010	-	121,376	389,386	920,629	(24,130)	896,499
0065P	1,406,001	32,052	-	-	58,675	90,727	-	32,793	-	-	32,793	112,645	11,665	124,310
0066F	6,169,699	140,650	-	-	-	140,650	-	143,898	-	7,369	151,267	494,299	(1,465)	492,834
0069F	12,789,175	291,553	-	-	755,956	1,047,509	-	298,287	-	-	298,287	1,024,633	150,290	1,174,923

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0069P	\$ 12,060,359	\$ 274,939	\$ -	\$ -	\$ 218,735	\$ 493,674	\$ -	\$ 281,288	\$ -	\$ -	\$ 281,288	\$ 966,242	\$ 43,486	\$ 1,009,728
0070P	1,683,698	38,383	-	-	7,449	45,832	-	39,270	-	-	39,270	134,893	1,481	136,374
0071F	9,945,859	226,735	-	-	-	226,735	-	231,971	-	350,435	582,406	796,834	(69,669)	727,165
0072P	1,576,032	35,929	-	-	-	35,929	-	36,758	-	5,135	41,893	126,267	(1,021)	125,246
0073P	317,830	7,246	-	-	-	7,246	-	7,413	-	19,111	26,524	25,464	(3,800)	21,664
0074F	16,148,205	368,129	-	-	-	368,129	-	376,630	-	1,734,608	2,111,238	1,293,749	(344,853)	948,896
0074P	10,633,257	242,405	-	-	-	242,405	-	248,003	-	1,850,541	2,098,544	851,907	(367,901)	484,006
0076P	127,366	2,904	-	-	43,082	45,986	-	2,971	-	-	2,971	10,204	8,565	18,769
0077P	4,413,299	100,609	-	-	115,750	216,359	-	102,933	-	-	102,933	353,581	23,012	376,593
0078F	5,683,346	129,563	-	-	-	129,563	-	132,555	-	578,005	710,560	455,334	(114,911)	340,423
0078P	8,361,528	190,617	-	-	-	190,617	-	195,019	-	533,885	728,904	669,902	(106,140)	563,762
0080P	1,350,130	30,779	-	-	55,902	86,681	-	31,490	-	-	31,490	108,169	11,114	119,283
0081P	986,881	22,498	-	-	134,585	157,083	-	23,017	-	-	23,017	79,066	26,756	105,822
0083F	8,494,769	193,654	-	-	-	193,654	-	198,127	-	222,364	420,491	680,577	(44,207)	636,370
0083P	9,454,115	215,524	-	-	-	215,524	-	220,502	-	445,132	665,634	757,437	(88,495)	668,942
0084F	12,953,611	295,302	-	-	522,229	817,531	-	302,122	-	-	302,122	1,037,807	103,823	1,141,630
0084P	11,043,015	251,746	-	-	-	251,746	-	257,560	-	958,463	1,216,023	884,735	(190,549)	694,186
0085F	1,877,844	42,809	-	-	251,809	294,618	-	43,798	-	-	43,798	150,448	50,061	200,509
0086F	8,414,125	191,816	-	-	-	191,816	-	196,246	-	418,889	615,135	674,116	(83,278)	590,838
0086P	10,138,073	231,116	-	-	-	231,116	-	236,454	-	364,215	600,669	812,234	(72,408)	739,826
0087P	5,160,143	117,635	-	-	262,521	380,156	-	120,352	-	-	120,352	413,416	52,191	465,607
0089F	655,728	14,949	-	-	119,545	134,494	-	15,294	-	-	15,294	52,535	23,767	76,302
0089P	2,568,526	58,554	-	-	-	58,554	-	59,907	-	68,421	128,328	205,783	(13,603)	192,180
0090F	8,838,308	201,486	-	-	-	201,486	-	206,139	-	1,544,566	1,750,705	708,100	(307,071)	401,029
0090P	11,068,203	252,320	-	-	-	252,320	-	258,148	-	1,880,405	2,138,553	886,753	(373,838)	512,915
0091F	1,833,952	41,808	-	-	101,487	143,295	-	42,774	-	-	42,774	146,931	20,176	167,107
0091P	3,804,806	86,738	-	-	557,569	644,307	-	88,741	-	-	88,741	304,830	110,849	415,679
0093P	454,616	10,364	-	-	13,327	23,691	-	10,603	-	-	10,603	36,423	2,650	39,073
0094F	8,188,281	186,667	-	-	1,750,931	1,937,598	-	190,978	-	-	190,978	656,022	348,098	1,004,120
0094P	4,067,828	92,734	-	-	69,943	162,677	-	94,875	-	-	94,875	325,903	13,905	339,808
0095P	700,624	15,972	-	-	37,709	53,681	-	16,341	-	-	16,341	56,132	7,497	63,629
0096F	6,173,960	140,747	-	-	103,357	244,104	-	143,998	-	-	143,998	494,640	20,548	515,188
0098P	299,483	6,827	-	-	14,263	21,090	-	6,985	-	-	6,985	23,994	2,835	26,829
0099P	1,054,829	24,047	-	-	3,042	27,089	-	24,602	-	-	24,602	84,510	605	85,115
0101F	5,601,900	127,706	-	-	-	127,706	-	130,655	-	390,688	521,343	448,808	(77,671)	371,137
0101P	4,696,677	107,070	-	-	-	107,070	-	109,542	-	458,959	568,501	376,285	(91,244)	285,041
0102P	646,182	14,731	-	-	73,810	88,541	-	15,071	-	-	15,071	51,770	14,674	66,444

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0103F	\$ 864,104	\$ 19,699	\$ -	\$ -	\$ -	\$ 19,699	\$ -	\$ 20,154	\$ -	\$ 32,558	\$ 52,712	\$ 69,230	\$ (6,473)	\$ 62,757
0103P	2,670,212	60,872	-	-	164,212	225,084	-	62,278	-	-	62,278	213,930	32,646	246,576
0104P	2,142,498	48,842	-	-	-	48,842	-	49,970	-	124,363	174,333	171,651	(24,724)	146,927
0106P	5,163,119	117,703	-	-	101,162	218,865	-	120,421	-	-	120,421	413,655	20,112	433,767
0107F	46,178,257	1,052,720	-	-	514,314	1,567,034	-	1,077,032	-	-	1,077,032	3,699,672	102,249	3,801,921
0107P	38,237,839	871,703	-	-	-	871,703	-	891,835	-	895,287	1,787,122	3,063,508	(177,990)	2,885,518
0108F	4,550,230	103,731	-	-	-	103,731	-	106,127	-	112,890	219,017	364,552	(22,443)	342,109
0109F	6,632,750	151,206	-	-	1,420,369	1,571,575	-	154,698	-	-	154,698	531,397	282,380	813,777
0110P	941,038	21,453	-	-	-	21,453	-	21,948	-	68,184	90,132	75,393	(13,555)	61,838
0111P	1,385,674	31,589	-	-	7,258	38,847	-	32,319	-	-	32,319	111,016	1,443	112,459
0112F	1,119,454	25,520	-	-	-	25,520	-	26,109	-	22,107	48,216	89,688	(4,395)	85,293
0113P	1,661,091	37,868	-	-	28,415	66,283	-	38,742	-	-	38,742	133,082	5,649	138,731
0115P	1,627,662	37,106	-	-	121,613	158,719	-	37,963	-	-	37,963	130,404	24,178	154,582
0117P	752,003	17,143	-	-	32,337	49,480	-	17,539	-	-	17,539	60,248	6,429	66,677
0118F	4,539,467	103,486	-	-	-	103,486	-	105,876	-	261,293	367,169	363,689	(51,947)	311,742
0118P	3,574,769	81,494	-	-	-	81,494	-	83,376	-	329,018	412,394	286,400	(65,411)	220,989
0120P	12,793,822	291,659	-	-	-	291,659	-	298,395	-	308,709	607,104	1,025,005	(61,373)	963,632
0121P	4,169,620	95,054	-	-	59,437	154,491	-	97,250	-	-	97,250	334,058	11,816	345,874
0122F	1,740,507	39,678	-	-	126,907	166,585	-	40,594	-	-	40,594	139,445	25,230	164,675
0123P	4,092,793	93,303	-	-	292,884	386,187	-	95,458	-	-	95,458	327,903	58,228	386,131
0126F	3,781,300	86,202	-	-	232,776	318,978	-	88,193	-	-	88,193	302,947	46,277	349,224
0126P	3,702,946	84,416	-	-	23,589	108,005	-	86,365	-	-	86,365	296,670	4,690	301,360
0127F	13,950,183	318,021	-	-	-	318,021	-	325,365	-	720,838	1,046,203	1,117,649	(143,308)	974,341
0127P	11,058,445	252,098	-	-	388,295	640,393	-	257,920	-	-	257,920	885,971	77,196	963,167
0128F	352,466,790	8,035,142	-	-	-	8,035,142	-	8,220,711	-	74,198	8,294,909	28,238,645	(14,751)	28,223,894
0128P	312,150,585	7,116,058	-	-	-	7,116,058	-	7,280,402	-	6,035,097	13,315,499	25,008,624	(1,199,821)	23,808,803
0129F	8,562,659	195,202	-	-	1,129,940	1,325,142	-	199,710	-	-	199,710	686,016	224,640	910,656
0129P	4,711,884	107,416	-	-	-	107,416	-	109,897	-	461,066	570,963	377,503	(91,663)	285,840
0130F	21,414,942	488,194	-	-	-	488,194	-	499,468	-	379,951	879,419	1,715,705	(75,537)	1,640,168
0131F	269,762,274	6,149,737	-	-	18,985,119	25,134,856	-	6,291,764	-	-	6,291,764	21,612,592	3,774,378	25,386,970
0131P	371,723,118	8,474,126	-	-	-	8,474,126	-	8,669,834	-	19,263,560	27,933,394	29,781,407	(3,829,733)	25,951,674
0132F	28,080,289	640,143	-	-	-	640,143	-	654,927	-	1,834,615	2,489,542	2,249,714	(364,734)	1,884,980
0132P	23,913,384	545,150	-	-	260,525	805,675	-	557,741	-	-	557,741	1,915,873	51,794	1,967,667
0134F	3,653,577	83,290	-	-	-	83,290	-	85,214	-	321,181	406,395	292,714	(63,853)	228,861
0135F	218,019	4,970	-	-	17,512	22,482	-	5,085	-	-	5,085	17,467	3,481	20,948
0136P	3,843,790	87,626	-	-	-	87,626	-	89,650	-	74,348	163,998	307,954	(14,781)	293,173
0137P	617,449	14,076	-	-	207,024	221,100	-	14,401	-	-	14,401	49,468	41,158	90,626

(Continued)



OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0139P	\$ 1,882,394	\$ 42,913	\$ -	\$ -	\$ 320,967	\$ 363,880	\$ -	\$ 43,904	\$ -	\$ -	\$ 43,904	\$ 150,812	\$ 63,811	\$ 214,623
0140F	28,069,797	639,904	-	-	935,912	1,575,816	-	654,682	-	-	654,682	2,248,873	186,066	2,434,939
0141P	3,236,050	73,772	-	-	304,739	378,511	-	75,476	-	-	75,476	259,263	60,584	319,847
0142F	716,198,304	16,327,084	-	-	-	16,327,084	-	16,704,154	-	6,066,625	22,770,779	57,379,787	(1,206,089)	56,173,698
0142P	702,848,229	16,022,744	-	-	-	16,022,744	-	16,392,785	-	10,148,752	26,541,537	56,310,217	(2,017,645)	54,292,572
0143P	283,117	6,454	-	-	-	6,454	-	6,603	-	100,766	107,369	22,683	(20,033)	2,650
0144F	7,425,833	169,286	-	-	-	169,286	-	173,195	-	651,149	824,344	594,937	(129,453)	465,484
0145F	7,500,303	170,983	-	-	-	170,983	-	174,932	-	48,755	223,687	600,903	(9,693)	591,210
0146F	3,680,715	83,909	-	-	-	83,909	-	85,847	-	9,509	95,356	294,889	(1,890)	292,999
0146P	4,242,950	96,726	-	-	18,945	115,671	-	98,960	-	-	98,960	339,933	3,767	343,700
0147P	198,532	4,526	-	-	18,962	23,488	-	4,630	-	-	4,630	15,906	3,770	19,676
0148F	8,483,233	193,391	-	-	154,243	347,634	-	197,858	-	-	197,858	679,653	30,665	710,318
0150F	2,810,080	64,061	-	-	92,700	156,761	-	65,541	-	-	65,541	225,136	18,430	243,566
0150P	2,540,035	57,905	-	-	9,841	67,746	-	59,242	-	-	59,242	203,500	1,957	205,457
0152F	4,625,821	105,454	-	-	-	105,454	-	107,890	-	185,289	293,179	370,608	(36,837)	333,771
0153F	5,802,780	132,285	-	-	-	132,285	-	135,340	-	62,146	197,486	464,902	(12,355)	452,547
0154P	1,339,029	30,526	-	-	88,199	118,725	-	31,231	-	-	31,231	107,279	17,535	124,814
0155F	672,828	15,338	-	-	-	15,338	-	15,693	-	276,665	292,358	53,905	(55,003)	(1,098)
0155P	1,437,449	32,769	-	-	-	32,769	-	33,526	-	10,269	43,795	115,164	(2,042)	113,122
0156P	726,294	16,557	-	-	64,317	80,874	-	16,940	-	-	16,940	58,189	12,787	70,976
0157P	802,484	18,294	-	-	72,042	90,336	-	18,717	-	-	18,717	64,293	14,323	78,616
0158F	144,312	3,290	-	-	-	3,290	-	3,366	-	27,512	30,878	11,562	(5,469)	6,093
0158P	147,713	3,367	-	-	-	3,367	-	3,445	-	34,000	37,445	11,834	(6,760)	5,074
0159F	2,539,455	57,892	-	-	249,344	307,236	-	59,229	-	-	59,229	203,454	49,571	253,025
0160F	6,226,218	141,938	-	-	512,491	654,429	-	145,216	-	-	145,216	498,827	101,887	600,714
0161F	29,080,349	662,941	-	-	853,188	1,516,129	-	678,252	-	-	678,252	2,329,835	169,620	2,499,455
0161P	20,201,386	460,528	-	-	-	460,528	-	471,164	-	71,528	542,692	1,618,478	(14,220)	1,604,258
0162F	5,696,640	129,866	-	-	100,639	230,505	-	132,865	-	-	132,865	456,399	20,008	476,407
0162P	4,584,982	104,523	-	-	477,675	582,198	-	106,937	-	-	106,937	367,336	94,965	462,301
0163P	648,568	14,785	-	-	12,623	27,408	-	15,127	-	-	15,127	51,961	2,509	54,470
0164P	438,173	9,989	-	-	-	9,989	-	10,220	-	5,182	15,402	35,105	(1,030)	34,075
0166F	100,554,601	2,292,331	-	-	804,505	3,096,836	-	2,345,272	-	-	2,345,272	8,056,151	159,941	8,216,092
0166P	100,344,843	2,287,549	-	-	-	2,287,549	-	2,340,379	-	787,286	3,127,665	8,039,346	(156,518)	7,882,828
0167P	2,733,987	62,326	-	-	76,606	138,932	-	63,766	-	-	63,766	219,039	15,230	234,269
0168F	7,893,328	179,943	-	-	17,424	197,367	-	184,099	-	-	184,099	632,391	3,464	635,855
0168P	7,669,010	174,829	-	-	20,317	195,146	-	178,867	-	-	178,867	614,419	4,039	618,458
0169F	24,059,291	548,477	-	-	-	548,477	-	561,144	-	1,596,760	2,157,904	1,927,562	(317,447)	1,610,115

