

# **Ohio Police & Fire Pension Fund**

Schedule of Employer Allocations and  
Schedule of OPEB Amounts by Employer

As of and For the Year Ended December 31, 2017

## Contents

---

Independent Auditor's Report	1-2
Schedule of Employer Allocations	3-23
Schedule of OPEB Amounts by Employer	24-38
Notes to Schedule of Employer Allocations and Schedule of OPEB Amounts by Employer	39-47

---



RSM US LLP

## Independent Auditor's Report

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

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the Ohio Police & Fire OPEB Fund as of and for the year ended December 31, 2017, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the Ohio Police & Fire OPEB Plan as of and for the year ended December 31, 2017, and the related notes.

### Management's Responsibility for the Schedules

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

### Auditor's Responsibility

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

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

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

**THE POWER OF BEING UNDERSTOOD**  
AUDIT | TAX | CONSULTING

## Independent Auditor's Report (Continued)

### Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for all participating entities of the Ohio Police & Fire Pension Fund as of and for the year ended December 31, 2017, in accordance with accounting principles generally accepted in the United States of America.

### Emphasis of Matter

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

### Other Matter

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

### Restriction on Use

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

*RSM US LLP*

Columbus, Ohio

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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	0001P	\$ 189,682	\$ -	\$ -	\$ 18,509	\$ 8,538	\$ 27,047	\$ 957	\$ 1,249	\$ -	\$ -	\$ 2,206	\$ 15,098	\$ 1,248	\$ 16,346	
0002P	0002P	826,632	-	-	80,662	25,414	106,076	4,169	5,441	-	-	9,610	65,797	3,715	69,512	
0003P	0003P	135,080	-	-	13,181	1,747	14,928	681	889	-	-	1,570	10,752	255	11,007	
0006F	0006F	74,592,990	-	-	7,278,689	-	7,278,689	376,216	491,004	-	-	452,948	1,320,168	5,937,356	(66,220)	5,871,136
0006P	0006P	73,693,364	-	-	7,190,905	-	7,190,905	371,678	485,082	-	-	2,512,268	3,369,028	5,865,749	(367,291)	5,498,458
0009F	0009F	2,700,105	-	-	263,473	148,547	412,020	13,618	17,773	-	-	31,391	214,919	21,717	236,636	
0010F	0010F	5,376,533	-	-	524,635	136,586	661,221	27,117	35,391	-	-	62,508	427,954	19,969	447,923	
0010P	0010P	5,797,410	-	-	565,704	-	565,704	29,240	38,161	-	-	440,405	507,806	461,455	(64,387)	397,068
0011P	0011P	3,968,759	-	-	387,267	144,018	531,285	20,017	26,124	-	-	46,141	315,900	21,055	336,955	
0012P	0012P	501,746	-	-	48,960	-	48,960	2,531	3,303	-	-	4,994	10,828	39,937	(730)	39,207
0013P	0013P	3,127,498	-	-	305,177	-	305,177	15,774	20,587	-	-	302,451	338,812	248,939	(44,218)	204,721
0014F	0014F	15,780,559	-	-	1,539,847	-	1,539,847	79,590	103,875	-	-	75,693	1,256,080	259,158	(11,066)	1,245,014
0015P	0015P	304,778	-	-	29,740	10,847	40,587	1,537	2,006	-	-	3,543	24,259	1,586	25,845	
0016P	0016P	199,767	-	-	19,493	19,527	39,020	1,008	1,315	-	-	2,323	15,901	2,855	18,756	
0017P	0017P	168,837	-	-	16,475	7,324	23,799	852	1,111	-	-	1,963	13,439	1,071	14,510	
0018P	0018P	246,561	-	-	24,059	180,217	204,276	1,244	1,623	-	-	2,867	19,625	26,347	45,972	
0019P	0019P	447,824	-	-	43,698	52,461	96,159	2,259	2,948	-	-	5,207	35,645	7,670	43,315	
0020F	0020F	1,433,060	-	-	139,836	913,226	1,053,062	7,228	9,433	-	-	16,661	114,067	133,513	(247,580)	247,580
0020P	0020P	1,081,233	-	-	105,505	-	105,505	5,453	7,117	-	-	13,269	25,839	86,063	(1,940)	84,123
0021P	0021P	-	-	-	-	-	-	-	-	-	-	4,131	-	-	(604)	-
0022F	0022F	6,538,884	-	-	638,056	334,836	972,892	32,979	43,042	-	-	76,021	520,474	48,953	569,427	
0022P	0022P	4,639,926	-	-	452,758	243,126	695,884	23,042	30,542	-	-	53,944	369,323	35,545	404,868	
0023P	0023P	173,885	-	-	16,968	-	16,968	8,215	1,145	-	-	2,022	13,841	1,201	15,042	
