

Ohio Police & Fire Pension Fund

Schedule of Employer Allocations and
Schedule of OPEB Amounts by Employer

As of and For the Year Ended December 31, 2022

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Independent Auditor's Report

RSM US LLP

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

Report on the Audit of the Schedules

Opinions

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire Pension Fund (the Fund) as of and for the year ended December 31, 2022, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2022, and the related notes (collectively, the Schedules).

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations, net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2022, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

In performing an audit in accordance with GAAS, we

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

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2022, and our report thereon, issued June 26, 2023, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of the Ohio Police & Fire Pension Fund's management and Ohio Police & Fire Pension Fund's employers and their auditors as of and for the year ended December 31, 2022, and it is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Cleveland, Ohio
September 25, 2023

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0001P	\$ 31,391	0.0053290%
0002P	86,028	0.0146044%
0003P	12,962	0.0022005%
0006F	8,763,063	1.4876434%
0006P	7,774,477	1.3198181%
0009F	261,332	0.0443645%
0010F	527,154	0.0894912%
0010P	534,968	0.0908177%
0011F	55,103	0.0093544%
0011P	383,173	0.0650486%
0012P	-	0.0000000%
0013P	385,202	0.0653930%
0014F	1,598,754	0.2714092%
0015P	28,871	0.0049012%
0016P	18,106	0.0030737%
0017P	17,885	0.0030362%
0018P	30,178	0.0051231%
0019P	54,476	0.0092480%
0020F	111,904	0.0189972%
0020P	118,564	0.0201278%
0022F	794,662	0.1349042%
0022P	493,148	0.0837183%
0023P	17,201	0.0029201%
0024F	438,239	0.0743967%
0024P	504,938	0.0857198%
0025F	228,510	0.0387925%
0026P	111,497	0.0189281%
0027F	483,197	0.0820289%
0027P	395,718	0.0671783%
0028P	-	0.0000000%
0029F	538,014	0.0913348%
0029P	557,382	0.0946228%
0030F	477,581	0.0810756%
0031F	909,091	0.1543300%
0031P	837,971	0.1422564%
0032F	790,298	0.1341633%
0032P	545,419	0.0925919%
0033F	325,680	0.0552884%
0035P	32,951	0.0055939%
0036F	997,937	0.1694127%
0036P	705,848	0.1198268%
0037P	76,279	0.0129493%
0039P	75,691	0.0128495%
0040F	326,810	0.0554802%
0041F	579,339	0.0983503%
0041P	430,760	0.0731271%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0042F	165,674	0.0281253%
0044P	7,045	0.0011960%
0045F	1,242,848	0.2109895%
0045P	928,043	0.1575473%
0047F	80,543	0.0136732%
0047P	848,035	0.1439649%
0048F	1,810,143	0.3072952%
0050F	657,306	0.1115862%
0050P	655,392	0.1112613%
0051F	525,216	0.0891622%
0051P	521,913	0.0886015%
0052P	66,935	0.0113631%
0053F	144,154	0.0244720%
0053P	191,028	0.0324295%
0054F	378,487	0.0642531%
0054P	451,219	0.0766003%
0055F	78,673	0.0133558%
0055P	184,947	0.0313971%
0056P	62,725	0.0106484%
0057P	128,224	0.0217677%
0058P	75,354	0.0127923%
0059F	602,936	0.1023562%
0059P	582,035	0.0988080%
0060P	9,108	0.0015462%
0061P	40,743	0.0069167%
0062P	-	0.0000000%
0063P	24,418	0.0041453%
0064P	709,634	0.1204696%
0065P	81,362	0.0138123%
0066F	376,716	0.0639524%
0069F	723,561	0.1228338%
0069P	719,062	0.1220701%
0070P	102,102	0.0173331%
0071F	632,453	0.1073671%
0072P	96,473	0.0163775%
0073P	20,799	0.0035309%
0074F	1,113,512	0.1890331%
0074P	785,883	0.1334138%
0076P	4,563	0.0007746%
0077P	260,475	0.0442190%
0078F	389,484	0.0661200%
0078P	549,494	0.0932837%
0080P	78,162	0.0132690%
0081P	50,165	0.0085162%
0083F	534,459	0.0907313%
0083P	609,511	0.1034724%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0084F	750,962	0.1274855%
0084P	744,548	0.1263967%
0085F	95,773	0.0162587%
0086F	544,152	0.0923768%
0086P	645,197	0.1095305%
0087P	295,099	0.0500969%
0089F	31,093	0.0052784%
0089P	161,690	0.0274490%
0090F	653,698	0.1109737%
0090P	814,622	0.1382926%
0091F	104,272	0.0177015%
0091P	190,530	0.0323449%
0093P	26,727	0.0045373%
0094F	369,076	0.0626554%
0094P	242,817	0.0412213%
0095P	39,914	0.0067759%
0096F	368,744	0.0625991%
0098P	17,199	0.0029198%
0099P	64,087	0.0108796%
0101F	370,593	0.0629130%
0101P	320,477	0.0544051%
0102P	33,911	0.0057568%
0103F	55,105	0.0093548%
0103P	150,596	0.0255656%
0104P	139,874	0.0237454%
0106P	307,276	0.0521641%
0107F	2,777,265	0.4714767%
0107P	2,397,927	0.4070791%
0108F	285,821	0.0485218%
0109F	298,809	0.0507267%
0110P	62,444	0.0106007%
0111P	83,945	0.0142508%
0112F	69,897	0.0118659%
0113P	99,165	0.0168345%
0115P	90,198	0.0153123%
0117P	43,446	0.0073755%
0118F	296,197	0.0502833%
0118P	242,414	0.0411529%
0120P	802,992	0.1363183%
0121P	249,804	0.0424075%
0122F	96,685	0.0164135%
0123P	227,765	0.0386661%
0126F	213,242	0.0362006%
0126P	224,016	0.0380296%
0127F	904,134	0.1534884%
0127P	645,370	0.1095599%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0128F	21,495,502	3.6491397%
0128P	19,480,551	3.3070757%
0129F	438,067	0.0743675%
0129P	321,561	0.0545891%
0130F	1,333,920	0.2264502%
0131F	15,036,103	2.5525731%
0131P	24,096,117	4.0906278%
0132F	1,848,449	0.3137981%
0132P	1,438,637	0.2442273%
0133P	-	0.0000000%
0134F	246,636	0.0418697%
0135F	11,991	0.0020356%
0136P	239,884	0.0407234%
0137P	22,256	0.0037782%
0139P	90,909	0.0154330%
0140F	1,641,846	0.2787246%
0141P	174,648	0.0296488%
0142F	44,117,783	7.4895647%
0142P	43,607,294	7.4029026%
0143P	24,753	0.0042021%
0144F	501,162	0.0850787%
0145F	460,920	0.0782471%
0146F	225,121	0.0382172%
0146P	257,285	0.0436775%
0147P	10,695	0.0018156%
0148F	505,758	0.0858590%
0150F	164,440	0.0279158%
0150P	154,135	0.0261664%
0152F	295,812	0.0502179%
0153F	358,417	0.0608459%
0154P	75,084	0.0127465%
0155F	61,590	0.0104557%
0155P	88,405	0.0150079%
0156P	39,501	0.0067058%
0157P	43,572	0.0073969%
0158F	10,844	0.0018409%
0158P	11,534	0.0019580%
0159F	136,295	0.0231378%
0160F	341,515	0.0579766%
0161F	1,709,609	0.2902283%
0161P	1,237,001	0.2099969%
0162F	339,844	0.0576929%
0162P	244,037	0.0414284%
0163P	38,605	0.0065537%
0164P	27,101	0.0046007%
0166F	6,071,031	1.0306361%

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Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0166P	6,176,577	1.0485539%
0167P	160,997	0.0273313%
0168F	479,963	0.0814799%
0168P	466,071	0.0791216%
0169F	1,585,605	0.2691770%
0169P	1,071,241	0.1818570%
0170F	737,081	0.1251290%
0171F	103,602	0.0175878%
0171P	130,003	0.0220697%
0172P	60,020	0.0101892%
0173F	42,448	0.0072061%
0173P	38,085	0.0064654%
0174P	23,035	0.0039105%
0176F	490,068	0.0831954%
0176P	305,867	0.0519249%
0177P	73,068	0.0124042%
0178P	26,518	0.0045018%
0179P	1,625,726	0.2759880%
0180P	24,006	0.0040753%
0181F	534,646	0.0907631%
0181P	413,975	0.0702776%
0182F	223,673	0.0379714%
0182P	186,513	0.0316630%
0183F	12,183	0.0020682%
0183P	94,992	0.0161261%
0184F	606,454	0.1029534%
0184P	454,893	0.0772240%
0185F	77,178	0.0131020%
0185P	217,623	0.0369443%
0186P	44,869	0.0076171%
0187P	11,358	0.0019282%
0188P	54,645	0.0092767%
0189P	34,466	0.0058510%
0190F	1,663,666	0.2824288%
0190P	1,384,058	0.2349618%
0191F	519,307	0.0881591%
0191P	374,251	0.0635340%
0192F	1,807,622	0.3068672%
0192P	1,695,378	0.2878124%
0193F	533,127	0.0905052%
0193P	353,133	0.0599489%
0194F	1,230,999	0.2089780%
0194P	892,300	0.1514795%
0195P	184,042	0.0312435%
0196F	1,222,488	0.2075332%
0196P	1,264,787	0.2147140%

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Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0197F	328,050	0.0556907%
0197P	449,184	0.0762548%
0198F	54,153	0.0091932%
0198P	72,238	0.0122633%
0199F	590,331	0.1002163%
0199P	462,365	0.0784924%
0201P	48,614	0.0082529%
0202P	-	0.0000000%
0203F	1,143,967	0.1942032%
0203P	933,073	0.1584012%
0205F	590,386	0.1002257%
0205P	656,063	0.1113752%
0206P	27,050	0.0045921%
0207P	23,768	0.0040349%
0208P	23,740	0.0040302%
0210F	334,919	0.0568568%
0210P	312,391	0.0530324%
0212F	334,971	0.0568657%
0212P	451,651	0.0766736%
0213F	678,933	0.1152577%
0215P	17,827	0.0030264%
0216P	59,312	0.0100690%
0217F	468,707	0.0795691%
0217P	478,349	0.0812059%
0218P	1,286,629	0.2184219%
0220F	374,976	0.0636570%
0220P	253,733	0.0430745%
0221F	8,722	0.0014807%
0221P	121,985	0.0207085%
0222F	861,944	0.1463262%
0222P	914,536	0.1552543%
0223P	64,808	0.0110020%
0224P	199,374	0.0338463%
0225F	72,950	0.0123842%
0225P	161,109	0.0273503%
0226P	42,528	0.0072197%
0227F	61,628	0.0104622%
0227P	85,314	0.0144832%
0228F	2,708	0.0004597%
0228P	151,724	0.0257571%
0229P	48,691	0.0082659%
0230F	230,356	0.0391059%
0230P	222,203	0.0377218%
0231F	3,874	0.0006577%
0231P	99,876	0.0169552%
0232P	16,213	0.0027524%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0233F	-	0.0000000%
0233P	136,913	0.0232428%
0234P	54,555	0.0092614%
0236P	6,950	0.0011799%
0237F	487,040	0.0826813%
0237P	446,496	0.0757985%
0238P	152,086	0.0258186%
0239F	1,297,408	0.2202518%
0240F	1,354,621	0.2299644%
0241P	15,541	0.0026383%
0242P	106,307	0.0180470%
0243P	141,045	0.0239442%
0244F	327,356	0.0555729%
0244P	365,953	0.0621253%
0245P	30,476	0.0051737%
0246P	1,398,008	0.2373300%
0247P	492,466	0.0836025%
0248P	-	0.0000000%
0250F	2,166,995	0.3678755%
0250P	2,119,858	0.3598733%
0251F	596,981	0.1013453%
0252F	490,659	0.0832957%
0253P	18,168	0.0030843%
0254F	559,083	0.0949116%
0254P	401,273	0.0681213%
0255F	392,389	0.0666131%
0256F	277,397	0.0470917%
0257P	126,875	0.0215387%
0259F	431,973	0.0733330%
0259P	302,452	0.0513451%
0260F	-	0.0000000%
0260P	113,348	0.0192423%
0261P	77,694	0.0131896%
0262P	6,772	0.0011496%
0263F	552,582	0.0938079%
0263P	488,921	0.0830007%
0264F	13,439	0.0022814%
0264P	57,011	0.0096784%
0265P	1,304,754	0.2214989%
0266P	167,354	0.0284105%
0267P	27,521	0.0046720%
0269P	114,092	0.0193686%
0270F	106,499	0.0180796%
0271F	458,001	0.0777516%
0272P	192,270	0.0326403%
0273F	1,276,572	0.2167146%

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Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0273P	1,015,764	0.1724391%
0274P	522,147	0.0886412%
0275P	228,296	0.0387562%
0276F	294,639	0.0500188%
0276P	209,113	0.0354996%
0277F	567,263	0.0963002%
0277P	656,106	0.1113825%
0278P	473,437	0.0803721%
0280F	227,270	0.0385820%
0280P	173,821	0.0295084%
0281P	106,974	0.0181602%
0282P	32,901	0.0055854%
0283F	2,120,158	0.3599243%
0284F	1,382,105	0.2346302%
0285P	52,906	0.0089815%
0286F	611,461	0.1038034%
0287F	292,651	0.0496813%
0288P	67,169	0.0114028%
0289F	530,325	0.0900295%
0290P	120,697	0.0204899%
0291F	865,123	0.1468658%
0291P	790,642	0.1342217%
0292F	175,728	0.0298321%
0292P	181,765	0.0308570%
0293F	2,157,548	0.3662717%
0293P	1,801,760	0.3058721%
0296F	199,707	0.0339028%
0296P	196,773	0.0334048%
0297P	77,925	0.0132288%
0298F	23,502	0.0039898%
0298P	28,559	0.0048483%
0300F	2,035,466	0.3455467%
0300P	1,819,912	0.3089536%
0301F	1,509,498	0.2562568%
0301P	1,048,763	0.1780411%
0303F	473,703	0.0804172%
0303P	519,917	0.0882626%
0304P	30,843	0.0052360%
0305P	27,002	0.0045839%
0306P	32,836	0.0055743%
0307F	45,340	0.0076971%
0308F	50,093	0.0085039%
0308P	38,328	0.0065067%
0309P	156,991	0.0266513%
0311F	982,696	0.1668254%
0312F	1,244,879	0.2113343%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0313F	273,406	0.0464142%
0314F	1,427,219	0.2422889%
0314P	1,097,148	0.1862551%
0316P	54,405	0.0092360%
0317P	94,738	0.0160830%
0318P	27,175	0.0046133%
0319F	5,316	0.0009025%
0319P	231,427	0.0392877%
0320F	45,951	0.0078008%
0320P	95,567	0.0162237%
0321F	153,374	0.0260372%
0321P	238,978	0.0405696%
0322F	435,822	0.0739864%
0322P	289,056	0.0490710%
0323F	1,518,964	0.2578638%
0323P	1,836,703	0.3118041%
0324F	36,176	0.0061413%
0324P	73,591	0.0124930%
0325F	24,734	0.0041989%
0325P	208,948	0.0354716%
0326P	403,774	0.0685459%
0328P	29,248	0.0049652%
0329P	18,568	0.0031522%
0330F	644,909	0.1094817%
0330P	585,135	0.0993342%
0331F	553,875	0.0940275%
0331P	391,098	0.0663939%
0333P	271,312	0.0460587%
0334F	592,010	0.1005014%
0334P	-	0.0000000%
0335F	345,763	0.0586977%
0336F	1,395,239	0.2368599%
0337F	231,465	0.0392942%
0338P	97,173	0.0164964%
0339F	-	0.0000000%
0339P	8,923	0.0015148%
0343F	1,642,317	0.2788046%
0343P	1,156,484	0.1963281%
0344P	29,494	0.0050070%
0345F	210,034	0.0356560%
0346F	646,213	0.1097030%
0346P	504,266	0.0856057%
0347P	45,458	0.0077171%
0348F	156,571	0.0265800%
0349F	-	0.0000000%
0349P	200,744	0.0340789%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0350F	608,865	0.1033627%
0350P	439,423	0.0745977%
0351F	1,120,034	0.1901403%
0351P	938,452	0.1593144%
0352F	398,677	0.0676806%
0354P	175,373	0.0297718%
0355F	992,595	0.1685058%
0355P	743,207	0.1261690%
0356F	1,201,492	0.2039688%
0356P	942,533	0.1600072%
0357F	961,013	0.1631444%
0357P	715,225	0.1214187%
0358F	109,311	0.0185570%
0358P	629,624	0.1068868%
0359F	952,398	0.1616819%
0359P	835,036	0.1417582%
0360F	494,303	0.0839143%
0360P	445,262	0.0755890%
0361P	10,658	0.0018093%
0362P	5,827	0.0009892%
0364P	32,567	0.0055287%
0365P	57,769	0.0098070%
0366P	42,395	0.0071971%
0367F	63,984	0.0108621%
0367P	709,915	0.1205173%
0369F	1,801,800	0.3058789%
0369P	1,565,422	0.2657506%
0370P	121,078	0.0205546%
0371F	87,768	0.0148998%
0371P	152,815	0.0259423%
0373F	1,322,471	0.2245066%
0374F	-	0.0000000%
0375F	80,877	0.0137299%
0376P	732,326	0.1243218%
0377F	675,356	0.1146504%
0377P	653,662	0.1109676%
0378P	157,559	0.0267477%
0379P	33,113	0.0056214%
0380F	1,536,580	0.2608543%
0380P	1,237,504	0.2100823%
0381P	14,707	0.0024967%
0382F	2,078,225	0.3528056%
0383F	121,707	0.0206613%
0384P	35,040	0.0059485%
0385P	378,018	0.0641734%
0386P	96,814	0.0164354%

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

Ohio Police & Fire Pension Fund
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0388P	107,253	0.0182076%
0389P	99,267	0.0168519%
0390F	62,995	0.0106942%
0390P	44,134	0.0074923%
0391P	78,268	0.0132870%
0392F	21,935	0.0037238%
0392P	118,426	0.0201043%
0393P	49,324	0.0083734%
0394F	525,816	0.0892641%
0394P	430,745	0.0731245%
0395F	-	0.0000000%
0395P	92,026	0.0156226%
0396F	30,296	0.0051431%
0397F	660,258	0.1120873%
0397P	508,063	0.0862503%
0398P	268,624	0.0456024%
0399P	34,676	0.0058867%
0402F	16,588	0.0028160%
0402P	70,876	0.0120321%
0403F	124,010	0.0210523%
0403P	253,932	0.0431082%
0404F	748,081	0.1269964%
0404P	411,115	0.0697921%
0406F	71,249	0.0120954%
0406P	132,858	0.0225544%
0408F	39,579	0.0067190%
0408P	108,373	0.0183977%
0409F	155,457	0.0263908%
0409P	228,963	0.0388694%
0410P	59,441	0.0100909%
0411F	52,205	0.0088625%
0411P	101,992	0.0173145%
0412P	631,721	0.1072428%
0413F	93,234	0.0158277%
0413P	79,248	0.0134534%
0414P	106,803	0.0181312%
0416F	10,450	0.0017740%
0416P	43,954	0.0074618%
0418F	34,891	0.0059232%
0418P	103,556	0.0175800%
0419P	59,158	0.0100428%
0420P	52,848	0.0089716%
0422P	7,559	0.0012832%
0423P	9,450	0.0016043%
0424P	10,147	0.0017226%
0425F	607,689	0.1031631%

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

Ohio Police & Fire Pension Fund
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0425P	358,660	0.0608872%
0426F	60,186	0.0102174%
0426P	44,396	0.0075368%
0429P	6,580	0.0011170%
0430P	16,696	0.0028344%
0431P	26,843	0.0045569%
0432F	1,543,892	0.2620957%
0432P	1,033,286	0.1754137%
0433F	173,618	0.0294739%
0433P	170,223	0.0288976%
0434P	61,568	0.0104520%
0435P	52,671	0.0089416%
0437P	135,885	0.0230682%
0438F	561,876	0.0953857%
0438P	532,852	0.0904585%
0439P	53,378	0.0090616%
0441F	287,552	0.0488157%
0441P	401,245	0.0681165%
0442F	191,921	0.0325811%
0442P	221,214	0.0375539%
0444P	58,342	0.0099043%
0445F	864,309	0.1467276%
0445P	830,478	0.1409844%
0446F	115,581	0.0196214%
0446P	145,687	0.0247323%
0447F	930,486	0.1579620%
0447P	768,822	0.1305175%
0448F	842,995	0.1431093%
0448P	654,553	0.1111188%
0450F	82,356	0.0139810%
0450P	239,599	0.0406750%
0452P	261,149	0.0443334%
0453F	182,591	0.0309972%
0453P	286,020	0.0485556%
0454F	335,107	0.0568888%
0454P	316,237	0.0536853%
0455F	2,224,650	0.3776631%
0456F	1,221,915	0.2074359%
0456P	967,264	0.1642056%
0457P	69,842	0.0118566%
0458P	30,287	0.0051416%
0459P	703,078	0.1193566%
0460P	12,875	0.0021857%
0461P	267,270	0.0453725%
0462F	109,808	0.0186413%
0462P	279,593	0.0474645%