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0169P	\$ 16,688,450	\$ 380,445	\$ -	\$ -	\$ -	\$ 380,445	\$ -	\$ 389,231	\$ -	\$ 722,914	\$ 1,112,145	\$ 1,337,032	\$ (143,720)	\$ 1,193,312
0170F	12,606,691	287,393	-	-	424,427	711,820	-	294,030	-	-	294,030	1,010,012	84,379	1,094,391
0171F	1,842,406	42,001	-	-	117,429	159,430	-	42,971	-	-	42,971	147,608	23,346	170,954
0171P	2,278,984	51,954	-	-	120,353	172,307	-	53,154	-	-	53,154	182,586	23,927	206,513
0172P	1,124,643	25,638	-	-	115,005	140,643	-	26,230	-	-	26,230	90,103	22,864	112,967
0173F	738,120	16,827	-	-	34,373	51,200	-	17,215	-	-	17,215	59,136	6,833	65,969
0173P	661,235	15,074	-	-	30,007	45,081	-	15,422	-	-	15,422	52,976	5,966	58,942
0174P	371,065	8,459	-	-	-	8,459	-	8,654	-	5,531	14,185	29,729	(1,100)	28,629
0176F	8,201,884	186,977	-	-	134,553	321,530	-	191,296	-	-	191,296	657,112	26,750	683,862
0176P	5,253,704	119,768	-	-	194,409	314,177	-	122,534	-	-	122,534	420,912	38,650	459,562
0177P	1,162,196	26,494	-	-	-	26,494	-	27,106	-	29,706	56,812	93,112	(5,906)	87,206
0178P	343,704	7,835	-	-	-	7,835	-	8,016	-	74,824	82,840	27,537	(14,875)	12,662
0179P	24,744,621	564,100	-	-	-	564,100	-	577,128	-	1,574,375	2,151,503	1,982,469	(312,997)	1,669,472
0180P	407,401	9,287	-	-	11,212	20,499	-	9,502	-	-	9,502	32,640	2,229	34,869
0181F	9,949,425	226,816	-	-	968,146	1,194,962	-	232,054	-	-	232,054	797,120	192,474	989,594
0181P	5,435,734	123,918	-	-	-	123,918	-	126,780	-	1,110,520	1,237,300	435,496	(220,779)	214,717
0182F	4,173,871	95,151	-	-	414,427	509,578	-	97,349	-	-	97,349	334,399	82,391	416,790
0182P	2,571,009	58,611	-	-	-	58,611	-	59,965	-	400,291	460,256	205,982	(79,581)	126,401
0183F	303,512	6,919	-	-	85,045	91,964	-	7,079	-	-	7,079	24,317	16,908	41,225
0183P	1,850,357	42,182	-	-	239,773	281,955	-	43,157	-	-	43,157	148,245	47,668	195,913
0184F	9,603,499	218,930	-	-	-	218,930	-	223,986	-	281,491	505,477	769,405	(55,962)	713,443
0184P	7,542,920	171,955	-	-	67,265	239,220	-	175,926	-	-	175,926	604,317	13,373	617,690
0185F	1,303,117	29,707	-	-	30,578	60,285	-	30,393	-	-	30,393	104,402	6,079	110,481
0185P	3,768,537	85,911	-	-	163,380	249,291	-	87,895	-	-	87,895	301,925	32,481	334,406
0186P	616,918	14,064	-	-	-	14,064	-	14,389	-	97,597	111,986	49,426	(19,403)	30,023
0187P	191,102	4,357	-	-	3,946	8,303	-	4,457	-	-	4,457	15,311	785	16,096
0188P	1,055,515	24,062	-	-	130,615	154,677	-	24,618	-	-	24,618	84,565	25,967	110,532
0189P	575,287	13,115	-	-	8,201	21,316	-	13,418	-	-	13,418	46,090	1,631	47,721
0190F	24,615,090	561,147	-	-	-	561,147	-	574,107	-	2,190,960	2,765,067	1,972,092	(435,579)	1,536,513
0190P	24,870,605	566,972	-	-	1,779,758	2,346,730	-	580,066	-	-	580,066	1,992,563	353,829	2,346,392
0191F	8,679,890	197,874	-	-	133,277	331,151	-	202,444	-	-	202,444	695,408	26,497	721,905
0191P	6,239,493	142,241	-	-	83,025	225,266	-	145,526	-	-	145,526	499,891	16,506	516,397
0192F	28,859,644	657,910	-	-	-	657,910	-	673,104	-	646,244	1,319,348	2,312,153	(128,478)	2,183,675
0192P	26,579,742	605,935	-	-	-	605,935	-	619,929	-	1,006,243	1,626,172	2,129,494	(200,048)	1,929,446
0193F	9,358,032	213,334	-	-	503,553	716,887	-	218,261	-	-	218,261	749,739	100,110	849,849
0193P	6,528,484	148,829	-	-	604,114	752,943	-	152,266	-	-	152,266	523,044	120,102	643,146
0194F	19,894,637	453,536	-	-	-	453,536	-	464,010	-	242,371	706,381	1,593,902	(48,185)	1,545,717

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0194P	\$ 13,989,205	\$ 318,910	\$ -	\$ -	\$ -	\$ 318,910	\$ -	\$ 326,275	\$ -	\$ 529,654	\$ 855,929	\$ 1,120,776	\$ (105,299)	\$ 1,015,477
0195P	2,927,408	66,736	-	-	-	66,736	-	68,277	-	74,753	143,030	234,536	(14,861)	219,675
0196F	23,560,425	537,104	-	-	2,878,591	3,415,695	-	549,508	-	-	549,508	1,887,595	572,284	2,459,879
0196P	20,249,354	461,622	-	-	-	461,622	-	472,283	-	405,957	878,240	1,622,321	(80,707)	1,541,614
0197F	5,929,865	135,182	-	-	450,567	585,749	-	138,304	-	-	138,304	475,084	89,576	564,660
0197P	7,549,509	172,105	-	-	149,465	321,570	-	176,080	-	-	176,080	604,845	29,715	634,560
0198F	940,593	21,443	-	-	42,979	64,422	-	21,938	-	-	21,938	75,358	8,544	83,902
0198P	1,232,580	28,099	-	-	39,182	67,281	-	28,748	-	-	28,748	98,751	7,790	106,541
0199F	9,969,018	227,262	-	-	235,169	462,431	-	232,511	-	-	232,511	798,690	46,753	845,443
0199P	6,977,690	159,070	-	-	-	159,070	-	162,743	-	496,811	659,554	559,033	(98,769)	460,264
0201P	663,611	15,128	-	-	-	15,128	-	15,478	-	109,681	125,159	53,167	(21,805)	31,362
0203F	19,032,658	433,885	-	-	221,397	655,282	-	443,906	-	-	443,906	1,524,843	44,015	1,568,858
0203P	15,512,293	353,632	-	-	171,042	524,674	-	361,799	-	-	361,799	1,242,801	34,004	1,276,805
0205F	9,504,972	216,684	-	-	-	216,684	-	221,688	-	146,161	367,849	761,512	(29,058)	732,454
0205P	9,869,380	224,991	-	-	-	224,991	-	230,187	-	730,751	960,938	790,707	(145,278)	645,429
0206P	419,285	9,558	-	-	-	9,558	-	9,779	-	19,992	29,771	33,592	(3,974)	29,618
0207P	407,517	9,290	-	-	14,509	23,799	-	9,505	-	-	9,505	32,649	2,884	35,533
0208P	314,285	7,165	-	-	-	7,165	-	7,330	-	61,584	68,914	25,180	(12,243)	12,937
0210F	5,664,438	129,131	-	-	140,480	269,611	-	132,114	-	-	132,114	453,819	27,928	481,747
0210P	5,391,031	122,899	-	-	219,281	342,180	-	125,737	-	-	125,737	431,914	43,595	475,509
0212F	3,721,003	84,827	-	-	-	84,827	-	86,786	-	1,454,124	1,540,910	298,116	(289,090)	9,026
0212P	6,826,934	155,633	-	-	-	155,633	-	159,227	-	476,335	635,562	546,955	(94,699)	452,256
0213F	11,976,730	273,032	-	-	689,943	962,975	-	279,338	-	-	279,338	959,542	137,166	1,096,708
0215P	302,855	6,904	-	-	8,581	15,485	-	7,064	-	-	7,064	24,264	1,706	25,970
0216P	1,004,764	22,905	-	-	26,212	49,117	-	23,434	-	-	23,434	80,499	5,211	85,710
0217F	7,290,951	166,211	-	-	-	166,211	-	170,050	-	325,206	495,256	584,130	(64,653)	519,477
0217P	7,916,989	180,483	-	-	58,541	239,024	-	184,651	-	-	184,651	634,287	11,638	645,925
0218P	20,649,133	470,736	-	-	-	470,736	-	481,607	-	371,885	853,492	1,654,350	(73,933)	1,580,417
0220F	6,372,183	145,266	-	-	182,104	327,370	-	148,621	-	-	148,621	510,521	36,203	546,724
0220P	4,107,227	93,632	-	-	-	93,632	-	95,794	-	44,587	140,381	329,059	(8,864)	320,195
0221F	153,703	3,504	-	-	8,732	12,236	-	3,585	-	-	3,585	12,314	1,736	14,050
0221P	2,077,168	47,353	-	-	62,692	110,045	-	48,447	-	-	48,447	166,417	12,464	178,881
0222F	14,611,891	333,105	-	-	389,372	722,477	-	340,798	-	-	340,798	1,170,663	77,410	1,248,073
0222P	16,186,058	368,992	-	-	972,979	1,341,971	-	377,513	-	-	377,513	1,296,781	193,435	1,490,216
0223P	1,100,673	25,092	-	-	30,942	56,034	-	25,671	-	-	25,671	88,183	6,152	94,335
0224P	3,271,855	74,588	-	-	1,506	76,094	-	76,311	-	-	76,311	262,132	299	262,431
0225F	1,177,906	26,853	-	-	-	26,853	-	27,473	-	15,238	42,711	94,370	(3,029)	91,341

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0225P	\$ 2,542,711	\$ 57,966	\$ -	\$ -	\$ -	\$ 57,966	\$ -	\$ 59,305	\$ -	\$ 81,773	\$ 141,078	\$ 203,715	\$ (16,257)	\$ 187,458
0226P	713,657	16,269	-	-	13,232	29,501	-	16,645	-	-	16,645	57,176	2,631	59,807
0227F	873,379	19,910	-	-	-	19,910	-	20,370	-	112,700	133,070	69,973	(22,405)	47,568
0227P	1,201,798	27,397	-	-	-	27,397	-	28,030	-	161,962	189,992	96,285	(32,199)	64,086
0228F	297,020	6,771	-	-	207,174	213,945	-	6,928	-	-	6,928	23,796	41,188	64,984
0228P	2,997,134	68,325	-	-	417,161	485,486	-	69,903	-	-	69,903	240,122	82,934	323,056
0229P	885,678	20,191	-	-	71,417	91,608	-	20,657	-	-	20,657	70,958	14,198	85,156
0230F	3,451,750	78,689	-	-	-	78,689	-	80,506	-	267,711	348,217	276,544	(53,223)	223,321
0230P	3,423,713	78,050	-	-	-	78,050	-	79,853	-	181,033	260,886	274,298	(35,991)	238,307
0231F	-	-	-	-	-	-	-	-	-	52,114	52,114	-	(10,361)	(10,361)
0231P	1,700,847	38,774	-	-	51,456	90,230	-	39,669	-	-	39,669	136,267	10,230	146,497
0232P	206,309	4,703	-	-	-	4,703	-	4,812	-	48,889	53,701	16,529	(9,720)	6,809
0233P	2,728,586	62,203	-	-	396,139	458,342	-	63,640	-	-	63,640	218,607	78,755	297,362
0234P	939,048	21,407	-	-	36,307	57,714	-	21,902	-	-	21,902	75,234	7,218	82,452
0236P	64,094	1,461	-	-	-	1,461	-	1,495	-	40,926	42,421	5,135	(8,136)	(3,001)
0237F	8,477,658	193,264	-	-	401,464	594,728	-	197,728	-	-	197,728	679,206	79,814	759,020
0237P	8,118,380	185,074	-	-	652,178	837,252	-	189,348	-	-	189,348	650,422	129,658	780,080
0238P	2,572,526	58,646	-	-	64,047	122,693	-	60,000	-	-	60,000	206,104	12,733	218,837
0239F	19,572,652	446,195	-	-	-	446,195	-	456,500	-	1,399,751	1,856,251	1,568,106	(278,281)	1,289,825
0240F	22,196,654	506,014	-	-	-	506,014	-	517,701	-	17,290	534,991	1,778,333	(3,437)	1,774,896
0241P	247,554	5,643	-	-	-	5,643	-	5,774	-	6,022	11,796	19,833	(1,197)	18,636
0242P	1,901,447	43,347	-	-	129,466	172,813	-	44,348	-	-	44,348	152,339	25,739	178,078
0243P	2,231,103	50,862	-	-	-	50,862	-	52,037	-	67,447	119,484	178,750	(13,409)	165,341
0244F	5,419,812	123,555	-	-	41,584	165,139	-	126,408	-	-	126,408	434,220	8,267	442,487
0244P	6,080,235	138,610	-	-	64,032	202,642	-	141,812	-	-	141,812	487,131	12,730	499,861
0245P	534,429	12,183	-	-	28,359	40,542	-	12,465	-	-	12,465	42,817	5,638	48,455
0246P	22,576,027	514,663	-	-	-	514,663	-	526,549	-	289,779	816,328	1,808,728	(57,610)	1,751,118
0247P	8,165,663	186,152	-	-	72,590	258,742	-	190,451	-	-	190,451	654,210	14,431	668,641
0250F	37,897,991	863,956	-	-	1,932,377	2,796,333	-	883,909	-	-	883,909	3,036,280	384,170	3,420,450
0250P	30,677,703	699,356	-	-	-	699,356	-	715,507	-	3,355,234	4,070,741	2,457,811	(667,045)	1,790,766
0251F	10,279,689	234,345	-	-	400,506	634,851	-	239,757	-	-	239,757	823,580	79,623	903,203
0252F	8,184,532	186,582	-	-	112,374	298,956	-	190,891	-	-	190,891	655,722	22,341	678,063
0253P	292,489	6,668	-	-	-	6,668	-	6,822	-	4,509	11,331	23,433	(896)	22,537
0254F	8,966,997	204,420	-	-	-	204,420	-	209,141	-	166,304	375,445	718,411	(33,062)	685,349
0254P	6,415,282	146,248	-	-	-	146,248	-	149,626	-	136,288	285,914	513,974	(27,095)	486,879
0255F	6,698,979	152,716	-	-	215,890	368,606	-	156,243	-	-	156,243	536,703	42,920	579,623
0256F	4,708,319	107,335	-	-	130,084	237,419	-	109,814	-	-	109,814	377,217	25,862	403,079

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0257P	\$ 2,134,247	\$ 48,654	\$ -	\$ -	\$ 43,723	\$ 92,377	\$ -	\$ 49,778	\$ -	\$ -	\$ 49,778	\$ 170,990	\$ 8,692	\$ 179,682
0259F	7,485,753	170,652	-	-	328,693	499,345	-	174,593	-	-	174,593	599,737	65,346	665,083
0259P	5,133,555	117,029	-	-	141,811	258,840	-	119,732	-	-	119,732	411,286	28,193	439,479
0260P	1,809,219	41,245	-	-	-	41,245	-	42,197	-	40,886	83,083	144,950	(8,129)	136,821
0261P	1,116,392	25,450	-	-	-	25,450	-	26,038	-	129,505	155,543	89,442	(25,747)	63,695
0262P	-	-	-	-	-	-	-	-	-	91,091	91,091	-	(18,110)	(18,110)
0263F	8,605,739	196,184	-	-	-	196,184	-	200,715	-	375,133	575,848	689,468	(74,579)	614,889
0263P	7,637,321	174,107	-	-	-	174,107	-	178,128	-	313,043	491,171	611,881	(62,235)	549,646
0264F	197,971	4,513	-	-	-	4,513	-	4,617	-	18,407	23,024	15,861	(3,659)	12,202
0264P	927,608	21,147	-	-	-	21,147	-	21,635	-	6,117	27,752	74,317	(1,216)	73,101
0265P	21,713,971	495,011	-	-	257,624	752,635	-	506,443	-	-	506,443	1,739,662	51,218	1,790,880
0266P	2,704,017	61,643	-	-	-	61,643	-	63,067	-	33,486	96,553	216,638	(6,657)	209,981
0267P	350,950	8,001	-	-	-	8,001	-	8,185	-	82,368	90,553	28,117	(16,375)	11,742
0269P	2,011,132	45,848	-	-	114,704	160,552	-	46,906	-	-	46,906	161,126	22,804	183,930
0270F	1,692,906	38,593	-	-	-	38,593	-	39,484	-	44,151	83,635	135,631	(8,778)	126,853
0271F	7,677,454	175,022	-	-	135,797	310,819	-	179,064	-	-	179,064	615,096	26,998	642,094
0272P	2,612,331	59,553	-	-	-	59,553	-	60,928	-	443,840	504,768	209,293	(88,239)	121,054
0273F	20,403,618	465,139	-	-	-	465,139	-	475,881	-	437,960	913,841	1,634,680	(87,070)	1,547,610
0273P	15,880,768	362,032	-	-	-	362,032	-	370,393	-	639,081	1,009,474	1,272,322	(127,054)	1,145,268
0274P	8,792,928	200,451	-	-	187,784	388,235	-	205,081	-	-	205,081	704,465	37,333	741,798
0275P	2,985,135	68,052	-	-	-	68,052	-	69,623	-	622,695	692,318	239,161	(123,796)	115,365
0276F	4,792,006	109,243	-	-	-	109,243	-	111,766	-	33,216	144,982	383,922	(6,604)	377,318
0276P	3,277,420	74,715	-	-	-	74,715	-	76,440	-	124,933	201,373	262,578	(24,838)	237,740
0277F	9,607,344	219,017	-	-	248,845	467,862	-	224,076	-	-	224,076	769,713	49,472	819,185
0277P	11,234,427	256,110	-	-	388,208	644,318	-	262,025	-	-	262,025	900,071	77,178	977,249
0278P	7,881,686	179,678	-	-	95,656	275,334	-	183,827	-	-	183,827	631,458	19,017	650,475
0280F	3,617,279	82,463	-	-	-	82,463	-	84,367	-	90,442	174,809	289,806	(17,980)	271,826
0280P	2,940,895	67,043	-	-	73,793	140,836	-	68,592	-	-	68,592	235,616	14,671	250,287
0281P	2,029,054	46,256	-	-	225,153	271,409	-	47,324	-	-	47,324	162,562	44,762	207,324
0282P	478,692	10,913	-	-	-	10,913	-	11,165	-	49,976	61,141	38,351	(9,935)	28,416
0283F	38,886,437	886,489	-	-	3,373,078	4,259,567	-	906,963	-	-	906,963	3,115,472	670,592	3,786,064
0284F	22,043,801	502,530	-	-	-	502,530	-	514,136	-	512,357	1,026,493	1,766,087	(101,860)	1,664,227
0285P	646,491	14,738	-	-	-	14,738	-	15,078	-	181,453	196,531	51,795	(36,074)	15,721
0286F	9,827,691	224,041	-	-	-	224,041	-	229,215	-	164,972	394,187	787,367	(32,798)	754,569
0287F	5,650,806	128,821	-	-	697,867	826,688	-	131,796	-	-	131,796	452,727	138,741	591,468
0288P	952,313	21,710	-	-	-	21,710	-	22,211	-	122,493	144,704	76,297	(24,352)	51,945
0289F	10,050,570	229,122	-	-	1,109,228	1,338,350	-	234,413	-	-	234,413	805,223	220,522	1,025,745