0024F	0024F	4,598,718	-	-	448,737	169,441	618,178	23,194	30,271	-	-	53,465	366,043	24,772	390,815	
0024P	0024P	5,412,862	-	-	528,180	433,319	961,499	27,300	35,630	-	-	62,930	430,846	63,351	494,197	
0025F	0025F	2,644,557	-	-	258,053	-	258,053	13,338	17,408	-	-	20,305	51,051	210,498	(2,968)	207,530
0026P	0026P	995,792	-	-	97,168	-	97,168	5,022	6,555	-	-	37,051	48,628	79,262	(5,417)	73,845
0027F	0027F	5,040,757	-	-	491,871	65,770	557,641	25,423	33,180	-	-	58,603	401,228	9,615	410,843	
0027P	0027P	4,311,510	-	-	420,712	-	420,712	21,745	28,380	-	-	78,445	128,570	343,182	(11,468)	331,714
0028P	0028P	75,809	-	-	7,397	1,152	8,549	382	499	-	-	881	6,034	168	6,202	
0029F	0029F	5,027,691	-	-	490,596	103,446	594,042	25,358	33,094	-	-	58,452	400,188	15,124	415,312	
0029P	0029P	5,447,061	-	-	531,517	185,142	716,659	27,473	35,855	-	-	63,328	433,568	27,067	460,635	
0030F	0030F	4,045,061	-	-	394,712	200,913	595,625	20,402	26,626	-	-	47,028	321,974	29,373	351,347	
0031F	0031F	8,231,480	-	-	803,217	-	803,217	41,516	54,183	-	-	169,697	265,396	655,199	(24,810)	630,389
0031P	0031P	7,282,619	-	-	710,629	-	710,629	36,730	47,937	-	-	93,613	178,280	579,672	(13,686)	565,986
0032F	0032F	7,267,281	-	-	709,132	67,157	776,289	36,653	47,836	-	-	84,489	578,452	9,818	588,270	
0032P	0032P	5,750,859	-	-	561,162	131,916	693,078	29,005	37,855	-	-	66,860	457,749	19,286	477,035	
0033F	0033F	782,104	-	-	76,317	571,663	647,980	3,945	5,148	-	-	9,093	62,253	83,576	145,829	
0035P	0035P	236,000	-	-	23,029	-	23,029	1,190	1,553	-	-	74,929	77,672	18,785	(10,954)	7,831
0036F	0036F	9,526,152	-	-	929,550	147,864	1,077,414	48,046	62,705	-	-	110,751	758,250	21,618	779,868	
0036P	0036P	6,966,877	-	-	679,819	105,107	784,926	35,138	45,859	-	-	80,997	554,540	15,366	569,906	
0037P	0037P	675,354	-	-	65,900	27,887	93,787	3,406	4,445	-	-	7,851	53,756	4,077	57,833	
0039P	0039P	490,794	-	-	47,891	21,912	69,803	2,475	3,231	-	-	5,706	39,066	3,203	42,269	
0040F	0040F	2,547,450	-	-	248,577	-	248,577	12,848	16,768	-	-	26,523	56,139	202,769	(3,878)	198,891
0041F	0041F	5,915,520	-	-	577,229	-	577,229	29,835	38,939	-	-	133,215	201,989	470,856	(19,476)	451,380
0041P	0041P	4,407,285	-	-	430,057	-	430,057	22,228	29,011	-	-	165,302	77,140	350,805	(3,787)	347,018
0042F	0042F	1,798,151	-	-	175,461	-	175,461	9,069	11,836	-	-	14,006	34,911	143,127	(2,048)	141,079
0045F	0045F	12,538,435	-	-	1,223,485	136,849	1,360,334	63,239	82,534	-	-	145,773	998,018	20,007	1,018,025	
0045P	0045P	9,363,100	-	-	913,639	-	913,639	47,224	61,632	-	-	417,684	526,540	745,272	(61,065)	684,207
0047F	0047F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0047P	0047P	10,017,484	-	-	977,993	183,973	1,161,966	50,524	65,940	-	-	116,464	797,359	26,897	824,256	
0048F	0048F	16,122,125	-	-	1,573,177	1,314,110	2,887,287	81,313	106,123	-	-	187,436	1,283,268	192,121	1,475,389	
0050F	0050F	6,859,600	-	-	669,351	-	669,351	34,597	45,153	-	-	169,379	249,129	546,002	(24,763)	521,239
0050P	0050P	5,921,288	-	-	577,792	-	577,792	29,864	38,977	-	-	234,143	471,315	24,167	447,148	
0051F	0051F	6,236,826	-	-	608,582	-	608,582	31,456	41,054	-	-	99,027	171,537	496,431	(14,478)	481,953
0051P	0051P	5,525,199	-	-	539,142	144,389	683,531	27,867	36,369	-	-	64,236	439,788	21,109	460,897	
0052P	0052P	671,053	-	-	65,481	-	65,481	3,385	4,417	-	-	22,966	30,498	53,414	(3,318)	50,096
0053F	0053F	1,621,750	-	-	158,248	-	158,248	8,179	10,675	-	-	7,963	26,817	129,086	(1,164)	127,922
0053P	0053P	2,226,711	-	-	217,280	-	217,280	11,231	14,657	-	-	55,268	81,156	177,239	(8,080)	169,159
0054F	0054F	3,451,070	-	-	336,751	-	336,751	17,406	22,716	-	-	20,047	60,169	274,694	(2,931)	271,763
0054P	0054P	4,292,104	-	-	418,818	337,150	755,968	21,648	28,253	-	-	49,901	341,637	49,291	390,928	
0055F	0055F	890,350	-	-	86,879	30,838	117,717	4,491	5,861	-	-	10,352	70,869	4,509	75,378	
0055P	0055P	1,824,067	-	-	177,990	-	177,990	9,200	12,007	-	-	98,253	119,460	145,190	(14,364)	130,826
0056P	0056P	394,497	-	-	38,495	21,603	60,098	1,990	2,597	-	-	4,587	31,401	3,158	34,559	