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

Ohio Police & Fire Pension Fund
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0463P	346,475	0.0588186%
0464F	155,541	0.0264051%
0464P	145,158	0.0246424%
0465F	289,303	0.0491129%
0466P	335,192	0.0569032%
0467F	1,158,045	0.1965931%
0468P	348,364	0.0591393%
0469F	604,054	0.1025460%
0469P	849,571	0.1442257%
0470F	24,784	0.0042074%
0470P	261,886	0.0444585%
0471P	43,445	0.0073754%
0472P	88,886	0.0150895%
0473P	201,772	0.0342534%
0474P	25,313	0.0042972%
0475P	45,947	0.0078001%
0476F	261,183	0.0443392%
0476P	546,706	0.0928104%
0477F	667,738	0.1133572%
0477P	685,491	0.1163710%
0478F	685,072	0.1162998%
0479P	18,733	0.0031802%
0480F	2,231,975	0.3789066%
0480P	2,209,123	0.3750272%
0481F	673,203	0.1142849%
0481P	605,951	0.1028680%
0482P	338,387	0.0574456%
0483P	51,604	0.0087604%
0484P	18,789	0.0031897%
0485P	17,528	0.0029756%
0486P	13,067	0.0022183%
0487P	40,692	0.0069080%
0488F	230,400	0.0391134%
0488P	308,729	0.0524107%
0489F	419,993	0.0712992%
0492F	277,251	0.0470669%
0493P	58,848	0.0099902%
0494F	677,724	0.1150524%
0494P	646,416	0.1097375%
0495P	676,459	0.1148377%
0496F	369,062	0.0626531%
0496P	-	0.0000000%
0497P	68,996	0.0117130%
0498P	51,021	0.0086615%
0499F	715,699	0.1214992%
0499P	557,932	0.0947162%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0500P	168,453	0.0285971%
0501F	956,024	0.1622974%
0502F	914,657	0.1552749%
0504F	287,702	0.0488411%
0505F	350,449	0.0594933%
0506P	45,923	0.0077960%
0507P	60,592	0.0102863%
0508P	19,626	0.0033318%
0509P	224,487	0.0381096%
0510F	681,623	0.1157143%
0510P	545,165	0.0925488%
0511P	426,831	0.0724601%
0512P	23,713	0.0040256%
0513F	750,900	0.1274750%
0516P	67,614	0.0114784%
0518F	368,839	0.0626152%
0518P	374,417	0.0635621%
0519F	107,915	0.0183200%
0520F	355,064	0.0602767%
0520P	404,611	0.0686880%
0521P	133,420	0.0226498%
0523P	1,343,270	0.2280375%
0524F	295,670	0.0501938%
0524P	297,699	0.0505383%
0526F	458,403	0.0778198%
0526P	384,572	0.0652861%
0528P	72,211	0.0122588%
0529P	14,214	0.0024130%
0530P	47,083	0.0079929%
0531F	30,553	0.0051868%
0531P	127,627	0.0216663%
0532F	364,301	0.0618448%
0532P	488,143	0.0828686%
0533P	37,218	0.0063182%
0535P	20,680	0.0035107%
0536F	779,755	0.1323735%
0536P	626,873	0.1064198%
0537P	9,141	0.0015518%
0538P	245,825	0.0417320%
0540P	47,155	0.0080052%
0541F	275,821	0.0468242%
0541P	304,167	0.0516363%
0542P	9,740	0.0016535%
0543F	906,504	0.1538908%
0543P	748,869	0.1271302%
0545F	167,994	0.0285192%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0547F	277,589	0.0471243%
0548P	11,327	0.0019229%
0549P	64,250	0.0109073%
0550F	25,015	0.0042466%
0550P	334,800	0.0568366%
0551P	116,886	0.0198429%
0552P	57,928	0.0098340%
0553F	1,387,145	0.2354858%
0553P	1,278,260	0.2170012%
0555F	1,059,277	0.1798260%
0555P	796,455	0.1352085%
0556P	48,597	0.0082500%
0557F	433,719	0.0736294%
0559F	254,681	0.0432354%
0559P	160,736	0.0272870%
0560F	306,182	0.0519784%
0560P	198,711	0.0337338%
0561F	248,785	0.0422345%
0561P	223,514	0.0379444%
0563P	22,039	0.0037414%
0564F	820,590	0.1393058%
0564P	652,684	0.1108016%
0565P	105,348	0.0178842%
0567P	41,963	0.0071238%
0568F	1,565,864	0.2658257%
0568P	993,540	0.1686663%
0569P	15,688	0.0026632%
0571F	768,880	0.1305273%
0571P	676,658	0.1148715%
0573P	44,535	0.0075604%
0574P	160,642	0.0272711%
0576F	12,207	0.0020723%
0576P	18,125	0.0030770%
0577P	8,327	0.0014136%
0578P	38,872	0.0065990%
0579P	514,856	0.0874035%
0580F	655,048	0.1112029%
0580P	626,798	0.1064071%
0581F	2,352,489	0.3993655%
0581P	1,802,559	0.3060077%
0582F	910,915	0.1546396%
0583F	292,562	0.0496662%
0584F	254,416	0.0431904%
0585F	469,441	0.0796937%
0585P	265,151	0.0450128%
0586P	123,140	0.0209046%

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Ohio Police & Fire Pension Fund
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0587P	36,862	0.0062578%
0588F	225,677	0.0383116%
0588P	228,179	0.0387363%
0589P	32,817	0.0055711%
0590F	633,502	0.1075452%
0590P	519,951	0.0882684%
0591P	62,563	0.0106209%
0592P	31,565	0.0053586%
0593F	1,279,284	0.2171750%
0593P	807,520	0.1370870%
0594F	12,877	0.0021860%
0594P	48,967	0.0083128%
0595P	10,220	0.0017350%
0596F	404,397	0.0686516%
0596P	478,381	0.0812114%
0597F	1,767,550	0.3000645%
0597P	1,504,355	0.2553837%
0598F	126,636	0.0214981%
0598P	174,721	0.0296612%
0599P	27,959	0.0047464%
0600P	97,589	0.0165670%
0601F	337,947	0.0573709%
0602P	200,516	0.0340402%
0603F	126,019	0.0213934%
0603P	86,346	0.0146584%
0604F	917,498	0.1557572%
0606P	567,394	0.0963225%
0607F	1,513,180	0.2568819%
0608F	503,387	0.0854565%
0608P	450,735	0.0765181%
0609F	179,001	0.0303877%
0610P	111,407	0.0189128%
0612F	668,436	0.1134757%
0612P	450,070	0.0764052%
0613P	10,588	0.0017975%
0614F	52,425	0.0088998%
0614P	393,105	0.0667347%
0615F	12,005,404	2.0380727%
0615P	10,721,752	1.8201562%
0616F	97,843	0.0166101%
0616P	144,047	0.0244538%
0617P	305,257	0.0518213%
0618F	79,078	0.0134245%
0619F	529,476	0.0898854%
0619P	522,477	0.0886972%
0620F	873,050	0.1482115%

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Ohio Police & Fire Pension Fund
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0620P	701,490	0.1190870%
0621F	1,162,007	0.1972657%
0622F	776,040	0.1317428%
0622P	655,603	0.1112971%
0623F	169,918	0.0288458%
0623P	108,954	0.0184964%
0624P	157,684	0.0267689%
0625P	38,141	0.0064749%
0626F	1,925,570	0.3268904%
0626P	-	0.0000000%
0627F	1,286,433	0.2183887%
0628F	768,942	0.1305379%
0628P	547,738	0.0929856%
0629F	1,588,428	0.2696562%
0629P	1,154,361	0.1959677%
0630F	40,810	0.0069280%
0630P	162,394	0.0275685%
0631F	438,040	0.0743630%
0631P	280,291	0.0475830%
0632P	41,431	0.0070334%
0633F	365,020	0.0619669%
0633P	355,189	0.0602979%
0635F	268,676	0.0456112%
0635P	637,793	0.1082736%
0636F	298,807	0.0507264%
0636P	249,959	0.0424338%
0637F	9,341	0.0015858%
0637P	266,134	0.0451797%
0638P	74,342	0.0126205%
0640F	1,654,170	0.2808168%
0641F	244,021	0.0414257%
0641P	481,292	0.0817055%
0642P	100,398	0.0170439%
0643P	10,976	0.0018633%
0644P	55,424	0.0094089%
0645P	202,775	0.0344237%
0646F	275,765	0.0468147%
0646P	194,138	0.0329574%
0647F	882,184	0.1497622%
0647P	801,004	0.1359808%
0648F	7,949	0.0013494%
0649F	15,599	0.0026481%
0649P	135,287	0.0229667%
0650F	626,975	0.1064371%
0650P	564,545	0.0958388%
0652F	262,547	0.0445708%

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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0652P	294,946	0.0500709%
0653F	63,665	0.0108080%
0654F	2,575,009	0.4371411%
0655F	1,879,651	0.3190951%
0656F	123,395	0.0209479%
0656P	174,666	0.0296518%
0657F	249,350	0.0423304%
0657P	181,869	0.0308746%
0658F	24,518	0.0041622%
0658P	71,968	0.0122175%
0660P	11,917	0.0020231%
0661P	73,038	0.0123991%
0662P	119,379	0.0202661%
0663F	37,775	0.0064128%
0663P	107,535	0.0182555%
0664F	20,925	0.0035523%
0664P	82,231	0.0139598%
0665P	12,642	0.0021461%
0666F	262,168	0.0445064%
0666P	413,264	0.0701569%
0667P	253,573	0.0430473%
0668P	40,865	0.0069374%
0669P	39,019	0.0066240%
0670F	1,936,266	0.3287062%
0672P	113,839	0.0193256%
0673P	8,746	0.0014847%
0674P	19,382	0.0032903%
0675P	50,662	0.0086005%
0676F	2,289,982	0.3887541%
0676P	1,673,665	0.2841263%
0677F	980,827	0.1665081%
0677P	1,032,329	0.1752512%
0679F	1,192,086	0.2023720%
0679P	1,346,873	0.2286491%
0680F	286,578	0.0486503%
0680P	174,858	0.0296844%
0681F	121,533	0.0206318%
0682F	474,298	0.0805182%
0682P	567,647	0.0963654%
0684F	142,628	0.0242129%
0684P	178,674	0.0303322%
0685P	55,790	0.0094711%
0686F	1,014,140	0.1721634%
0686P	860,368	0.1460586%
0687F	331,939	0.0563509%
0687P	359,700	0.0610637%

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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0688F	23,764	0.0040342%
0688P	410,781	0.0697354%
0689F	358,461	0.0608534%
0689P	351,090	0.0596021%
0691P	13,741	0.0023327%
0692P	46,641	0.0079179%
0693P	77,975	0.0132373%
0694F	235,483	0.0399763%
0694P	240,720	0.0408653%
0695F	5,950	0.0010101%
0695P	166,120	0.0282010%
0696P	46,068	0.0078206%
0697P	60,544	0.0102781%
0698F	1,021,698	0.1734465%
0698P	730,529	0.1240168%
0699F	114,429	0.0194258%
0700F	999,255	0.1696365%
0700P	681,620	0.1157138%
0701P	337,332	0.0572665%
0702F	971,911	0.1649945%
0702P	814,345	0.1382456%
0703F	30,975	0.0052584%
0704P	102,586	0.0174153%
0705P	12,584	0.0021363%
0706F	1,932,890	0.3281331%
0706P	2,082,645	0.3535559%
0707F	915,940	0.1554927%
0707P	724,903	0.1230617%
0709P	48,780	0.0082810%
0710P	14,471	0.0024566%
0711P	-	0.0000000%
0712F	886,098	0.1504266%
0712P	649,172	0.1102053%
0713P	29,060	0.0049333%
0714F	300,271	0.0509749%
0715F	193,427	0.0328367%
0717F	107,897	0.0183169%
0718F	41,173	0.0069896%
0719F	117,518	0.0199502%
0720F	800,555	0.1359046%
0721F	45,751	0.0077668%
0722F	33,744	0.0057285%
0723F	54,118	0.0091872%
0724F	365,496	0.0620477%
0725P	16,960	0.0028792%
0726F	27,616	0.0046882%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0728F	501,701	0.0851702%
0732F	294,535	0.0500011%
0732P	244,682	0.0415379%
0734P	3,545	0.0006018%
0735P	15,265	0.0025914%
0736F	1,270,599	0.2157006%
0737P	18,710	0.0031763%
0738P	16,717	0.0028379%
0740P	9,312	0.0015808%
0741F	252,777	0.0429122%
0744F	-	0.0000000%
0745P	19,135	0.0032484%
0746F	40,616	0.0068951%
0749P	31,172	0.0052919%
0753P	52,521	0.0089161%
0754F	472,404	0.0801967%
0756P	89,256	0.0151524%
0757F	442,557	0.0751298%
0758F	232,222	0.0394227%
0759F	114,459	0.0194309%
0760P	6,516	0.0011062%
0761F	929,573	0.1578070%
0762F	28,999	0.0049230%
0764P	9,159	0.0015549%
0765F	211,285	0.0358684%
0766F	26,654	0.0045249%
0768F	588,069	0.0998323%
0769F	71,494	0.0121370%
0770F	17,520	0.0029742%
0771F	-	0.0000000%
0773F	155,748	0.0264402%
0774F	38,431	0.0065242%
0776F	146,485	0.0248677%
0777F	540,346	0.0917307%
0779F	159,787	0.0271259%
0780F	61,886	0.0105059%
0781F	70,567	0.0119797%
0782F	126,119	0.0214103%
0783F	141,419	0.0240077%
0786F	125,711	0.0213411%
0787P	-	0.0000000%
0788F	265,562	0.0450826%
0788P	192,778	0.0327266%
0789F	165,779	0.0281431%
0790F	51,031	0.0086632%
0791F	73,339	0.0124502%

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

Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0792F	25,511	0.0043308%
0794F	215,636	0.0366070%
0795F	127,840	0.0217025%
0796F	17,129	0.0029079%
0797F	101,469	0.0172257%
0798F	15,269	0.0025921%
0799F	72,907	0.0123769%
0800F	133,534	0.0226691%
0801F	290,550	0.0493246%
0803P	8,945	0.0015185%
0805F	404,215	0.0686207%
0806F	115,627	0.0196292%
0807F	19,117	0.0032454%
0809F	29,288	0.0049720%
0810F	33,051	0.0056108%
0812F	75,459	0.0128101%
0813F	383,331	0.0650754%
0815F	19,862	0.0033718%
0816F	34,244	0.0058134%
0817P	37,736	0.0064062%
0818F	1,402,471	0.2380876%
0819P	44,950	0.0076308%
0820F	17,053	0.0028950%
0821F	15,748	0.0026734%
0822F	10,782	0.0018304%
0823F	31,385	0.0053280%
0824F	47,903	0.0081322%
0827F	264,244	0.0448588%
0828F	32,916	0.0055879%
0829F	11,896	0.0020195%
0830F	36,314	0.0061648%
0832F	25,924	0.0044009%
0833F	14,686	0.0024931%
0834F	11,400	0.0019353%
0835F	211,210	0.0358556%
0836P	25,462	0.0043225%
0837F	21,873	0.0037132%
0838F	74,543	0.0126546%
0839F	17,084	0.0029002%
0840F	204,968	0.0347960%
0841F	31,654	0.0053737%
0842F	-	0.0000000%
0843F	17,804	0.0030225%
0844F	3,620	0.0006145%
0845F	138,638	0.0235356%
0846F	54,496	0.0092514%

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

**Ohio Police & Fire Pension Fund
Schedule of Employer Allocations
As of and for the Year Ended December 31, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
0847F	64,807	0.0110018%
0848F	95,026	0.0161319%
0849F	12,617	0.0021419%
0850P	17,440	0.0029607%
0851F	22,680	0.0038502%
0852F	9,838	0.0016701%
0854P	9,424	0.0015998%
0855F	55,359	0.0093979%
0856F	48,548	0.0082417%
0857F	49,742	0.0084443%
0858F	58,472	0.0099264%
0859P	5,294	0.0008987%
0860F	33,283	0.0056502%
0861F	10,143	0.0017219%
0862F	37,005	0.0062821%
0863F	72,701	0.0123419%
0864F	36,325	0.0061666%
0865F	18,834	0.0031973%
0866F	9,454	0.0016049%
0867F	17,015	0.0028885%
0868F	10,555	0.0017918%
0869F	13,296	0.0022572%
0870F	3,646	0.0006190%
0999	182,678	0.0310128%
Total	\$ 589,056,703	100.0000000%

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0001P	\$ 37,941	\$ -	\$ 7,306	\$ -	\$ 2,371	\$ 9,677	\$ 1,355	\$ -	\$ 26,466	\$ -	\$ 27,821	\$ 758	\$ 337	\$ 1,095
0002P	103,979	-	20,022	-	6,521	26,543	3,713	-	72,530	-	76,243	2,078	926	3,004
0003P	15,667	-	3,017	-	21,119	24,136	559	-	10,928	-	11,487	313	3,000	3,313
0006F	10,591,591	-	2,039,490	-	811,041	2,850,531	378,212	-	7,388,125	-	7,766,337	211,651	115,205	326,856
0006P	9,396,724	-	1,809,409	-	113,363	1,922,772	335,545	-	6,554,649	-	6,890,194	187,774	16,103	203,877
0009F	315,862	-	60,822	-	3,431	64,253	11,279	-	220,329	-	231,608	6,312	487	6,799
0010F	637,151	-	122,688	-	5,400	128,088	22,752	-	444,443	-	467,195	12,732	767	13,499
0010P	646,596	-	124,507	-	-	124,507	23,089	-	451,030	49,532	523,651	12,921	(7,036)	5,885
0011P	463,127	-	89,179	-	-	89,179	16,538	-	323,053	72,428	412,019	9,255	(10,288)	(1,033)
0013P	465,579	-	89,651	-	39,174	128,825	16,625	-	324,763	-	341,388	9,304	5,564	14,868
0014F	1,932,355	-	372,089	-	-	372,089	69,002	-	1,347,907	29,189	1,446,098	38,614	(4,146)	34,468
0015P	34,895	-	6,719	-	935	7,654	1,246	-	24,341	-	25,587	697	133	830
0016P	21,884	-	4,214	-	6,841	11,055	781	-	15,265	-	16,046	437	972	1,409
0017P	21,617	-	4,162	-	235	4,397	772	-	15,079	-	15,851	432	33	465
0018P	36,475	-	7,024	-	-	7,024	1,302	-	25,443	58,343	85,088	729	(8,287)	(7,558)
0019P	65,843	-	12,679	-	22,294	34,973	2,351	-	45,929	-	48,280	1,316	3,167	4,483
0020F	135,255	-	26,044	-	78,628	104,672	4,830	-	94,346	-	99,176	2,703	11,169	13,872
0020P	143,304	-	27,594	-	-	27,594	5,117	-	99,961	5,555	110,633	2,864	(789)	2,075
0022F	960,479	-	184,947	-	68,114	253,061	34,297	-	669,978	-	704,275	19,193	9,675	28,868
0022P	596,050	-	114,774	-	40,468	155,242	21,284	-	415,773	-	437,057	11,911	5,748	17,659
0023P	20,790	-	4,003	-	-	4,003	742	-	14,502	9,407	24,651	415	(1,336)	(921)
0024F	529,683	-	101,994	-	23,714	125,708	18,914	-	369,478	-	388,392	10,585	3,369	13,954
0024P	610,300	-	117,518	-	44,040	161,558	21,793	-	425,713	-	447,506	12,196	6,256	18,452
0025F	276,191	-	53,183	-	-	53,183	9,862	-	192,656	70,915	273,433	5,519	(10,073)	(4,554)
0026P	134,763	-	25,950	-	8,511	34,461	4,812	-	94,003	-	98,815	2,693	1,209	3,902
0027F	584,022	-	112,458	-	37,801	150,259	20,855	-	407,382	-	428,237	11,670	5,369	17,039
0027P	478,290	-	92,098	-	-	92,098	17,079	-	333,629	67,848	418,556	9,558	(9,638)	(80)
0029F	650,277	-	125,216	-	42,504	167,720	23,221	-	453,599	-	476,820	12,994	6,037	19,031
0029P	673,687	-	129,723	-	2,986	132,709	24,056	-	469,928	-	493,984	13,462	424	13,886
0030F	577,235	-	111,151	-	-	111,151	20,612	-	402,648	41,082	464,342	11,535	(5,836)	5,699
0031F	1,098,785	-	211,579	-	60,576	272,155	39,236	-	766,453	-	805,689	21,957	8,604	30,561
0031P	1,012,824	-	195,027	-	55,398	250,425	36,167	-	706,492	-	742,659	20,239	7,869	28,108
0032F	955,204	-	183,932	-	-	183,932	34,109	-	666,299	1,403	701,811	19,088	(199)	18,889
0032P	659,228	-	126,939	-	-	126,939	23,540	-	459,842	35,385	518,767	13,173	(5,026)	8,147
0033F	393,637	-	75,798	-	2,319	78,117	14,056	-	274,580	-	288,636	7,866	329	8,195
0035P	39,827	-	7,669	-	4,547	12,216	1,422	-	27,781	-	29,203	796	646	1,442
0036F	1,206,169	-	232,257	-	92,365	324,622	43,071	-	841,359	-	884,430	24,103	13,120	37,223
0036P	853,132	-	164,277	-	25,616	189,893	30,464	-	595,099	-	625,563	17,048	3,639	20,687
0037P	92,195	-	17,753	-	-	17,753	3,292	-	64,310	927	68,529	1,842	(132)	1,710
0039P	91,485	-	17,616	-	11,601	29,217	3,267	-	63,815	-	67,082	1,828	1,648	3,476
0040F	395,003	-	76,061	-	76,032	152,093	14,105	-	275,533	-	289,638	7,893	10,800	18,693
0041F	700,226	-	134,834	-	-	134,834	25,004	-	488,440	4,958	518,402	13,993	(704)	13,289
0041P	520,644	-	100,254	-	-	100,254	18,592	-	363,173	7,419	389,184	10,404	(1,054)	9,350
0042F	200,244	-	38,558	-	-	38,558	7,150	-	139,679	17,382	164,211	4,001	(2,469)	1,532