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense		Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
					Proportionate Share of Contributions	Total Deferred Outflows of Resources				Proportionate Share of Pension Expense	Total Deferred Inflows of Resources		Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0290P	\$ 2,070,695	\$ 47,205	\$ -	\$ -	\$ 74,705	\$ 121,910	\$ -	\$ 48,296	\$ -	\$ -	\$ 48,296	\$ 165,898	\$ 14,852	\$ 180,750
0291F	15,165,179	345,719	-	-	800,392	1,146,111	-	353,703	-	-	353,703	1,214,991	159,124	1,374,115
0291P	12,948,385	295,183	-	-	-	295,183	-	302,000	-	15,816	317,816	1,037,388	(3,144)	1,034,244
0292F	2,996,873	68,319	-	-	94,055	162,374	-	69,897	-	-	69,897	240,101	18,699	258,800
0292P	2,811,838	64,101	-	-	-	64,101	-	65,582	-	138,911	204,493	225,277	(27,617)	197,660
0293F	35,928,634	819,061	-	-	444,300	1,263,361	-	837,977	-	-	837,977	2,878,501	88,330	2,966,831
0293P	30,140,743	687,115	-	-	483,292	1,170,407	-	702,984	-	-	702,984	2,414,791	96,082	2,510,873
0296F	3,748,644	85,457	-	-	388,065	473,522	-	87,431	-	-	87,431	300,331	77,150	377,481
0296P	3,430,998	78,216	-	-	167,009	245,225	-	80,022	-	-	80,022	274,882	33,202	308,084
0297P	1,315,407	29,987	-	-	30,610	60,597	-	30,680	-	-	30,680	105,387	6,085	111,472
0298F	748,197	17,057	-	-	297,489	314,546	-	17,450	-	-	17,450	59,943	59,143	119,086
0298P	988,234	22,529	-	-	426,328	448,857	-	23,049	-	-	23,049	79,174	84,757	163,931
0300F	32,517,897	741,306	-	-	-	741,306	-	758,427	-	710,807	1,469,234	2,605,242	(141,313)	2,463,929
0300P	28,977,735	660,602	-	-	-	660,602	-	675,858	-	714,713	1,390,571	2,321,614	(142,090)	2,179,524
0301F	28,134,780	641,385	-	-	2,769,496	3,410,881	-	656,198	-	-	656,198	2,254,079	550,596	2,804,675
0301P	19,261,072	439,092	-	-	1,689,372	2,128,464	-	449,233	-	-	449,233	1,543,143	335,859	1,879,002
0303F	8,845,380	201,647	-	-	882,451	1,084,098	-	206,304	-	-	206,304	708,667	175,438	884,105
0303P	8,920,884	203,368	-	-	322,726	526,094	-	208,065	-	-	208,065	714,716	64,160	778,876
0304P	499,146	11,379	-	-	-	11,379	-	11,642	-	5,515	17,157	39,990	(1,096)	38,894
0305P	655,612	14,946	-	-	174,481	189,427	-	15,291	-	-	15,291	52,526	34,688	87,214
0306P	696,972	15,889	-	-	129,926	145,815	-	16,256	-	-	16,256	55,839	25,830	81,669
0307F	771,055	17,578	-	-	22,480	40,058	-	17,984	-	-	17,984	61,775	4,469	66,244
0308F	735,366	16,764	-	-	-	16,764	-	17,151	-	70,719	87,870	58,915	(14,060)	44,855
0308P	701,580	15,994	-	-	59,824	75,818	-	16,363	-	-	16,363	56,209	11,894	68,103
0309P	2,476,154	56,449	-	-	-	56,449	-	57,752	-	80,972	138,724	198,382	(16,098)	182,284
0311F	16,277,947	371,086	-	-	131,478	502,564	-	379,656	-	-	379,656	1,304,143	26,139	1,330,282
0312F	19,104,973	435,534	-	-	-	435,534	-	445,592	-	1,076,717	1,522,309	1,530,637	(214,059)	1,316,578
0313F	4,431,656	101,028	-	-	-	101,028	-	103,361	-	43,137	146,498	355,052	(8,576)	346,476
0314F	23,008,142	524,514	-	-	-	524,514	-	536,627	-	328,312	864,939	1,843,347	(65,271)	1,778,076
0314P	17,408,609	396,862	-	-	-	396,862	-	406,027	-	480,773	886,800	1,394,729	(95,581)	1,299,148
0316P	912,662	20,806	-	-	16,680	37,486	-	21,286	-	-	21,286	73,120	3,316	76,436
0317P	1,734,498	39,541	-	-	148,166	187,707	-	40,454	-	-	40,454	138,963	29,456	168,419
0318P	475,987	10,851	-	-	24,833	35,684	-	11,102	-	-	11,102	38,135	4,937	43,072
0319F	328,139	7,481	-	-	197,610	205,091	-	7,653	-	-	7,653	26,290	39,286	65,576
0319P	3,314,626	75,563	-	-	-	75,563	-	77,308	-	394,579	471,887	265,559	(78,445)	187,114
0320F	864,993	19,719	-	-	91,306	111,025	-	20,175	-	-	20,175	69,301	18,152	87,453
0320P	1,685,669	38,428	-	-	96,971	135,399	-	39,315	-	-	39,315	135,051	19,278	154,329

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0321F	\$ 2,824,195	\$ 64,383	\$ -	\$ -	\$ 253,132	\$ 317,515	\$ -	\$ 65,870	\$ -	\$ -	\$ 65,870	\$ 226,267	\$ 50,324	\$ 276,591
0321P	3,796,198	86,541	-	-	-	86,541	-	88,540	-	101,194	189,734	304,141	(20,118)	284,023
0322F	6,433,349	146,660	-	-	-	146,660	-	150,047	-	586,206	736,253	515,422	(116,542)	398,880
0322P	4,447,066	101,379	-	-	-	101,379	-	103,721	-	241,016	344,737	356,286	(47,916)	308,370
0323F	22,047,356	502,611	-	-	-	502,611	-	514,219	-	2,350,410	2,864,629	1,766,372	(467,278)	1,299,094
0323P	26,799,983	610,956	-	-	-	610,956	-	625,066	-	2,726,652	3,351,718	2,147,139	(542,078)	1,605,061
0324F	729,627	16,633	-	-	111,780	128,413	-	17,017	-	-	17,017	58,456	22,223	80,679
0324P	1,161,781	26,485	-	-	-	26,485	-	27,097	-	37,084	64,181	93,079	(7,372)	85,707
0325F	417,285	9,513	-	-	9,524	19,037	-	9,732	-	-	9,732	33,432	1,894	35,326
0325P	3,500,154	79,793	-	-	59,959	139,752	-	81,635	-	-	81,635	280,422	11,920	292,342
0326P	6,208,248	141,529	-	-	-	141,529	-	144,797	-	339,730	484,527	497,387	(67,541)	429,846
0328P	499,097	11,378	-	-	15,902	27,280	-	11,641	-	-	11,641	39,986	3,162	43,148
0329P	264,876	6,038	-	-	-	6,038	-	6,178	-	32,535	38,713	21,221	(6,468)	14,753
0330F	10,150,768	231,406	-	-	-	231,406	-	236,750	-	349,935	586,685	813,251	(69,570)	743,681
0330P	8,912,884	203,186	-	-	-	203,186	-	207,878	-	561,119	768,997	714,075	(111,555)	602,520
0331F	9,815,943	223,773	-	-	600,009	823,782	-	228,941	-	-	228,941	786,426	119,286	905,712
0331P	6,515,876	148,542	-	-	83,088	231,630	-	151,972	-	-	151,972	522,034	16,519	538,553
0333P	4,750,655	108,300	-	-	246,658	354,958	-	110,801	-	-	110,801	380,609	49,037	429,646
0334F	9,790,137	223,185	-	-	65,870	289,055	-	228,339	-	-	228,339	784,358	13,095	797,453
0335F	6,404,365	146,000	-	-	601,459	747,459	-	149,371	-	-	149,371	513,100	119,574	632,674
0336F	23,793,226	542,411	-	-	745,750	1,288,161	-	554,938	-	-	554,938	1,906,246	148,260	2,054,506
0337F	3,984,556	90,835	-	-	154,347	245,182	-	92,933	-	-	92,933	319,231	30,685	349,916
0338P	1,920,228	43,775	-	-	267,735	311,510	-	44,786	-	-	44,786	153,843	53,228	207,071
0339P	138,882	3,166	-	-	-	3,166	-	3,239	-	6,124	9,363	11,127	(1,218)	9,909
0342P	55,244	1,259	-	-	45,308	46,567	-	1,288	-	-	1,288	4,426	9,007	13,433
0343F	31,512,794	718,393	-	-	3,753,331	4,471,724	-	734,984	-	-	734,984	2,524,716	746,189	3,270,905
0343P	19,258,097	439,024	-	-	237,918	676,942	-	449,164	-	-	449,164	1,542,904	47,300	1,590,204
0344P	521,202	11,882	-	-	30,721	42,603	-	12,156	-	-	12,156	41,757	6,107	47,864
0345F	3,438,562	78,388	-	-	-	78,388	-	80,199	-	5,166	85,365	275,488	(1,027)	274,461
0346F	11,195,491	255,222	-	-	489,354	744,576	-	261,117	-	-	261,117	896,951	97,287	994,238
0346P	8,469,832	193,086	-	-	163,324	356,410	-	197,545	-	-	197,545	678,579	32,470	711,049
0347P	696,953	15,888	-	-	-	15,888	-	16,255	-	39,880	56,135	55,838	(7,929)	47,909
0348F	2,632,378	60,010	-	-	52,804	112,814	-	61,396	-	-	61,396	210,899	10,498	221,397
0349P	3,136,876	71,511	-	-	-	71,511	-	73,163	-	127,628	200,791	251,318	(25,373)	225,945
0350F	9,966,535	227,206	-	-	-	227,206	-	232,453	-	16,180	248,633	798,491	(3,217)	795,274
0350P	7,056,527	160,867	-	-	-	160,867	-	164,582	-	123,546	288,128	565,349	(24,562)	540,787
0351F	19,403,906	442,348	-	-	847,809	1,290,157	-	452,564	-	-	452,564	1,554,586	168,550	1,723,136

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0351P	\$ 15,536,349	\$ 354,180	\$ -	\$ -	\$ 118,412	\$ 472,592	\$ -	\$ 362,360	\$ -	\$ -	\$ 362,360	\$ 1,244,728	\$ 23,541	\$ 1,268,269
0352F	6,563,700	149,632	-	-	20,356	169,988	-	153,088	-	-	153,088	525,865	4,047	529,912
0354P	2,421,287	55,198	-	-	-	55,198	-	56,473	-	373,231	429,704	193,987	(74,201)	119,786
0355F	16,120,795	367,504	-	-	-	367,504	-	375,991	-	130,560	506,551	1,291,553	(25,956)	1,265,597
0355P	13,174,586	300,339	-	-	807,777	1,108,116	-	307,276	-	-	307,276	1,055,511	160,592	1,216,103
0356F	19,740,750	450,027	-	-	28,335	478,362	-	460,421	-	-	460,421	1,581,573	5,633	1,587,206
0356P	14,813,669	337,705	-	-	-	337,705	-	345,505	-	529,187	874,692	1,186,829	(105,206)	1,081,623
0357F	17,895,823	407,969	-	-	1,750,044	2,158,013	-	417,391	-	-	417,391	1,433,763	347,921	1,781,684
0357P	12,209,695	278,343	-	-	392,826	671,169	-	284,771	-	-	284,771	978,206	78,097	1,056,303
0358F	1,856,028	42,312	-	-	51,806	94,118	-	43,289	-	-	43,289	148,700	10,299	158,999
0358P	10,509,504	239,584	-	-	149,893	389,477	-	245,117	-	-	245,117	841,992	29,800	871,792
0359F	14,827,726	338,026	-	-	-	338,026	-	345,832	-	650,356	996,188	1,187,956	(129,296)	1,058,660
0359P	13,374,635	304,900	-	-	-	304,900	-	311,941	-	263,401	575,342	1,071,538	(52,366)	1,019,172
0360F	7,804,675	177,922	-	-	-	177,922	-	182,031	-	248,179	430,210	625,289	(49,340)	575,949
0360P	6,929,847	157,979	-	-	-	157,979	-	161,627	-	305,991	467,618	555,200	(60,833)	494,367
0361P	144,283	3,289	-	-	-	3,289	-	3,365	-	25,031	28,396	11,560	(4,976)	6,584
0362P	135,800	3,096	-	-	32,994	36,090	-	3,167	-	-	3,167	10,880	6,560	17,440
0364P	565,142	12,883	-	-	25,419	38,302	-	13,181	-	-	13,181	45,278	5,054	50,332
0365P	1,131,831	25,802	-	-	151,184	176,986	-	26,398	-	-	26,398	90,679	30,057	120,736
0366P	840,357	19,158	-	-	118,935	138,093	-	19,600	-	-	19,600	67,327	23,645	90,972
0367F	1,004,059	22,889	-	-	-	22,889	-	23,418	-	37,209	60,627	80,442	(7,398)	73,044
0367P	11,120,432	253,511	-	-	-	253,511	-	259,366	-	429,102	688,468	890,938	(85,308)	805,630
0369F	29,621,801	675,285	-	-	57,147	732,432	-	690,880	-	-	690,880	2,373,215	11,361	2,384,576
0369P	25,182,436	574,081	-	-	-	574,081	-	587,339	-	404,118	991,457	2,017,546	(80,342)	1,937,204
0370P	2,013,432	45,900	-	-	22,614	68,514	-	46,960	-	-	46,960	161,310	4,496	165,806
0371F	1,561,453	35,596	-	-	99,997	135,593	-	36,418	-	-	36,418	125,099	19,880	144,979
0371P	2,533,900	57,765	-	-	22,567	80,332	-	59,099	-	-	59,099	203,009	4,486	207,495
0373F	22,830,556	520,465	-	-	935,064	1,455,529	-	532,485	-	-	532,485	1,829,120	185,897	2,015,017
0375F	1,251,245	28,524	-	-	-	28,524	-	29,183	-	61,718	90,901	100,246	(12,270)	87,976
0376P	11,620,341	264,907	-	-	-	264,907	-	271,025	-	320,563	591,588	930,989	(63,730)	867,259
0377F	11,544,460	263,178	-	-	383,540	646,718	-	269,256	-	-	269,256	924,910	76,251	1,001,161
0377P	10,746,856	244,995	-	-	21,204	266,199	-	250,653	-	-	250,653	861,008	4,216	865,224
0378P	2,595,491	59,169	-	-	9,263	68,432	-	60,536	-	-	60,536	207,943	1,842	209,785
0379P	808,474	18,431	-	-	217,641	236,072	-	18,856	-	-	18,856	64,773	43,268	108,041
0380F	26,160,650	596,381	-	-	786,130	1,382,511	-	610,154	-	-	610,154	2,095,918	156,288	2,252,206
0380P	21,607,155	492,576	-	-	1,074,641	1,567,217	-	503,952	-	-	503,952	1,731,104	213,646	1,944,750
0381P	148,843	3,393	-	-	-	3,393	-	3,472	-	75,759	79,231	11,925	(15,061)	(3,136)