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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	
0057P	0057P	1,345,438	-	-	131,286	-	131,286	6,786	8,856	-	67,153	82,795	107,092	(9,818)	97,274	
0058P	0058P	639,143	-	-	62,367	13,418	75,785	3,224	4,207	-	-	7,431	50,874	1,962	52,836	
0059F	0059F	6,068,589	-	-	592,165	-	592,165	30,607	39,946	-	378,336	448,889	483,040	(55,312)	427,728	
0059P	0059P	5,504,457	-	-	537,118	-	537,118	27,762	36,233	-	295,204	359,199	438,137	(43,159)	394,978	
0060P	0060P	85,736	-	-	8,366	653	9,019	432	564	-	-	996	6,824	96	6,920	
0061P	0061P	468,873	-	-	45,752	15,307	61,059	2,365	3,086	-	-	5,451	37,321	2,238	39,559	
0062P	0062P	353,567	-	-	34,501	258,429	292,930	1,783	2,327	-	-	4,110	28,143	37,782	65,925	
0063P	0063P	260,420	-	-	25,411	10,756	36,167	1,313	1,714	-	-	3,027	20,729	1,572	22,301	
0064P	0064P	7,024,850	-	-	685,476	234,581	920,057	35,430	46,241	-	-	81,671	559,155	34,295	593,450	
0065P	0065P	744,007	-	-	72,599	20,184	92,783	3,752	4,897	-	-	8,649	59,220	2,951	62,171	
0066F	0066F	4,041,866	-	-	394,400	361,648	756,048	20,385	26,605	-	-	46,990	321,719	52,872	374,591	
0069F	0069F	7,663,908	-	-	747,834	300,275	1,048,109	38,654	50,447	-	-	89,101	610,022	43,900	653,922	
0069P	0069P	7,818,972	-	-	762,965	-	762,965	39,436	51,468	-	296,296	387,200	622,364	(43,318)	579,046	
0070P	0070P	875,313	-	-	85,412	11,385	96,797	4,415	5,762	-	-	10,177	69,672	1,665	71,337	
0071F	0071F	6,756,804	-	-	659,320	45,654	704,974	34,078	44,476	-	-	78,554	537,819	6,674	544,493	
0072P	0072P	594,910	-	-	58,051	4,396	62,447	3,000	3,916	-	-	6,916	47,353	643	47,996	
0073P	0073P	110,881	-	-	10,820	3,143	13,963	559	730	-	-	1,289	8,826	459	9,285	
0074F	0074F	11,785,895	-	-	1,150,053	512,461	1,662,514	59,443	77,580	-	-	137,023	938,118	74,921	1,013,039	
0074P	0074P	7,814,093	-	-	762,489	358,478	1,120,967	39,411	51,436	-	-	90,847	621,976	52,409	674,385	
0077P	0077P	2,289,166	-	-	223,374	111,009	334,383	11,546	15,068	-	-	26,614	182,210	16,229	198,439	
0078F	0078F	3,823,657	-	-	373,108	132,864	505,972	19,285	25,169	-	-	44,454	304,350	19,424	323,774	
0078P	0078P	5,800,237	-	-	565,980	190,851	756,831	29,254	38,180	-	-	67,434	461,680	27,902	489,582	
0080P	0080P	568,127	-	-	55,437	-	55,437	2,865	3,740	-	-	3,786	10,391	(554)	44,667	
0081P	0081P	517,066	-	-	50,455	37,216	87,671	2,608	3,404	-	-	6,012	41,157	5,441	46,598	
0083F	0083F	4,650,583	-	-	453,798	-	453,798	23,456	30,612	-	96,438	150,506	370,171	(14,099)	356,072	
0083P	0083P	6,141,962	-	-	599,325	-	599,325	30,977	40,429	-	100,251	171,657	488,880	(14,657)	474,223	
0084F	0084F	8,470,149	-	-	826,506	282,835	1,109,341	42,720	55,754	-	-	98,474	674,196	41,350	715,546	
0084P	0084P	7,587,691	-	-	740,397	244,306	984,703	38,269	49,946	-	-	88,215	603,955	35,717	639,672	
0085F	0085F	1,028,835	-	-	100,392	-	100,392	5,189	6,772	-	11,562	23,523	81,892	(1,690)	80,202	
0086F	0086F	5,800,424	-	-	565,998	-	565,998	29,255	38,181	-	84,908	152,344	461,695	(12,413)	449,282	
0086P	0086P	6,345,916	-	-	619,226	-	619,226	32,006	41,772	-	58,191	131,969	505,114	(8,507)	496,607	
0087P	0087P	2,645,282	-	-	258,123	70,336	328,459	13,342	17,412	-	-	30,754	210,556	10,283	220,839	
0089F	0089F	236,368	-	-	23,065	6,433	29,498	1,192	1,556	-	-	2,748	18,814	940	19,754	
0089P	0089P	1,906,556	-	-	186,039	140,551	326,590	9,616	12,550	-	-	22,166	151,756	20,548	172,304	
0090F	0090F	6,451,284	-	-	629,508	-	629,508	32,538	42,465	-	3,652	78,655	513,501	(534)	512,967	
0090P	0090P	7,803,646	-	-	761,470	-	761,470	39,358	51,367	-	47,713	138,438	621,144	(6,976)	614,168	
0091F	0091F	912,798	-	-	89,070	2,743	91,813	4,604	6,008	-	-	10,612	72,656	401	73,057	
0091P	0091P	2,543,076	-	-	248,150	170,169	418,319	12,826	16,740	-	-	29,566	202,420	24,878	227,298	
0093P	0093P	144,848	-	-	14,134	-	14,134	731	953	-	39,610	41,294	11,529	(5,791)	5,738	
0094F	0094F	2,734,854	-	-	266,864	-	266,864	13,793	18,002	-	68,418	100,213	217,865	(10,003)	207,862	
0094P	0094P	2,813,717	-	-	274,559	-	274,559	14,191	18,521	-	55,272	87,984	223,963	(8,081)	215,882	
0095P	0095P	283,690	-	-	27,682	-	27,682	1,431	1,867	-	1,878	5,176	22,581	(274)	22,307	
0096F	0096F	3,239,200	-	-	316,077	194,130	510,207	16,337	21,322	-	-	37,659	257,830	28,382	286,212	
0098P	0098P	202,940	-	-	19,803	22,828	42,631	1,024	1,336	-	-	2,360	16,153	3,338	19,491	
0099F	0099F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0099P	0099P	697,105	-	-	68,023	68,409	136,432	3,516	4,589	-	-	8,105	55,487	10,001	65,488	
0101F	0101F	3,672,639	-	-	358,371	133,519	491,890	18,523	24,175	-	-	42,698	292,330	19,520	311,850	
0101P	0101P	3,212,917	-	-	313,512	163,622	477,134	16,205	21,149	-	-	37,354	255,738	23,921	279,659	
0102P	0102P	272,528	-	-	26,593	20,130	46,723	1,375	1,794	-	-	3,169	21,692	2,943	24,635	
0103F	0103F	665,688	-	-	64,957	4,602	69,559	3,357	4,382	-	-	7,739	52,987	673	53,660	
0103P	0103P	1,713,367	-	-	167,188	-	167,188	8,642	11,278	-	133,119	153,039	136,378	(19,462)	116,916	
0104P	0104P	1,416,397	-	-	138,210	-	138,210	7,144	9,323	-	20,821	37,288	112,741	(3,044)	109,697	
0106P	0106P	2,796,952	-	-	272,923	108,168	381,091	14,107	18,411	-	-	32,518	222,628	15,814	238,442	
0107F	0107F	27,624,002	-	-	2,695,515	461,408	3,156,923	139,324	181,833	-	-	321,157	2,198,779	67,457	2,266,236	
0107P	0107P	23,963,556	-	-	2,338,333	-	2,338,333	120,862	157,739	-	-	12,429	291,030	1,907,420	(1,817)	1,905,603
0108F	0108F	2,326,498	-	-	227,017	-	227,017	11,734	15,314	-	67,098	94,146	185,182	(9,810)	175,372	
0109F	0109F	1,323,307	-	-	129,127	129,509	258,636	6,674	8,711	-	-	15,385	105,331	18,934	124,265	
0110P	0110P	421,149	-	-	41,095	1,247	42,342	2,124	2,772	-	-	4,896	33,522	182	33,704	
0111F	0111F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0111P	0111P	1,131,716	-	-	110,431	166,366	276,797	5,708	7,449	-	-	13,157	90,081	24,323	114,404	
0112F	0112F	754,336	-	-	73,607	35,953	109,560	3,805	4,965	-	-	8,770	60,043	5,256	65,299	
0113P	0113P	783,146	-	-	76,418	-	76,418	3,950	5,155	-	22,637	31,742	62,336	(3,310)	59,026	
0115P	0115P	644,792	-	-	62,918	23,035	85,953	3,252	4,244	-	-	7,496	51,323	3,368	54,691	
0116P	0116P	-	-	-	-	-	-	-	-	-	10,054	10,054	-	(1,470)	(1,470)	