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0044P	8,515	-	1,640	-	2,301	3,941	304	-	5,940	-	6,244	170	327	497
0045F	1,502,184	-	289,257	-	-	289,257	53,641	-	1,047,843	40,064	1,141,548	30,018	(5,691)	24,327
0045P	1,121,691	-	215,990	-	-	215,990	40,054	-	782,432	109,905	932,391	22,415	(15,612)	6,803
0047P	1,024,988	-	197,369	-	-	197,369	36,601	-	714,977	217,918	969,496	20,482	(30,954)	(10,472)
0048F	2,187,853	-	421,287	-	26,321	447,608	78,125	-	1,526,129	-	1,604,254	43,720	3,739	47,459
0050F	794,462	-	152,979	-	-	152,979	28,369	-	554,174	15,235	597,778	15,876	(2,164)	13,712
0050P	792,148	-	152,534	-	4,692	157,226	28,287	-	552,560	-	580,847	15,829	667	16,496
0051F	634,809	-	122,237	-	-	122,237	22,668	-	442,809	72,748	538,225	12,685	(10,334)	2,351
0051P	630,817	-	121,469	-	-	121,469	22,526	-	440,024	35,265	497,815	12,606	(5,009)	7,597
0052P	80,902	-	15,578	-	14,896	30,474	2,889	-	56,433	-	59,322	1,617	2,116	3,733
0053F	174,234	-	33,550	-	608	34,158	6,222	-	121,536	-	127,758	3,482	86	3,568
0053P	230,889	-	44,459	-	-	44,459	8,245	-	161,056	41,188	210,489	4,614	(5,850)	(1,236)
0054F	457,464	-	88,088	-	-	88,088	16,335	-	319,102	11,151	346,588	9,141	(1,584)	7,557
0054P	545,372	-	105,015	-	810	105,825	19,475	-	380,422	-	399,897	10,898	115	11,013
0055F	95,089	-	18,310	-	4,213	22,523	3,396	-	66,329	-	69,725	1,900	598	2,498
0055P	223,538	-	43,044	-	13,227	56,271	7,982	-	155,928	-	163,910	4,467	1,879	6,346
0056P	75,814	-	14,598	-	5,404	20,002	2,707	-	52,883	-	55,590	1,515	768	2,283
0057P	154,980	-	29,842	-	-	29,842	5,534	-	108,106	1,260	114,900	3,097	(179)	2,918
0058P	91,077	-	17,538	-	15,748	33,286	3,252	-	63,531	-	66,783	1,820	2,237	4,057
0059F	728,747	-	140,326	-	-	140,326	26,023	-	508,334	23,581	557,938	14,562	(3,350)	11,212
0059P	703,484	-	135,461	-	9,213	144,674	25,121	-	490,713	-	515,834	14,058	1,309	15,367
0060P	11,008	-	2,120	-	-	2,120	393	-	7,679	852	8,924	220	(121)	99
0061P	49,245	-	9,482	-	12,347	21,829	1,758	-	34,351	-	36,109	984	1,754	2,738
0063P	29,513	-	5,683	-	-	5,683	1,054	-	20,587	2,080	23,721	590	(295)	295
0064P	857,709	-	165,158	-	-	165,158	30,628	-	598,292	73,937	702,857	17,140	(10,502)	6,638
0065P	98,340	-	18,936	-	11,100	30,036	3,512	-	68,596	-	72,108	1,965	1,577	3,542
0066F	455,323	-	87,676	-	-	87,676	16,259	-	317,609	18,937	352,805	9,099	(2,690)	6,409
0069F	874,541	-	168,399	-	-	168,399	31,229	-	610,033	69,894	711,156	17,476	(9,928)	7,548
0069P	869,104	-	167,352	-	-	167,352	31,035	-	606,240	16,179	653,454	17,367	(2,298)	15,069
0070P	123,407	-	23,763	-	1,446	25,209	4,407	-	86,082	-	90,489	2,466	205	2,671
0071F	764,423	-	147,195	-	-	147,195	27,297	-	533,220	44,034	604,551	15,275	(6,255)	9,020
0072P	116,603	-	22,453	-	20,784	43,237	4,164	-	81,336	-	85,500	2,330	2,952	5,282
0073P	25,139	-	4,841	-	847	5,688	898	-	17,536	-	18,434	502	120	622
0074F	1,345,861	-	259,156	-	56,757	315,913	48,059	-	938,800	-	986,859	26,894	8,062	34,956
0074P	949,868	-	182,904	-	98,353	281,257	33,919	-	662,577	-	696,496	18,981	13,971	32,952
0077P	314,827	-	60,622	-	22,830	83,452	11,242	-	219,606	-	230,848	6,291	3,243	9,534
0078F	470,755	-	90,647	-	37,590	128,237	16,810	-	328,374	-	345,184	9,407	5,340	14,747
0078P	664,153	-	127,888	-	-	127,888	23,716	-	463,277	16,708	503,701	13,272	(2,373)	10,899
0080P	94,471	-	18,191	-	3,008	21,199	3,373	-	65,898	-	69,271	1,888	427	2,315
0081P	60,633	-	11,675	-	7,629	19,304	2,165	-	42,294	-	44,459	1,212	1,084	2,296
0083F	645,981	-	124,388	-	-	124,388	23,067	-	450,601	2,138	475,806	12,909	(304)	12,605
0083P	736,694	-	141,856	-	-	141,856	26,306	-	513,878	56,906	597,090	14,721	(8,083)	6,638
0084F	907,660	-	174,777	-	-	174,777	32,411	-	633,135	58,548	724,094	18,138	(8,317)	9,821
0084P	899,908	-	173,284	-	64,283	237,567	32,135	-	627,727	-	659,862	17,983	9,131	27,114

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
0085F	115,757	-	22,290	-	-	22,290	4,134	-	80,746	2,557	87,437	2,313	(363)	1,950
0086F	657,696	-	126,644	-	-	126,644	23,485	-	458,773	9,554	491,812	13,143	(1,357)	11,786
0086P	779,826	-	150,161	-	17,839	168,000	27,847	-	543,964	-	571,811	15,583	2,534	18,117
0087P	356,675	-	68,681	-	15,012	83,693	12,736	-	248,798	-	261,534	7,127	2,132	9,259
0089F	37,581	-	7,236	-	13,400	20,636	1,342	-	26,214	-	27,556	751	1,903	2,654
0089P	195,429	-	37,631	-	-	37,631	6,979	-	136,321	10,668	153,968	3,905	(1,515)	2,390
0090F	790,101	-	152,140	-	73,496	225,636	28,213	-	551,132	-	579,345	15,788	10,440	26,228
0090P	984,603	-	189,593	-	69,890	259,483	35,159	-	686,806	-	721,965	19,675	9,927	29,602
0091F	126,030	-	24,268	-	7,771	32,039	4,500	-	87,911	-	92,411	2,518	1,104	3,622
0091P	230,286	-	44,343	-	-	44,343	8,223	-	160,635	5,363	174,221	4,602	(762)	3,840
0093P	32,304	-	6,220	-	-	6,220	1,154	-	22,534	3,631	27,319	646	(516)	130
0094F	446,088	-	85,898	-	109,906	195,804	15,929	-	311,167	-	327,096	8,914	15,612	24,526
0094P	293,484	-	56,512	-	-	56,512	10,480	-	204,718	44,390	259,588	5,865	(6,305)	(440)
0095P	48,242	-	9,289	-	3,085	12,374	1,723	-	33,651	-	35,374	964	438	1,402
0096F	445,688	-	85,820	-	10,710	96,530	15,915	-	310,888	-	326,803	8,906	1,521	10,427
0098P	20,788	-	4,003	-	4,183	8,186	742	-	14,501	-	15,243	415	594	1,009
0099P	77,460	-	14,915	-	593	15,508	2,766	-	54,032	-	56,798	1,548	84	1,632
0101F	447,922	-	86,251	-	15,646	101,897	15,995	-	312,447	-	328,442	8,951	2,223	11,174
0101P	387,349	-	74,587	-	18,130	92,717	13,832	-	270,194	-	284,026	7,740	2,575	10,315
0102P	40,987	-	7,892	-	-	7,892	1,464	-	28,590	12,871	42,925	819	(1,828)	(1,009)
0103F	66,603	-	12,825	-	-	12,825	2,378	-	46,459	4,934	53,771	1,331	(701)	630
0103P	182,020	-	35,049	-	8,258	43,307	6,500	-	126,967	-	133,467	3,637	1,173	4,810
0104P	169,060	-	32,554	-	13,782	46,336	6,037	-	117,927	-	123,964	3,378	1,958	5,336
0106P	371,393	-	71,515	-	-	71,515	13,262	-	259,064	11,855	284,181	7,422	(1,684)	5,738
0107F	3,356,778	-	646,373	-	-	646,373	119,866	-	2,341,508	69,820	2,531,194	67,078	(9,918)	57,160
0107P	2,898,286	-	558,086	-	-	558,086	103,494	-	2,021,688	181,965	2,307,147	57,916	(25,847)	32,069
0108F	345,461	-	66,521	-	26,565	93,086	12,336	-	240,975	-	253,311	6,903	3,774	10,677
0109F	361,159	-	69,544	-	110,925	180,469	12,897	-	251,925	-	264,822	7,217	15,756	22,973
0110P	75,474	-	14,533	-	-	14,533	2,695	-	52,647	3,404	58,746	1,508	(483)	1,025
0111P	101,462	-	19,537	-	-	19,537	3,623	-	70,774	62,792	137,189	2,027	(8,919)	(6,892)
0112F	84,482	-	16,268	-	-	16,268	3,017	-	58,930	7,815	69,762	1,688	(1,110)	578
0113P	119,857	-	23,079	-	-	23,079	4,280	-	83,606	305	88,191	2,395	(43)	2,352
0115P	109,019	-	20,992	-	9,365	30,357	3,893	-	76,046	-	79,939	2,179	1,330	3,509
0117P	52,511	-	10,111	-	3,228	13,339	1,875	-	36,629	-	38,504	1,049	458	1,507
0118F	358,003	-	68,936	-	-	68,936	12,784	-	249,723	36,137	298,644	7,154	(5,133)	2,021
0118P	292,997	-	56,419	-	15,928	72,347	10,463	-	204,379	-	214,842	5,855	2,262	8,117
0120P	970,547	-	186,886	-	-	186,886	34,657	-	677,001	40,924	752,582	19,394	(5,813)	13,581
0121P	301,929	-	58,139	-	-	58,139	10,781	-	210,610	7,768	229,159	6,033	(1,103)	4,930
0122F	116,859	-	22,502	-	-	22,502	4,173	-	81,515	17,619	103,307	2,335	(2,503)	(168)
0123P	275,291	-	53,009	-	71,677	124,686	9,830	-	192,029	-	201,859	5,501	10,181	15,682
0126F	257,738	-	49,629	-	50,396	100,025	9,203	-	179,784	-	188,987	5,150	7,159	12,309
0126P	270,760	-	52,137	-	-	52,137	9,668	-	188,867	3,985	202,520	5,411	(566)	4,845
0127F	1,092,793	-	210,425	-	87,399	297,824	39,022	-	762,274	-	801,296	21,837	12,415	34,252
0127P	780,035	-	150,202	-	90,394	240,596	27,854	-	544,110	-	571,964	15,587	12,840	28,427

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0128F	25,980,821	-	5,002,800	-	-	5,002,800	927,741	-	18,122,824	578,765	19,629,330	519,172	(82,211)	436,961
0128P	23,545,424	-	4,533,846	-	-	4,533,846	840,776	-	16,424,022	1,056,335	18,321,133	470,506	(150,048)	320,458
0129F	529,475	-	101,954	-	77,824	179,778	18,907	-	369,333	-	388,240	10,580	11,055	21,635
0129P	388,659	-	74,839	-	-	74,839	13,878	-	271,107	54,405	339,390	7,767	(7,728)	39
0130F	1,612,260	-	310,453	-	42,793	353,246	57,572	-	1,124,626	-	1,182,198	32,218	6,078	38,296
0131F	18,173,583	-	3,499,458	-	-	3,499,458	648,955	-	12,676,915	2,586,490	15,912,360	363,161	(367,399)	(4,238)
0131P	29,124,088	-	5,608,060	-	-	5,608,060	1,039,983	-	20,315,399	1,660,078	23,015,460	581,984	(235,806)	346,178
0132F	2,234,152	-	430,203	-	42,958	473,161	79,779	-	1,558,424	-	1,638,203	44,645	6,102	50,747
0132P	1,738,828	-	334,824	-	145,363	480,187	62,091	-	1,212,913	-	1,275,004	34,747	20,648	55,395
0133P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0134F	298,100	-	57,401	-	3,225	60,626	10,645	-	207,939	-	218,584	5,957	458	6,415
0135F	14,493	-	2,791	-	-	2,791	518	-	10,109	1,248	11,875	290	(177)	113
0136P	289,939	-	55,830	-	-	55,830	10,353	-	202,246	15,278	227,877	5,794	(2,170)	3,624
0137P	26,900	-	5,180	-	-	5,180	961	-	18,764	7,996	27,721	538	(1,136)	(598)
0139P	109,879	-	21,158	-	4,322	25,480	3,924	-	76,645	-	80,569	2,196	614	2,810
0140F	1,984,439	-	382,118	-	-	382,118	70,862	-	1,384,238	103,752	1,558,852	39,655	(14,738)	24,917
0141P	211,091	-	40,647	-	-	40,647	7,538	-	147,246	2,813	157,597	4,218	(400)	3,818
0142F	53,323,537	-	10,267,843	-	19,198	10,287,041	1,904,114	-	37,195,634	-	39,099,748	1,065,559	2,727	1,068,286
0142P	52,706,528	-	10,149,033	-	2,796,649	12,945,682	1,882,081	-	36,765,242	-	38,647,323	1,053,229	397,251	1,450,480
0143P	29,918	-	5,761	-	2,693	8,454	1,068	-	20,869	-	21,937	598	383	981
0144F	605,736	-	116,639	-	89,695	206,334	21,630	-	422,529	-	444,159	12,104	12,741	24,845
0145F	557,097	-	107,273	-	46,080	153,353	19,893	-	388,601	-	408,494	11,132	6,546	17,678
0146F	272,095	-	52,394	-	-	52,394	9,716	-	189,799	4,741	204,256	5,437	(673)	4,764
0146P	310,971	-	59,880	-	-	59,880	11,104	-	216,917	22,092	250,113	6,214	(3,138)	3,076
0147P	12,927	-	2,489	-	-	2,489	462	-	9,017	836	10,315	258	(119)	139
0148F	611,291	-	117,709	-	30,768	148,477	21,828	-	426,404	-	448,232	12,215	4,371	16,586
0150F	198,752	-	38,271	-	3,634	41,905	7,097	-	138,639	-	145,736	3,972	516	4,488
0150P	186,297	-	35,873	-	-	35,873	6,652	-	129,951	6,450	143,053	3,723	(916)	2,807
0152F	357,537	-	68,846	-	-	68,846	12,767	-	249,399	7,264	269,430	7,145	(1,032)	6,113
0153F	433,205	-	83,417	-	-	83,417	15,469	-	302,181	48,329	365,979	8,657	(6,865)	1,792
0154P	90,751	-	17,475	-	3,225	20,700	3,241	-	63,303	-	66,544	1,813	458	2,271
0155F	74,442	-	14,334	-	-	14,334	2,658	-	51,926	34,839	89,423	1,488	(4,949)	(3,461)
0155P	106,852	-	20,575	-	-	20,575	3,816	-	74,534	40,371	118,721	2,135	(5,734)	(3,599)
0156P	47,743	-	9,193	-	10,235	19,428	1,705	-	33,303	-	35,008	954	1,454	2,408
0157P	52,664	-	10,141	-	6,941	17,082	1,881	-	36,735	-	38,616	1,052	986	2,038
0158F	13,107	-	2,524	-	12,540	15,064	468	-	9,143	-	9,611	262	1,781	2,043
0158P	13,940	-	2,684	-	-	2,684	498	-	9,724	13,001	23,223	279	(1,847)	(1,568)
0159F	164,734	-	31,721	-	27,684	59,405	5,882	-	114,910	-	120,792	3,292	3,932	7,224
0160F	412,777	-	79,483	-	-	79,483	14,740	-	287,931	1,356	304,027	8,248	(193)	8,055
0161F	2,066,342	-	397,889	-	-	397,889	73,786	-	1,441,369	12,249	1,527,404	41,291	(1,740)	39,551
0161P	1,495,117	-	287,896	-	100,035	387,931	53,389	-	1,042,913	-	1,096,302	29,877	14,210	44,087
0162F	410,757	-	79,094	-	-	79,094	14,668	-	286,522	55,415	356,605	8,208	(7,871)	337
0162P	294,958	-	56,796	-	-	56,796	10,533	-	205,747	2,990	219,270	5,894	(425)	5,469
0163P	46,660	-	8,985	-	-	8,985	1,666	-	32,548	4,542	38,756	932	(645)	287