(Continued)



OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense		Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
					Proportionate Share of Contributions	Total Deferred Outflows of Resources				Proportionate Share of Pension Expense	Total Deferred Inflows of Resources		Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0382F	\$ 36,506,723	\$ 832,239	\$ -	\$ -	\$ 1,985,434	\$ 2,817,673	\$ -	\$ 851,460	\$ -	\$ -	\$ 851,460	\$ 2,924,816	\$ 394,719	\$ 3,319,535
0383F	1,971,434	44,943	-	-	-	44,943	-	45,980	-	20,284	66,264	157,946	(4,033)	153,913
0384P	683,697	15,586	-	-	89,387	104,973	-	15,946	-	-	15,946	54,776	17,771	72,547
0385P	5,747,130	131,017	-	-	-	131,017	-	134,042	-	371,449	505,491	460,444	(73,847)	386,597
0386P	1,712,180	39,032	-	-	101,939	140,971	-	39,934	-	-	39,934	137,175	20,266	157,441
0388P	2,085,196	47,536	-	-	267,442	314,978	-	48,634	-	-	48,634	167,060	53,169	220,229
0389P	1,841,131	41,972	-	-	174,694	216,666	-	42,941	-	-	42,941	147,506	34,731	182,237
0390F	1,026,338	23,397	-	-	-	23,397	-	23,938	-	5,633	29,571	82,227	(1,120)	81,107
0390P	470,258	10,720	-	-	-	10,720	-	10,968	-	207,990	218,958	37,676	(41,350)	(3,674)
0391P	1,158,709	26,415	-	-	-	26,415	-	27,025	-	102,517	129,542	92,832	(20,381)	72,451
0392F	1,219,276	27,796	-	-	704,919	732,715	-	28,438	-	-	28,438	97,685	140,143	237,828
0392P	1,893,447	43,165	-	-	-	43,165	-	44,162	-	40,110	84,272	151,698	(7,974)	143,724
0393P	833,178	18,994	-	-	19,841	38,835	-	19,433	-	-	19,433	66,752	3,944	70,696
0394F	8,735,182	199,135	-	-	91,068	290,203	-	203,734	-	-	203,734	699,838	18,105	717,943
0394P	6,811,147	155,273	-	-	-	155,273	-	158,859	-	208,062	366,921	545,690	(41,364)	504,326
0395P	1,185,983	27,037	-	-	-	27,037	-	27,661	-	265,215	292,876	95,018	(52,727)	42,291
0396F	578,301	13,183	-	-	66,765	79,948	-	13,488	-	-	13,488	46,332	13,273	59,605
0397F	9,729,541	221,803	-	-	-	221,803	-	226,926	-	901,864	1,128,790	779,503	(179,297)	600,206
0397P	7,857,378	179,124	-	-	-	179,124	-	183,260	-	390,054	573,314	629,511	(77,545)	551,966
0398P	4,064,340	92,654	-	-	-	92,654	-	94,794	-	280,064	374,858	325,623	(55,679)	269,944
0399P	682,857	15,567	-	-	93,596	109,163	-	15,927	-	-	15,927	54,709	18,607	73,316
0402F	156,737	3,573	-	-	-	3,573	-	3,656	-	94,586	98,242	12,557	(18,804)	(6,247)
0402P	1,181,606	26,937	-	-	15,696	42,633	-	27,559	-	-	27,559	94,667	3,121	97,788
0403F	2,195,259	50,045	-	-	132,303	182,348	-	51,201	-	-	51,201	175,878	26,303	202,181
0403P	3,298,221	75,189	-	-	-	75,189	-	76,926	-	710,759	787,685	264,244	(141,304)	122,940
0404F	13,217,995	301,329	-	-	777,817	1,079,146	-	308,288	-	-	308,288	1,058,988	154,636	1,213,624
0404P	7,338,408	167,293	-	-	488,419	655,712	-	171,156	-	-	171,156	587,933	97,101	685,034
0406F	1,312,991	29,932	-	-	118,436	148,368	-	30,623	-	-	30,623	105,193	23,546	128,739
0406P	2,556,594	58,282	-	-	309,628	367,910	-	59,628	-	-	59,628	204,827	61,556	266,383
0408F	675,021	15,388	-	-	21,219	36,607	-	15,744	-	-	15,744	54,081	4,219	58,300
0408P	1,901,534	43,349	-	-	101,749	145,098	-	44,350	-	-	44,350	152,346	20,228	172,574
0409F	3,070,338	69,994	-	-	426,986	496,980	-	71,611	-	-	71,611	245,987	84,888	330,875
0409P	3,890,145	88,683	-	-	110,576	199,259	-	90,731	-	-	90,731	311,667	21,983	333,650
0410P	1,108,595	25,273	-	-	109,632	134,905	-	25,856	-	-	25,856	88,818	21,796	110,614
0411F	846,907	19,307	-	-	-	19,307	-	19,753	-	7,654	27,407	67,852	(1,522)	66,330
0411P	1,675,660	38,200	-	-	2,329	40,529	-	39,082	-	-	39,082	134,249	463	134,712
0412P	10,362,439	236,231	-	-	1,070	237,301	-	241,687	-	-	241,687	830,209	213	830,422

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0413F	\$ 1,606,060	\$ 36,613	\$ -	\$ -	\$ 63,057	\$ 99,670	\$ -	\$ 37,459	\$ -	\$ -	\$ 37,459	\$ 128,673	\$ 12,536	\$ 141,209
0413P	1,575,375	35,914	-	-	226,024	261,938	-	36,743	-	-	36,743	126,215	44,935	171,150
0414P	1,886,607	43,009	-	-	110,623	153,632	-	44,002	-	-	44,002	151,150	21,993	173,143
0416F	184,842	4,214	-	-	11,029	15,243	-	4,311	-	-	4,311	14,809	2,193	17,002
0416P	553,974	12,629	-	-	-	12,629	-	12,921	-	136,914	149,835	44,383	(27,220)	17,163
0418F	880,210	20,066	-	-	252,561	272,627	-	20,529	-	-	20,529	70,520	50,211	120,731
0418P	2,045,478	46,631	-	-	284,596	331,227	-	47,707	-	-	47,707	163,878	56,580	220,458
0419P	1,308,943	29,840	-	-	277,759	307,599	-	30,529	-	-	30,529	104,869	55,220	160,089
0420P	953,839	21,745	-	-	71,401	93,146	-	22,247	-	-	22,247	76,419	14,195	90,614
0422P	37,264	850	-	-	-	850	-	869	-	71,116	71,985	2,985	(14,138)	(11,153)
0423P	89,406	2,038	-	-	-	2,038	-	2,085	-	53,794	55,879	7,163	(10,695)	(3,532)
0424P	188,175	4,290	-	-	17,837	22,127	-	4,389	-	-	4,389	15,076	3,546	18,622
0425F	10,091,611	230,057	-	-	102,217	332,274	-	235,370	-	-	235,370	808,511	20,321	828,832
0425P	5,941,333	135,444	-	-	48,215	183,659	-	138,572	-	-	138,572	476,003	9,586	485,589
0426F	1,010,957	23,047	-	-	19,532	42,579	-	23,579	-	-	23,579	80,995	3,883	84,878
0426P	906,701	20,670	-	-	146,431	167,101	-	21,147	-	-	21,147	72,642	29,111	101,753
0429P	21,400	488	-	-	-	488	-	499	-	70,957	71,456	1,715	(14,107)	(12,392)
0430P	434,492	9,905	-	-	131,755	141,660	-	10,134	-	-	10,134	34,810	26,194	61,004
0431P	197,749	4,508	-	-	-	4,508	-	4,612	-	198,894	203,506	15,843	(39,541)	(23,698)
0432F	26,796,398	610,874	-	-	1,209,169	1,820,043	-	624,982	-	-	624,982	2,146,852	240,392	2,387,244
0432P	17,534,062	399,722	-	-	481,161	880,883	-	408,953	-	-	408,953	1,404,780	95,658	1,500,438
0433F	2,673,420	60,946	-	-	-	60,946	-	62,353	-	142,841	205,194	214,187	(28,398)	185,789
0433P	2,638,880	60,158	-	-	-	60,158	-	61,548	-	125,504	187,052	211,420	(24,951)	186,469
0434P	747,163	17,033	-	-	-	17,033	-	17,426	-	215,407	232,833	59,861	(42,824)	17,037
0435P	391,933	8,935	-	-	-	8,935	-	9,141	-	387,066	396,207	31,401	(76,952)	(45,551)
0437P	2,207,336	50,320	-	-	-	50,320	-	51,482	-	17,527	69,009	176,845	(3,484)	173,361
0438F	9,071,939	206,812	-	-	-	206,812	-	211,588	-	117,802	329,390	726,818	(23,420)	703,398
0438P	8,462,702	192,923	-	-	-	192,923	-	197,379	-	227,047	424,426	678,008	(45,139)	632,869
0439P	897,620	20,463	-	-	18,161	38,624	-	20,936	-	-	20,936	71,915	3,611	75,526
0441F	5,480,060	124,928	-	-	626,419	751,347	-	127,813	-	-	127,813	439,047	124,537	563,584
0441P	6,477,695	147,671	-	-	-	147,671	-	151,082	-	84,720	235,802	518,975	(16,843)	502,132
0442F	3,466,841	79,033	-	-	261,673	340,706	-	80,858	-	-	80,858	277,754	52,023	329,777
0442P	4,322,588	98,542	-	-	569,479	668,021	-	100,817	-	-	100,817	346,314	113,217	459,531
0444P	940,072	21,431	-	-	-	21,431	-	21,926	-	13,795	35,721	75,316	(2,742)	72,574
0445F	14,299,847	325,992	-	-	101,645	427,637	-	333,521	-	-	333,521	1,145,663	20,208	1,165,871
0445P	13,842,294	315,561	-	-	181,462	497,023	-	322,849	-	-	322,849	1,109,006	36,076	1,145,082
0446F	2,103,070	47,943	-	-	170,075	218,018	-	49,051	-	-	49,051	168,492	33,812	202,304

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0446P	\$ 2,436,745	\$ 55,550	\$ -	\$ -	\$ 38,763	\$ 94,313	\$ -	\$ 56,833	\$ -	\$ -	\$ 56,833	\$ 195,225	\$ 7,706	\$ 202,931
0447F	14,492,708	330,388	-	-	-	330,388	-	338,019	-	630,365	968,384	1,161,115	(125,321)	1,035,794
0447P	11,492,666	261,997	-	-	-	261,997	-	268,048	-	916,206	1,184,254	920,760	(182,148)	738,612
0448F	13,862,197	316,015	-	-	29,413	345,428	-	323,313	-	-	323,313	1,110,600	5,848	1,116,448
0448P	10,704,220	244,023	-	-	-	244,023	-	249,658	-	25,744	275,402	857,592	(5,118)	852,474
0450F	1,798,215	40,994	-	-	366,981	407,975	-	41,940	-	-	41,940	144,068	72,958	217,026
0450P	3,568,083	81,341	-	-	-	81,341	-	83,220	-	296,633	379,853	285,865	(58,973)	226,892
0452P	4,758,181	108,472	-	-	389,539	498,011	-	110,977	-	-	110,977	381,212	77,443	458,655
0453F	2,973,725	67,792	-	-	-	67,792	-	69,357	-	17,250	86,607	238,246	(3,430)	234,816
0453P	5,000,943	114,006	-	-	254,083	368,089	-	116,639	-	-	116,639	400,661	50,513	451,174
0454F	5,140,482	117,187	-	-	-	117,187	-	119,893	-	291,776	411,669	411,841	(58,007)	353,834
0454P	4,690,571	106,930	-	-	-	106,930	-	109,400	-	406,931	516,331	375,795	(80,901)	294,894
0455F	37,520,376	855,347	-	-	847,135	1,702,482	-	875,101	-	-	875,101	3,006,027	168,416	3,174,443
0456F	16,669,465	380,012	-	-	-	380,012	-	388,788	-	2,765,289	3,154,077	1,335,511	(549,759)	785,752
0456P	13,004,372	296,459	-	-	-	296,459	-	303,306	-	2,345,743	2,649,049	1,041,874	(466,350)	575,524
0457P	1,238,763	28,240	-	-	76,480	104,720	-	28,892	-	-	28,892	99,246	15,205	114,451
0458P	502,711	11,460	-	-	4,889	16,349	-	11,725	-	-	11,725	40,276	972	41,248
0459P	11,527,688	262,795	-	-	-	262,795	-	268,864	-	3,122	271,986	923,566	(621)	922,945
0460P	201,343	4,590	-	-	-	4,590	-	4,696	-	8,058	12,754	16,131	(1,602)	14,529
0461P	4,249,249	96,870	-	-	-	96,870	-	99,107	-	110,195	209,302	340,438	(21,908)	318,530
0462F	1,904,123	43,408	-	-	84,570	127,978	-	44,411	-	-	44,411	152,553	16,813	169,366
0462P	4,584,885	104,521	-	-	-	104,521	-	106,935	-	689	107,624	367,328	(137)	367,191
0463P	6,295,510	143,518	-	-	502,602	646,120	-	146,832	-	-	146,832	504,378	99,921	604,299
0464F	2,235,450	50,961	-	-	-	50,961	-	52,138	-	258,876	311,014	179,098	(51,467)	127,631
0464P	2,577,086	58,750	-	-	160,987	219,737	-	60,106	-	-	60,106	206,469	32,005	238,474
0465F	5,192,113	118,364	-	-	366,711	485,075	-	121,098	-	-	121,098	415,977	72,905	488,882
0466P	5,812,518	132,507	-	-	258,251	390,758	-	135,567	-	-	135,567	465,683	51,342	517,025
0467F	19,791,656	451,188	-	-	654,516	1,105,704	-	461,608	-	-	461,608	1,585,652	130,123	1,715,775
0468P	5,746,763	131,008	-	-	27,139	158,147	-	134,034	-	-	134,034	460,414	5,395	465,809
0469F	9,244,723	210,751	-	-	-	210,751	-	215,618	-	543,458	759,076	740,661	(108,043)	632,618
0469P	13,219,270	301,358	-	-	-	301,358	-	308,318	-	586,340	894,658	1,059,091	(116,569)	942,522
0470F	410,019	9,347	-	-	2,892	12,239	-	9,563	-	-	9,563	32,850	575	33,425
0470P	4,600,701	104,882	-	-	250,469	355,351	-	107,304	-	-	107,304	368,595	49,795	418,390
0471P	826,705	18,846	-	-	93,611	112,457	-	19,282	-	-	19,282	66,233	18,610	84,843
0472P	1,577,655	35,966	-	-	98,254	134,220	-	36,796	-	-	36,796	126,397	19,534	145,931
0473P	3,482,174	79,383	-	-	141,740	221,123	-	81,216	-	-	81,216	278,982	28,179	307,161
0474P	333,549	7,604	-	-	-	7,604	-	7,779	-	66,939	74,718	26,723	(13,308)	13,415