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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	
0117P	0117P	376,032	-	-	36,693	4,588	41,281	1,897	2,475	-	-	4,372	29,931	671	30,602	
0118F	0118F	2,965,647	-	-	289,384	25,254	314,638	14,957	19,521	-	-	34,478	236,056	3,692	239,748	
0118P	0118P	2,370,426	-	-	231,303	112,074	343,377	11,955	15,603	-	-	27,558	188,678	16,385	205,063	
0120P	0120P	8,321,296	-	-	811,981	21,059	833,040	41,969	54,774	-	-	96,743	662,348	3,079	665,427	
0121P	0121P	2,305,557	-	-	224,973	-	224,973	11,628	15,176	-	3,752	30,556	183,515	(548)	182,967	
0122F	0122F	1,209,780	-	-	118,049	30,496	148,545	6,102	7,963	-	-	14,065	96,295	4,458	100,753	
0123P	0123P	2,103,439	-	-	205,251	-	205,251	10,609	13,846	-	-	61,989	86,444	167,427	(9,063)	158,364
0125P	0125P	84,280	-	-	8,224	61,604	69,828	425	555	-	-	980	6,708	9,006	15,714	
0126F	0126F	1,707,452	-	-	166,611	-	166,611	8,612	11,239	-	6,062	25,913	135,908	(886)	135,022	
0126P	0126P	1,890,709	-	-	184,493	75,936	260,429	9,536	12,445	-	-	21,981	150,494	11,102	161,596	
0127F	0127F	8,608,294	-	-	839,986	178,444	1,018,430	43,417	56,664	-	-	100,081	685,192	26,088	711,280	
0127P	0127P	6,984,277	-	-	681,517	120,533	802,050	35,226	45,974	-	-	81,200	555,925	17,622	573,547	
0128F	0128F	202,652,847	-	-	19,774,608	1,430,038	21,204,646	1,022,095	1,333,951	-	-	2,356,046	16,130,498	209,070	16,339,568	
0128P	0128P	205,603,162	-	-	20,062,496	770,780	20,833,276	1,036,975	1,353,371	-	-	2,390,346	16,365,334	112,687	16,478,021	
0129F	0129F	2,934,989	-	-	286,393	-	286,393	14,803	19,319	-	327,539	361,661	233,615	(47,886)	185,729	
0129P	0129P	3,213,211	-	-	313,541	-	313,541	16,206	21,151	-	-	92,463	255,761	(8,057)	247,704	
0130F	0130F	10,703,081	-	-	1,044,393	-	1,044,393	53,982	70,452	-	244,848	369,282	851,930	(35,797)	816,133	
0131F	0131F	160,722,809	-	-	15,683,128	2,675,868	18,358,996	810,618	1,057,949	-	-	1,868,567	12,793,006	391,209	13,184,215	
0131P	0131P	253,827,081	-	-	24,768,125	-	24,768,125	1,280,197	1,670,802	-	6,669,173	9,620,172	20,203,799	(975,025)	19,228,774	
0132F	0132F	21,319,362	-	-	2,080,316	2,258,594	4,338,910	107,526	140,333	-	-	247,859	1,696,951	330,204	2,027,155	
0132P	0132P	12,833,071	-	-	1,252,235	-	1,252,235	64,725	84,473	-	-	759,676	1,021,470	(89,251)	932,219	
0133P	0133P	484,850	-	-	47,311	61,666	108,977	2,445	3,191	-	-	5,636	38,592	9,015	47,607	
0134F	0134F	1,615,892	-	-	157,677	4,555	162,232	8,150	10,637	-	-	18,787	128,620	666	129,286	
0135F	0135F	125,623	-	-	12,258	4,087	16,345	634	827	-	-	1,461	9,999	598	10,597	
0136P	0136P	2,173,775	-	-	212,114	-	212,114	10,964	14,309	-	150,331	175,604	173,025	(21,978)	151,047	
0137P	0137P	277,797	-	-	27,107	63,187	90,294	1,401	1,829	-	-	3,230	22,112	9,238	31,350	
0139P	0139P	909,733	-	-	88,771	59,190	147,961	4,588	5,988	-	-	10,576	72,412	8,654	81,066	
0140F	0140F	18,776,632	-	-	1,832,200	1,506,303	3,338,503	94,701	123,596	-	-	218,297	1,494,558	220,220	1,714,778	
0141P	0141P	1,616,946	-	-	157,780	97,070	254,850	8,155	10,643	-	-	18,798	128,704	14,191	142,895	
0142F	0142F	424,110,762	-	-	41,384,191	-	41,384,191	2,139,035	2,791,685	-	13,381,991	18,312,711	33,757,818	(1,956,432)	31,801,386	
0142P	0142P	418,412,029	-	-	40,828,116	-	40,828,116	2,110,293	2,754,173	-	10,753,591	15,618,057	33,304,218	(1,572,162)	31,732,056	