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0164P	32,756	-	6,307	-	3,799	10,106	1,170	-	22,849	-	24,019	655	540	1,195
0166F	7,337,831	-	1,412,954	-	33,783	1,446,737	262,024	-	5,118,477	-	5,380,501	146,631	4,799	151,430
0166P	7,465,401	-	1,437,518	-	-	1,437,518	266,580	-	5,207,462	628,071	6,102,113	149,180	(89,215)	59,965
0167P	194,591	-	37,470	-	-	37,470	6,949	-	135,736	19,308	161,993	3,888	(2,743)	1,145
0168F	580,113	-	111,705	-	3,985	115,690	20,715	-	404,656	-	425,371	11,592	566	12,158
0168P	563,323	-	108,472	-	15,759	124,231	20,116	-	392,944	-	413,060	11,257	2,238	13,495
0169F	1,916,462	-	369,029	-	52,155	421,184	68,434	-	1,336,821	-	1,405,255	38,296	7,408	45,704
0169P	1,294,769	-	249,317	-	-	249,317	46,235	-	903,161	95,818	1,045,214	25,873	(13,611)	12,262
0170F	890,882	-	171,546	-	-	171,546	31,812	-	621,432	66,492	719,736	17,802	(9,445)	8,357
0171F	125,220	-	24,112	-	-	24,112	4,471	-	87,347	6,572	98,390	2,502	(933)	1,569
0171P	157,130	-	30,257	-	-	30,257	5,611	-	109,605	26,512	141,728	3,140	(3,766)	(626)
0172P	72,544	-	13,969	-	1,753	15,722	2,590	-	50,603	-	53,193	1,450	249	1,699
0173F	51,305	-	9,879	-	-	9,879	1,832	-	35,788	4,570	42,190	1,025	(649)	376
0173P	46,032	-	8,864	-	848	9,712	1,644	-	32,109	-	33,753	920	121	1,041
0174P	27,842	-	5,361	-	441	5,802	994	-	19,421	-	20,415	556	63	619
0176F	592,327	-	114,057	-	-	114,057	21,151	-	413,176	48,404	482,731	11,836	(6,875)	4,961
0176P	369,690	-	71,187	-	-	71,187	13,201	-	257,876	17,864	288,941	7,387	(2,537)	4,850
0177P	88,314	-	17,006	-	-	17,006	3,154	-	61,603	8,388	73,145	1,765	(1,191)	574
0178P	32,052	-	6,172	-	-	6,172	1,145	-	22,357	19,713	43,215	640	(2,800)	(2,160)
0179P	1,964,955	-	378,367	-	43,011	421,378	70,166	-	1,370,647	-	1,440,813	39,265	6,110	45,375
0180P	29,015	-	5,587	-	3,902	9,489	1,036	-	20,239	-	21,275	580	554	1,134
0181F	646,207	-	124,432	-	-	124,432	23,075	-	450,759	7,832	481,666	12,913	(1,113)	11,800
0181P	500,356	-	96,347	-	-	96,347	17,867	-	349,022	90,799	457,688	9,999	(12,898)	(2,899)
0182F	270,345	-	52,057	-	1,064	53,121	9,654	-	188,578	-	198,232	5,402	151	5,553
0182P	225,431	-	43,408	-	-	43,408	8,050	-	157,249	17,629	182,928	4,505	(2,504)	2,001
0183F	14,725	-	2,835	-	-	2,835	526	-	10,271	489	11,286	294	(69)	225
0183P	114,813	-	22,108	-	9,606	31,714	4,100	-	80,088	-	84,188	2,294	1,365	3,659
0184F	732,998	-	141,144	-	-	141,144	26,174	-	511,300	398	537,872	14,647	(56)	14,591
0184P	549,813	-	105,870	-	-	105,870	19,633	-	383,520	31,891	435,044	10,987	(4,530)	6,457
0185F	93,282	-	17,962	-	-	17,962	3,331	-	65,069	13,063	81,463	1,864	(1,855)	9
0185P	263,033	-	50,649	-	-	50,649	9,393	-	183,478	8,309	201,180	5,256	(1,180)	4,076
0186P	54,232	-	10,443	-	15,361	25,804	1,937	-	37,829	-	39,766	1,084	2,182	3,266
0187P	13,728	-	2,643	-	-	2,643	490	-	9,576	762	10,828	274	(108)	166
0188P	66,047	-	12,718	-	18,204	30,922	2,358	-	46,071	-	48,429	1,320	2,586	3,906
0189P	41,657	-	8,021	-	-	8,021	1,488	-	29,058	23,329	53,875	832	(3,314)	(2,482)
0190F	2,010,811	-	387,197	-	309,503	696,700	71,803	-	1,402,634	-	1,474,437	40,182	43,964	84,146
0190P	1,672,860	-	322,122	-	-	322,122	59,736	-	1,166,897	42,088	1,268,721	33,429	(5,978)	27,451
0191F	627,667	-	120,862	-	57,844	178,706	22,413	-	437,827	-	460,240	12,543	8,216	20,759
0191P	452,344	-	87,102	-	-	87,102	16,153	-	315,531	7,848	339,532	9,039	(1,115)	7,924
0192F	2,184,806	-	420,701	-	-	420,701	78,017	-	1,524,003	245,379	1,847,399	43,659	(34,855)	8,804
0192P	2,049,141	-	394,577	-	-	394,577	73,172	-	1,429,371	128,474	1,631,017	40,948	(18,249)	22,699
0193F	644,371	-	124,078	-	-	124,078	23,010	-	449,479	63,861	536,350	12,876	(9,071)	3,805
0193P	426,819	-	82,187	-	-	82,187	15,241	-	297,726	117,374	430,341	8,529	(16,672)	(8,143)
0194F	1,487,863	-	286,499	-	-	286,499	53,130	-	1,037,853	169,997	1,260,980	29,732	(24,147)	5,585

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0194P	1,078,490	-	207,671	-	-	207,671	38,511	-	752,297	58,500	849,308	21,551	(8,310)	13,241
0195P	222,445	-	42,833	-	913	43,746	7,943	-	155,165	-	163,108	4,445	130	4,575
0196F	1,477,576	-	284,518	-	73,061	357,579	52,762	-	1,030,678	-	1,083,440	29,526	10,378	39,904
0196P	1,528,702	-	294,363	-	-	294,363	54,588	-	1,066,340	5,312	1,126,240	30,548	(755)	29,793
0197F	396,502	-	76,349	-	-	76,349	14,159	-	276,578	27,288	318,025	7,923	(3,876)	4,047
0197P	542,912	-	104,542	-	21,307	125,849	19,387	-	378,706	-	398,093	10,849	3,027	13,876
0198F	65,453	-	12,603	-	-	12,603	2,337	-	45,656	11,662	59,655	1,308	(1,656)	(348)
0198P	87,311	-	16,812	-	-	16,812	3,118	-	60,904	12,626	76,648	1,745	(1,794)	(49)
0199F	713,511	-	137,392	-	-	137,392	25,479	-	497,707	27,664	550,850	14,258	(3,929)	10,329
0199P	558,843	-	107,609	-	3,067	110,676	19,956	-	389,819	-	409,775	11,167	436	11,603
0201P	58,758	-	11,314	-	1,909	13,223	2,098	-	40,987	-	43,085	1,174	271	1,445
0203F	1,382,671	-	266,244	-	-	266,244	49,373	-	964,477	39,934	1,053,784	27,630	(5,673)	21,957
0203P	1,127,771	-	217,161	-	3,536	220,697	40,271	-	786,672	-	826,943	22,536	502	23,038
0205F	713,578	-	137,405	-	53,045	190,450	25,481	-	497,754	-	523,235	14,259	7,535	21,794
0205P	792,959	-	152,690	-	-	152,690	28,316	-	553,126	67,712	649,154	15,846	(9,618)	6,228
0206P	32,694	-	6,296	-	1,620	7,916	1,167	-	22,806	-	23,973	653	230	883
0207P	28,727	-	5,532	-	-	5,532	1,026	-	20,039	6,590	27,655	574	(936)	(362)
0208P	28,694	-	5,525	-	-	5,525	1,025	-	20,015	3,105	24,145	573	(441)	132
0210F	404,804	-	77,948	-	-	77,948	14,455	-	282,370	35,766	332,591	8,089	(5,080)	3,009
0210P	377,575	-	72,705	-	-	72,705	13,483	-	263,376	22,337	299,196	7,545	(3,173)	4,372
0212F	404,867	-	77,960	-	41,720	119,680	14,457	-	282,414	-	296,871	8,090	5,926	14,016
0212P	545,894	-	105,116	-	14,748	119,864	19,493	-	380,786	-	400,279	10,909	2,095	13,004
0213F	820,602	-	158,013	-	111,428	269,441	29,303	-	572,408	-	601,711	16,398	15,828	32,226
0215P	21,547	-	4,149	-	1,559	5,708	769	-	15,030	-	15,799	431	221	652
0216P	71,688	-	13,804	-	5,054	18,858	2,560	-	50,006	-	52,566	1,433	718	2,151
0217F	566,509	-	109,086	-	43,430	152,516	20,229	-	395,166	-	415,395	11,320	6,169	17,489
0217P	578,163	-	111,329	-	-	111,329	20,645	-	403,295	35,801	459,741	11,553	(5,085)	6,468
0218P	1,555,101	-	299,446	-	43,978	343,424	55,531	-	1,084,755	-	1,140,286	31,075	6,247	37,322
0220F	453,219	-	87,271	-	84,258	171,529	16,184	-	316,142	-	332,326	9,057	11,968	21,025
0220P	306,678	-	59,053	-	14,801	73,854	10,951	-	213,922	-	224,873	6,128	2,102	8,230
0221F	10,542	-	2,030	-	-	2,030	376	-	7,354	584	8,314	211	(83)	128
0221P	147,439	-	28,390	-	-	28,390	5,265	-	102,845	11,486	119,596	2,946	(1,632)	1,314
0222F	1,041,800	-	200,606	-	-	200,606	37,201	-	726,704	59,381	823,286	20,818	(8,435)	12,383
0222P	1,105,366	-	212,846	-	-	212,846	39,471	-	771,044	28,160	838,675	22,088	(4,000)	18,088
0223P	78,331	-	15,083	-	4,253	19,336	2,797	-	54,640	-	57,437	1,565	604	2,169
0224P	240,976	-	46,402	-	7,597	53,999	8,605	-	168,092	-	176,697	4,815	1,079	5,894
0225F	88,172	-	16,978	-	3,910	20,888	3,149	-	61,504	-	64,653	1,762	555	2,317
0225P	194,726	-	37,496	-	-	37,496	6,953	-	135,831	39,959	182,743	3,891	(5,676)	(1,785)
0226P	51,402	-	9,898	-	10,821	20,719	1,836	-	35,855	-	37,691	1,027	1,537	2,564
0227F	74,488	-	14,343	-	5,875	20,218	2,660	-	51,959	-	54,619	1,488	834	2,322
0227P	103,116	-	19,856	-	6,014	25,870	3,682	-	71,928	-	75,610	2,061	854	2,915
0228P	183,383	-	35,312	-	-	35,312	6,548	-	127,918	4,828	139,294	3,665	(686)	2,979
0229P	58,851	-	11,332	-	-	11,332	2,101	-	41,051	3,623	46,775	1,176	(515)	661
0230F	278,423	-	53,612	-	13,228	66,840	9,942	-	194,213	-	204,155	5,564	1,879	7,443

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0230P	268,568	-	51,715	-	-	51,715	9,590	-	187,339	8,487	205,416	5,367	(1,205)	4,162
0231F	4,683	-	902	-	-	902	167	-	3,266	15,057	18,490	94	(2,139)	(2,045)
0231P	120,716	-	23,245	-	-	23,245	4,311	-	84,205	14,055	102,571	2,412	(1,997)	415
0232P	19,596	-	3,773	-	-	3,773	700	-	13,669	1,279	15,648	392	(182)	210
0233P	165,482	-	31,865	-	8,111	39,976	5,909	-	115,431	-	121,340	3,307	1,152	4,459
0234P	65,938	-	12,697	-	-	12,697	2,355	-	45,995	5,135	53,485	1,318	(729)	589
0236P	8,401	-	1,618	-	-	1,618	300	-	5,860	302	6,462	168	(43)	125
0237F	588,667	-	113,352	-	-	113,352	21,021	-	410,622	27,495	459,138	11,763	(3,906)	7,857
0237P	539,663	-	103,916	-	-	103,916	19,271	-	376,440	8,591	404,302	10,784	(1,220)	9,564
0238P	183,821	-	35,396	-	19,216	54,612	6,564	-	128,224	-	134,788	3,673	2,730	6,403
0239F	1,568,129	-	301,955	-	128,118	430,073	55,996	-	1,093,843	-	1,149,839	31,336	18,199	49,535
0240F	1,637,280	-	315,270	-	-	315,270	58,465	-	1,142,079	40,705	1,241,249	32,718	(5,782)	26,936
0241P	18,784	-	3,617	-	-	3,617	671	-	13,103	2,255	16,029	375	(320)	55
0242P	128,489	-	24,742	-	-	24,742	4,588	-	89,627	59	94,274	2,568	(8)	2,560
0243P	170,476	-	32,826	-	30,393	63,219	6,087	-	118,915	-	125,002	3,407	4,317	7,724
0244F	395,663	-	76,188	-	-	76,188	14,129	-	275,993	29,396	319,518	7,906	(4,175)	3,731
0244P	442,314	-	85,171	-	15,639	100,810	15,794	-	308,535	-	324,329	8,839	2,221	11,060
0245P	36,835	-	7,093	-	-	7,093	1,315	-	25,694	5,223	32,232	736	(742)	(6)
0246P	1,689,721	-	325,368	-	-	325,368	60,338	-	1,178,659	7,065	1,246,062	33,766	(1,003)	32,763
0247P	595,226	-	114,615	-	40,490	155,105	21,255	-	415,197	-	436,452	11,894	5,751	17,645
0250F	2,619,167	-	504,340	-	-	504,340	93,527	-	1,826,990	240,562	2,161,079	52,339	(34,171)	18,168
0250P	2,562,194	-	493,369	-	129,273	622,642	91,493	-	1,787,249	-	1,878,742	51,200	18,363	69,563
0251F	721,549	-	138,940	-	-	138,940	25,766	-	503,314	25,933	555,013	14,419	(3,684)	10,735
0252F	593,041	-	114,195	-	16,892	131,087	21,177	-	413,674	-	434,851	11,851	2,400	14,251
0253P	21,959	-	4,228	-	783	5,011	784	-	15,318	-	16,102	439	111	550
0254F	675,743	-	130,119	-	-	130,119	24,130	-	471,362	44,549	540,041	13,503	(6,328)	7,175
0254P	485,004	-	93,391	-	45,149	138,540	17,319	-	338,313	-	355,632	9,692	6,413	16,105
0255F	474,266	-	91,323	-	-	91,323	16,935	-	330,822	10,261	358,018	9,477	(1,457)	8,020
0256F	335,279	-	64,561	-	15,545	80,106	11,972	-	233,873	-	245,845	6,700	2,208	8,908
0257P	153,349	-	29,529	-	2,820	32,349	5,476	-	106,968	-	112,444	3,064	401	3,465
0259F	522,110	-	100,536	-	73,496	174,032	18,644	-	364,196	-	382,840	10,433	10,440	20,873
0259P	365,562	-	70,392	-	-	70,392	13,054	-	254,997	19,627	287,678	7,305	(2,788)	4,517
0260F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0260P	137,000	-	26,380	-	5,467	31,847	4,892	-	95,564	-	100,456	2,738	776	3,514
0261P	93,906	-	18,082	-	-	18,082	3,353	-	65,504	2,659	71,516	1,877	(378)	1,499
0262P	8,185	-	1,576	-	-	1,576	292	-	5,709	4,728	10,729	164	(672)	(508)
0263F	667,885	-	128,606	-	29,501	158,107	23,849	-	465,881	-	489,730	13,346	4,190	17,536
0263P	590,941	-	113,790	-	-	113,790	21,102	-	412,209	7,841	441,152	11,809	(1,114)	10,695
0264F	16,243	-	3,128	-	340	3,468	580	-	11,330	-	11,910	325	48	373
0264P	68,907	-	13,269	-	-	13,269	2,461	-	48,066	55,059	105,586	1,377	(7,821)	(6,444)
0265P	1,577,008	-	303,665	-	-	303,665	56,313	-	1,100,036	192,495	1,348,844	31,513	(27,343)	4,170
0266P	202,275	-	38,949	-	-	38,949	7,223	-	141,096	4,763	153,082	4,042	(676)	3,366
0267P	33,263	-	6,405	-	-	6,405	1,188	-	23,203	1,805	26,196	665	(256)	409
0269P	137,899	-	26,553	-	-	26,553	4,924	-	96,191	4,680	105,795	2,756	(665)	2,091

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0270F	128,722	-	24,786	-	19,368	44,154	4,596	-	89,789	-	94,385	2,572	2,751	5,323
0271F	553,569	-	106,594	-	5,542	112,136	19,767	-	386,140	-	405,907	11,062	787	11,849
0272P	232,390	-	44,748	-	14,294	59,042	8,298	-	162,102	-	170,400	4,644	2,030	6,674
0273F	1,542,945	-	297,106	-	105,200	402,306	55,097	-	1,076,276	-	1,131,373	30,833	14,943	45,776
0273P	1,227,717	-	236,406	-	53,851	290,257	43,840	-	856,389	-	900,229	24,533	7,649	32,182
0274P	631,100	-	121,523	-	-	121,523	22,536	-	440,221	46,285	509,042	12,611	(6,575)	6,036
0275P	275,933	-	53,133	-	26,785	79,918	9,853	-	192,476	-	202,329	5,514	3,805	9,319
0276F	356,119	-	68,573	-	-	68,573	12,717	-	248,410	22,632	283,759	7,116	(3,215)	3,901
0276P	252,747	-	48,668	-	10,455	59,123	9,025	-	176,303	-	185,328	5,051	1,485	6,536
0277F	685,630	-	132,023	-	-	132,023	24,483	-	478,258	14,513	517,254	13,701	(2,062)	11,639
0277P	793,011	-	152,700	-	25,230	177,930	28,317	-	553,162	-	581,479	15,847	3,584	19,431
0278P	572,226	-	110,186	-	-	110,186	20,433	-	399,154	84,101	503,688	11,435	(11,946)	(511)
0280F	274,693	-	52,894	-	10,493	63,387	9,809	-	191,611	-	201,420	5,489	1,491	6,980
0280P	210,091	-	40,455	-	440	40,895	7,502	-	146,548	-	154,050	4,198	62	4,260
0281P	129,295	-	24,897	-	23,508	48,405	4,617	-	90,190	-	94,807	2,584	3,339	5,923
0282P	39,766	-	7,657	-	6,130	13,787	1,420	-	27,739	-	29,159	795	871	1,666
0283F	2,562,557	-	493,439	-	176,695	670,134	91,506	-	1,787,502	-	1,879,008	51,207	25,099	76,306
0284F	1,670,499	-	321,667	-	-	321,667	59,651	-	1,165,251	55,214	1,280,116	33,381	(7,843)	25,538
0285P	63,946	-	12,313	-	-	12,313	2,283	-	44,605	20,828	67,716	1,278	(2,959)	(1,681)
0286F	739,050	-	142,310	-	-	142,310	26,391	-	515,522	121,321	663,234	14,768	(17,233)	(2,465)
0287F	353,717	-	68,111	-	13,137	81,248	12,631	-	246,734	-	259,365	7,068	1,866	8,934
0288P	81,185	-	15,633	-	14,613	30,246	2,899	-	56,630	-	59,529	1,622	2,076	3,698
0289F	640,984	-	123,426	-	3,157	126,583	22,889	-	447,116	-	470,005	12,809	449	13,258
0290P	145,882	-	28,091	-	3,433	31,524	5,209	-	101,760	-	106,969	2,915	488	3,403
0291F	1,045,642	-	201,346	-	7,658	209,004	37,339	-	729,384	-	766,723	20,895	1,088	21,983
0291P	955,620	-	184,012	-	6,140	190,152	34,124	-	666,589	-	700,713	19,096	872	19,968
0292F	212,396	-	40,898	-	-	40,898	7,584	-	148,156	14,792	170,532	4,244	(2,101)	2,143
0292P	219,693	-	42,304	-	-	42,304	7,845	-	153,246	1,394	162,485	4,390	(198)	4,192
0293F	2,607,749	-	502,141	-	-	502,141	93,119	-	1,819,025	144,794	2,056,938	52,110	(20,567)	31,543
0293P	2,177,721	-	419,336	-	-	419,336	77,764	-	1,519,061	140,338	1,737,163	43,517	(19,934)	23,583
0296F	241,378	-	46,479	-	9,522	56,001	8,619	-	168,372	-	176,991	4,823	1,352	6,175
0296P	237,833	-	45,796	-	17,685	63,481	8,493	-	165,899	-	174,392	4,753	2,512	7,265
0297P	94,185	-	18,136	-	5,101	23,237	3,363	-	65,699	-	69,062	1,882	725	2,607
0298F	28,406	-	5,470	-	11,736	17,206	1,014	-	19,815	-	20,829	568	1,667	2,235
0298P	34,518	-	6,647	-	3,233	9,880	1,233	-	24,078	-	25,311	690	459	1,149
0300F	2,460,193	-	473,728	-	166,417	640,145	87,850	-	1,716,098	-	1,803,948	49,162	23,639	72,801
0300P	2,199,660	-	423,561	-	19,540	443,101	78,547	-	1,534,365	-	1,612,912	43,956	2,776	46,732
0301F	1,824,474	-	351,316	-	24,359	375,675	65,150	-	1,272,655	-	1,337,805	36,458	3,460	39,918
0301P	1,267,601	-	244,086	-	-	244,086	45,264	-	884,210	16,740	946,214	25,330	(2,378)	22,952
0303F	572,547	-	110,248	-	126,167	236,415	20,445	-	399,378	-	419,823	11,441	17,921	29,362
0303P	628,404	-	121,004	-	-	121,004	22,439	-	438,341	42,957	503,737	12,557	(6,102)	6,455
0304P	37,279	-	7,178	-	3,956	11,134	1,331	-	26,004	-	27,335	745	562	1,307
0305P	32,636	-	6,284	-	3,759	10,043	1,165	-	22,765	-	23,930	652	534	1,186
0306P	39,687	-	7,642	-	1,351	8,993	1,417	-	27,684	-	29,101	793	192	985