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0475P	\$ 439,970	\$ 10,030	\$ -	\$ -	\$ -	\$ 10,030	\$ -	\$ 10,262	\$ -	\$ 257,221	\$ 267,483	\$ 35,249	\$ (51,137)	\$ (15,888)
0476F	4,027,926	91,824	-	-	-	91,824	-	93,945	-	209,836	303,781	322,706	(41,717)	280,989
0476P	9,589,364	218,608	-	-	510,622	729,230	-	223,656	-	-	223,656	768,273	101,515	869,788
0477F	9,577,481	218,337	-	-	-	218,337	-	223,379	-	1,127,199	1,350,578	767,321	(224,095)	543,226
0477P	10,452,435	238,283	-	-	-	238,283	-	243,786	-	648,415	892,201	837,420	(128,910)	708,510
0478F	11,416,785	260,267	-	-	148,134	408,401	-	266,278	-	-	266,278	914,681	29,450	944,131
0479P	346,109	7,890	-	-	31,869	39,759	-	8,072	-	-	8,072	27,729	6,336	34,065
0480F	38,273,731	872,521	-	-	1,366,464	2,238,985	-	892,672	-	-	892,672	3,066,383	271,663	3,338,046
0480P	33,155,635	755,845	-	-	-	755,845	-	773,301	-	2,523,726	3,297,027	2,656,336	(501,735)	2,154,601
0481F	11,049,489	251,894	-	-	6,552	258,446	-	257,711	-	-	257,711	885,254	1,303	886,557
0481P	10,446,831	238,155	-	-	416,931	655,086	-	243,655	-	-	243,655	836,971	82,889	919,860
0482P	5,925,711	135,088	-	-	308,106	443,194	-	138,208	-	-	138,208	474,751	61,254	536,005
0483P	912,933	20,812	-	-	54,587	75,399	-	21,293	-	-	21,293	73,142	10,852	83,994
0484P	316,169	7,208	-	-	6,561	13,769	-	7,374	-	-	7,374	25,331	1,304	26,635
0485P	264,103	6,021	-	-	-	6,021	-	6,160	-	19,175	25,335	21,159	(3,812)	17,347
0486P	167,915	3,828	-	-	-	3,828	-	3,916	-	38,058	41,974	13,453	(7,566)	5,887
0487P	783,045	17,851	-	-	94,839	112,690	-	18,263	-	-	18,263	62,735	18,855	81,590
0488F	3,657,315	83,375	-	-	-	83,375	-	85,301	-	99,712	185,013	293,014	(19,824)	273,190
0488P	5,103,866	116,352	-	-	33,026	149,378	-	119,039	-	-	119,039	408,907	6,566	415,473
0489F	7,464,044	170,157	-	-	472,041	642,198	-	174,087	-	-	174,087	597,998	93,845	691,843
0492F	5,192,335	118,369	-	-	529,013	647,382	-	121,103	-	-	121,103	415,995	105,171	521,166
0493P	1,373,114	31,303	-	-	334,556	365,859	-	32,026	-	-	32,026	110,010	66,512	176,522
0494F	10,865,980	247,710	-	-	-	247,710	-	253,431	-	204,765	458,196	870,552	(40,709)	829,843
0494P	11,000,167	250,769	-	-	326,426	577,195	-	256,561	-	-	256,561	881,302	64,896	946,198
0495P	10,998,786	250,738	-	-	-	250,738	-	256,529	-	78,833	335,362	881,192	(15,673)	865,519
0496F	5,926,204	135,099	-	-	-	135,099	-	138,219	-	104,118	242,337	474,791	(20,699)	454,092
0497P	1,228,957	28,016	-	-	79,816	107,832	-	28,663	-	-	28,663	98,461	15,868	114,329
0498P	716,710	16,339	-	-	-	16,339	-	16,716	-	98,508	115,224	57,421	(19,584)	37,837
0499F	11,229,123	255,989	-	-	-	255,989	-	261,901	-	417,763	679,664	899,646	(83,054)	816,592
0499P	9,159,655	208,812	-	-	7,186	215,998	-	213,634	-	-	213,634	733,846	1,429	735,275
0500P	2,920,809	66,585	-	-	129,530	196,115	-	68,123	-	-	68,123	234,007	25,751	259,758
0501F	16,750,553	381,860	-	-	877,870	1,259,730	-	390,679	-	-	390,679	1,342,007	174,527	1,516,534
0502F	15,398,018	351,027	-	-	325,040	676,067	-	359,134	-	-	359,134	1,233,646	64,620	1,298,266
0504F	4,445,926	101,353	-	-	-	101,353	-	103,694	-	223,735	327,429	356,195	(44,480)	311,715
0505F	5,891,104	134,299	-	-	117,469	251,768	-	137,400	-	-	137,400	471,979	23,354	495,333
0506P	867,080	19,767	-	-	93,398	113,165	-	20,223	-	-	20,223	69,468	18,568	88,036
0507P	1,057,245	24,102	-	-	52,035	76,137	-	24,659	-	-	24,659	84,703	10,345	95,048

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0508P	\$ 280,054	\$ 6,384	\$ -	\$ -	\$ -	\$ 6,384	\$ -	\$ 6,532	\$ -	\$ 34,318	\$ 40,850	\$ 22,437	\$ (6,823)	\$ 15,614
0509P	3,724,597	84,909	-	-	35,006	119,915	-	86,870	-	-	86,870	298,404	6,960	305,364
0510F	10,866,232	247,716	-	-	-	247,716	-	253,437	-	257,006	510,443	870,572	(51,095)	819,477
0510P	9,741,840	222,084	-	-	656,402	878,486	-	227,212	-	-	227,212	780,489	130,498	910,987
0511P	5,946,763	135,568	-	-	-	135,568	-	138,699	-	864,337	1,003,036	476,438	(171,836)	304,602
0512P	420,231	9,580	-	-	25,673	35,253	-	9,801	-	-	9,801	33,668	5,104	38,772
0513F	13,025,627	296,944	-	-	582,125	879,069	-	303,801	-	-	303,801	1,043,577	115,731	1,159,308
0516P	1,510,537	34,436	-	-	329,342	363,778	-	35,231	-	-	35,231	121,020	65,475	186,495
0518F	6,617,756	150,864	-	-	466,058	616,922	-	154,348	-	-	154,348	530,196	92,656	622,852
0518P	6,605,215	150,578	-	-	380,743	531,321	-	154,056	-	-	154,056	529,191	75,695	604,886
0519F	1,983,356	45,214	-	-	175,012	220,226	-	46,259	-	-	46,259	158,901	34,794	193,695
0520F	5,804,055	132,314	-	-	-	132,314	-	135,370	-	15,998	151,368	465,004	(3,180)	461,824
0520P	5,376,317	122,563	-	-	-	122,563	-	125,394	-	1,033,295	1,158,689	430,735	(205,426)	225,309
0521F	518,893	11,829	-	-	425,568	437,397	-	12,102	-	-	12,102	41,572	84,606	126,178
0521P	2,394,332	54,583	-	-	168,990	223,573	-	55,844	-	-	55,844	191,827	33,596	225,423
0523P	22,825,561	520,351	-	-	651,188	1,171,539	-	532,369	-	-	532,369	1,828,720	129,461	1,958,181
0524F	5,360,056	122,193	-	-	418,801	540,994	-	125,015	-	-	125,015	429,433	83,261	512,694
0524P	5,441,367	124,046	-	-	458,190	582,236	-	126,911	-	-	126,911	435,947	91,091	527,038
0526F	7,451,185	169,864	-	-	-	169,864	-	173,787	-	55,182	228,969	596,968	(10,970)	585,998
0526P	5,762,820	131,374	-	-	-	131,374	-	134,408	-	446,748	581,156	461,701	(88,817)	372,884
0528P	1,074,819	24,503	-	-	-	24,503	-	25,068	-	89,847	114,915	86,111	(17,862)	68,249
0529P	390,532	8,903	-	-	129,093	137,996	-	9,109	-	-	9,109	31,288	25,665	56,953
0530P	730,719	16,658	-	-	-	16,658	-	17,043	-	34,041	51,084	58,543	(6,767)	51,776
0531F	312,971	7,135	-	-	-	7,135	-	7,300	-	154,307	161,607	25,074	(30,677)	(5,603)
0531P	2,060,830	46,980	-	-	-	46,980	-	48,065	-	26,600	74,665	165,108	(5,288)	159,820
0532F	6,519,857	148,632	-	-	446,811	595,443	-	152,065	-	-	152,065	522,353	88,829	611,182
0532P	7,975,421	181,815	-	-	-	181,815	-	186,014	-	25,285	211,299	638,968	(5,027)	633,941
0533P	722,884	16,479	-	-	92,232	108,711	-	16,860	-	-	16,860	57,915	18,336	76,251
0535P	400,416	9,128	-	-	50,221	59,349	-	9,339	-	-	9,339	32,080	9,984	42,064
0536F	12,333,670	281,169	-	-	-	281,169	-	287,663	-	373,525	661,188	988,139	(74,259)	913,880
0536P	9,535,937	217,390	-	-	-	217,390	-	222,410	-	611,570	833,980	763,992	(121,584)	642,408
0537P	123,975	2,826	-	-	-	2,826	-	2,892	-	21,283	24,175	9,933	(4,231)	5,702
0538P	4,379,108	99,830	-	-	284,771	384,601	-	102,136	-	-	102,136	350,842	56,615	407,457
0540P	770,312	17,561	-	-	-	17,561	-	17,966	-	2,543	20,509	61,715	(506)	61,209
0541F	4,501,276	102,615	-	-	-	102,615	-	104,985	-	18,526	123,511	360,630	(3,683)	356,947
0541P	5,299,277	120,807	-	-	254,653	375,460	-	123,597	-	-	123,597	424,563	50,627	475,190
0542P	119,318	2,720	-	-	-	2,720	-	2,783	-	33,160	35,943	9,559	(6,593)	2,966

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0543F	\$ 14,591,573	\$ 332,642	\$ -	\$ -	\$ -	\$ 332,642	\$ -	\$ 340,325	\$ -	\$ 226,690	\$ 567,015	\$ 1,169,036	\$ (45,067)	\$ 1,123,969
0543P	11,505,100	262,280	-	-	-	262,280	-	268,338	-	637,607	905,945	921,756	(126,761)	794,995
0544P	71,784	1,636	-	-	58,874	60,510	-	1,674	-	-	1,674	5,751	11,704	17,455
0545F	2,786,825	63,531	-	-	25,815	89,346	-	64,998	-	-	64,998	223,273	5,132	228,405
0547F	4,553,834	103,813	-	-	800	104,613	-	106,211	-	-	106,211	364,840	159	364,999
0548P	72,982	1,664	-	-	-	1,664	-	1,702	-	92,509	94,211	5,847	(18,392)	(12,545)
0549P	1,074,075	24,486	-	-	16,632	41,118	-	25,051	-	-	25,051	86,052	3,306	89,358
0550F	400,397	9,128	-	-	-	9,128	-	9,339	-	8,106	17,445	32,079	(1,612)	30,467
0550P	5,272,457	120,196	-	-	-	120,196	-	122,971	-	179,401	302,372	422,414	(35,666)	386,748
0551P	1,813,799	41,349	-	-	-	41,349	-	42,304	-	84,720	127,024	145,316	(16,843)	128,473
0552P	846,269	19,292	-	-	-	19,292	-	19,738	-	85,156	104,894	67,801	(16,930)	50,871
0553F	22,908,205	522,235	-	-	128,785	651,020	-	534,296	-	-	534,296	1,835,341	25,603	1,860,944
0553P	20,148,374	459,320	-	-	-	459,320	-	469,928	-	670,008	1,139,936	1,614,231	(133,202)	1,481,029
0555F	17,759,327	404,857	-	-	316,292	721,149	-	414,207	-	-	414,207	1,422,827	62,881	1,485,708
0555P	13,526,782	308,368	-	-	380,363	688,731	-	315,490	-	-	315,490	1,083,728	75,619	1,159,347
0556P	858,520	19,572	-	-	50,403	69,975	-	20,024	-	-	20,024	68,782	10,020	78,802
0557F	6,753,401	153,956	-	-	-	153,956	-	157,512	-	295,429	452,941	541,063	(58,733)	482,330
0559F	4,433,540	101,071	-	-	210,288	311,359	-	103,405	-	-	103,405	355,203	41,807	397,010
0559P	2,635,798	60,088	-	-	-	60,088	-	61,476	-	411	61,887	211,173	(82)	211,091
0560F	5,671,220	129,286	-	-	532,594	661,880	-	132,272	-	-	132,272	454,362	105,883	560,245
0560P	3,606,709	82,222	-	-	285,048	367,270	-	84,121	-	-	84,121	288,959	56,670	345,629
0561F	5,098,861	116,238	-	-	835,257	951,495	-	118,923	-	-	118,923	408,506	166,055	574,561
0561P	3,333,070	75,984	-	-	-	75,984	-	77,738	-	273,012	350,750	267,036	(54,277)	212,759
0563P	376,233	8,577	-	-	12,107	20,684	-	8,775	-	-	8,775	30,143	2,407	32,550
0564F	12,925,159	294,653	-	-	-	294,653	-	301,458	-	437,715	739,173	1,035,527	(87,021)	948,506
0564P	9,219,430	210,174	-	-	-	210,174	-	215,028	-	1,218,354	1,433,382	738,635	(242,217)	496,418
0565P	1,935,377	44,121	-	-	170,193	214,314	-	45,140	-	-	45,140	155,057	33,836	188,893
0567P	888,712	20,260	-	-	164,402	184,662	-	20,728	-	-	20,728	71,201	32,684	103,885
0568F	25,535,975	582,140	-	-	-	582,140	-	595,585	-	120,116	715,701	2,045,870	(23,880)	2,021,990
0568P	15,960,735	363,855	-	-	-	363,855	-	372,258	-	274,550	646,808	1,278,729	(54,582)	1,224,147
0569P	319,106	7,275	-	-	50,688	57,963	-	7,443	-	-	7,443	25,566	10,077	35,643
0571F	12,967,389	295,616	-	-	292,505	588,121	-	302,443	-	-	302,443	1,038,911	58,152	1,097,063
0571P	11,273,497	257,001	-	-	143,792	400,793	-	262,936	-	-	262,936	903,201	28,587	931,788
0573P	843,062	19,219	-	-	92,367	111,586	-	19,663	-	-	19,663	67,544	18,363	85,907
0574P	2,509,911	57,218	-	-	-	57,218	-	58,540	-	102,398	160,938	201,087	(20,358)	180,729
0576F	190,513	4,343	-	-	-	4,343	-	4,443	-	7,955	12,398	15,263	(1,582)	13,681
0576P	242,655	5,532	-	-	-	5,532	-	5,660	-	44,800	50,460	19,441	(8,907)	10,534

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense		Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
					Proportionate Share of Contributions	Total Deferred Outflows of Resources				Proportionate Share of Pension Expense	Total Deferred Inflows of Resources		Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0577P	\$ 128,284	\$ 2,924	\$ -	\$ -	\$ -	\$ 2,924	\$ -	\$ 2,992	\$ -	\$ 6,798	\$ 9,790	\$ 10,278	\$ (1,352)	\$ 8,926
0578P	647,738	14,766	-	-	8,352	23,118	-	15,107	-	-	15,107	51,895	1,660	53,555
0579P	8,930,159	203,580	-	-	398,406	601,986	-	208,281	-	-	208,281	715,459	79,206	794,665
0580F	10,612,929	241,942	-	-	-	241,942	-	247,529	-	107,280	354,809	850,278	(21,328)	828,950
0580P	9,283,813	211,642	-	-	-	211,642	-	216,530	-	817,341	1,033,871	743,793	(162,493)	581,300
0581F	40,472,575	922,648	-	-	1,548,726	2,471,374	-	943,957	-	-	943,957	3,242,548	307,898	3,550,446
0581P	31,192,317	711,087	-	-	1,334,991	2,046,078	-	727,510	-	-	727,510	2,499,040	265,406	2,764,446
0582F	16,168,213	368,585	-	-	1,007,051	1,375,636	-	377,097	-	-	377,097	1,295,352	200,209	1,495,561
0583F	4,980,181	113,533	-	-	149,053	262,586	-	116,155	-	-	116,155	398,998	29,633	428,631
0584F	4,121,854	93,965	-	-	-	93,965	-	96,135	-	41,774	137,909	330,231	(8,305)	321,926
0585F	7,836,162	178,640	-	-	112,073	290,713	-	182,766	-	-	182,766	627,811	22,281	650,092
0585P	5,154,385	117,504	-	-	660,649	778,153	-	120,218	-	-	120,218	412,955	131,342	544,297
0586P	2,067,255	47,127	-	-	39,025	86,152	-	48,215	-	-	48,215	165,623	7,758	173,381
0587P	634,405	14,462	-	-	24,453	38,915	-	14,796	-	-	14,796	50,827	4,861	55,688
0588F	3,778,778	86,144	-	-	63,437	149,581	-	88,134	-	-	88,134	302,745	12,612	315,357
0588P	3,758,219	85,676	-	-	12,924	98,600	-	87,654	-	-	87,654	301,098	2,569	303,667
0589P	369,925	8,433	-	-	-	8,433	-	8,628	-	138,047	146,675	29,637	(27,445)	2,192
0590F	10,487,119	239,074	-	-	79,364	318,438	-	244,595	-	-	244,595	840,198	15,778	855,976
0590P	8,129,993	185,338	-	-	-	185,338	-	189,619	-	326,379	515,998	651,352	(64,886)	586,466
0591P	1,124,672	25,639	-	-	80,822	106,461	-	26,231	-	-	26,231	90,106	16,068	106,174
0592P	575,181	13,112	-	-	47,130	60,242	-	13,415	-	-	13,415	46,082	9,370	55,452
0593F	21,046,727	479,800	-	-	53,002	532,802	-	490,880	-	-	490,880	1,686,204	10,537	1,696,741
0593P	12,863,587	293,250	-	-	-	293,250	-	300,022	-	312,401	612,423	1,030,594	(62,108)	968,486
0594F	270,200	6,160	-	-	48,390	54,550	-	6,302	-	-	6,302	21,648	9,620	31,268
0594P	996,610	22,720	-	-	158,681	181,401	-	23,244	-	-	23,244	79,846	31,547	111,393
0595P	147,336	3,359	-	-	-	3,359	-	3,436	-	16,640	20,076	11,804	(3,308)	8,496
0596F	6,549,044	149,298	-	-	-	149,298	-	152,746	-	68,604	221,350	524,691	(13,639)	511,052
0596P	7,556,368	172,262	-	-	-	172,262	-	176,240	-	237,657	413,897	605,395	(47,248)	558,147
0597F	27,529,175	627,579	-	-	-	627,579	-	642,073	-	1,198,394	1,840,467	2,205,560	(238,249)	1,967,311
0597P	23,860,440	543,943	-	-	-	543,943	-	556,506	-	666,901	1,223,407	1,911,631	(132,585)	1,779,046
0598F	2,187,414	49,866	-	-	90,545	140,411	-	51,018	-	-	51,018	175,249	18,001	193,250
0598P	3,220,631	73,420	-	-	291,110	364,530	-	75,116	-	-	75,116	258,028	57,875	315,903
0599P	478,847	10,916	-	-	16,632	27,548	-	11,168	-	-	11,168	38,364	3,306	41,670
0600F	478,692	10,913	-	-	392,597	403,510	-	11,165	-	-	11,165	38,351	78,051	116,402
0600P	1,384,572	31,564	-	-	-	31,564	-	32,293	-	177,174	209,467	110,928	(35,224)	75,704
0601F	4,199,647	95,739	-	-	-	95,739	-	97,950	-	1,101,597	1,199,547	336,464	(219,005)	117,459
0602P	3,956,809	90,203	-	-	547,903	638,106	-	92,286	-	-	92,286	317,008	108,927	425,935