0143P	0143P	228,023	-	-	22,250	-	22,250	1,150	1,501	-	20,157	22,808	18,150	(2,947)	15,203	
0144F	0144F	3,767,576	-	-	367,635	102,222	469,857	19,002	24,800	-	-	43,802	299,887	14,945	314,832	
0145F	0145F	4,501,486	-	-	439,249	26,915	466,164	22,704	29,631	-	-	52,335	358,303	3,935	362,238	
0146F	0146F	1,802,718	-	-	175,907	47,524	223,431	9,092	11,866	-	-	20,958	143,490	6,948	150,438	
0146P	0146P	2,531,206	-	-	246,992	-	246,992	12,766	16,662	-	39,935	69,363	201,476	(5,839)	195,637	
0147P	0147P	112,326	-	-	10,961	-	10,961	567	739	-	1,313	2,619	8,941	(192)	8,749	
0148F	0148F	4,029,905	-	-	393,233	-	393,233	20,325	26,527	-	-	213,904	320,767	(24,423)	296,344	
0150F	0150F	1,652,641	-	-	161,263	-	161,263	8,335	10,878	-	61,399	80,612	131,545	(8,977)	122,568	
0150P	0150P	1,392,453	-	-	135,874	74,431	210,305	7,023	9,166	-	-	16,189	110,835	10,882	121,717	
0152F	0152F	2,796,130	-	-	272,843	-	272,843	14,102	18,405	-	92,476	124,983	222,563	(13,520)	209,043	
0153F	0153F	3,435,647	-	-	335,246	130,835	466,081	17,328	22,615	-	-	39,943	273,466	19,128	292,594	
0154P	0154P	578,320	-	-	56,432	1,831	58,263	2,917	3,807	-	-	6,724	46,032	268	46,300	
0155F	0155F	689,875	-	-	67,317	-	67,317	3,479	4,541	-	59,484	67,504	54,912	(8,697)	46,215	
0155P	0155P	859,347	-	-	83,854	-	83,854	4,334	5,657	-	50,050	60,041	68,401	(7,317)	61,084	
0156P	0156P	244,686	-	-	23,876	36,899	60,775	1,234	1,611	-	-	2,845	19,476	5,395	24,871	
0157P	0157P	447,983	-	-	43,714	70,190	113,904	2,259	2,949	-	-	5,208	35,658	10,262	45,920	
0158P	0158P	198,906	-	-	19,409	280	19,689	1,003	1,309	-	-	2,312	15,832	41	15,873	
0159F	0159F	220,391	-	-	21,505	161,088	182,593	1,112	1,451	-	-	2,563	17,542	23,551	41,093	
0160F	0160F	2,830,981	-	-	276,244	269,885	546,129	14,278	18,635	-	-	32,913	225,337	39,457	264,794	
0161F	0161F	16,635,622	-	-	1,623,283	111,346	1,734,629	83,903	109,503	-	-	193,406	1,324,141	16,279	1,340,420	
0161P	0161P	12,018,110	-	-	1,172,712	18,346	1,191,058	60,614	79,109	-	-	139,723	956,602	2,682	959,284	
0162F	0162F	4,248,160	-	-	414,530	-	414,530	21,426	27,963	-	17,776	67,165	338,140	(2,599)	335,541	
0162P	0162P	2,360,919	-	-	230,375	-	230,375	11,907	15,541	-	349,857	377,305	187,921	(51,149)	136,772	
0163P	0163P	231,195	-	-	22,560	-	22,560	1,166	1,522	-	4,208	6,896	18,402	(615)	17,787	
0164P	0164P	262,737	-	-	25,638	9,169	34,807	1,325	1,729	-	-	3,054	20,913	1,340	22,253	
0166F	0166F	61,056,939	-	-	5,957,859	2,543	5,960,402	307,945	401,904	-	-	709,849	4,859,931	372	4,860,303	
0166P	0166P	62,273,376	-	-	6,076,557	502,623	6,579,180	314,081	409,911	-	-	723,992	4,956,755	73,483	5,030,238	
0167P	0167P	1,798,457	-	-	175,491	-	175,491	9,071	11,838	-	52,513	73,422	143,151	(7,677)	135,474	
0168F	0168F	4,342,695	-	-	423,755	-	423,755	21,903	28,586	-	11,037	61,526	345,664	(1,614)	344,050	
0168P	0168P	4,372,854	-	-	426,698	-	426,698	22,055	28,784	-	22,397	73,236	348,065	(3,274)	344,791	
0169F	0169F	13,568,363	-	-	1,323,984	-	1,323,984	68,433	89,313	-	225,446	383,192	1,079,997	(32,960)	1,047,037	
0169P	0169P	10,827,861	-	-	1,056,569	314,207	1,370,776	54,611	71,274	-	-	125,885	861,862	45,937	907,799	
0170F	0170F	5,459,294	-	-	532,711	105,116	637,827	27,534	35,935	-	-	63,469	434,542	15,368	449,910	