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0307F	54,801	-	10,552	-	3,316	13,868	1,957	-	38,226	-	40,183	1,095	471	1,566
0308F	60,545	-	11,658	-	10,911	22,569	2,162	-	42,233	-	44,395	1,210	1,550	2,760
0308P	46,326	-	8,920	-	-	8,920	1,654	-	32,314	3,574	37,542	926	(508)	418
0309P	189,750	-	36,538	-	15,191	51,729	6,776	-	132,359	-	139,135	3,792	2,158	5,950
0311F	1,187,749	-	228,710	-	-	228,710	42,413	-	828,510	100,080	971,003	23,735	(14,216)	9,519
0312F	1,504,639	-	289,729	-	-	289,729	53,729	-	1,049,555	109,462	1,212,746	30,067	(15,549)	14,518
0313F	330,456	-	63,632	-	41,877	105,509	11,800	-	230,508	-	242,308	6,603	5,948	12,551
0314F	1,725,027	-	332,167	-	105,207	437,374	61,598	-	1,203,286	-	1,264,884	34,471	14,944	49,415
0314P	1,326,083	-	255,347	-	107,255	362,602	47,353	-	925,004	-	972,357	26,499	15,235	41,734
0316P	65,758	-	12,662	-	5,782	18,444	2,348	-	45,869	-	48,217	1,314	821	2,135
0317P	114,506	-	22,049	-	-	22,049	4,089	-	79,873	4,748	88,710	2,288	(674)	1,614
0318P	32,845	-	6,325	-	6,404	12,729	1,173	-	22,911	-	24,084	656	910	1,566
0319P	279,717	-	53,862	-	42,151	96,013	9,988	-	195,116	-	205,104	5,590	5,987	11,577
0320F	55,539	-	12,695	-	1,521	12,216	1,983	-	38,741	-	40,724	1,110	216	1,326
0320P	115,508	-	22,242	-	24,183	46,425	4,125	-	80,572	-	84,697	2,308	3,435	5,743
0321F	185,377	-	35,696	-	2,066	37,762	6,620	-	129,309	-	135,929	3,704	293	3,997
0321P	288,844	-	55,619	-	-	55,619	10,314	-	201,482	12,362	224,158	5,772	(1,756)	4,016
0322F	526,762	-	101,432	-	30,290	131,722	18,810	-	367,441	-	386,251	10,526	4,303	14,829
0322P	349,371	-	67,274	-	19,370	86,644	12,476	-	243,703	-	256,179	6,981	2,751	9,732
0323F	1,835,916	-	353,519	-	241,332	594,851	65,558	-	1,280,636	-	1,346,194	36,687	34,280	70,967
0323P	2,219,955	-	427,469	-	164,553	592,022	79,272	-	1,548,521	-	1,627,793	44,361	23,374	67,735
0324F	43,724	-	8,419	-	4,516	12,935	1,561	-	30,500	-	32,061	874	641	1,515
0324P	88,947	-	17,127	-	-	17,127	3,176	-	62,044	4,598	69,818	1,777	(653)	1,124
0325F	29,895	-	5,756	-	-	5,756	1,068	-	20,853	3,024	24,945	597	(429)	168
0325P	252,548	-	48,630	-	-	48,630	9,018	-	176,164	24,969	210,151	5,047	(3,547)	1,500
0326P	488,027	-	93,973	-	53,022	146,995	17,427	-	340,421	-	357,848	9,752	7,531	17,283
0328P	35,351	-	6,807	-	778	7,585	1,262	-	24,659	-	25,921	706	111	817
0329P	22,443	-	4,322	-	2,314	6,636	801	-	15,655	-	16,456	448	329	777
0330F	779,478	-	150,094	-	-	150,094	27,834	-	543,722	3,697	575,253	15,576	(525)	15,051
0330P	707,231	-	136,183	-	21,405	157,588	25,254	-	493,326	-	518,580	14,133	3,041	17,174
0331F	669,449	-	128,907	-	-	128,907	23,905	-	466,971	22,790	513,666	13,378	(3,237)	10,141
0331P	472,705	-	91,023	-	-	91,023	16,880	-	329,734	31,511	378,125	9,446	(4,476)	4,970
0333P	327,925	-	63,144	-	-	63,144	11,710	-	228,743	26,235	266,688	6,553	(3,726)	2,827
0334F	715,541	-	137,783	-	19,948	157,731	25,551	-	499,123	-	524,674	14,299	2,833	17,132
0335F	417,911	-	80,472	-	70,118	150,590	14,923	-	291,512	-	306,435	8,351	9,960	18,311
0336F	1,686,374	-	324,724	-	39,129	363,853	60,218	-	1,176,324	-	1,236,542	33,699	5,558	39,257
0337F	279,763	-	53,871	-	-	53,871	9,990	-	195,148	23,492	228,630	5,590	(3,337)	2,253
0338P	117,450	-	22,616	-	28,759	51,375	4,194	-	81,927	-	86,121	2,347	4,085	6,432
0339P	10,785	-	2,077	-	-	2,077	385	-	7,523	1,223	9,131	216	(174)	42
0343F	1,985,008	-	382,228	-	-	382,228	70,882	-	1,384,635	254,921	1,710,438	39,666	(36,210)	3,456
0343P	1,397,799	-	269,157	-	-	269,157	49,914	-	975,030	78,856	1,103,800	27,932	(11,201)	16,731
0344P	35,648	-	6,864	-	16,828	23,692	1,273	-	24,866	-	26,139	712	2,390	3,102
0345F	253,860	-	48,883	-	18,815	67,698	9,065	-	177,079	-	186,144	5,073	2,673	7,746
0346F	781,054	-	150,398	-	-	150,398	27,890	-	544,821	1,580	574,291	15,608	(224)	15,384

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0346P	609,488	-	117,361	-	-	117,361	21,764	-	425,146	12,440	459,350	12,179	(1,767)	10,412
0347P	54,944	-	10,580	-	3,277	13,857	1,962	-	38,326	-	40,288	1,098	465	1,563
0348F	189,242	-	36,440	-	2,432	38,872	6,758	-	132,005	-	138,763	3,782	345	4,127
0349P	242,632	-	46,721	-	8,118	54,839	8,664	-	169,247	-	177,911	4,848	1,153	6,001
0350F	735,913	-	141,705	-	-	141,705	26,278	-	513,333	72,403	612,014	14,706	(10,284)	4,422
0350P	531,114	-	102,270	-	24,902	127,172	18,965	-	370,477	-	389,442	10,613	3,537	14,150
0351F	1,353,744	-	260,673	-	-	260,673	48,340	-	944,299	20,790	1,013,429	27,052	(2,953)	24,099
0351P	1,134,273	-	218,413	-	-	218,413	40,503	-	791,208	12,484	844,195	22,666	(1,773)	20,893
0352F	481,866	-	92,787	-	-	92,787	17,207	-	336,124	51,225	404,556	9,629	(7,276)	2,353
0354P	211,967	-	40,816	-	-	40,816	7,569	-	147,857	5,713	161,139	4,236	(812)	3,424
0355F	1,199,713	-	231,014	-	-	231,014	42,840	-	836,855	4,115	883,810	23,974	(585)	23,389
0355P	898,287	-	172,972	-	30,642	203,614	32,077	-	626,597	-	658,674	17,950	4,353	22,303
0356F	1,452,199	-	279,632	-	35,447	315,079	51,856	-	1,012,976	-	1,064,832	29,019	5,035	34,054
0356P	1,139,205	-	219,362	-	-	219,362	40,680	-	794,648	28,404	863,732	22,765	(4,035)	18,730
0357F	1,161,541	-	223,663	-	-	223,663	41,477	-	810,229	12,686	864,392	23,211	(1,802)	21,409
0357P	864,466	-	166,459	-	41,069	207,528	30,869	-	603,005	-	633,874	17,275	5,834	23,109
0358F	132,120	-	25,441	-	-	25,441	4,718	-	92,160	34,549	131,427	2,640	(4,908)	(2,268)
0358P	761,003	-	146,537	-	-	146,537	27,174	-	530,835	4,919	562,928	15,207	(699)	14,508
0359F	1,151,128	-	221,658	-	-	221,658	41,105	-	802,965	68,003	912,073	23,003	(9,660)	13,343
0359P	1,009,277	-	194,344	-	-	194,344	36,040	-	704,018	79,533	819,591	20,168	(11,297)	8,871
0360F	597,446	-	115,043	-	-	115,043	21,334	-	416,746	17,220	455,300	11,939	(2,446)	9,493
0360P	538,172	-	103,629	-	-	103,629	19,217	-	375,400	16,025	410,642	10,754	(2,276)	8,478
0361P	12,882	-	2,480	-	1,856	4,336	460	-	8,986	-	9,446	257	264	521
0362P	7,043	-	1,356	-	7,594	8,950	251	-	4,913	-	5,164	141	1,079	1,220
0364P	39,363	-	7,580	-	3,598	11,178	1,406	-	27,457	-	28,863	787	511	1,298
0365P	69,823	-	13,445	-	251	13,696	2,493	-	48,705	-	51,198	1,395	36	1,431
0366P	51,241	-	9,867	-	-	9,867	1,830	-	35,743	7,182	44,755	1,024	(1,020)	4
0367F	77,335	-	14,891	-	8,293	23,184	2,762	-	53,945	-	56,707	1,545	1,178	2,723
0367P	858,048	-	165,224	-	-	165,224	30,640	-	598,528	22,095	651,263	17,146	(3,138)	14,008
0369F	2,177,769	-	419,346	-	-	419,346	77,765	-	1,519,095	186,040	1,782,900	43,518	(26,426)	17,092
0369P	1,892,068	-	364,332	-	-	364,332	67,563	-	1,319,805	166,365	1,553,733	37,809	(23,631)	14,178
0370P	146,343	-	28,179	-	-	28,179	5,226	-	102,081	7,579	114,886	2,924	(1,077)	1,847
0371F	106,082	-	20,427	-	-	20,427	3,788	-	73,997	15,138	92,923	2,120	(2,150)	(30)
0371P	184,702	-	35,566	-	13,533	49,099	6,595	-	128,838	-	135,433	3,691	1,922	5,613
0373F	1,598,422	-	307,788	-	-	307,788	57,078	-	1,114,973	210,851	1,382,902	31,941	(29,950)	1,991
0375F	97,753	-	18,823	-	9,297	28,120	3,491	-	68,187	-	71,678	1,953	1,321	3,274
0376P	885,135	-	170,439	-	14,027	184,466	31,607	-	617,423	-	649,030	17,688	1,992	19,680
0377F	816,278	-	157,180	-	-	157,180	29,148	-	569,391	69,946	668,485	16,312	(9,935)	6,377
0377P	790,057	-	152,131	-	-	152,131	28,212	-	551,101	77,614	656,927	15,788	(11,025)	4,763
0378P	190,436	-	36,670	-	3,189	39,859	6,800	-	132,838	-	139,638	3,805	453	4,258
0379P	40,023	-	7,707	-	6,635	14,342	1,429	-	27,918	-	29,347	800	943	1,743
0380F	1,857,207	-	357,619	-	12,138	369,757	66,318	-	1,295,488	-	1,361,806	37,112	1,724	38,836
0380P	1,495,725	-	288,013	-	25,816	313,829	53,410	-	1,043,338	-	1,096,748	29,889	3,667	33,556
0381P	17,776	-	3,423	-	946	4,369	635	-	12,399	-	13,034	355	134	489

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0382F	2,511,874	-	483,680	-	7,487	491,167	89,696	-	1,752,148	-	1,841,844	50,195	1,063	51,258
0383F	147,102	-	28,326	-	-	28,326	5,253	-	102,611	3,872	111,736	2,940	(550)	2,390
0384P	42,352	-	8,155	-	-	8,155	1,512	-	29,542	4,400	35,454	846	(625)	221
0385P	456,896	-	87,979	-	16,947	104,926	16,315	-	318,706	-	335,021	9,130	2,407	11,537
0386P	117,015	-	22,532	-	-	22,532	4,178	-	81,624	3,117	88,919	2,338	(443)	1,895
0388P	129,633	-	24,962	-	9,694	34,656	4,629	-	90,425	-	95,054	2,590	1,377	3,967
0389P	119,981	-	23,103	-	-	23,103	4,284	-	83,692	1,749	89,725	2,398	(248)	2,150
0390F	76,140	-	14,661	-	2,355	17,016	2,719	-	53,111	-	55,830	1,521	335	1,856
0390P	53,343	-	10,272	-	2,525	12,797	1,905	-	37,209	-	39,114	1,066	359	1,425
0391P	94,600	-	18,216	-	-	18,216	3,378	-	65,988	9,264	78,630	1,890	(1,316)	574
0392F	26,512	-	5,105	-	-	5,105	947	-	18,494	2,024	21,465	530	(287)	243
0392P	143,137	-	27,562	-	-	27,562	5,111	-	99,845	8,226	113,182	2,860	(1,169)	1,691
0393P	59,616	-	11,480	-	1,563	13,043	2,129	-	41,585	-	43,714	1,191	222	1,413
0394F	635,535	-	122,377	-	53,974	176,351	22,694	-	443,315	-	466,009	12,700	7,667	20,367
0394P	520,625	-	100,250	-	-	100,250	18,591	-	363,160	59,331	441,082	10,404	(8,428)	1,976
0395F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0395P	111,228	-	21,418	-	996	22,414	3,972	-	77,587	-	81,559	2,223	141	2,364
0396F	36,617	-	7,051	-	14,052	21,103	1,308	-	25,542	-	26,850	732	1,996	2,728
0397F	798,029	-	153,666	-	31,019	184,685	28,497	-	556,662	-	585,159	15,947	4,406	20,353
0397P	614,077	-	118,245	-	25,233	143,478	21,928	-	428,347	-	450,275	12,271	3,584	15,855
0398P	324,676	-	62,519	-	-	62,519	11,594	-	226,476	17,261	255,331	6,488	(2,452)	4,036
0399P	41,912	-	8,070	-	6,337	14,407	1,497	-	29,235	-	30,732	838	900	1,738
0402F	20,049	-	3,861	-	-	3,861	716	-	13,985	2,017	16,718	401	(287)	114
0402P	85,665	-	16,495	-	1,908	18,403	3,059	-	59,755	-	62,814	1,712	271	1,983
0403F	149,886	-	28,862	-	48,207	77,069	5,352	-	104,553	-	109,905	2,995	6,848	9,843
0403P	306,918	-	59,099	-	32,064	91,163	10,960	-	214,089	-	225,049	6,133	4,554	10,687
0404F	904,178	-	174,106	-	18,715	192,821	32,287	-	630,706	-	662,993	18,068	2,658	20,726
0404P	496,900	-	95,682	-	10,873	106,555	17,744	-	346,610	-	364,354	9,929	1,544	11,473
0406F	86,116	-	16,582	-	28,829	45,411	3,075	-	60,070	-	63,145	1,721	4,095	5,816
0406P	160,581	-	30,921	-	20,381	51,302	5,734	-	112,013	-	117,747	3,209	2,895	6,104
0408F	47,837	-	9,211	-	-	9,211	1,708	-	33,369	1,073	36,150	956	(152)	804
0408P	130,986	-	25,222	-	-	25,222	4,677	-	91,369	82,041	178,087	2,617	(11,653)	(9,036)
0409F	187,895	-	36,181	-	-	36,181	6,709	-	131,065	294	138,068	3,755	(42)	3,713
0409P	276,739	-	53,288	-	-	53,288	9,882	-	193,038	14,101	217,021	5,530	(2,003)	3,527
0410P	71,844	-	13,834	-	-	13,834	2,565	-	50,115	11,320	64,000	1,436	(1,608)	(172)
0411F	63,098	-	12,150	-	-	12,150	2,253	-	44,014	29,879	76,146	1,261	(4,244)	(2,983)
0411P	123,274	-	23,737	-	7,685	31,422	4,402	-	85,989	-	90,391	2,463	1,092	3,555
0412P	763,538	-	147,025	-	101,434	248,459	27,265	-	532,603	-	559,868	15,258	14,408	29,666
0413F	112,689	-	21,699	-	5,434	27,133	4,024	-	78,606	-	82,630	2,252	772	3,024
0413P	95,784	-	18,444	-	-	18,444	3,420	-	66,814	122	70,356	1,914	(17)	1,897
0414P	129,089	-	24,857	-	20,400	45,257	4,610	-	90,045	-	94,655	2,580	2,898	5,478
0416F	12,630	-	2,432	-	3,314	5,746	451	-	8,810	-	9,261	252	471	723
0416P	53,126	-	10,230	-	-	10,230	1,897	-	37,058	7,093	46,048	1,062	(1,007)	55
0418F	42,171	-	8,120	-	14,492	22,612	1,506	-	29,417	-	30,923	843	2,059	2,902

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		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	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
0418P	125,165	-	24,101	-	17,500	41,601	4,469	-	87,308	-	91,777	2,501	2,486	4,987
0419P	71,502	-	13,768	-	4,812	18,580	2,553	-	49,876	-	52,429	1,429	683	2,112
0420P	63,875	-	12,300	-	11,656	23,956	2,281	-	44,556	-	46,837	1,276	1,656	2,932
0422P	9,136	-	1,759	-	-	1,759	326	-	6,373	1,911	8,610	183	(272)	(89)
0423P	11,422	-	2,199	-	3,555	5,754	408	-	7,967	-	8,375	228	505	733
0424P	12,264	-	2,362	-	3,122	5,484	438	-	8,555	-	8,993	245	444	689
0425F	734,491	-	141,432	-	-	141,432	26,228	-	512,342	15,645	554,215	14,677	(2,222)	12,455
0425P	433,499	-	83,474	-	7,426	90,900	15,480	-	302,386	-	317,866	8,663	1,055	9,718
0426F	72,745	-	14,008	-	-	14,008	2,598	-	50,743	15,929	69,270	1,454	(2,263)	(809)
0426P	53,660	-	10,333	-	-	10,333	1,916	-	37,430	17,255	56,601	1,072	(2,451)	(1,379)
0429P	7,953	-	1,531	-	2,274	3,805	284	-	5,547	-	5,831	159	323	482
0430P	20,180	-	3,886	-	-	3,886	721	-	14,077	1,016	15,814	403	(144)	259
0431P	32,444	-	6,247	-	12,350	18,597	1,159	-	22,631	-	23,790	648	1,754	2,402
0432F	1,866,046	-	359,321	-	-	359,321	66,634	-	1,301,653	38,991	1,407,278	37,289	(5,538)	31,751
0432P	1,248,895	-	240,484	-	-	240,484	44,596	-	871,162	69,631	985,389	24,957	(9,891)	15,066
0433F	209,846	-	40,407	-	138,557	178,964	7,493	-	146,377	-	153,870	4,193	19,681	23,874
0433P	205,743	-	39,617	-	27,841	67,458	7,347	-	143,515	-	150,862	4,111	3,955	8,066
0434P	74,415	-	14,329	-	-	14,329	2,657	-	51,908	6,403	60,968	1,487	(909)	578
0435P	63,662	-	12,259	-	-	12,259	2,273	-	44,407	30,844	77,524	1,272	(4,381)	(3,109)
0437P	164,239	-	31,625	-	-	31,625	5,865	-	114,564	2,921	123,350	3,282	(415)	2,867
0438F	679,119	-	130,769	-	9,201	139,970	24,250	-	473,717	-	497,967	13,571	1,307	14,878
0438P	644,038	-	124,014	-	26,511	150,525	22,998	-	449,247	-	472,245	12,870	3,766	16,636
0439P	64,516	-	12,423	-	3,915	16,338	2,304	-	45,003	-	47,307	1,289	556	1,845
0441F	347,554	-	66,924	-	64,267	131,191	12,411	-	242,435	-	254,846	6,945	9,129	16,074
0441P	484,970	-	93,385	-	-	93,385	17,318	-	338,289	28,416	384,023	9,691	(4,036)	5,655
0442F	231,968	-	44,667	-	210,380	255,047	8,283	-	161,808	-	170,091	4,635	29,884	34,519
0442P	267,373	-	51,485	-	-	51,485	9,548	-	186,505	49,351	245,404	5,343	(7,010)	(1,667)
0444P	70,516	-	13,578	-	4,545	18,123	2,518	-	49,188	-	51,706	1,409	646	2,055
0445F	1,044,658	-	201,157	-	-	201,157	37,303	-	728,697	97,030	863,030	20,875	(13,783)	7,092
0445P	1,003,768	-	193,283	-	-	193,283	35,843	-	700,175	88,597	824,615	20,058	(12,585)	7,473
0446F	139,699	-	26,900	-	71,675	98,575	4,988	-	97,446	-	102,434	2,792	10,181	12,973
0446P	176,087	-	33,907	-	-	33,907	6,288	-	122,829	5,043	134,160	3,519	(716)	2,803
0447F	1,124,644	-	216,559	-	75,599	292,158	40,160	-	784,491	-	824,651	22,474	10,739	33,213
0447P	929,247	-	178,933	-	45,593	224,526	33,182	-	648,193	-	681,375	18,569	6,476	25,045
0448F	1,018,897	-	196,196	-	12,086	208,282	36,383	-	710,728	-	747,111	20,361	1,717	22,078
0448P	791,134	-	152,339	-	-	152,339	28,250	-	551,852	14,006	594,108	15,809	(1,989)	13,820
0450F	99,541	-	19,167	-	47,857	67,024	3,554	-	69,434	-	72,988	1,989	6,798	8,787
0450P	289,594	-	55,764	-	13,881	69,645	10,341	-	202,005	-	212,346	5,787	1,972	7,759
0452P	315,641	-	60,779	-	388	61,167	11,271	-	220,174	-	231,445	6,307	55	6,362
0453F	220,691	-	42,496	-	35,689	78,185	7,881	-	153,942	-	161,823	4,410	5,069	9,479
0453P	345,702	-	66,567	-	-	66,567	12,345	-	241,143	6,669	260,157	6,908	(947)	5,961
0454F	405,032	-	77,992	-	-	77,992	14,463	-	282,528	23,074	320,065	8,094	(3,278)	4,816
0454P	382,224	-	73,600	-	-	73,600	13,649	-	266,619	56,274	336,542	7,638	(7,993)	(355)
0455F	2,688,852	-	517,758	-	-	517,758	96,015	-	1,875,599	40,238	2,011,852	53,731	(5,716)	48,015