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0603F	\$ 2,217,316	\$ 50,548	\$ -	\$ -	\$ 123,364	\$ 173,912	\$ -	\$ 51,715	\$ -	\$ -	\$ 51,715	\$ 177,645	\$ 24,526	\$ 202,171
0603P	1,406,784	32,070	-	-	-	32,070	-	32,811	-	7,726	40,537	112,708	(1,536)	111,172
0604F	13,847,569	315,681	-	-	-	315,681	-	322,972	-	984,770	1,307,742	1,109,428	(195,779)	913,649
0606P	9,220,232	210,192	-	-	-	210,192	-	215,047	-	70,411	285,458	738,699	(13,998)	724,701
0607F	25,969,935	592,033	-	-	944,478	1,536,511	-	605,706	-	-	605,706	2,080,638	187,769	2,268,407
0608F	9,066,828	206,695	-	-	664,770	871,465	-	211,469	-	-	211,469	726,409	132,161	858,570
0608P	7,393,584	168,551	-	-	721	169,272	-	172,443	-	-	172,443	592,353	143	592,496
0609F	3,244,002	73,953	-	-	252,712	326,665	-	75,661	-	-	75,661	259,900	50,241	310,141
0610P	1,631,430	37,192	-	-	-	37,192	-	38,050	-	160,590	198,640	130,706	(31,927)	98,779
0612F	10,308,364	234,998	-	-	-	234,998	-	240,426	-	537,158	777,584	825,877	(106,791)	719,086
0612P	6,344,570	144,636	-	-	-	144,636	-	147,977	-	850,676	998,653	508,309	(169,121)	339,188
0613P	217,082	4,949	-	-	35,610	40,559	-	5,063	-	-	5,063	17,392	7,079	24,471
0614F	1,740,720	39,683	-	-	722,446	762,129	-	40,599	-	-	40,599	139,462	143,628	283,090
0614P	6,574,975	149,889	-	-	104,553	254,442	-	153,351	-	-	153,351	526,768	20,786	547,554
0615F	192,682,556	4,392,560	-	-	-	4,392,560	-	4,494,005	-	3,463,798	7,957,803	15,437,183	(688,628)	14,748,555
0615P	174,735,325	3,983,419	-	-	-	3,983,419	-	4,075,416	-	916,008	4,991,424	13,999,301	(182,109)	13,817,192
0616F	1,861,236	42,430	-	-	210,344	252,774	-	43,410	-	-	43,410	149,117	41,818	190,935
0616P	2,243,817	51,152	-	-	-	51,152	-	52,333	-	97,398	149,731	179,768	(19,364)	160,404
0617P	5,004,682	114,091	-	-	-	114,091	-	116,726	-	1,617	118,343	400,961	(321)	400,640
0618F	1,294,828	29,518	-	-	-	29,518	-	30,200	-	1,774	31,974	103,738	(353)	103,385
0619F	9,212,657	210,020	-	-	433,436	643,456	-	214,870	-	-	214,870	738,092	86,170	824,262
0619P	8,586,677	195,749	-	-	14,192	209,941	-	200,270	-	-	200,270	687,940	2,821	690,761
0620F	13,877,075	316,354	-	-	-	316,354	-	323,660	-	362,670	686,330	1,111,792	(72,101)	1,039,691
0620P	11,089,728	252,811	-	-	-	252,811	-	258,650	-	340,951	599,601	888,478	(67,783)	820,695
0621F	19,287,303	439,690	-	-	187,579	627,269	-	449,845	-	-	449,845	1,545,244	37,292	1,582,536
0622F	11,953,175	272,495	-	-	-	272,495	-	278,788	-	635,610	914,398	957,655	(126,364)	831,291
0622P	11,096,124	252,957	-	-	281,546	534,503	-	258,799	-	-	258,799	888,990	55,973	944,963
0623F	2,432,465	55,453	-	-	-	55,453	-	56,733	-	290,690	347,423	194,882	(57,791)	137,091
0623P	1,439,642	32,819	-	-	-	32,819	-	33,577	-	284,890	318,467	115,340	(56,638)	58,702
0624F	214,792	4,897	-	-	176,160	181,057	-	5,010	-	-	5,010	17,209	35,022	52,231
0624P	2,651,798	60,453	-	-	53,763	114,216	-	61,849	-	-	61,849	212,455	10,688	223,143
0625F	101,309	2,310	-	-	83,088	85,398	-	2,363	-	-	2,363	8,117	16,519	24,636
0625P	665,698	15,176	-	-	32,915	48,091	-	15,526	-	-	15,526	53,334	6,544	59,878
0626F	32,688,893	745,205	-	-	907,711	1,652,916	-	762,415	-	-	762,415	2,618,942	180,460	2,799,402
0627F	20,602,265	469,667	-	-	-	469,667	-	480,514	-	407,693	888,207	1,650,595	(81,052)	1,569,543
0628F	12,531,515	285,679	-	-	-	285,679	-	292,277	-	65,815	358,092	1,003,990	(13,084)	990,906
0628P	8,916,691	203,273	-	-	-	203,273	-	207,967	-	54,951	262,918	714,380	(10,925)	703,455

(Continued)



OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0629F	\$ 24,166,049	\$ 550,910	\$ -	\$ -	\$ -	\$ 550,910	\$ -	\$ 563,634	\$ -	\$ 1,547,173	\$ 2,110,807	\$ 1,936,116	\$ (307,589)	\$ 1,628,527
0629P	17,730,719	404,205	-	-	-	404,205	-	413,540	-	986,196	1,399,736	1,420,535	(196,063)	1,224,472
0630F	689,996	15,730	-	-	16,941	32,671	-	16,093	-	-	16,093	55,281	3,368	58,649
0630P	2,792,458	63,659	-	-	105,766	169,425	-	65,130	-	-	65,130	223,724	21,027	244,751
0631F	6,691,385	152,543	-	-	-	152,543	-	156,066	-	404,420	560,486	536,095	(80,401)	455,694
0631P	4,525,120	103,159	-	-	-	103,159	-	105,541	-	59,095	164,636	362,540	(11,749)	350,791
0632P	632,395	14,417	-	-	-	14,417	-	14,750	-	38,652	53,402	50,666	(7,684)	42,982
0633F	4,884,523	111,352	-	-	-	111,352	-	113,924	-	904,075	1,017,999	391,334	(179,736)	211,598
0633P	4,862,621	110,853	-	-	-	110,853	-	113,413	-	789,790	903,203	389,579	(157,016)	232,563
0635F	5,770,916	131,559	-	-	1,118,879	1,250,438	-	134,597	-	-	134,597	462,350	222,441	684,791
0635P	9,915,320	226,038	-	-	-	226,038	-	231,259	-	447,310	678,569	794,387	(88,929)	705,458
0636F	5,280,939	120,389	-	-	311,712	432,101	-	123,169	-	-	123,169	423,094	61,971	485,065
0636P	4,511,333	102,844	-	-	337,606	440,450	-	105,219	-	-	105,219	361,435	67,119	428,554
0637F	283,368	6,460	-	-	106,749	113,209	-	6,609	-	-	6,609	22,703	21,222	43,925
0637P	4,235,394	96,554	-	-	-	96,554	-	98,784	-	106,281	205,065	339,328	(21,130)	318,198
0638P	1,237,178	28,204	-	-	14,651	42,855	-	28,855	-	-	28,855	99,119	2,913	102,032
0640F	26,427,517	602,465	-	-	-	602,465	-	616,379	-	576,777	1,193,156	2,117,298	(114,667)	2,002,631
0641F	4,607,329	105,033	-	-	496,216	601,249	-	107,458	-	-	107,458	369,126	98,651	467,777
0641P	8,218,289	187,351	-	-	266,064	453,415	-	191,678	-	-	191,678	658,426	52,895	711,321
0642P	1,527,020	34,811	-	-	-	34,811	-	35,615	-	98,135	133,750	122,341	(19,510)	102,831
0643P	124,265	2,833	-	-	-	2,833	-	2,898	-	45,727	48,625	9,956	(9,091)	865
0644P	729,531	16,631	-	-	-	16,631	-	17,015	-	147,215	164,230	58,448	(29,267)	29,181
0645P	3,399,898	77,507	-	-	60,767	138,274	-	79,297	-	-	79,297	272,390	12,081	284,471
0646F	5,035,424	114,792	-	-	420,306	535,098	-	117,443	-	-	117,443	403,424	83,560	486,984
0646P	3,614,168	82,392	-	-	352,685	435,077	-	84,295	-	-	84,295	289,557	70,116	359,673
0647F	14,922,823	340,194	-	-	372,122	712,316	-	348,050	-	-	348,050	1,195,574	73,981	1,269,555
0647P	14,885,607	339,345	-	-	1,433,602	1,772,947	-	347,182	-	-	347,182	1,192,593	285,010	1,477,603
0648F	157,635	3,594	-	-	22,361	25,955	-	3,677	-	-	3,677	12,629	4,445	17,074
0649F	1,345,009	30,662	-	-	893,275	923,937	-	31,370	-	-	31,370	107,758	177,589	285,347
0649P	2,406,408	54,859	-	-	153,784	208,643	-	56,126	-	-	56,126	192,795	30,573	223,368
0650F	10,729,108	244,590	-	-	365,633	610,223	-	250,239	-	-	250,239	859,586	72,690	932,276
0650P	9,230,647	210,430	-	-	-	210,430	-	215,290	-	23,542	238,832	739,533	(4,680)	734,853
0652F	4,750,964	108,307	-	-	364,808	473,115	-	110,808	-	-	110,808	380,634	72,527	453,161
0652P	4,843,414	110,415	-	-	4,818	115,233	-	112,965	-	-	112,965	388,041	958	388,999
0653F	677,514	15,445	-	-	-	15,445	-	15,802	-	300,737	316,539	54,281	(59,789)	(5,508)
0654F	42,082,566	959,351	-	-	-	959,351	-	981,507	-	124,086	1,105,593	3,371,536	(24,669)	3,346,867
0655F	30,948,000	705,518	-	-	97,605	803,123	-	721,811	-	-	721,811	2,479,466	19,404	2,498,870

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0656F	\$ 2,192,302	\$ 49,978	\$ -	\$ -	\$ 138,151	\$ 188,129	\$ -	\$ 51,132	\$ -	\$ -	\$ 51,132	\$ 175,641	\$ 27,465	\$ 203,106
0656P	2,451,720	55,892	-	-	-	55,892	-	57,182	-	338,763	395,945	196,425	(67,349)	129,076
0657F	3,937,534	89,763	-	-	-	89,763	-	91,837	-	124,799	216,636	315,464	(24,811)	290,653
0657P	3,114,645	71,004	-	-	108,040	179,044	-	72,644	-	-	72,644	249,537	21,479	271,016
0658F	466,741	10,640	-	-	52,994	63,634	-	10,886	-	-	10,886	37,394	10,535	47,929
0658P	1,243,574	28,350	-	-	51,829	80,179	-	29,004	-	-	29,004	99,632	10,304	109,936
0660P	201,575	4,595	-	-	5,016	9,611	-	4,701	-	-	4,701	16,150	997	17,147
0661P	1,259,264	28,707	-	-	50,308	79,015	-	29,370	-	-	29,370	100,889	10,002	110,891
0662P	1,602,649	36,535	-	-	-	36,535	-	37,379	-	291,427	328,806	128,400	(57,938)	70,462
0663F	566,852	12,922	-	-	-	12,922	-	13,221	-	43,232	56,453	45,415	(8,595)	36,820
0663P	1,744,536	39,770	-	-	-	39,770	-	40,688	-	15,745	56,433	139,767	(3,130)	136,637
0664F	449,148	10,239	-	-	86,891	97,130	-	10,476	-	-	10,476	35,984	17,275	53,259
0664P	1,761,878	40,165	-	-	338,859	379,024	-	41,093	-	-	41,093	141,157	67,367	208,524
0665P	252,365	5,753	-	-	36,924	42,677	-	5,886	-	-	5,886	20,219	7,341	27,560
0666F	4,020,013	91,644	-	-	-	91,644	-	93,760	-	229,575	323,335	322,072	(45,641)	276,431
0666P	7,026,287	160,177	-	-	203,530	363,707	-	163,877	-	-	163,877	562,926	40,463	603,389
0667P	4,246,476	96,806	-	-	71,773	168,579	-	99,042	-	-	99,042	340,216	14,269	354,485
0668P	786,330	17,926	-	-	95,204	113,130	-	18,340	-	-	18,340	62,999	18,927	81,926
0669P	537,202	12,247	-	-	-	12,247	-	12,529	-	84,285	96,814	43,039	(16,756)	26,283
0670F	34,320,584	782,402	-	-	2,102,056	2,884,458	-	800,471	-	-	800,471	2,749,668	417,904	3,167,572
0672P	2,047,845	46,684	-	-	148,222	194,906	-	47,763	-	-	47,763	164,068	29,467	193,535
0673P	144,766	3,300	-	-	1,085	4,385	-	3,376	-	-	3,376	11,598	216	11,814
0674P	264,036	6,019	-	-	-	6,019	-	6,158	-	44,167	50,325	21,154	(8,781)	12,373
0675P	878,442	20,026	-	-	38,969	58,995	-	20,488	-	-	20,488	70,378	7,747	78,125
0676F	36,789,173	838,678	-	-	-	838,678	-	858,047	-	631,379	1,489,426	2,947,445	(125,523)	2,821,922
0676P	27,947,890	637,125	-	-	407,914	1,045,039	-	651,839	-	-	651,839	2,239,106	81,096	2,320,202
0677F	16,090,565	366,815	-	-	2,940	369,755	-	375,286	-	-	375,286	1,289,131	585	1,289,716
0677P	16,703,860	380,796	-	-	-	380,796	-	389,590	-	186,849	576,439	1,338,266	(37,147)	1,301,119
0679F	16,797,140	382,922	-	-	-	382,922	-	391,766	-	2,259,326	2,651,092	1,345,739	(449,170)	896,569
0679P	18,356,970	418,482	-	-	-	418,482	-	428,146	-	3,062,167	3,490,313	1,470,709	(608,781)	861,928
0680F	4,460,195	101,679	-	-	-	101,679	-	104,027	-	196,912	300,939	357,338	(39,148)	318,190
0680P	2,504,152	57,087	-	-	-	57,087	-	58,405	-	298,344	356,749	200,626	(59,313)	141,313
0681F	2,629,074	59,935	-	-	521,413	581,348	-	61,319	-	-	61,319	210,634	103,661	314,295
0682F	8,119,221	185,093	-	-	278,891	463,984	-	189,368	-	-	189,368	650,489	55,446	705,935
0682P	8,778,446	200,121	-	-	-	200,121	-	204,743	-	436,139	640,882	703,304	(86,707)	616,597
0684F	2,770,169	63,151	-	-	353,375	416,526	-	64,610	-	-	64,610	221,938	70,253	292,191
0684P	3,155,552	71,937	-	-	184,568	256,505	-	73,598	-	-	73,598	252,814	36,693	289,507