See notes to schedule of OPEB amounts by employer.

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017					
			Differences Between Expected and Actual Economic Experience	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	
0171F	0171F	1,268,144	-	-	123,744	134,772	258,516	6,396	8,347	-	-	14,743	100,940	19,704	120,644	
0171P	0171P	1,364,260	-	-	133,123	112,166	245,289	6,881	8,980	-	-	15,861	108,591	16,399	124,990	
0172P	0172P	619,256	-	-	60,426	-	60,426	3,123	4,076	-	4,382	11,581	49,291	(641)	48,650	
0173F	0173F	398,599	-	-	38,895	5,233	44,128	2,010	2,624	-	-	4,634	31,727	765	32,492	
0173P	0173P	315,277	-	-	30,764	3,008	33,772	1,590	2,075	-	-	3,665	25,095	440	25,535	
0174P	0174P	266,584	-	-	26,013	40,074	66,087	1,345	1,755	-	-	3,100	21,219	5,859	27,078	
0176F	0176F	4,539,765	-	-	442,984	340,998	783,982	22,897	29,883	-	-	52,780	361,350	49,853	411,203	
0176P	0176P	3,339,605	-	-	325,874	2,650	328,524	16,844	21,983	-	-	38,827	265,822	388	266,210	
0177P	0177P	625,777	-	-	61,063	-	61,063	3,156	4,119	-	58,020	65,295	49,810	(8,482)	41,328	
0178P	0178P	183,540	-	-	17,910	18,516	36,426	926	1,208	-	-	2,134	14,609	2,707	17,316	
0179P	0179P	16,092,617	-	-	1,570,297	572,906	2,143,203	81,164	105,929	-	-	187,093	1,280,919	83,758	1,364,677	
0180P	0180P	177,721	-	-	17,342	51	17,393	896	1,170	-	-	2,066	14,146	7	14,153	
0181F	0181F	4,622,231	-	-	451,031	-	451,031	23,313	30,426	-	303,150	356,889	367,914	(44,320)	323,594	
0181P	0181P	3,489,790	-	-	340,529	461,570	802,099	17,601	22,971	-	-	40,572	277,776	67,481	345,257	
0182F	0182F	1,683,803	-	-	164,303	-	164,303	8,492	11,084	-	126,754	146,330	134,025	(18,531)	115,494	
0182P	0182P	2,568,759	-	-	250,656	74,201	324,857	12,956	16,909	-	-	29,865	204,465	10,848	215,313	
0183F	0183F	157,233	-	-	15,343	-	15,343	793	1,035	-	3,848	5,676	12,515	(563)	11,952	
0183P	0183P	793,866	-	-	77,464	-	77,464	4,004	5,226	-	13,805	23,035	63,189	(2,018)	61,171	
0184F	0184F	5,628,205	-	-	549,193	-	549,193	28,386	37,047	-	92,470	157,903	447,987	(13,519)	434,468	
0184P	0184P	3,793,662	-	-	370,181	-	370,181	19,134	24,972	-	53,692	97,798	301,963	(7,850)	294,113	
0185F	0185F	544,574	-	-	53,139	-	53,139	2,747	3,585	-	92,689	99,021	43,346	(13,551)	29,795	
0185P	0185P	1,905,230	-	-	185,910	-	185,910	9,609	12,541	-	241,939	264,089	151,650	(35,371)	116,279	
0186P	0186P	341,289	-	-	33,303	-	33,303	1,721	2,247	-	17,849	27,165	21,817	(2,609)	24,556	
0187P	0187P	147,029	-	-	14,347	-	14,347	742	968	-	39,073	40,783	11,703	(5,713)	5,990	
0188P	0188P	415,143	-	-	40,509	-	40,509	2,094	2,733	-	119,986	124,813	33,044	(17,542)	15,502	
0189P	0189P	492,766	-	-	48,083	4,603	52,686	2,485	3,244	-	-	5,729	39,223	673	39,896	
0190F	0190F	14,666,084	-	-	1,431,098	106,983	1,538,081	73,970	96,539	-	-	170,509	1,167,372	15,641	1,183,013	
0190P	0190P	16,042,367	-	-	1,565,394	566,133	2,131,527	80,911	105,598	-	-	186,509	1,276,920	82,768	1,359,688	
0191F	0191F	2,374,375	-	-	231,688	445,626	677,314	11,975	15,629	-	-	27,604	188,992	65,150	254,142	
0191P	0191P	3,843,436	-	-	375,038	196,681	571,719	19,385	25,299	-	-	44,684	305,925	28,754	334,679	
0192F	0192F	18,369,879	-	-	1,792,510	148,206	1,940,716	92,650	120,919	-	-	213,569	1,462,182	21,667	1,483,849	
0192P	0192P	16,647,101	-	-	1,624,403	-	1,624,403	83,961	109,579	-	136,033	329,573	1,325,054	(19,888)	1,305,166	
0193F	0193F	5,954,683	-	-	581,050	2,803	583,853	30,033	39,196	-	-	69,229	473,973	410	474,383	
0193P	0193P	4,258,908	-	-	415,579	108,104	523,683	21,480	28,034	-	-	49,514	338,995	15,805	354,800	
0194F	0194F	12,757,250	-	-	1,244,836	403,157	1,647,993	64,342	83,974	-	-	148,316	1,015,435	58,941	1,074,376	
0194P	0194P	8,727,447	-	-	851,613	249,806	1,101,419	44,018	57,448	-	-	101,466	694,676	36,521	731,197	
0195P	0195P	1,817,852	-	-	177,384	64,535	241,919	9,168	11,966	-	-	21,134	144,695	9,435	154,130	
0196F	0196F	8,081,392	-	-	788,572	589,017	1,377,589	40,759	53,195	-	-	93,954	643,252	86,114	729,366	
0196P	0196P	13,165,594	-	-	1,284,682	505,992	1,790,674	66,402	86,662	-	-	153,064	1,047,938	73,976	1,121,914	
0197F	0197F	3,930,005	-	-	383,485	335,486	718,971	19,821	25,869	-	-	45,690	312,815	49,048	361,863	
0197P	0197P	4,421,337	-	-	431,428	251,361	682,789	22,299	29,103	-	-	51,402	351,924	36,749	388,673	
0198F	0198F	436,368	-	-	42,580	37,490	80,070	2,201	2,872	-	-	5,073	34,733	5,481	40,214	
0198P	0198P	693,722	-	-	67,693	57,807	125,500	3,499	4,566	-	-	8,065	55,218	8,451	63,669	
0199F	0199F	5,981,868	-	-	583,703	-	583,703	30,170	39,375	-	62,536	132,081	476,137	(9,143)	466,994	
0199P	0199P	5,197,033	-	-	507,120	113,740	620,860	26,212	34,209	-	-	60,421	413,667	16,629	430,296	
0201P	0201P	281,276	-	-	27,447	23,861	51,308	1,419	1,851	-	-	3,270	22,389	3,488	25,877	
0202P	0202P	54,013	-	-	5,270	-	5,270	272	356	-	14,975	15,603	4,299	(2,189)	2,110	
0203F	0203F	12,398,318	-	-	1,209,812	-	1,209,812	62,532	81,611	-	-	585,905	730,048	986,865	(85,659)	901,206
0203P	0203P	9,492,888	-	-	926,304	-	926,304	47,878	62,486	-	-	300,955	411,319	755,603	(43,999)	711,604
0204F	0204F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0204P	0204P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0205F	0205F	6,102,788	-	-	595,502	-	595,502	30,780	40,171	-	21,643	92,594	485,762	(3,164)	482,598	
0205P	0205P	7,259,462	-	-	708,369	-	708,369	36,614	47,785	-	331,385	415,784	577,829	(48,448)	529,381	
0206P	0206P	258,363	-	-	25,211	13,090	38,301	1,303	1,701	-	-	3,004	20,565	1,914	22,479	
0207P	0207P	167,551	-	-	16,349	-	16,349	845	1,103	-	-	105,565	107,513	13,336	(15,434)	(2,098)
0208P	0208P	203,444	-	-	19,852	-	19,852	1,026	1,339	-	-	5,356	16,193	(437)	15,756	
0210F	0210F	3,034,261	-	-	296,079	-	296,079	15,304	19,973	-	-	312,021	241,517	(40,460)	201,057	
0210P	0210P	3,532,975	-	-	344,743	-	344,743	17,819	23,256	-	-	303,007	281,213	(38,294)	242,919	
0212F	0212F	1,450,488	-	-	141,537	194,414	335,951	7,316	9,548	-	-	16,864	115,454	28,423	143,877	
0212P	0212P	4,419,784	-	-	431,277	108,017	539,294	22,292	29,093	-	-	51,385	351,800	15,792	367,592	
0213F	0213F	7,496,550	-	-	731,504	129,482	860,986	37,809	49,346	-	-	87,155	596,701	18,930	615,631	
0215P	0215P	166,452	-	-	16,242	28,904	45,146	840	1,096	-	-	1,936	13,249	4,226	17,475	
0216P	0216P	533,446	-	-	52,053	-	52,053	2,690	3,511	-	1,768	7,969	42,461	(258)	42,203	
0217F	0217F	4,257,803	-	-	415,471	-	415,471	21,475	28,027	-	-	57,483	106,985	338,907	(8,404)	330,503