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0456F	1,476,884	-	284,385	-	143,929	428,314	52,738	-	1,030,195	-	1,082,933	29,512	20,444	49,956
0456P	1,169,096	-	225,118	-	191,768	416,886	41,747	-	815,499	-	857,246	23,362	27,240	50,602
0457P	84,416	-	16,255	-	-	16,255	3,014	-	58,884	690	62,588	1,687	(98)	1,589
0458P	36,607	-	7,049	-	10,814	17,863	1,307	-	25,535	-	26,842	732	1,536	2,268
0459P	849,785	-	163,632	-	-	163,632	30,345	-	592,764	16,647	639,756	16,981	(2,365)	14,616
0460P	15,562	-	2,996	-	-	2,996	556	-	10,855	5,603	17,014	311	(796)	(485)
0461P	323,039	-	62,204	-	46,186	108,390	11,535	-	225,335	-	236,870	6,455	6,560	13,015
0462F	132,721	-	25,556	-	-	25,556	4,739	-	92,579	18,510	115,828	2,652	(2,629)	23
0462P	337,934	-	65,072	-	-	65,072	12,067	-	235,724	33,683	281,474	6,753	(4,785)	1,968
0463P	418,771	-	80,638	-	45,546	126,184	14,954	-	292,112	-	307,066	8,368	6,470	14,838
0464F	187,997	-	36,200	-	1,104	37,304	6,713	-	131,136	-	137,849	3,757	157	3,914
0464P	175,447	-	33,784	-	14,598	48,382	6,265	-	122,382	-	128,647	3,506	2,074	5,580
0465F	349,670	-	67,331	-	11,437	78,768	12,486	-	243,911	-	256,397	6,987	1,625	8,612
0466P	405,134	-	78,012	-	41,964	119,976	14,467	-	282,600	-	297,067	8,096	5,961	14,057
0467F	1,399,686	-	269,520	-	14,197	283,717	49,981	-	976,346	-	1,026,327	27,970	2,017	29,987
0468P	421,055	-	81,077	-	25,766	106,843	15,035	-	293,705	-	308,740	8,414	3,660	12,074
0469F	730,098	-	140,586	-	246,881	387,467	26,071	-	509,277	-	535,348	14,589	35,068	49,657
0469P	1,026,845	-	197,727	-	-	197,727	36,667	-	716,272	1,750	754,689	20,519	(249)	20,270
0470F	29,955	-	5,768	-	88	5,856	1,070	-	20,895	-	21,965	599	12	611
0470P	316,532	-	60,951	-	-	60,951	11,303	-	220,795	19,702	251,800	6,325	(2,799)	3,526
0471P	52,511	-	10,111	-	-	10,111	1,875	-	36,629	2,538	41,042	1,049	(360)	689
0472P	107,433	-	20,687	-	3,562	24,249	3,836	-	74,939	-	78,775	2,147	506	2,653
0473P	243,874	-	46,960	-	-	46,960	8,708	-	170,114	38,429	217,251	4,873	(5,459)	(586)
0474P	30,595	-	5,891	-	11,211	17,102	1,093	-	21,341	-	22,434	611	1,593	2,204
0475P	55,534	-	10,694	-	56,535	67,229	1,983	-	38,738	-	40,721	1,110	8,030	9,140
0476F	315,682	-	60,787	-	58,000	118,787	11,273	-	220,203	-	231,476	6,308	8,239	14,547
0476P	660,783	-	127,239	-	-	127,239	23,596	-	460,927	12,884	497,407	13,204	(1,830)	11,374
0477F	807,071	-	155,407	-	20,716	176,123	28,819	-	562,969	-	591,788	16,128	2,943	19,071
0477P	828,528	-	159,539	-	22,158	181,697	29,586	-	577,937	-	607,523	16,556	3,147	19,703
0478F	828,021	-	159,442	-	-	159,442	29,568	-	577,583	6,699	613,850	16,546	(952)	15,594
0479P	22,642	-	4,360	-	-	4,360	809	-	15,794	2,178	18,781	452	(309)	143
0480F	2,697,706	-	519,463	-	-	519,463	96,332	-	1,881,774	333,039	2,311,145	53,908	(47,307)	6,601
0480P	2,670,085	-	514,145	-	384,151	898,296	95,345	-	1,862,508	-	1,957,853	53,356	54,567	107,923
0481F	813,675	-	156,679	-	106,932	263,611	29,055	-	567,576	-	596,631	16,260	15,189	31,449
0481P	732,390	-	141,027	-	73,331	214,358	26,153	-	510,876	-	537,029	14,635	10,416	25,051
0482P	408,996	-	78,755	-	48,869	127,624	14,605	-	285,294	-	299,899	8,173	6,942	15,115
0483P	62,372	-	12,010	-	-	12,010	2,227	-	43,507	13,912	59,646	1,246	(1,976)	(730)
0484P	22,710	-	4,373	-	11,050	15,423	811	-	15,841	-	16,652	454	1,570	2,024
0485P	21,185	-	4,079	-	3,863	7,942	757	-	14,778	-	15,535	423	549	972
0486P	15,794	-	3,041	-	3,983	7,024	564	-	11,017	-	11,581	316	566	882
0487P	49,183	-	9,471	-	9,486	18,957	1,756	-	34,307	-	36,063	983	1,347	2,330
0488F	278,476	-	53,623	-	-	53,623	9,944	-	194,250	10,413	214,607	5,565	(1,479)	4,086
0488P	373,149	-	71,853	-	-	71,853	13,325	-	260,289	58,225	331,839	7,457	(8,271)	(814)
0489F	507,630	-	97,748	-	10,753	108,501	18,127	-	354,095	-	372,222	10,144	1,527	11,671

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0492F	335,103	-	64,527	-	1,357	65,884	11,966	-	233,750	-	245,716	6,696	193	6,889
0493P	71,127	-	13,696	-	9,577	23,273	2,540	-	49,615	-	52,155	1,421	1,360	2,781
0494F	819,140	-	157,731	-	-	157,731	29,250	-	571,388	25,029	625,667	16,369	(3,555)	12,814
0494P	781,299	-	150,445	-	65,203	215,648	27,899	-	544,992	-	572,891	15,613	9,262	24,875
0495P	817,611	-	157,437	-	42,651	200,088	29,196	-	570,322	-	599,518	16,338	6,058	22,396
0496F	446,072	-	85,894	-	-	85,894	15,929	-	311,156	21,919	349,004	8,914	(3,114)	5,800
0497P	83,393	-	16,058	-	8,089	24,147	2,978	-	58,171	-	61,149	1,666	1,149	2,815
0498P	61,667	-	11,875	-	26,988	38,863	2,202	-	43,016	-	45,218	1,232	3,833	5,065
0499F	865,039	-	166,570	-	-	166,570	30,889	-	603,405	16,843	651,137	17,286	(2,393)	14,893
0499P	674,352	-	129,851	-	-	129,851	24,080	-	470,392	99,565	594,037	13,476	(14,143)	(667)
0500P	203,603	-	39,205	-	20,851	60,056	7,270	-	142,023	-	149,293	4,069	2,962	7,031
0501F	1,155,511	-	222,502	-	39,640	262,142	41,262	-	806,022	-	847,284	23,090	5,631	28,721
0502F	1,105,512	-	212,875	-	-	212,875	39,476	-	771,146	37,120	847,742	22,091	(5,273)	16,818
0504F	347,735	-	66,959	-	62,565	129,524	12,417	-	242,561	-	254,978	6,949	8,887	15,836
0505F	423,575	-	81,563	-	20,286	101,849	15,125	-	295,463	-	310,588	8,464	2,881	11,345
0506P	55,505	-	10,688	-	2,855	13,543	1,982	-	38,717	-	40,699	1,109	405	1,514
0507P	73,235	-	14,102	-	-	14,102	2,615	-	51,085	17,796	71,496	1,463	(2,528)	(1,065)
0508P	23,721	-	4,568	-	6,811	11,379	847	-	16,547	-	17,394	474	968	1,442
0509P	271,329	-	52,246	-	-	52,246	9,689	-	189,265	11,208	210,162	5,422	(1,592)	3,830
0510F	823,852	-	158,639	-	-	158,639	29,419	-	574,675	125,274	729,368	16,463	(17,795)	(1,332)
0510P	658,921	-	126,880	-	10,855	137,735	23,529	-	459,628	-	483,157	13,167	1,542	14,709
0511P	515,895	-	99,339	-	16,579	115,918	18,422	-	359,861	-	378,283	10,309	2,355	12,664
0512P	28,661	-	5,519	-	9,677	15,196	1,023	-	19,992	-	21,015	573	1,375	1,948
0513F	907,585	-	174,762	-	57,598	232,360	32,409	-	633,083	-	665,492	18,136	8,182	26,318
0516P	81,723	-	15,736	-	40,458	56,194	2,918	-	57,005	-	59,923	1,633	5,747	7,380
0518F	445,802	-	85,843	-	-	85,843	15,919	-	310,968	12,318	339,205	8,908	(1,750)	7,158
0518P	452,544	-	87,141	-	2,394	89,535	16,160	-	315,670	-	331,830	9,043	340	9,383
0519F	130,433	-	25,116	-	13,915	39,031	4,658	-	90,983	-	95,641	2,606	1,977	4,583
0520F	429,153	-	82,637	-	53,275	135,912	15,324	-	299,354	-	314,678	8,576	7,568	16,144
0520P	489,039	-	94,168	-	76,368	170,536	17,463	-	341,127	-	358,590	9,772	10,848	20,620
0521P	161,260	-	31,052	-	13,430	44,482	5,758	-	112,486	-	118,244	3,222	1,908	5,130
0523P	1,623,561	-	312,629	-	-	312,629	57,975	-	1,132,509	46,507	1,236,991	32,443	(6,606)	25,837
0524F	357,365	-	68,813	-	18,830	87,643	12,761	-	249,279	-	262,040	7,141	2,675	9,816
0524P	359,818	-	69,286	-	-	69,286	12,849	-	250,990	21,884	285,723	7,190	(3,108)	4,082
0526F	554,054	-	106,687	-	21,745	128,432	19,785	-	386,479	-	406,264	11,072	3,089	14,161
0526P	464,818	-	89,504	-	-	89,504	16,598	-	324,232	38,470	379,300	9,288	(5,464)	3,824
0528P	87,279	-	16,806	-	14,592	31,398	3,117	-	60,881	-	63,998	1,744	2,073	3,817
0529P	17,180	-	3,308	-	7,839	11,147	613	-	11,984	-	12,597	343	1,113	1,456
0530P	56,907	-	10,958	-	21,285	32,243	2,032	-	39,695	-	41,727	1,137	3,024	4,161
0531F	36,929	-	7,111	-	-	7,111	1,319	-	25,759	4,250	31,328	738	(604)	134
0531P	154,258	-	29,703	-	-	29,703	5,508	-	107,602	349	113,459	3,083	(50)	3,033
0532F	440,317	-	84,786	-	-	84,786	15,723	-	307,142	47,576	370,441	8,799	(6,758)	2,041
0532P	590,000	-	113,609	-	-	113,609	21,068	-	411,553	33,166	465,787	11,790	(4,711)	7,079
0533P	44,984	-	8,662	-	-	8,662	1,606	-	31,378	6,453	39,437	899	(917)	(18)

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0535P	24,995	-	4,813	-	140	4,953	893	-	17,435	-	18,328	499	20	519
0536F	942,461	-	181,478	-	53,235	234,713	33,654	-	657,410	-	691,064	18,833	7,562	26,395
0536P	757,678	-	145,897	-	-	145,897	27,056	-	528,516	9,094	564,666	15,141	(1,292)	13,849
0537P	11,048	-	2,127	-	4,277	6,404	395	-	7,707	-	8,102	221	607	828
0538P	297,120	-	57,213	-	7,360	64,573	10,610	-	207,255	-	217,865	5,937	1,046	6,983
0540P	56,995	-	10,975	-	8,950	19,925	2,035	-	39,756	-	41,791	1,139	1,271	2,410
0541F	333,375	-	64,194	-	-	64,194	11,904	-	232,544	37,952	282,400	6,662	(5,391)	1,271
0541P	367,636	-	70,791	-	-	70,791	13,128	-	256,443	23,557	293,128	7,346	(3,346)	4,000
0542P	11,772	-	2,267	-	-	2,267	420	-	8,212	7,867	16,499	235	(1,117)	(882)
0543F	1,095,658	-	210,977	-	14,727	225,704	39,125	-	764,272	-	803,397	21,894	2,092	23,986
0543P	905,130	-	174,290	-	133,924	308,214	32,321	-	631,370	-	663,691	18,087	19,023	37,110
0545F	203,048	-	39,098	-	-	39,098	7,251	-	141,636	750	149,637	4,057	(107)	3,950
0547F	335,511	-	64,605	-	-	64,605	11,981	-	234,035	17,986	264,002	6,704	(2,555)	4,149
0548P	13,690	-	2,636	-	-	2,636	489	-	9,550	7,696	17,735	274	(1,093)	(819)
0549P	77,657	-	14,953	-	6,370	21,323	2,773	-	54,169	-	56,942	1,552	905	2,457
0550F	30,235	-	5,822	-	-	5,822	1,080	-	21,090	941	23,111	604	(134)	470
0550P	404,660	-	77,920	-	22,412	100,332	14,450	-	282,269	-	296,719	8,086	3,184	11,270
0551P	141,276	-	27,204	-	17,051	44,255	5,045	-	98,546	-	103,591	2,823	2,422	5,245
0552P	70,015	-	13,482	-	2,549	16,031	2,500	-	48,839	-	51,339	1,399	362	1,761
0553F	1,676,591	-	322,840	-	3,701	326,541	59,869	-	1,169,500	-	1,229,369	33,503	526	34,029
0553P	1,544,986	-	297,499	-	116,301	413,800	55,169	-	1,077,699	-	1,132,868	30,873	16,520	47,393
0555F	1,280,309	-	246,533	-	-	246,533	45,718	-	893,075	86,395	1,025,188	25,584	(12,272)	13,312
0555P	962,645	-	185,365	-	-	185,365	34,375	-	671,490	15,123	720,988	19,236	(2,148)	17,088
0556P	58,738	-	11,310	-	-	11,310	2,097	-	40,972	1,814	44,883	1,174	(258)	916
0557F	524,220	-	100,942	-	30,889	131,831	18,719	-	365,668	-	384,387	10,475	4,388	14,863
0559F	307,824	-	59,274	-	-	59,274	10,992	-	214,721	24,897	250,610	6,151	(3,536)	2,615
0559P	194,276	-	37,409	-	-	37,409	6,937	-	135,516	1,336	143,789	3,882	(190)	3,692
0560F	370,071	-	71,260	-	272	71,532	13,215	-	258,142	-	271,357	7,395	39	7,434
0560P	240,175	-	46,247	-	13,126	59,373	8,576	-	167,533	-	176,109	4,799	1,864	6,663
0561F	300,697	-	57,902	-	27,572	85,474	10,738	-	209,750	-	220,488	6,009	3,917	9,926
0561P	270,153	-	52,020	-	-	52,020	9,647	-	188,444	6,573	204,664	5,398	(934)	4,464
0563P	26,638	-	5,129	-	1,425	6,554	951	-	18,581	-	19,532	532	202	734
0564F	991,817	-	190,982	-	24,684	215,666	35,416	-	691,838	-	727,254	19,819	3,506	23,325
0564P	788,875	-	151,904	-	32,640	184,544	28,170	-	550,277	-	578,447	15,764	4,636	20,400
0565P	127,330	-	24,518	-	9,992	34,510	4,547	-	88,819	-	93,366	2,544	1,419	3,963
0567P	50,719	-	9,766	-	3,235	13,001	1,811	-	35,379	-	37,190	1,014	459	1,473
0568F	1,892,602	-	364,435	-	-	364,435	67,582	-	1,320,178	74,183	1,461,943	37,820	(10,537)	27,283
0568P	1,200,855	-	231,234	-	-	231,234	42,881	-	837,652	7,614	888,147	23,997	(1,081)	22,916
0569P	18,961	-	3,651	-	302	3,953	677	-	13,226	-	13,903	379	43	422
0571F	929,317	-	178,947	-	-	178,947	33,185	-	648,241	19,762	701,188	18,570	(2,807)	15,763
0571P	817,852	-	157,483	-	-	157,483	29,204	-	570,490	74,600	674,294	16,343	(10,597)	5,746
0573P	53,828	-	10,365	-	4,895	15,260	1,922	-	37,547	-	39,469	1,076	695	1,771
0574P	194,162	-	37,387	-	-	37,387	6,933	-	135,437	3,226	145,596	3,880	(458)	3,422
0576F	14,754	-	2,841	-	5,696	8,537	527	-	10,292	-	10,819	295	809	1,104

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0576P	21,907	-	4,218	-	-	4,218	782	-	15,281	2,693	18,756	438	(383)	55
0577P	10,064	-	1,938	-	-	1,938	359	-	7,020	24	7,403	201	(3)	198
0578P	46,983	-	9,047	-	6,199	15,246	1,678	-	32,773	-	34,451	939	880	1,819
0579P	622,288	-	119,826	-	-	119,826	22,221	-	434,074	39,049	495,344	12,435	(5,547)	6,888
0580F	791,733	-	152,454	-	-	152,454	28,272	-	552,270	59,578	640,120	15,821	(8,463)	7,358
0580P	757,588	-	145,879	-	-	145,879	27,052	-	528,453	94,058	649,563	15,139	(13,361)	1,778
0581F	2,843,367	-	547,511	-	-	547,511	101,533	-	1,983,380	117,399	2,202,312	56,819	(16,676)	40,143
0581P	2,178,686	-	419,522	-	-	419,522	77,798	-	1,519,735	162,708	1,760,241	43,536	(23,112)	20,424
0582F	1,100,989	-	212,004	-	-	212,004	39,315	-	767,991	29,812	837,118	22,001	(4,235)	17,766
0583F	353,609	-	68,090	-	-	68,090	12,627	-	246,659	79,790	339,076	7,066	(11,334)	(4,268)
0584F	307,503	-	59,212	-	-	59,212	10,981	-	214,498	2,944	228,423	6,145	(418)	5,727
0585F	567,396	-	109,256	-	48,138	157,394	20,261	-	395,785	-	416,046	11,338	6,838	18,176
0585P	320,478	-	61,710	-	-	61,710	11,444	-	223,548	15,328	250,320	6,404	(2,177)	4,227
0586P	148,835	-	28,659	-	8,518	37,177	5,315	-	103,819	-	109,134	2,974	1,210	4,184
0587P	44,554	-	8,579	-	9,715	18,294	1,591	-	31,078	-	32,669	890	1,380	2,270
0588F	272,768	-	52,523	-	-	52,523	9,740	-	190,268	20,437	220,445	5,451	(2,903)	2,548
0588P	275,791	-	53,106	-	976	54,082	9,848	-	192,377	-	202,225	5,511	139	5,650
0589P	39,665	-	7,638	-	5,366	13,004	1,416	-	27,668	-	29,084	793	762	1,555
0590F	765,691	-	147,439	-	29,786	177,225	27,342	-	534,105	-	561,447	15,301	4,231	19,532
0590P	628,446	-	121,012	-	-	121,012	22,441	-	438,370	60,280	521,091	12,558	(8,563)	3,995
0591P	75,618	-	14,561	-	10,080	24,641	2,700	-	52,747	-	55,447	1,511	1,432	2,943
0592P	38,152	-	7,346	-	-	7,346	1,362	-	26,613	2,996	30,971	762	(426)	336
0593F	1,546,223	-	297,737	-	170,210	467,947	55,214	-	1,078,562	-	1,133,776	30,898	24,178	55,076
0593P	976,020	-	187,940	-	94,305	282,245	34,852	-	680,819	-	715,671	19,504	13,396	32,900
0594P	59,185	-	11,396	-	-	11,396	2,113	-	41,284	1,558	44,955	1,183	(221)	962
0595P	12,353	-	2,379	-	-	2,379	441	-	8,617	1,603	10,661	247	(228)	19
0596F	488,780	-	94,118	-	-	94,118	17,454	-	340,946	22,388	380,788	9,767	(3,180)	6,587
0596P	578,202	-	111,337	-	116	111,453	20,647	-	403,322	-	423,969	11,554	16	11,570
0597F	2,136,373	-	411,374	-	202,988	614,362	76,287	-	1,490,219	-	1,566,506	42,691	28,833	71,524
0597P	1,818,258	-	350,119	-	108,415	458,534	64,928	-	1,268,319	-	1,333,247	36,334	15,400	51,734
0598F	153,060	-	29,473	-	-	29,473	5,466	-	106,767	9,631	121,864	3,059	(1,368)	1,691
0598P	211,179	-	40,664	-	-	40,664	7,541	-	147,307	23,583	178,431	4,220	(3,350)	870
0599P	33,793	-	6,507	-	1,991	8,498	1,207	-	23,572	-	24,779	675	283	958
0600P	117,952	-	22,713	-	25,199	47,912	4,212	-	82,277	-	86,489	2,357	3,579	5,936
0601F	408,464	-	78,653	-	60,863	139,516	14,586	-	284,923	-	299,509	8,162	8,645	16,807
0602P	242,356	-	46,668	-	28,534	75,202	8,654	-	169,055	-	177,709	4,843	4,053	8,896
0603F	152,315	-	29,329	-	4,060	33,389	5,439	-	106,247	-	111,686	3,044	577	3,621
0603P	104,364	-	20,096	-	2,876	22,972	3,727	-	72,798	-	76,525	2,085	409	2,494
0604F	1,108,946	-	213,536	-	-	213,536	39,599	-	773,541	26,228	839,368	22,160	(3,726)	18,434
0606P	685,788	-	132,054	-	-	132,054	24,489	-	478,369	37,229	540,087	13,704	(5,288)	8,416
0607F	1,828,925	-	352,173	-	-	352,173	65,309	-	1,275,760	270,440	1,611,509	36,547	(38,415)	(1,868)
0608F	608,426	-	117,157	-	126,114	243,271	21,726	-	424,405	-	446,131	12,158	17,914	30,072
0608P	544,787	-	104,903	-	23,365	128,268	19,454	-	380,014	-	399,468	10,886	3,319	14,205
0609F	216,352	-	41,660	-	-	41,660	7,726	-	150,915	8,057	166,698	4,323	(1,145)	3,178