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0685P	\$ 876,741	\$ 19,987	\$ -	\$ -	\$ -	\$ 19,987	\$ -	\$ 20,449	\$ -	\$ 31,410	\$ 51,859	\$ 70,242	\$ (6,244)	\$ 63,998
0686F	15,865,175	361,676	-	-	-	361,676	-	370,029	-	630,024	1,000,053	1,271,073	(125,253)	1,145,820
0686P	14,373,313	327,667	-	-	214,908	542,575	-	335,234	-	-	335,234	1,151,549	42,725	1,194,274
0687F	5,092,542	116,094	-	-	-	116,094	-	118,775	-	288,471	407,246	408,000	(57,350)	350,650
0687P	6,403,543	145,981	-	-	413,310	559,291	-	149,352	-	-	149,352	513,034	82,169	595,203
0688F	336,458	7,670	-	-	-	7,670	-	7,847	-	43,715	51,562	26,956	(8,691)	18,265
0688P	6,440,054	146,813	-	-	-	146,813	-	150,204	-	243,869	394,073	515,959	(48,483)	467,476
0689F	4,773,891	108,830	-	-	-	108,830	-	111,343	-	906,578	1,017,921	382,471	(180,234)	202,237
0689P	6,623,891	151,004	-	-	709,840	860,844	-	154,491	-	-	154,491	530,687	141,121	671,808
0691P	224,772	5,124	-	-	-	5,124	-	5,242	-	491	5,733	18,008	(98)	17,910
0692P	754,650	17,204	-	-	-	17,204	-	17,601	-	8,471	26,072	60,460	(1,684)	58,776
0693P	1,427,875	32,551	-	-	122,176	154,727	-	33,303	-	-	33,303	114,397	24,290	138,687
0694F	3,555,765	81,060	-	-	-	81,060	-	82,932	-	251,372	334,304	284,878	(49,975)	234,903
0694P	3,415,626	77,866	-	-	-	77,866	-	79,664	-	436,748	516,412	273,650	(86,829)	186,821
0695F	-	-	-	-	-	-	-	-	-	80,038	80,038	-	(15,912)	(15,912)
0695P	2,504,964	57,105	-	-	-	57,105	-	58,424	-	180,138	238,562	200,691	(35,813)	164,878
0696P	828,318	18,883	-	-	59,658	78,541	-	19,319	-	-	19,319	66,363	11,860	78,223
0697P	1,113,107	25,375	-	-	98,500	123,875	-	25,961	-	-	25,961	89,179	19,582	108,761
0698F	15,833,437	360,953	-	-	-	360,953	-	369,289	-	757,723	1,127,012	1,268,530	(150,641)	1,117,889
0698P	12,135,737	276,657	-	-	126,304	402,961	-	283,046	-	-	283,046	972,281	25,110	997,391
0699F	1,969,279	44,893	-	-	75,845	120,738	-	45,930	-	-	45,930	157,773	15,079	172,852
0700F	15,786,058	359,873	-	-	-	359,873	-	368,184	-	494,687	862,871	1,264,734	(98,347)	1,166,387
0700P	10,853,111	247,417	-	-	-	247,417	-	253,131	-	267,727	520,858	869,521	(53,226)	816,295
0701P	6,041,164	137,720	-	-	416,987	554,707	-	140,900	-	-	140,900	484,001	82,900	566,901
0702F	15,875,039	361,901	-	-	-	361,901	-	370,259	-	53,889	424,148	1,271,863	(10,714)	1,261,149
0702P	13,064,167	297,822	-	-	-	297,822	-	304,700	-	239,701	544,401	1,046,664	(47,654)	999,010
0703F	553,385	12,615	-	-	37,194	49,809	-	12,907	-	-	12,907	44,336	7,394	51,730
0704P	1,855,999	42,311	-	-	142,246	184,557	-	43,288	-	-	43,288	148,697	28,280	176,977
0705P	108,623	2,476	-	-	-	2,476	-	2,533	-	80,188	82,721	8,703	(15,942)	(7,239)
0706F	31,799,872	724,938	-	-	80,116	805,054	-	741,680	-	-	741,680	2,547,716	15,928	2,563,644
0706P	34,530,681	787,192	-	-	305,341	1,092,533	-	805,372	-	-	805,372	2,766,501	60,704	2,827,205
0707F	14,874,477	339,092	-	-	-	339,092	-	346,923	-	121,598	468,521	1,191,701	(24,174)	1,167,527
0707P	11,714,259	267,049	-	-	-	267,049	-	273,216	-	143,689	416,905	938,513	(28,567)	909,946
0709P	941,492	21,463	-	-	115,995	137,458	-	21,959	-	-	21,959	75,430	23,061	98,491
0710P	472,326	10,768	-	-	192,722	203,490	-	11,016	-	-	11,016	37,841	38,314	76,155
0712F	16,059,562	366,108	-	-	1,251,768	1,617,876	-	374,563	-	-	374,563	1,286,647	248,860	1,535,507
0712P	11,533,118	262,919	-	-	726,456	989,375	-	268,991	-	-	268,991	924,001	144,425	1,068,426

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0713P	\$ 536,409	\$ 12,228	\$ -	\$ -	\$ 49,032	\$ 61,260	\$ -	\$ 12,511	\$ -	\$ -	\$ 12,511	\$ 42,976	\$ 9,748	\$ 52,724
0714F	5,625,087	128,234	-	-	574,273	702,507	-	131,196	-	-	131,196	450,666	114,170	564,836
0715F	2,960,189	67,483	-	-	-	67,483	-	69,042	-	174,108	243,150	237,162	(34,614)	202,548
0717F	1,997,027	45,526	-	-	186,470	231,996	-	46,577	-	-	46,577	159,996	37,071	197,067
0718F	632,173	14,412	-	-	-	14,412	-	14,744	-	35,363	50,107	50,648	(7,031)	43,617
0719F	1,324,150	30,186	-	-	-	30,186	-	30,884	-	494,806	525,690	106,087	(98,371)	7,716
0720F	12,782,054	291,391	-	-	-	291,391	-	298,121	-	285,580	583,701	1,024,062	(56,775)	967,287
0721F	978,379	22,304	-	-	186,992	209,296	-	22,819	-	-	22,819	78,385	37,175	115,560
0722F	545,839	12,443	-	-	-	12,443	-	12,731	-	6,244	18,975	43,731	(1,241)	42,490
0723F	2,539,919	57,902	-	-	1,355,133	1,413,035	-	59,239	-	-	59,239	203,491	269,410	472,901
0724F	5,718,465	130,363	-	-	-	130,363	-	133,374	-	226,524	359,898	458,147	(45,034)	413,113
0725P	303,338	6,915	-	-	20,641	27,556	-	7,075	-	-	7,075	24,303	4,104	28,407
0726F	932,826	21,266	-	-	393,571	414,837	-	21,757	-	-	21,757	74,735	78,245	152,980
0728F	9,522,266	217,078	-	-	1,060,980	1,278,058	-	222,091	-	-	222,091	762,897	210,931	973,828
0732F	5,135,990	117,085	-	-	250,303	367,388	-	119,789	-	-	119,789	411,481	49,762	461,243
0732P	4,336,462	98,858	-	-	265,175	364,033	-	101,141	-	-	101,141	347,425	52,719	400,144
0734P	23,439	534	-	-	-	534	-	547	-	28,462	29,009	1,878	(5,658)	(3,780)
0735P	237,187	5,407	-	-	-	5,407	-	5,532	-	10,808	16,340	19,003	(2,149)	16,854
0736F	22,682,254	517,085	-	-	1,511,199	2,028,284	-	529,026	-	-	529,026	1,817,238	300,437	2,117,675
0737P	316,246	7,209	-	-	7,686	14,895	-	7,376	-	-	7,376	25,337	1,528	26,865
0738P	186,619	4,254	-	-	-	4,254	-	4,353	-	71,813	76,166	14,951	(14,277)	674
0740P	157,017	3,579	-	-	3,518	7,097	-	3,662	-	-	3,662	12,580	699	13,279
0741F	4,180,112	95,293	-	-	28,050	123,343	-	97,494	-	-	97,494	334,899	5,577	340,476
0745P	312,401	7,122	-	-	-	7,122	-	7,286	-	1,181	8,467	25,029	(235)	24,794
0746F	622,821	14,198	-	-	-	14,198	-	14,526	-	35,546	50,072	49,899	(7,067)	42,832
0749P	397,846	9,070	-	-	-	9,070	-	9,279	-	93,024	102,303	31,874	(18,494)	13,380
0753P	1,193,625	27,211	-	-	272,457	299,668	-	27,839	-	-	27,839	95,630	54,167	149,797
0754F	8,528,902	194,432	-	-	640,365	834,797	-	198,923	-	-	198,923	683,312	127,309	810,621
0756P	1,504,576	34,300	-	-	33,336	67,636	-	35,092	-	-	35,092	120,542	6,627	127,169
0757F	8,429,631	192,169	-	-	960,436	1,152,605	-	196,607	-	-	196,607	675,358	190,941	866,299
0758F	5,328,657	121,477	-	-	1,246,522	1,367,999	-	124,282	-	-	124,282	426,917	247,818	674,735
0759F	2,487,177	56,700	-	-	500,194	556,894	-	58,009	-	-	58,009	199,266	99,442	298,708
0760P	102,043	2,326	-	-	-	2,326	-	2,380	-	3,961	6,341	8,175	(788)	7,387
0761F	15,210,896	346,761	-	-	-	346,761	-	354,769	-	29,064	383,833	1,218,654	(5,778)	1,212,876
0762F	528,874	12,057	-	-	43,668	55,725	-	12,335	-	-	12,335	42,372	8,681	51,053
0764P	153,432	3,498	-	-	2,631	6,129	-	3,579	-	-	3,579	12,293	523	12,816
0765F	3,382,565	77,112	-	-	-	77,112	-	78,893	-	67,922	146,815	271,002	(13,503)	257,499

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0766F	\$ 442,655	\$ 10,091	\$ -	\$ -	\$ 4,500	\$ 14,591	\$ -	\$ 10,324	\$ -	\$ -	\$ 10,324	\$ 35,464	\$ 895	\$ 36,359
0768F	10,469,081	238,662	-	-	675,720	914,382	-	244,174	-	-	244,174	838,753	134,338	973,091
0769F	1,171,539	26,707	-	-	-	26,707	-	27,324	-	872	28,196	93,860	(173)	93,687
0770F	278,914	6,358	-	-	-	6,358	-	6,505	-	6,917	13,422	22,346	(1,375)	20,971
0773F	2,932,219	66,845	-	-	309,794	376,639	-	68,389	-	-	68,389	234,921	61,589	296,510
0774F	727,821	16,592	-	-	79,958	96,550	-	16,975	-	-	16,975	58,311	15,896	74,207
0776F	2,486,694	56,689	-	-	69,000	125,689	-	57,998	-	-	57,998	199,227	13,718	212,945
0777F	8,795,073	200,500	-	-	-	200,500	-	205,131	-	55,260	260,391	704,636	(10,986)	693,650
0779F	2,773,734	63,232	-	-	125,480	188,712	-	64,693	-	-	64,693	222,224	24,946	247,170
0780F	1,121,976	25,578	-	-	87,723	113,301	-	26,168	-	-	26,168	89,890	17,440	107,330
0781F	1,252,318	28,549	-	-	77,843	106,392	-	29,208	-	-	29,208	100,332	15,476	115,808
0782F	2,098,635	47,842	-	-	24,690	72,532	-	48,947	-	-	48,947	168,137	4,909	173,046
0783F	2,200,331	50,161	-	-	-	50,161	-	51,319	-	97,715	149,034	176,284	(19,427)	156,857
0786F	2,254,995	51,407	-	-	158,411	209,818	-	52,594	-	-	52,594	180,664	31,493	212,157
0788F	4,842,776	110,400	-	-	399,555	509,955	-	112,950	-	-	112,950	387,990	79,434	467,424
0788P	3,624,283	82,622	-	-	379,270	461,892	-	84,530	-	-	84,530	290,367	75,401	365,768
0789F	2,495,177	56,882	-	-	-	56,882	-	58,196	-	183,577	241,773	199,907	(36,497)	163,410
0790F	1,066,104	24,304	-	-	187,912	212,216	-	24,865	-	-	24,865	85,413	37,358	122,771
0791F	1,747,512	39,838	-	-	446,693	486,531	-	40,758	-	-	40,758	140,006	88,806	228,812
0792F	402,406	9,174	-	-	-	9,174	-	9,385	-	13,130	22,515	32,240	(2,610)	29,630
0794F	3,708,163	84,535	-	-	140,591	225,126	-	86,487	-	-	86,487	297,088	27,950	325,038
0795F	1,698,886	38,729	-	-	-	38,729	-	39,624	-	326,315	365,939	136,110	(64,874)	71,236
0796F	298,855	6,813	-	-	14,691	21,504	-	6,970	-	-	6,970	23,943	2,921	26,864
0797F	2,196,553	50,075	-	-	436,574	486,649	-	51,231	-	-	51,231	175,982	86,794	262,776
0798F	249,660	5,691	-	-	-	5,691	-	5,823	-	634	6,457	20,002	(126)	19,876
0799F	1,549,608	35,326	-	-	290,191	325,517	-	36,142	-	-	36,142	124,150	57,692	181,842
0800F	2,434,755	55,505	-	-	200,613	256,118	-	56,787	-	-	56,787	195,066	39,883	234,949
0801F	5,441,647	124,053	-	-	554,590	678,643	-	126,918	-	-	126,918	435,969	110,257	546,226
0803P	180,455	4,114	-	-	27,678	31,792	-	4,209	-	-	4,209	14,458	5,502	19,960
0805F	6,039,657	137,685	-	-	-	137,685	-	140,865	-	483,926	624,791	483,880	(96,208)	387,672
0806F	2,168,304	49,431	-	-	222,957	272,388	-	50,572	-	-	50,572	173,718	44,326	218,044
0807F	296,556	6,761	-	-	-	6,761	-	6,917	-	13,938	20,855	23,759	(2,771)	20,988
0809F	397,759	9,068	-	-	-	9,068	-	9,277	-	67,748	77,025	31,867	(13,469)	18,398
0810F	617,198	14,070	-	-	61,607	75,677	-	14,395	-	-	14,395	49,448	12,248	61,696
0812F	1,234,637	28,146	-	-	-	28,146	-	28,796	-	2,456	31,252	98,916	(488)	98,428
0813F	6,010,625	137,023	-	-	-	137,023	-	140,188	-	226,817	367,005	481,554	(45,093)	436,461
0815F	518,507	11,820	-	-	158,079	169,899	-	12,093	-	-	12,093	41,541	31,427	72,968