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017					
			Differences Between Expected and Actual Economic Experience	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	
0217P	0217P	4,285,486	-	-	418,172	-	418,172	21,614	28,209	-	40,236	90,059	341,111	(5,882)	335,229	
0218P	0218P	12,305,608	-	-	1,200,766	132,833	1,333,599	62,064	81,001	-	143,065	979,486	19,420	998,906	998,906	
0220F	0220F	3,087,871	-	-	301,311	112,858	414,169	15,574	20,326	-	35,900	245,784	16,500	262,284	262,284	
0220P	0220P	2,283,721	-	-	222,843	-	222,843	11,518	15,032	-	43,287	69,837	(6,329)	175,448	175,448	
0221F	0221F	96,297	-	-	9,397	2,110	11,507	486	634	-	1,120	7,665	309	7,974	7,974	
0221P	0221P	989,321	-	-	96,537	32,571	129,108	4,990	6,512	-	11,502	78,747	4,762	83,509	83,509	
0222F	0222F	9,199,923	-	-	897,717	79,181	976,898	46,401	60,558	-	106,959	732,284	11,576	743,860	743,860	
0222P	0222P	8,950,784	-	-	873,406	-	873,406	45,144	58,918	-	66,176	170,238	(9,675)	702,778	702,778	
0223P	0223P	628,044	-	-	61,284	-	61,284	3,168	4,134	-	29,470	36,772	(4,308)	45,682	45,682	
0224P	0224P	1,726,405	-	-	168,460	67,606	236,066	8,707	11,364	-	20,071	137,416	9,884	147,300	147,300	
0225F	0225F	781,073	-	-	76,216	-	76,216	3,939	5,141	-	10,858	19,938	(1,587)	60,584	60,584	
0225P	0225P	1,630,827	-	-	159,134	48,213	207,347	8,225	10,735	-	18,960	129,808	7,049	136,857	136,857	
0226P	0226P	467,660	-	-	45,634	-	45,634	2,359	3,078	-	2,273	7,710	(332)	36,892	36,892	
0227P	0227P	803,793	-	-	78,433	13,795	92,228	4,054	5,291	-	9,345	63,979	2,017	65,996	65,996	
0228P	0228P	1,651,343	-	-	161,136	121,418	282,554	8,329	10,870	-	19,199	131,441	17,751	149,192	149,192	
0229P	0229P	553,101	-	-	53,971	-	53,971	2,790	3,641	-	10,819	17,250	(1,582)	42,443	42,443	
0230F	0230F	2,411,367	-	-	235,298	-	235,298	12,162	15,873	-	405,509	433,544	191,937	(59,285)	132,652	
0230P	0230P	1,783,369	-	-	174,019	-	174,019	8,995	11,739	-	558,612	579,346	141,950	(81,668)	60,282	
0231F	0231F	128,638	-	-	12,552	94,025	106,577	649	847	-	1,496	10,239	13,746	23,985	23,985	
0231P	0231P	1,227,990	-	-	119,826	29,838	149,664	6,193	8,083	-	14,276	97,744	4,362	102,106	102,106	
0232P	0232P	163,596	-	-	15,963	16,812	32,775	825	1,077	-	1,902	13,022	2,458	15,480	15,480	
0233F	0233F	980,692	-	-	95,695	50,219	145,914	4,946	6,455	-	11,401	78,060	7,342	85,402	85,402	
0233P	0233P	973,956	-	-	95,037	25,576	120,613	4,912	6,411	-	11,323	77,524	3,739	81,263	81,263	
0234P	0234P	527,027	-	-	51,427	49,437	100,864	2,658	3,469	-	6,127	41,950	7,228	49,178	49,178	
0236P	0236P	79,464	-	-	7,754	-	7,754	401	523	-	693	1,617	6,325	(101)	6,224	
0237F	0237F	5,084,327	-	-	496,122	285,769	781,891	25,643	33,467	-	59,110	404,696	41,779	446,475	446,475	
0237P	0237P	376,063	-	-	376,953	81,099	458,052	19,484	25,428	-	44,912	307,487	11,857	319,344	319,344	
0238P	0238P	1,392,821	-	-	135,910	-	135,910	7,025	9,168	-	9,244	25,437	(1,351)	109,513	109,513	
0239F	0239F	10,230,243	-	-	998,254	-	998,254	51,597	67,340	-	191,389	310,326	814,294	(27,981)	786,313	786,313
0240F	0240F	11,144,446	-	-	1,087,461	11,589	1,099,050	56,208	73,358	-	129,566	887,061	1,694	888,755	888,755	
0241P	0241P	188,152	-	-	18,360	13,841	32,201	1,238	1,617	-	2,187	14,976	2,024	17,000	17,000	
0242P	0242P	989,565	-	-	96,561	105,001	201,562	4,991	6,514	-	11,505	78,766	15,351	94,117	94,117	
0243P	0243P	1,160,918	-	-	113,281	75,947	189,228	5,855	7,642	-	13,497	92,405	11,103	103,508	103,508	
0244F	0244F	3,340,030	-	-	325,916	103,518	429,434	16,846	21,986	-	38,832	265,855	15,134	280,989	280,989	
0244P	0244P	3,981,961	-	-	388,555	343,901	732,456	20,083	26,211	-	46,294	316,951	50,278	367,229	367,229	
0245P	0245P	418,979	-	-	40,883	72,026	112,909	2,113	2,758	-	4,871	33,349	10,530	43,879	43,879	
0246P	0246P	15,039,447	-	-	1,467,530	-	1,467,530	75,853	98,996	-	193,446	368,295	1,197,090	(28,282)	1,168,808	1,168,808
0247P	0247P	4,548,235	-	-	443,811	94,315	538,126	22,939	29,938	-	52,877	362,025	13,789	375,814	375,814	
0248P	0248P	43,400	-	-	4,235	-	4,235	219	286	-	505	3,455	4,638	8,093	8,093	
0250F	0250F	21,768,914	-	-	2,124,183	283,027	2,407,210	109,793	143,293	-	253,086	1,732,734	41,378	1,774,112	1,774,112	
0250P	0250P	18,540,779	-	-	1,809,186	825,779	2,634,965	93,512	122,044	-	215,556	1,475,785	120,728	1,596,513	1,596,513	
0251F	0251F	5,518,927	-	-	538,530	349,825	888,355	27,835	36,328	-	64,163	439,288	51,144	490,432	490,432	
0252F	0252F	2,958,565	-	-	288,693	56,642	345,335	14,922	19,475	-	34,397	235,492	8,281	243,773	243,773	
0253P	0253P	292,313	-	-	28,524	11,101	39,625	1,474	1,924	-	3,398	23,267	1,623	24,890	24,890	
0254F	0254F	5,795,178	-	-	565,486	436,214	1,001,700	29,228	38,146	-	67,374	461,277	63,774	525,051	525,051	
0254P	0254P	3,812,399	-	-	372,009	-	372,009	19,228	25,095	-	45,784	90,107	(6,694)	296,760	296,760	
0255F	0255F	4,189,592	-	-	408,815	35,228	444,043	21,131	27,578	-	48,709	333,478	5,150	338,628	338,628	
0256F	0256F	2,618,081	-	-	255,469	101,436	356,905	13,204	17,233	-	30,437	208,391	14,830	222,221	222,221	
0257P	0257P	839,006	-	-	81,869	32,323	114,192	4,232	5,523	-	9,755	66,782	4,726	71,508	71,508	
0259F	0259F	3,612,938	-	-	352,546	-	352,546	18,222	23,782	-	67,677	109,681	(9,894)	277,684	277,684	
0259P	0259P	3,166,842	-	-	309,016	-	309,016	15,972	20,846	-	90,335	127,153	(13,207)	238,863	238,863	
0260F	0260F	1,188,337	-	-	115,956	-	115,956	5,993	7,822	-	131,679	145,494	(19,251)	75,337	75,337	
0260P	0260P	1,061,652	-	-	103,595	-	103,595	5,355	6,988	-	6,130	18,473	(896)	83,608	83,608	
0261P	0261P	775,243	-	-	75,647	-	75,647	3,910	5,103	-	10,569	61,707	(1,545)	60,162	60,162	
0262P	0262P	57,248	-	-	5,586	41,845	47,431	289	377	-	666	4,557	6,118	10,675	10,675	
0263F	0263F	4,806,666	-	-	469,028	105,538	574,566	24,243	31,640	-	55,883	382,595	15,430	398,025	398,025	
0263P	0263P	4,715,089	-	-	460,092	103,900	563,992	23,781	31,037	-	54,818	375,306	15,190	390,496	390,496	
0264F	0264F	183,885	-	-	17,943	20,180	38,123	927	1,210	-	2,137	14,637	2,950	17,587	17,587	
0264P	0264P	956,239	-	-	93,309	82,477	175,786	4,823	6,294	-	11,117	76,113	12,058	88,171	88,171	
0265P	0265P	12,021,232	-	-	1,173,017	218,368	1,391,385	60,630	79,129	-	139,759	956,850	31,925	988,775	988,775	
0266P	0266P	1,709,288	-	-	166,790	-	166,790	8,621	11,251	-	67,634	87,506	(9,888)	126,166	126,166	
0267P	0267P	198,039	-	-	19,324	-	19,324	999	1,304	-	6,064	8,367	(886)	14,877	14,877	
0269P	0269P	1,262,546	-	-	123,198	-	123,198	6,368	8,311	-	4,106	18,785	(600)	99,895	99,895	
0270F	0270F	828,621	-	-	80,856	316,048	396,904	4,179	5,454	-	-	9,633	65,955	46,206	112,161	112,161