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0610P	134,654	-	25,929	-	-	25,929	4,808	-	93,927	309	99,044	2,691	(44)	2,647
0612F	807,914	-	155,570	-	84,942	240,512	28,850	-	563,558	-	592,408	16,144	12,066	28,210
0612P	543,983	-	104,748	-	69,086	173,834	19,425	-	379,453	-	398,878	10,870	9,813	20,683
0613P	12,798	-	2,464	-	-	2,464	457	-	8,927	3,474	12,858	256	(493)	(237)
0614F	63,364	-	12,201	-	23,620	35,821	2,263	-	44,199	-	46,462	1,266	3,355	4,621
0614P	475,132	-	91,490	-	-	91,490	16,966	-	331,426	18,007	366,399	9,495	(2,558)	6,937
0615F	14,510,489	-	2,794,102	-	40,962	2,835,064	518,151	-	10,121,737	-	10,639,888	289,962	5,818	295,780
0615P	12,958,986	-	2,495,349	-	155,653	2,651,002	462,749	-	9,039,493	-	9,502,242	258,958	22,110	281,068
0616F	118,259	-	22,772	-	5,524	28,296	4,223	-	82,491	-	86,714	2,363	785	3,148
0616P	174,104	-	33,525	-	-	33,525	6,217	-	121,446	3,867	131,530	3,479	(549)	2,930
0617P	368,953	-	71,045	-	35,844	106,889	13,175	-	257,362	-	270,537	7,373	5,091	12,464
0618F	95,579	-	18,404	-	-	18,404	3,413	-	66,670	4,206	74,289	1,910	(597)	1,313
0619F	639,958	-	123,229	-	109,657	232,886	22,852	-	446,400	-	469,252	12,788	15,576	28,364
0619P	631,498	-	121,600	-	12,929	134,529	22,550	-	440,499	-	463,049	12,619	1,837	14,456
0620F	1,055,223	-	203,191	-	-	203,191	37,681	-	736,067	49,553	823,301	21,086	(7,039)	14,047
0620P	847,865	-	163,263	-	-	163,263	30,276	-	591,425	90,597	712,298	16,943	(12,869)	4,074
0621F	1,404,475	-	270,442	-	-	270,442	50,152	-	979,686	74,829	1,104,667	28,065	(10,629)	17,436
0622F	937,971	-	180,613	-	99,936	280,549	33,494	-	654,278	-	687,772	18,743	14,196	32,939
0622P	792,403	-	152,583	-	-	152,583	28,296	-	552,738	33,557	614,591	15,835	(4,767)	11,068
0623F	205,374	-	39,546	-	47,769	87,315	7,334	-	143,258	-	150,592	4,104	6,785	10,889
0623P	131,689	-	25,358	-	32,394	57,752	4,702	-	91,859	-	96,561	2,632	4,601	7,233
0624P	190,587	-	36,699	-	4,005	40,704	6,806	-	132,943	-	139,749	3,808	569	4,377
0625P	46,099	-	8,877	-	13,212	22,089	1,646	-	32,156	-	33,802	921	1,877	2,798
0626F	2,327,365	-	448,151	-	175,912	624,063	83,107	-	1,623,445	-	1,706,552	46,507	24,988	71,495
0627F	1,554,864	-	299,401	-	-	299,401	55,522	-	1,084,590	44,445	1,184,557	31,071	(6,313)	24,758
0628F	929,392	-	178,961	-	10	178,971	33,187	-	648,294	-	681,481	18,572	1	18,573
0628P	662,031	-	127,479	-	3,670	131,149	23,640	-	461,797	-	485,437	13,229	521	13,750
0629F	1,919,874	-	369,686	-	-	369,686	68,556	-	1,339,201	14,372	1,422,129	38,365	(2,042)	36,323
0629P	1,395,233	-	268,663	-	11,676	280,339	49,822	-	973,240	-	1,023,062	27,881	1,658	29,539
0630F	49,325	-	9,498	-	-	9,498	1,761	-	34,407	5,911	42,079	986	(840)	146
0630P	196,280	-	37,795	-	-	37,795	7,009	-	136,914	8,014	151,937	3,922	(1,138)	2,784
0631F	529,443	-	101,948	-	49,990	151,938	18,906	-	369,311	-	388,217	10,580	7,101	17,681
0631P	338,777	-	65,234	-	-	65,234	12,097	-	236,313	6,143	254,553	6,770	(873)	5,897
0632P	50,076	-	9,642	-	3,386	13,028	1,788	-	34,930	-	36,718	1,001	481	1,482
0633F	441,186	-	84,954	-	35,042	119,996	15,754	-	307,748	-	323,502	8,816	4,978	13,794
0633P	429,304	-	82,666	-	28,023	110,689	15,330	-	299,459	-	314,789	8,579	3,981	12,560
0635F	324,739	-	62,531	-	-	62,531	11,596	-	226,520	8,518	246,634	6,489	(1,210)	5,279
0635P	770,877	-	148,438	-	-	148,438	27,527	-	537,722	10,632	575,881	15,404	(1,510)	13,894
0636F	361,157	-	69,544	-	-	69,544	12,896	-	251,924	17,596	282,416	7,217	(2,499)	4,718
0636P	302,116	-	58,175	-	-	58,175	10,788	-	210,740	4,909	226,437	6,037	(697)	5,340
0637P	321,666	-	61,939	-	-	61,939	11,486	-	224,377	20,281	256,144	6,428	(2,881)	3,547
0638P	89,854	-	17,302	-	6,526	23,828	3,209	-	62,678	-	65,887	1,796	927	2,723
0640F	1,999,334	-	384,987	-	178,252	563,239	71,394	-	1,394,628	-	1,466,022	39,952	25,320	65,272
0641F	294,939	-	56,793	-	24,841	81,634	10,532	-	205,734	-	216,266	5,894	3,528	9,422

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0641P	581,720	-	112,014	-	-	112,014	20,772	-	405,776	71,854	498,402	11,624	(10,206)	1,418
0642P	121,348	-	23,366	-	17,785	41,151	4,333	-	84,646	-	88,979	2,425	2,526	4,951
0643P	13,266	-	2,554	-	1,600	4,154	474	-	9,254	-	9,728	265	227	492
0644P	66,989	-	12,899	-	841	13,740	2,392	-	46,728	-	49,120	1,339	120	1,459
0645P	245,087	-	47,193	-	11,627	58,820	8,752	-	170,959	-	179,711	4,898	1,651	6,549
0646F	333,307	-	64,181	-	11,696	75,877	11,902	-	232,497	-	244,399	6,660	1,661	8,321
0646P	234,647	-	45,183	-	-	45,183	8,379	-	163,677	6,382	178,438	4,689	(906)	3,783
0647F	1,066,264	-	205,317	-	-	205,317	38,075	-	743,768	145,463	927,306	21,307	(20,662)	645
0647P	968,144	-	186,423	-	-	186,423	34,571	-	675,325	101,606	811,502	19,346	(14,433)	4,913
0648F	9,607	-	1,850	-	888	2,738	343	-	6,702	-	7,045	192	126	318
0649F	18,854	-	3,630	-	-	3,630	673	-	13,151	602	14,426	377	(85)	292
0649P	163,516	-	31,486	-	17,762	49,248	5,839	-	114,060	-	119,899	3,268	2,523	5,791
0650F	757,801	-	145,920	-	-	145,920	27,060	-	528,602	27,582	583,244	15,143	(3,918)	11,225
0650P	682,345	-	131,391	-	4,491	135,882	24,366	-	475,967	-	500,333	13,635	638	14,273
0652F	317,331	-	61,104	-	9,050	70,154	11,331	-	221,353	-	232,684	6,341	1,286	7,627
0652P	356,490	-	68,645	-	1,854	70,499	12,730	-	248,669	-	261,399	7,124	263	7,387
0653F	76,950	-	14,817	-	-	14,817	2,748	-	53,676	34,151	90,575	1,538	(4,851)	(3,313)
0654F	3,112,318	-	599,300	-	-	599,300	111,137	-	2,170,986	56,255	2,338,378	62,193	(7,991)	54,202
0655F	2,271,865	-	437,464	-	105,234	542,698	81,125	-	1,584,731	-	1,665,856	45,398	14,948	60,346
0656F	149,143	-	28,719	-	62,695	91,414	5,326	-	104,034	-	109,360	2,980	8,905	11,885
0656P	211,112	-	40,651	-	282	40,933	7,539	-	147,261	-	154,800	4,219	40	4,259
0657F	301,380	-	58,033	-	-	58,033	10,762	-	210,227	1,622	222,611	6,022	(230)	5,792
0657P	219,818	-	42,328	-	15,731	58,059	7,849	-	153,333	-	161,182	4,393	2,234	6,627
0658F	29,634	-	5,706	-	-	5,706	1,058	-	20,671	1,650	23,379	592	(234)	358
0658P	86,985	-	16,750	-	-	16,750	3,106	-	60,676	6,952	70,734	1,738	(987)	751
0660P	14,404	-	2,774	-	-	2,774	514	-	10,047	1,003	11,564	288	(142)	146
0661P	88,278	-	16,999	-	25,256	42,255	3,152	-	61,578	-	64,730	1,764	3,588	5,352
0662P	144,289	-	27,784	-	4,561	32,345	5,152	-	100,648	-	105,800	2,883	648	3,531
0663F	45,657	-	8,792	-	-	8,792	1,630	-	31,848	1,379	34,857	912	(196)	716
0663P	129,974	-	25,027	-	19,065	44,092	4,641	-	90,663	-	95,304	2,597	2,708	5,305
0664F	25,291	-	4,870	-	-	4,870	903	-	17,642	2,392	20,937	505	(340)	165
0664P	99,390	-	19,138	-	17,194	36,332	3,549	-	69,329	-	72,878	1,986	2,442	4,428
0665P	15,280	-	2,942	-	-	2,942	546	-	10,658	8,591	19,795	305	(1,220)	(915)
0666F	316,873	-	61,016	-	29,192	90,208	11,315	-	221,033	-	232,348	6,332	4,147	10,479
0666P	499,497	-	96,182	-	-	96,182	17,836	-	348,422	29,266	395,524	9,981	(4,157)	5,824
0667P	306,484	-	59,016	-	16,346	75,362	10,944	-	213,787	-	224,731	6,124	2,322	8,446
0668P	49,392	-	9,511	-	11,015	20,526	1,764	-	34,453	-	36,217	987	1,565	2,552
0669P	47,161	-	9,081	-	2,606	11,687	1,684	-	32,897	-	34,581	942	370	1,312
0670F	2,340,293	-	450,641	-	62,597	513,238	83,569	-	1,632,463	-	1,716,032	46,766	8,892	55,658
0672P	137,593	-	26,494	-	-	26,494	4,913	-	95,977	1,095	101,985	2,750	(155)	2,595
0673P	10,571	-	2,035	-	-	2,035	377	-	7,374	121	7,872	211	(17)	194
0674P	23,426	-	4,511	-	-	4,511	837	-	16,341	13,913	31,091	468	(1,976)	(1,508)
0675P	61,233	-	11,791	-	7,893	19,684	2,187	-	42,713	-	44,900	1,224	1,121	2,345
0676F	2,767,817	-	532,964	-	-	532,964	98,835	-	1,930,680	179,502	2,209,017	55,309	(25,498)	29,811

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0676P	2,022,897	-	389,524	-	-	389,524	72,235	-	1,411,064	29,875	1,513,174	40,423	(4,244)	36,179
0677F	1,185,490	-	228,275	-	-	228,275	42,332	-	826,934	57,481	926,747	23,690	(8,165)	15,525
0677P	1,247,738	-	240,261	-	-	240,261	44,555	-	870,355	40,797	955,707	24,933	(5,795)	19,138
0679F	1,440,830	-	277,443	-	6,758	284,201	51,450	-	1,005,046	-	1,056,496	28,792	960	29,752
0679P	1,627,916	-	313,467	-	268,467	581,934	58,131	-	1,135,546	-	1,193,677	32,530	38,134	70,664
0680F	346,376	-	66,697	-	50,500	117,197	12,369	-	241,613	-	253,982	6,922	7,173	14,095
0680P	211,344	-	40,696	-	34,772	75,468	7,547	-	147,422	-	154,969	4,223	4,939	9,162
0681F	146,892	-	28,285	-	-	28,285	5,245	-	102,464	22,959	130,668	2,935	(3,261)	(326)
0682F	573,266	-	110,387	-	-	110,387	20,471	-	399,880	55,286	475,637	11,456	(7,853)	3,603
0682P	686,094	-	132,112	-	-	132,112	24,500	-	478,582	50,842	553,924	13,710	(7,222)	6,488
0684F	172,389	-	33,195	-	20,865	54,060	6,156	-	120,249	-	126,405	3,445	2,964	6,409
0684P	215,957	-	41,584	-	-	41,584	7,712	-	150,640	16,705	175,057	4,315	(2,373)	1,942
0685P	67,431	-	12,984	-	-	12,984	2,408	-	47,037	2,962	52,407	1,347	(421)	926
0686F	1,225,754	-	236,028	-	38,139	274,167	43,770	-	855,020	-	898,790	24,494	5,418	29,912
0686P	1,039,895	-	200,240	-	-	200,240	37,133	-	725,375	80,330	842,838	20,780	(11,410)	9,370
0687F	401,202	-	77,254	-	-	77,254	14,326	-	279,857	22,369	316,552	8,017	(3,177)	4,840
0687P	434,756	-	83,715	-	-	83,715	15,525	-	303,262	31,353	350,140	8,688	(4,453)	4,235
0688F	28,722	-	5,531	-	-	5,531	1,026	-	20,035	4,249	25,310	574	(604)	(30)
0688P	496,496	-	95,604	-	-	95,604	17,729	-	346,329	51,677	415,735	9,921	(7,341)	2,580
0689F	433,259	-	83,427	-	102,548	185,975	15,471	-	302,218	-	317,689	8,658	14,567	23,225
0689P	424,350	-	81,712	-	14,925	96,637	15,153	-	296,004	-	311,157	8,480	2,120	10,600
0691P	16,608	-	3,198	-	-	3,198	593	-	11,585	616	12,794	332	(87)	245
0692P	56,373	-	10,855	-	3,184	14,039	2,013	-	39,323	-	41,336	1,126	452	1,578
0693P	94,246	-	18,148	-	-	18,148	3,365	-	65,741	1,727	70,833	1,883	(245)	1,638
0694F	284,620	-	54,806	-	-	54,806	10,163	-	198,535	55,129	263,827	5,688	(7,831)	(2,143)
0694P	290,949	-	56,024	-	26,256	82,280	10,389	-	202,950	-	213,339	5,814	3,729	9,543
0695F	7,192	-	1,385	-	-	1,385	257	-	5,016	12,366	17,639	144	(1,756)	(1,612)
0695P	200,783	-	38,662	-	38,798	77,460	7,170	-	140,055	-	147,225	4,012	5,511	9,523
0696P	55,680	-	10,722	-	2,832	13,554	1,988	-	38,840	-	40,828	1,113	402	1,515
0697P	73,177	-	14,091	-	11,528	25,619	2,613	-	51,044	-	53,657	1,462	1,637	3,099
0698F	1,234,889	-	237,787	-	125,329	363,116	44,096	-	861,392	-	905,488	24,677	17,802	42,479
0698P	882,964	-	170,021	-	107,541	277,562	31,529	-	615,908	-	647,437	17,644	15,276	32,920
0699F	138,306	-	26,632	-	-	26,632	4,939	-	96,475	5,363	106,777	2,764	(762)	2,002
0700F	1,207,763	-	232,564	-	-	232,564	43,128	-	842,470	30,755	916,353	24,135	(4,369)	19,766
0700P	823,849	-	158,638	-	-	158,638	29,419	-	574,673	2,159	606,251	16,463	(307)	16,156
0701P	407,721	-	78,510	-	-	78,510	14,559	-	284,404	50,233	349,196	8,147	(7,135)	1,012
0702F	1,174,713	-	226,200	-	-	226,200	41,947	-	819,417	49,927	911,291	23,474	(7,092)	16,382
0702P	984,269	-	189,528	-	-	189,528	35,147	-	686,573	10,493	732,213	19,669	(1,491)	18,178
0703F	37,438	-	7,209	-	-	7,209	1,337	-	26,115	20,400	47,852	748	(2,898)	(2,150)
0704P	123,992	-	23,876	-	-	23,876	4,428	-	86,490	39,684	130,602	2,478	(5,637)	(3,159)
0705P	15,210	-	2,929	-	-	2,929	543	-	10,610	3,319	14,472	304	(472)	(168)
0706F	2,336,213	-	449,855	-	-	449,855	83,423	-	1,629,617	422,123	2,135,163	46,684	(59,961)	(13,277)
0706P	2,517,216	-	484,709	-	56,614	541,323	89,886	-	1,755,875	-	1,845,761	50,301	8,042	58,343
0707F	1,107,063	-	213,173	-	-	213,173	39,532	-	772,228	96,834	908,594	22,122	(13,755)	8,367

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0707P	876,164	-	168,712	-	-	168,712	31,287	-	611,165	91,170	733,622	17,508	(12,950)	4,558
0709P	58,958	-	11,353	-	12,878	24,231	2,105	-	41,126	-	43,231	1,178	1,829	3,007
0711P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0712F	1,070,994	-	206,228	-	48,207	254,435	38,244	-	747,068	-	785,312	21,402	6,848	28,250
0712P	784,630	-	151,086	-	71,764	222,850	28,018	-	547,316	-	575,334	15,679	10,194	25,873
0713P	35,124	-	6,763	-	-	6,763	1,254	-	24,500	8,646	34,400	702	(1,228)	(526)
0714F	362,927	-	69,884	-	10,535	80,419	12,960	-	253,158	-	266,118	7,252	1,496	8,748
0715F	233,788	-	45,018	-	-	45,018	8,348	-	163,078	38,923	210,349	4,672	(5,529)	(857)
0717F	130,411	-	25,112	-	-	25,112	4,657	-	90,968	4,178	99,803	2,606	(593)	2,013
0718F	49,764	-	9,582	-	-	9,582	1,777	-	34,713	2,736	39,226	994	(389)	605
0719F	142,040	-	27,351	-	9,465	36,816	5,072	-	99,079	-	104,151	2,838	1,344	4,182
0720F	967,601	-	186,319	-	16,693	203,012	34,552	-	674,947	-	709,499	19,335	2,371	21,706
0721F	55,297	-	10,648	-	-	10,648	1,975	-	38,572	2,210	42,757	1,105	(314)	791
0722F	40,785	-	7,854	-	-	7,854	1,456	-	28,450	1,884	31,790	815	(268)	547
0723F	65,410	-	12,595	-	-	12,595	2,336	-	45,627	2,660	50,623	1,307	(378)	929
0724F	441,762	-	85,064	-	25,193	110,257	15,775	-	308,149	-	323,924	8,828	3,578	12,406
0725P	20,499	-	3,947	-	-	3,947	732	-	14,299	771	15,802	410	(110)	300
0726F	33,379	-	6,427	-	1,915	8,342	1,192	-	23,283	-	24,475	667	272	939
0728F	606,387	-	116,764	-	32,002	148,766	21,653	-	422,983	-	444,636	12,117	4,546	16,663
0732F	355,993	-	68,549	-	37,853	106,402	12,712	-	248,322	-	261,034	7,114	5,377	12,491
0732P	295,738	-	56,947	-	20,575	77,522	10,560	-	206,291	-	216,851	5,910	2,923	8,833
0735P	18,450	-	3,553	-	4,051	7,604	659	-	12,870	-	13,529	369	575	944
0736F	1,535,726	-	295,715	-	233,156	528,871	54,839	-	1,071,240	-	1,126,079	30,688	33,119	63,807
0737P	22,614	-	4,355	-	94	4,449	808	-	15,775	-	16,583	452	13	465
0738P	20,205	-	3,891	-	-	3,891	721	-	14,094	2,030	16,845	404	(288)	116
0740P	11,255	-	2,167	-	-	2,167	402	-	7,851	384	8,637	225	(55)	170
0741F	305,522	-	58,831	-	144,394	203,225	10,910	-	213,116	-	224,026	6,105	20,510	26,615
0744F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0745P	23,128	-	4,453	-	2,928	7,381	826	-	16,133	-	16,959	462	416	878
0746F	49,091	-	9,453	-	-	9,453	1,753	-	34,243	14,938	50,934	981	(2,122)	(1,141)
0749P	37,677	-	7,255	-	7,790	15,045	1,345	-	26,281	-	27,626	753	1,107	1,860
0753P	63,480	-	12,224	-	25,033	37,257	2,267	-	44,280	-	46,547	1,269	3,556	4,825
0754F	570,977	-	109,946	-	100,590	210,536	20,389	-	398,283	-	418,672	11,410	14,288	25,698
0756P	107,881	-	20,773	-	8,891	29,664	3,852	-	75,252	-	79,104	2,156	1,263	3,419
0757F	534,902	-	102,999	-	-	102,999	19,101	-	373,119	15,274	407,494	10,689	(2,170)	8,519
0758F	280,678	-	54,047	-	73,091	127,138	10,023	-	195,786	-	205,809	5,609	10,382	15,991
0759F	138,342	-	26,639	-	702	27,341	4,940	-	96,500	-	101,440	2,764	100	2,864
0760P	7,876	-	1,517	-	20	1,537	281	-	5,494	-	5,775	157	3	160
0761F	1,123,540	-	216,346	-	63,053	279,399	40,120	-	783,721	-	823,841	22,452	8,956	31,408
0762F	35,050	-	6,749	-	-	6,749	1,252	-	24,449	2,069	27,770	700	(294)	406
0764P	11,070	-	2,132	-	4,136	6,268	395	-	7,722	-	8,117	221	587	808
0765F	255,373	-	49,174	-	2,969	52,143	9,119	-	178,134	-	187,253	5,103	422	5,525
0766F	32,216	-	6,203	-	-	6,203	1,150	-	22,472	3,980	27,602	644	(565)	79
0768F	710,777	-	136,865	-	13,978	150,843	25,381	-	495,800	-	521,181	14,203	1,985	16,188