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0816F	\$ 494,788	\$ 11,280	\$ -	\$ -	\$ -	\$ 11,280	\$ -	\$ 11,540	\$ -	\$ 54,840	\$ 66,380	\$ 39,641	\$ (10,903)	\$ 28,738
0817P	933,985	21,292	-	-	258,393	279,685	-	21,784	-	-	21,784	74,828	51,370	126,198
0818F	22,853,850	520,996	-	-	-	520,996	-	533,029	-	121,954	654,983	1,830,986	(24,245)	1,806,741
0819P	833,236	18,995	-	-	78,730	97,725	-	19,434	-	-	19,434	66,757	15,652	82,409
0820F	215,458	4,912	-	-	-	4,912	-	5,025	-	52,685	57,710	17,262	(10,474)	6,788
0821F	253,718	5,784	-	-	-	5,784	-	5,918	-	3,748	9,666	20,327	(745)	19,582
0822F	1,603,509	36,555	-	-	1,170,075	1,206,630	-	37,399	-	-	37,399	128,469	232,619	361,088
0823F	548,283	12,499	-	-	27,496	39,995	-	12,788	-	-	12,788	43,927	5,466	49,393
0824F	835,680	19,051	-	-	41,006	60,057	-	19,491	-	-	19,491	66,952	8,152	75,104
0827F	4,521,352	103,073	-	-	153,673	256,746	-	105,453	-	-	105,453	362,238	30,551	392,789
0828F	565,780	12,898	-	-	21,252	34,150	-	13,196	-	-	13,196	45,329	4,225	49,554
0829F	489,619	11,162	-	-	241,539	252,701	-	11,420	-	-	11,420	39,227	48,020	87,247
0830F	474,007	10,806	-	-	-	10,806	-	11,055	-	99,728	110,783	37,976	(19,827)	18,149
0832F	428,965	9,779	-	-	3,098	12,877	-	10,005	-	-	10,005	34,367	616	34,983
0833F	354,457	8,081	-	-	93,159	101,240	-	8,267	-	-	8,267	28,398	18,521	46,919
0834F	687,243	15,667	-	-	410,291	425,958	-	16,029	-	-	16,029	55,060	81,569	136,629
0835F	2,994,612	68,268	-	-	-	68,268	-	69,844	-	385,085	454,929	239,920	(76,558)	163,362
0836P	405,846	9,252	-	-	-	9,252	-	9,466	-	9,651	19,117	32,515	(1,919)	30,596
0837F	304,990	6,953	-	-	-	6,953	-	7,113	-	44,088	51,201	24,435	(8,765)	15,670
0838F	1,938,005	44,180	-	-	586,729	630,909	-	45,201	-	-	45,201	155,268	116,646	271,914
0839F	283,590	6,465	-	-	2,781	9,246	-	6,614	-	-	6,614	22,720	553	23,273
0840F	3,622,989	82,593	-	-	214,234	296,827	-	84,500	-	-	84,500	290,264	42,591	332,855
0841F	481,069	10,967	-	-	-	10,967	-	11,220	-	31,251	42,471	38,542	(6,213)	32,329
0843F	162,495	3,704	-	-	-	3,704	-	3,790	-	106,226	110,016	13,019	(21,118)	(8,099)
0844F	-	-	-	-	-	-	-	-	-	48,692	48,692	-	(9,680)	(9,680)
0845F	2,171,724	49,509	-	-	-	49,509	-	50,652	-	83,770	134,422	173,992	(16,654)	157,338
0846F	1,063,457	24,243	-	-	139,133	163,376	-	24,803	-	-	24,803	85,201	27,661	112,862
0847F	1,135,773	25,892	-	-	59,745	85,637	-	26,490	-	-	26,490	90,995	11,878	102,873
0848F	-	-	-	-	-	-	-	-	-	1,278,249	1,278,249	-	(254,125)	(254,125)
0849F	1,127,821	25,711	-	-	755,258	780,969	-	26,305	-	-	26,305	90,358	150,151	240,509
0850P	399,315	9,103	-	-	92,897	102,000	-	9,313	-	-	9,313	31,992	18,469	50,461
0851F	1,210,484	27,595	-	-	687,693	715,288	-	28,233	-	-	28,233	96,981	136,718	233,699
0852F	-	-	-	-	-	-	-	-	-	132,334	132,334	-	(26,309)	(26,309)
0854P	164,456	3,749	-	-	8,114	11,863	-	3,836	-	-	3,836	13,176	1,613	14,789
0855F	1,468,539	33,478	-	-	459,751	493,229	-	34,251	-	-	34,251	117,655	91,402	209,057
0856F	824,309	18,792	-	-	23,002	41,794	-	19,226	-	-	19,226	66,041	4,573	70,614
0857F	2,749,870	62,688	-	-	1,586,189	1,648,877	-	64,136	-	-	64,136	220,312	315,346	535,658

(Continued)

OHIO POLICE & FIRE PENSION FUND  
SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2023

Employer Code	Net Pension Liability	Deferred Outflows of Resources for Year Ended December 31, 2023					Deferred Inflows of Resources for Year Ended December 31, 2023					Pension Expense for Year Ended December 31, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
0858F	\$ 1,064,240	\$ 24,261	\$ -	\$ -	\$ 86,289	\$ 110,550	\$ -	\$ 24,822	\$ -	\$ -	\$ 24,822	\$ 85,264	\$ 17,155	\$ 102,419
0859P	5,884	134	-	-	-	134	-	137	-	66,385	66,522	471	(13,198)	(12,727)
0860F	518,884	11,829	-	-	-	11,829	-	12,102	-	22,147	34,249	41,572	(4,403)	37,169
0861F	171,441	3,908	-	-	4,167	8,075	-	3,999	-	-	3,999	13,735	829	14,564
0862F	552,080	12,586	-	-	-	12,586	-	12,876	-	44,991	57,867	44,231	(8,945)	35,286
0863F	1,448,357	33,018	-	-	209,924	242,942	-	33,781	-	-	33,781	116,038	41,734	157,772
0864F	1,441,806	32,869	-	-	693,866	726,735	-	33,628	-	-	33,628	115,513	137,945	253,458
0865F	197,169	4,495	-	-	-	4,495	-	4,599	-	91,639	96,238	15,797	(18,218)	(2,421)
0866F	179,103	4,083	-	-	19,722	23,805	-	4,177	-	-	4,177	14,349	3,921	18,270
0867F	417,053	9,508	-	-	113,167	122,675	-	9,727	-	-	9,727	33,413	22,498	55,911
0868F	351,278	8,008	-	-	146,121	154,129	-	8,193	-	-	8,193	28,143	29,050	57,193
0869F	858,443	19,570	-	-	525,193	544,763	-	20,022	-	-	20,022	68,776	104,412	173,188
0870F	187,817	4,282	-	-	104,989	109,271	-	4,381	-	-	4,381	15,047	20,873	35,920
0871F	1,293,862	29,496	-	-	1,061,155	1,090,651	-	30,177	-	-	30,177	103,661	210,965	314,626
0872F	145,027	3,306	-	-	118,943	122,249	-	3,383	-	-	3,383	11,619	23,647	35,266
0873P	117,666	2,682	-	-	96,503	99,185	-	2,744	-	-	2,744	9,427	19,186	28,613
0874F	256,461	5,847	-	-	210,336	216,183	-	5,982	-	-	5,982	20,547	41,816	62,363
0875F	98,894	2,254	-	-	81,107	83,361	-	2,307	-	-	2,307	7,923	16,125	24,048
0876F	686,171	15,643	-	-	562,759	578,402	-	16,004	-	-	16,004	54,974	111,881	166,855
0877F	5,128,232	116,908	-	-	4,205,895	4,322,803	-	119,608	-	-	119,608	410,859	836,162	1,247,021
0878F	85,329	1,945	-	-	69,982	71,927	-	1,990	-	-	1,990	6,836	13,913	20,749
0879F	424,685	9,681	-	-	348,304	357,985	-	9,905	-	-	9,905	34,025	69,245	103,270
0880F	145,829	3,324	-	-	119,601	122,925	-	3,401	-	-	3,401	11,683	23,777	35,460
0881F	86,199	1,965	-	-	70,695	72,660	-	2,010	-	-	2,010	6,906	14,055	20,961
0882F	90,353	2,060	-	-	74,103	76,163	-	2,107	-	-	2,107	7,239	14,732	21,971
0999	2,414,678	55,042	-	-	-	55,042	-	56,309	-	476,990	533,299	193,436	(94,828)	98,608
<b>Total</b>	<b>\$9,661,380,160</b>	<b>\$ 220,249,282</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$191,697,597</b>	<b>\$411,946,879</b>	<b>\$ -</b>	<b>\$225,335,886</b>	<b>\$ -</b>	<b>\$191,697,597</b>	<b>\$417,033,483</b>	<b>\$774,042,519</b>	<b>\$ -</b>	<b>\$774,042,519</b>

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

OHIO POLICE & FIRE PENSION FUND  
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS  
AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
December 31, 2023

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**NOTE 1 - NATURE OF ENTITY**

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

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

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

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Nature of schedules:** Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the OP&F plan. State retirement law requires contributions by covered employees and their employers and limits the maximum rate of contributions. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2023, employees were required to contribute 12.25%. The Police employers were required to contribute 19.5% of member payroll while the fire employers contributed 24.0% of member payroll. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2023 contributions for each employer and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for all OP&F employers. The pension expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, amortization of the change in proportionate share, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The pension expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

**Measurement focus and basis of accounting:** The Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (collectively, the Schedules) present amounts that are elements of the Plan or its participating employers. Accordingly, they do not purport to be a complete presentation of the financial position or changes in financial position of the Plan or its participating employers. 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.

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(Continued)



OHIO POLICE & FIRE PENSION FUND  
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS  
AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
December 31, 2023

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

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

**Basis of allocation:** In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2023 are appropriate as the allocation basis because they are representative of future contributions.

**NOTE 3 - CONTRIBUTIONS**

The fiscal year 2023 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 2023 ACFR as follows:

Defined benefit plan employer contributions	\$ 606,451,277
Special funding entity	<u>155,139</u>
<b>Total contributions</b>	<b>\$ 606,606,416</b>
Employer Payments allocation to Health Care Fund	<u>14,118,199</u>
<b>Total contributions - schedule of employer allocations</b>	<b><u>\$ 620,724,615</u></b>

During 2023, employer contributions to the Health Care Fund represent an allocation of 0.5% of annual covered payroll which is included in the employers' contribution rates of 19.5% and 24.0% of salaries for police and fire employers, respectively.

**NOTE 4 - DEFERRED OUTFLOWS AND DEFERRED INFLOWS**

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2023 is 6.03 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five-year period.

The future amortization of current year deferred outflows and inflows at December 31, 2023 is as follows:

	Deferred Outflows**	Deferred Inflows**
2024	\$ 43,787,133	\$ 56,333,972
2025	43,787,133	56,333,972
2026	43,787,133	56,333,972
2027	43,787,133	56,333,972
	<u>1,313,617</u>	<u>56,333,972</u>
	<b><u>\$ 220,249,282</u></b>	<b><u>\$ 225,335,886</u></b>

(Continued)

OHIO POLICE & FIRE PENSION FUND  
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS  
AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
December 31, 2023

**NOTE 4 - DEFERRED OUTFLOWS AND DEFERRED INFLOWS** (Continued)

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

**NOTE 5 - PENSION EXPENSE**

The components of pension expense for the year ended December 31, 2023 are:

Service cost	\$ 428,771,868
Interest on the total pension liability	1,892,722,255
Employee contributions	(373,663,497)
Projected earnings on plan investments	(1,183,416,107)
Pension plan administrative expenses	22,174,839
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	43,787,133
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	<u>(56,333,972)</u>
<b>Total Pension Expense - Schedule of Pension Amounts by Employer</b>	<b>774,042,519</b>
Recognition of beginning deferred outflows of resources as pension expense	980,848,932
Recognition of beginning deferred inflows of resources as pension expense	<u>(766,190,445)</u>
<b>Total Pension Expense</b>	<b><u>\$ 988,701,006</u></b>

**NOTE 6 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION – DEFINED BENEFIT PLANS**

The net pension liability (NPL) is the portion of the actuarial present value of projected benefit payments related to past periods. The NPL for the employers is based on the allocation percentages from the Schedule of Employer Allocations. The components of the net pension liability as of December 31, 2023, are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Liability (Surplus) (a) - (b)	Fiduciary Net Position as of Percent of Total Pension Liability (b) / (a)
Pension	\$ 26,564,551,513	\$ 16,903,171,353	\$9,661,380,160	63.63%

The activity related to the net pension liability for fiscal year 2023 is set forth in the following table:

Net pension liability, January 1, 2023	\$ 9,499,030,661
Total pension expense	988,701,006
Change in deferred outflows of resources	(760,599,650)
Change in deferred inflows of resources	540,854,559
Employer contributions	<u>(606,606,416)</u>
<b>Net pension liability, December 31, 2023</b>	<b><u>\$ 9,661,380,160</u></b>

(Continued)

OHIO POLICE & FIRE PENSION FUND  
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS  
AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
December 31, 2023

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**NOTE 6 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION – DEFINED BENEFIT PLANS**  
(Continued)

The total pension liability is determined by OP&F's actuaries in accordance with GASB Statement No. 67, as part of their annual valuation. Actuarial valuations of an ongoing retirement plan involve estimates of the value of reported amounts and assumptions about probability of occurrence of events far into the future. Examples include assumptions about future employment mortality, salary increases, disabilities, retirements, and employment terminations. Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future. A comprehensive experience study was performed during 2022 by OP&F's actuary and completed as of December 31, 2021. Changes in demographic and economic actuarial assumptions were made. Assumptions considered were: withdrawal rates, disability retirement, service retirement, DROP elections, mortality, percent married and forms of payment, DROP interest rate, CPI-based COLA, investment returns, salary increases and payroll growth. The changes in assumptions are being amortized over the estimated remaining useful life of the participants which was 6.03 years at December 31, 2023.

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

Valuation Date	January 1, 2023, with actuarial liabilities rolled forward to December 31, 2023
Actuarial Cost Method	Entry Age Normal (Level Percent of
Payroll) Actuarial Assumption	
Experience Study Date	5-year period ended December 31, 2021
Investment Rate of Return	7.50%
Cost of Living Increases (COLA)	2.2% per year
simple Salary increases	3.75% to 10.50%
Payroll growth	3.25 percent per annum, compounded annually, consisting of inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent

**Healthy Mortality**

Mortality for service retirees is based on the Pub-2010 Below-Median Safety Amount-Weighted Healthy Retiree mortality table with rates adjusted by 96.2% for males and 98.7% for females. All rates are projected using the MP-2021 Improvement Scale.

**Disabled Mortality**

Mortality for disabled retirees is based on the Pub-2010 Safety Amount-Weighted Disabled Retiree mortality table with rates adjusted by 135% for males and 97.9% for females. All rates are projected using the MP-2021 Improvement Scale.

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(Continued)

OHIO POLICE & FIRE PENSION FUND  
NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS  
AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
December 31, 2023

**NOTE 6 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION – DEFINED BENEFIT PLANS**  
(Continued)

**Contingent Annuitant Mortality**

Mortality for contingent annuitants is based on the Pub- 2010 Below-Median Safety Amount-Weighted Contingent Annuitant Retiree mortality table with rates adjusted by 108.9% for males and 131% for females. All rates are projected using the MP-2021 Improvement Scale.

**Pre-Retirement Mortality**

Mortality for active members is based on the Pub-2010 Below-Median Safety Amount-Weighted Employee mortality table. All rates are projected using the MP- 2021 Improvement Scale.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The assumption is intended to be a long-term assumption (30 to 50 years) and is not expected to change absent a significant change in the asset allocation, a change in the underlying inflation assumption, or a fundamental change in the market that alters expected returns in future years.

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, 2023 are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	18.60%	4.10%
Non-U.S. Equity	12.40%	4.90%
Private Markets	10.00%	7.30%
Core Fixed Income*	25.00%	2.40%
High Yield Fixed Income	7.00%	4.10%
Private Credit	5.00%	6.80%
U.S. Inflation Linked Bonds*	15.00%	2.10%
Midstream Energy Infrastructure	5.00%	5.80%
Real Assets	8.00%	6.00%
Gold	5.00%	3.50%
Private Real Estate	12.00%	5.40%
Commodities	<u>2.00%</u>	3.50%
	125.00%	

*Note: Assumptions are geometric  
\*Levered 2x*

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

(Continued)

OHIO POLICE & FIRE PENSION FUND  
 NOTES TO SCHEDULE OF EMPLOYER ALLOCATIONS  
 AND SCHEDULE OF PENSION AMOUNTS BY EMPLOYER  
 December 31, 2023

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**NOTE 6 - NET PENSION LIABILITY AND ACTUARIAL INFORMATION – DEFINED BENEFIT PLANS**  
 (Continued)

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

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

	1% Decrease	Current Rate	1% Increase
Discount rate	6.50%	7.50%	8.50%
Total pension liability	\$ 29,700,388,934	\$ 26,564,551,513	\$ 23,956,797,667
Plan fiduciary net position	<u>16,903,171,353</u>	<u>16,903,171,353</u>	<u>16,903,171,353</u>
<b>Net pension liability</b>	<u>\$ 12,797,217,581</u>	<u>\$ 9,661,380,160</u>	<u>\$ 7,053,626,314</u>

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND  
ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS  
PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Trustees  
Ohio Police & Fire Pension Fund and  
The Honorable Keith Faber, Auditor of State  
Columbus, Ohio

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the Schedule of Employer Allocations of Ohio Police & Fire Pension Fund for the year ended December 31, 2023, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total proportionate share of plan pension expense (specified column totals) included in the Schedule of Pension Amounts by Employer as of and for the year ended December 31, 2023, and the related notes, and have issued our report thereon dated September 26, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the Schedule of Employer Allocations and the specified column totals included in the Schedule of Pension Amounts by Employer, we considered Ohio Police & Fire Pension Fund's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the Schedule of Employer Allocations and the specified column totals included in the Schedule of Pension Amounts by Employer, but not for the purpose of expressing an opinion on the effectiveness of Ohio Police & Fire Pension Fund's internal control. Accordingly, we do not express an opinion on the effectiveness of Ohio Police & Fire Pension Fund's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Schedule of Employer Allocations and the specified column totals included in the Schedule of Pension Amounts by Employer will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses or significant deficiencies. However, material weaknesses or significant deficiencies may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ohio Police & Fire Pension Fund's Schedule of Employer Allocations and the specified column totals included in the Schedule of Pension Amounts by Employer are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the Schedule of Employer Allocations and the specified column totals included in the Schedule of Pension Amounts by Employer. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Crowe LLP

Columbus, Ohio  
September 26, 2024