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0769F	86,412	-	16,639	-	8,116	24,755	3,086	-	60,276	-	63,362	1,727	1,153	2,880
0770F	21,175	-	4,077	-	-	4,077	756	-	14,771	1,633	17,160	423	(232)	191
0771F	-	-	-	-	-	-	-	-	-	19,330	19,330	-	(2,746)	(2,746)
0773F	188,247	-	36,248	-	-	36,248	6,722	-	131,311	13,041	151,074	3,762	(1,852)	1,910
0774F	46,450	-	8,944	-	5,710	14,654	1,659	-	32,401	-	34,060	928	811	1,739
0776F	177,051	-	34,092	-	-	34,092	6,322	-	123,501	3,623	133,446	3,538	(515)	3,023
0777F	653,096	-	125,759	-	-	125,759	23,321	-	455,565	80,513	559,399	13,051	(11,437)	1,614
0779F	193,129	-	37,188	-	15,123	52,311	6,896	-	134,716	-	141,612	3,859	2,148	6,007
0780F	74,799	-	14,403	-	13,915	28,318	2,671	-	52,176	-	54,847	1,495	1,976	3,471
0781F	85,292	-	16,424	-	-	16,424	3,046	-	59,495	6,808	69,349	1,704	(967)	737
0782F	152,435	-	29,353	-	12,470	41,823	5,443	-	106,331	-	111,774	3,046	1,771	4,817
0783F	170,928	-	32,913	-	14,481	47,394	6,104	-	119,230	-	125,334	3,416	2,057	5,473
0786F	151,942	-	29,258	-	10,420	39,678	5,426	-	105,987	-	111,413	3,036	1,480	4,516
0787P	-	-	-	-	-	-	-	-	-	3,398	3,398	-	(483)	(483)
0788F	320,975	-	61,806	-	-	61,806	11,462	-	223,895	9,675	245,032	6,414	(1,374)	5,040
0788P	233,004	-	44,867	-	42,634	87,501	8,320	-	162,531	-	170,851	4,656	6,056	10,712
0789F	200,371	-	38,583	-	6,169	44,752	7,155	-	139,768	-	146,923	4,004	876	4,880
0790F	61,679	-	11,877	-	49,676	61,553	2,202	-	43,024	-	45,226	1,233	7,056	8,289
0791F	88,642	-	17,069	-	-	17,069	3,165	-	61,832	32,023	97,020	1,771	(4,549)	(2,778)
0792F	30,834	-	5,937	-	-	5,937	1,101	-	21,508	7,993	30,602	616	(1,135)	(519)
0794F	260,631	-	50,186	-	-	50,186	9,307	-	181,802	42,520	233,629	5,208	(6,040)	(832)
0795F	154,516	-	29,753	-	85,846	115,599	5,518	-	107,782	-	113,300	3,088	12,194	15,282
0796F	20,703	-	3,987	-	-	3,987	739	-	14,442	984	16,165	414	(140)	274
0797F	122,642	-	23,616	-	22,628	46,244	4,379	-	85,548	-	89,927	2,451	3,214	5,665
0798F	18,455	-	3,554	-	-	3,554	659	-	12,873	947	14,479	369	(134)	235
0799F	88,120	-	16,968	-	13,862	30,830	3,147	-	61,468	-	64,615	1,761	1,969	3,730
0800F	161,397	-	31,078	-	31,117	62,195	5,763	-	112,582	-	118,345	3,225	4,420	7,645
0801F	351,177	-	67,622	-	38,728	106,350	12,540	-	244,962	-	257,502	7,018	5,501	12,519
0803P	10,811	-	2,082	-	-	2,082	386	-	7,541	532	8,459	216	(76)	140
0805F	488,560	-	94,076	-	-	94,076	17,446	-	340,793	7,010	365,249	9,763	(996)	8,767
0806F	139,754	-	26,911	-	-	26,911	4,990	-	97,485	18,759	121,234	2,793	(2,665)	128
0807F	23,106	-	4,449	-	-	4,449	825	-	16,118	433	17,376	462	(62)	400
0809F	35,399	-	6,816	-	3,407	10,223	1,264	-	24,693	-	25,957	707	484	1,191
0810F	39,947	-	7,692	-	-	7,692	1,426	-	27,865	25,409	54,700	798	(3,609)	(2,811)
0812F	91,204	-	17,562	-	12,514	30,076	3,257	-	63,619	-	66,876	1,823	1,777	3,600
0813F	463,318	-	89,215	-	27,102	116,317	16,544	-	323,186	-	339,730	9,258	3,850	13,108
0815F	24,006	-	4,623	-	8,726	13,349	857	-	16,745	-	17,602	480	1,239	1,719
0816F	41,390	-	7,970	-	5,693	13,663	1,478	-	28,871	-	30,349	827	809	1,636
0817P	45,610	-	8,783	-	12,056	20,839	1,629	-	31,815	-	33,444	911	1,713	2,624
0818F	1,695,115	-	326,407	-	-	326,407	60,530	-	1,182,421	57,527	1,300,478	33,873	(8,172)	25,701
0819P	54,329	-	10,461	-	9,850	20,311	1,940	-	37,897	-	39,837	1,086	1,399	2,485
0820F	20,612	-	3,969	-	327	4,296	736	-	14,378	-	15,114	412	47	459
0821F	19,034	-	3,665	-	2,307	5,972	680	-	13,277	-	13,957	380	328	708
0823F	37,934	-	7,304	-	679	7,983	1,355	-	26,461	-	27,816	758	97	855

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0824F	57,899	-	11,149	-	-	11,149	2,067	-	40,387	2,517	44,971	1,157	(358)	799
0827F	319,382	-	61,499	-	-	61,499	11,405	-	222,784	38,831	273,020	6,382	(5,516)	866
0828F	39,784	-	7,661	-	-	7,661	1,421	-	27,751	450	29,622	795	(64)	731
0829F	14,378	-	2,769	-	267	3,036	513	-	10,029	-	10,542	287	38	325
0830F	43,892	-	8,452	-	-	8,452	1,567	-	30,616	14,728	46,911	877	(2,092)	(1,215)
0832F	31,333	-	6,033	-	21,270	27,303	1,119	-	21,856	-	22,975	626	3,021	3,647
0833F	17,750	-	3,418	-	1,078	4,496	634	-	12,382	-	13,016	355	153	508
0834F	13,779	-	2,653	-	-	2,653	492	-	9,611	160	10,263	275	(23)	252
0011F	66,601	-	12,824	-	89,779	102,603	2,378	-	46,457	-	48,835	1,331	12,753	14,084
0012P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0028P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0047F	97,349	-	18,745	-	131,229	149,974	3,476	-	67,906	-	71,382	1,945	18,641	20,586
0062P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0076P	5,515	-	1,062	-	7,434	8,496	197	-	3,847	-	4,044	110	1,056	1,166
0202P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0228F	3,273	-	630	-	4,412	5,042	117	-	2,283	-	2,400	65	627	692
0233F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0248P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0319F	6,426	-	1,237	-	8,662	9,899	229	-	4,482	-	4,711	128	1,230	1,358
0334P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0339F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0349F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0374F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0496P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0594F	15,564	-	2,997	-	20,980	23,977	556	-	10,856	-	11,412	311	2,980	3,291
0626P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0637F	11,290	-	2,174	-	15,220	17,394	403	-	7,876	-	8,279	226	2,162	2,388
0710P	17,490	-	3,368	-	23,577	26,945	625	-	12,200	-	12,825	350	3,349	3,699
0734P	4,285	-	825	-	5,776	6,601	153	-	2,989	-	3,142	86	820	906
0822F	13,032	-	2,509	-	17,568	20,077	465	-	9,090	-	9,555	260	2,495	2,755
0864F	43,904	-	8,454	-	59,184	67,638	1,568	-	30,625	-	32,193	877	8,407	9,284
0865F	22,764	-	4,383	-	30,686	35,069	813	-	15,879	-	16,692	455	4,359	4,814
0866F	11,426	-	2,200	-	15,403	17,603	408	-	7,970	-	8,378	228	2,188	2,416
0867F	20,565	-	3,960	-	27,722	31,682	734	-	14,345	-	15,079	411	3,938	4,349
0868F	12,757	-	2,456	-	17,197	19,653	456	-	8,899	-	9,355	255	2,443	2,698
0869F	16,071	-	3,095	-	21,664	24,759	574	-	11,210	-	11,784	321	3,077	3,398
0870F	4,407	-	849	-	5,941	6,790	157	-	3,074	-	3,231	88	844	932
0835F	255,282	-	49,156	-	20,501	69,657	9,116	-	178,071	-	187,187	5,101	2,912	8,013
0836P	30,775	-	5,926	-	-	5,926	1,099	-	21,467	2,171	24,737	615	(308)	307
0837F	26,437	-	5,091	-	5,678	10,769	944	-	18,441	-	19,385	528	807	1,335
0838F	90,097	-	17,349	-	104,731	122,080	3,217	-	62,847	-	66,064	1,800	14,876	16,676
0839F	20,649	-	3,976	-	1,598	5,574	737	-	14,403	-	15,140	413	227	640
0840F	247,737	-	47,704	-	73,135	120,839	8,846	-	172,808	-	181,654	4,951	10,388	15,339
0841F	38,259	-	7,367	-	-	7,367	1,366	-	26,688	15,741	43,795	765	(2,236)	(1,471)

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

Ohio Police & Fire Pension Fund
Schedule of OPEB Amounts by Employer
As of and for the Year Ended December 31, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for Year Ended December 31, 2022					Deferred Inflows of Resources for Year Ended December 31, 2022					OPEB Expense for Year Ended December 31, 2022			
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense	
0842F	-	-	-	-	-	-	-	-	-	-	4,228	4,228	-	(601)	(601)
0843F	21,519	-	4,144	-	29,008	33,152	768	-	15,011	-	15,779	430	4,121	4,551	
0844F	4,375	-	842	-	-	842	156	-	3,052	29,316	32,524	87	(4,164)	(4,077)	
0845F	167,567	-	32,266	-	34,843	67,109	5,984	-	116,886	-	122,870	3,348	4,949	8,297	
0846F	65,867	-	12,683	-	30,737	43,420	2,352	-	45,945	-	48,297	1,316	4,366	5,682	
0847F	78,330	-	15,083	-	15,722	30,805	2,797	-	54,639	-	57,436	1,565	2,233	3,798	
0848F	114,854	-	22,116	-	-	22,116	4,101	-	80,116	106,922	191,139	2,295	(15,188)	(12,893)	
0849F	15,250	-	2,936	-	-	2,936	545	-	10,637	293	11,475	305	(42)	263	
0850P	21,079	-	4,059	-	10,088	14,147	753	-	14,704	-	15,457	421	1,433	1,854	
0851F	27,412	-	5,278	-	-	5,278	979	-	19,121	574	20,674	548	(82)	466	
0852F	11,891	-	2,290	-	-	2,290	425	-	8,294	5,493	14,212	238	(780)	(542)	
0854P	11,390	-	2,193	-	11	2,204	407	-	7,945	-	8,352	228	2	230	
0855F	66,910	-	12,884	-	-	12,884	2,389	-	46,673	9,574	58,636	1,337	(1,360)	(23)	
0856F	58,679	-	11,299	-	49,477	60,776	2,095	-	40,931	-	43,026	1,173	7,028	8,201	
0857F	60,121	-	11,577	-	52,682	64,259	2,147	-	41,937	-	44,084	1,201	7,483	8,684	
0858F	70,673	-	13,609	-	30,420	44,029	2,524	-	49,298	-	51,822	1,412	4,321	5,733	
0859P	6,398	-	1,232	-	913	2,145	228	-	4,463	-	4,691	128	130	258	
0860F	40,228	-	7,746	-	29,717	37,463	1,436	-	28,061	-	29,497	804	4,221	5,025	
0861F	12,259	-	2,361	-	8,785	11,146	438	-	8,552	-	8,990	245	1,248	1,493	
0862F	44,727	-	8,612	-	40,855	49,467	1,597	-	31,199	-	32,796	894	5,803	6,697	
0863F	87,871	-	16,920	-	107,467	124,387	3,138	-	61,294	-	64,432	1,756	15,265	17,021	
0999	220,811	-	42,534	-	-	42,534	7,887	-	154,025	58,946	220,858	4,430	(8,369)	(3,939)	
Total	\$ 711,971,112	\$ -	\$ 137,095,326	\$ -	\$ 20,799,066	\$ 157,894,392	\$ 25,423,561	\$ -	\$ 496,632,791	\$ 20,799,066	\$ 542,855,418	\$ 14,227,244	\$ -	\$ 14,227,244	

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

Ohio Police and Fire Pension Fund

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

Note 1. Nature of Entity

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

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

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

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the OP&F plan. The OPEB Plan is financed through a combination of employer contributions, recipient premiums, and investment returns. As employer contributions to the OPEB Plan are not required by state law, the Board approves the amount of required employer contributions to the Plan that will be designated for the OPEB Plan, which was 0.5% of employer contributions for the year ended December 31, 2022. OP&F does have one special funding situation that is included in the required calculations.

The Schedule of Employer Allocations presents the fiscal year 2022 contributions for each employer and the respective allocation percentage. The Schedule of OPEB Amounts by Employer presents the proportionate share of total net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for all OP&F employers. The OPEB expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, amortization of the change in proportionate share, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

Ohio Police and Fire Pension Fund

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

Note 2. Summary of Significant Accounting Policies (Continued)

Measurement focus and basis of accounting: The Schedule of Employer Allocations and Schedule of OPEB 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.

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 OPEB liability and corresponding employer OPEB amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. OP&F has determined that the actual contributions made to the Plan during fiscal year 2022 are appropriate as the allocation basis because they are the most representative of the level of future contributions to the OPEB Plan.

Note 3. Contributions

The fiscal year 2022 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 2022 Annual Report as follows:

Defined benefit plan employer contributions	\$ 575,492,871
Special funding entity	182,678
Total contributions	\$ 575,675,549
Employer Payments allocation to Health Care Fund	13,381,154
Total contributions - schedule of employer allocations	\$ 589,056,703

During 2022, employer contributions to the Health Care Fund represent an allocation of 0.5% of annual covered payroll which is included in the employers' contribution rates of 19.5% and 24.0% of salaries for police and fire employers, respectively. Because the contribution to the OPEB plan is at the discretion of OP&F, it was determined that total contributions is the most reliable basis for allocation.

Note 4. Deferred Outflows and Deferred Inflows

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in OPEB expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEBs through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2022 is 8.04 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

Ohio Police and Fire Pension Fund

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

Note 4. Deferred Outflows and Deferred Inflows (Continued)

The future amortization of current year deferred outflows and inflows at December 31, 2022 is as follows:

	Deferred Outflows	Deferred Inflows
2023	\$ 34,273,831	\$ 74,155,732
2024	34,273,831	74,155,732
2025	34,273,831	74,155,732
2026	34,273,833	74,155,732
2027	-	74,155,732
Thereafter	-	151,277,692
	<u>\$ 137,095,326</u>	<u>\$ 522,056,352</u>

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

Note 5. OPEB Expense

The components of OPEB expense for the year ended December 31, 2022 are:

Service cost	\$ 64,434,939
Interest	59,164,352
Employee contributions	-
Projected earnings on plan investments	(69,725,651)
OPEB plan administrative expenses	235,504
Current period benefit changes	-
Recognition of outflow (inflow) of current period differences in expected and actual experience liabilities	(3,611,301)
Recognition of outflow (inflow) of current period changes in assumptions	(70,544,430)
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	34,273,831
Total OPEB expense - schedule of OPEB amounts by employer	<u>14,227,244</u>
Recognition of beginning deferred outflows of resources as OPEB expense	152,429,527
Recognition of beginning deferred inflows of resources as OPEB expense	(109,186,081)
Total OPEB expense	<u>\$ 57,470,690</u>

Ohio Police and Fire Pension Fund

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

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

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

The components of the net OPEB liability as of December 31, 2022 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as of Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 1,501,612,290	\$ 789,641,178	\$ 711,971,112	52.6%

The activity related to the net OPEB liability for fiscal year 2022 is set forth in the following table:

Net OPEB liability, January 1, 2022	\$ 1,096,086,048
Total OPEB expense	57,470,690
Change in deferred outflows of resources	(15,334,201)
Change in deferred inflows of resources	(412,870,271)
Employer contributions	(13,381,154)
Net OPEB liability, December 31, 2022	\$ 711,971,112

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

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

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

Ohio Police and Fire Pension Fund

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

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

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

Valuation Date	January 1, 2022, with actuarial liabilities rolled forward to December 31, 2022
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	OP&F OPEB long term rate is 7.50%.
Cost of Living Increases (COLA)	2.2% simple per year
Salary increases	3.75% to 10.50%
Payroll growth	3.25%
Projected Depletion Year of OPEB Assets	2036

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.

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

Ohio Police and Fire Pension Fund

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

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

Best estimates of the long-term expected real rates of return for each major asset class included in OP&F's target asset allocation as of December 31, 2022 are summarized below:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash and Cash Equivalents	0.00%	0.00%
Domestic Equity	18.60%	4.80%
Non-U.S. Equity	12.40%	5.50%
Private Markets	10.00%	7.90%
Core Fixed Income*	25.00%	2.50%
High Yield Fixed Income	7.00%	4.40%
Private Credit	5.00%	5.90%
U.S. Inflation Linked Bonds*	15.00%	2.00%
Midstream Energy Infrastructure	5.00%	5.90%
Real Assets	8.00%	5.90%
Gold	5.00%	3.60%
Private Real Estate	12.00%	5.30%
Commodities	2.00%	3.60%
	125.00%	

Note: Assumptions are geometric

**Levered 2.5x*

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

Total OPEB liability was calculated using the discount rate of 4.27 percent. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the longer-term assumed investment rate of return 7.50 percent. Based on those assumptions, OP&F's fiduciary net position was projected to not be able to make all future benefit payment of current plan members. Therefore, the long-term assumed rate of return on investments of 7.50 percent was applied to periods before December 31, 2035 and the Municipal Bond Index Rate of 3.65 percent was applied to periods on and after December 31, 2035, resulting in a discount rate of 4.27 percent.

Net OPEB liability is sensitive to changes in the discount rate. To illustrate the potential impact, the following table presents the net OPEB liability calculated using the discount rate of 4.27 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower, 3.27 percent, or one percentage point higher, 5.27 percent, than the current rate:

	1% Decrease	Current Rate	1% Increase
Discount rate	3.27%	4.27%	5.27%
Total OPEB liability	\$ 1,666,366,609	\$ 1,501,612,290	\$ 1,362,517,112
Plan fiduciary net position	789,641,178	789,641,178	789,641,178
Net OPEB liability	\$ 876,725,431	\$ 711,971,112	\$ 572,875,934