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	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	
0271F	0271F	4,208,782	-	-	410,688	169,643	580,331	21,227	27,704	-	-	48,931	335,005	24,802	359,807	
0272P	0272P	1,876,629	-	-	183,119	-	183,119	9,465	12,353	-	52,723	74,541	149,373	(7,708)	141,665	
0273F	0273F	11,985,611	-	-	1,169,541	341,094	1,510,635	60,450	78,895	-	-	139,345	954,015	49,867	1,003,882	
0273P	0273P	10,447,330	-	-	1,019,437	139,618	1,159,055	52,692	68,769	-	-	121,461	831,573	20,412	851,985	
0274P	0274P	5,688,818	-	-	555,108	229,006	784,114	28,692	37,446	-	-	66,138	452,811	33,480	486,291	
0275P	0275P	2,010,304	-	-	196,163	-	196,163	10,139	19,212	-	-	23,372	160,014	446	160,460	
0276F	0276F	2,350,601	-	-	229,369	-	229,369	11,855	15,473	-	160,399	187,727	187,100	(23,450)	163,650	
0276P	0276P	2,198,858	-	-	214,562	-	214,562	11,090	14,474	-	-	87,619	175,022	(9,072)	165,950	
0277F	0277F	5,693,549	-	-	555,569	-	555,569	28,716	37,477	-	2,254	68,447	453,188	(330)	452,858	
0277P	0277P	7,052,551	-	-	688,179	-	688,179	35,570	46,423	-	80,093	162,086	561,360	(11,709)	549,651	
0278P	0278P	4,675,411	-	-	456,221	141,095	597,316	23,581	30,776	-	-	54,357	372,147	20,628	392,775	
0280F	0280F	2,461,827	-	-	240,222	70,861	311,083	12,416	16,205	-	-	28,621	195,953	10,360	206,313	
0280P	0280P	1,785,601	-	-	174,237	59,742	233,979	9,006	11,754	-	-	20,760	142,128	8,734	150,862	
0281P	0281P	2,077,144	-	-	202,685	22,966	225,651	10,476	13,673	-	-	24,149	165,334	3,361	168,695	
0282P	0282P	123,295	-	-	12,031	-	12,031	622	812	-	32,869	34,303	9,814	(4,805)	5,009	
0283F	0283F	20,826,710	-	-	2,032,244	106,231	2,138,475	105,041	137,091	-	-	242,132	1,657,737	15,531	1,673,268	
0284F	0284F	13,622,359	-	-	1,329,253	13,577	1,342,830	68,705	89,668	-	-	158,373	1,084,295	1,985	1,086,280	
0285P	0285P	640,542	-	-	62,503	38,673	101,176	3,231	4,216	-	-	7,447	50,985	5,654	56,639	
0286F	0286F	5,297,998	-	-	516,972	282,317	799,289	26,721	34,874	-	-	61,595	421,703	41,274	462,977	
0287F	0287F	2,836,715	-	-	276,803	-	276,803	14,307	18,673	-	70,218	103,198	225,793	(10,266)	215,527	
0288P	0288P	580,785	-	-	56,672	51,758	108,430	2,929	3,823	-	-	6,752	46,229	7,567	53,796	
0289F	0289F	2,846,103	-	-	277,719	-	277,719	14,355	18,734	-	-	27,854	60,943	(4,072)	222,468	
0290F	0290F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0290P	0290P	883,206	-	-	86,182	-	86,182	4,455	5,814	-	14,194	24,463	70,300	(2,075)	68,225	
0291F	0291F	8,669,117	-	-	845,921	205,617	1,051,538	43,723	57,064	-	-	100,787	690,033	30,061	720,094	
0291P	0291P	8,219,984	-	-	802,096	77,828	879,924	41,458	54,108	-	-	95,566	654,284	11,378	665,662	
0292F	0292F	1,714,229	-	-	167,272	-	167,272	8,646	11,284	-	23,893	43,823	136,447	(3,493)	132,954	
0292P	0292P	1,672,097	-	-	163,161	-	163,161	8,433	11,006	-	16,480	35,919	133,093	(2,409)	130,684	
0293F	0293F	21,372,457	-	-	2,085,497	1,363,344	3,448,841	107,794	140,683	-	-	248,477	1,701,177	199,319	1,900,496	
0293P	0293P	19,679,945	-	-	1,920,344	197,193	2,117,537	99,257	129,542	-	-	228,799	1,566,459	28,829	1,595,288	
0296F	0296F	2,014,678	-	-	196,590	-	196,590	10,161	13,262	-	41,408	64,831	160,362	(6,054)	154,308	
0296P	0296P	1,473,622	-	-	143,794	-	143,794	7,432	9,700	-	152,428	169,560	117,295	(22,285)	95,010	
0297P	0297P	763,293	-	-	74,481	-	74,481	3,850	5,024	-	5,117	13,991	60,756	(748)	60,008	
0298F	0298F	134,762	-	-	13,150	7,397	20,547	680	887	-	-	1,567	10,727	1,081	11,808	
0298P	0298P	220,340	-	-	21,500	161,053	182,553	1,111	1,450	-	-	2,561	17,538	23,546	41,084	
0300F	0300F	17,890,021	-	-	1,745,686	113,746	1,859,432	90,230	117,760	-	-	207,990	1,423,987	16,630	1,440,617	
0300P	0300P	18,292,150	-	-	1,784,925	162,088	1,947,013	92,258	1,455,995	-	-	212,665	1,455,995	23,697	1,479,692	
0301F	0301F	14,393,024	-	-	1,404,453	48,399	1,452,852	72,592	94,741	-	-	167,333	1,145,637	7,076	1,152,713	
0301P	0301P	11,454,074	-	-	1,117,674	225,120	1,342,794	57,770	75,396	-	-	133,166	911,707	32,912	944,619	
0303F	0303F	1,921,259	-	-	187,474	234,524	421,998	9,690	12,647	-	-	22,337	152,926	34,287	187,213	
0303P	0303P	5,248,966	-	-	512,187	166,913	679,100	26,474	34,551	-	-	61,025	417,800	24,403	442,203	
0304P	0304P	190,464	-	-	18,585	-	18,585	961	1,254	-	17,262	19,477	15,160	(2,524)	12,636	
0305P	0305P	264,414	-	-	25,801	39,992	65,793	1,334	1,740	-	-	3,074	21,047	5,847	26,894	
0306F	0306F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0306P	0306P	356,830	-	-	34,819	29,541	64,360	1,800	2,349	-	-	4,149	28,403	4,319	32,722	
0307F	0307F	157,517	-	-	15,370	-	15,370	794	1,037	-	3,719	5,550	12,538	(544)	11,994	
0308F	0308F	348,915	-	-	34,047	-	34,047	1,760	2,297	-	31,318	35,375	27,772	(4,579)	23,193	
0308P	0308P	366,728	-	-	35,785	21,846	57,431	1,850	2,414	-	-	4,264	29,190	3,165	32,355	
0309P	0309P	1,201,349	-	-	117,226	52,952	170,178	6,059	7,908	-	-	13,967	95,623	7,741	103,364	
0311F	0311F	7,667,263	-	-	748,162	219,042	967,204	38,670	50,469	-	-	89,139	610,289	32,024	642,313	
0312F	0312F	10,746,794	-	-	1,048,658	178,936	1,227,594	54,202	70,740	-	-	124,942	855,409	26,160	881,569	
0313F	0313F	3,035,513	-	-	296,201	-	296,201	15,310	19,981	-	200,731	236,022	241,617	(29,347)	212,270	
0314F	0314F	14,136,219	-	-	1,379,394	-	1,379,394	71,297	93,051	-	-	437,080	601,428	1,125,196	(63,901)	1,061,295
0314P	0314P	12,128,085	-	-	1,183,443	-	1,183,443	61,169	79,832	-	-	434,260	575,261	965,356	(63,488)	901,868
0316P	0316P	514,602	-	-	50,214	-	50,214	2,595	3,387	-	18,161	24,143	40,961	(2,655)	38,306	
0317P	0317P	591,776	-	-	57,745	-	57,745	2,985	3,895	-	-	18,416	47,103	(1,686)	45,417	
0318P	0318P	272,171	-	-	26,558	5,064	31,622	1,373	1,792	-	-	3,165	21,664	740	22,404	
0319P	0319P	2,395,667	-	-	233,766	49,320	283,086	12,083	15,769	-	-	27,852	190,687	7,211	197,898	
0320F	0320F	317,730	-	-	31,004	17,149	48,153	1,602	2,091	-	-	3,693	25,290	2,507	27,797	
0320P	0320P	822,320	-	-	80,241	70,360	150,601	4,147	5,413	-	-	9,560	65,454	10,287	75,741	
0321F	0321F	1,617,303	-	-	157,814	57,988	215,802	8,157	10,646	-	-	18,803	128,732	8,478	137,210	
0321P	0321P	2,382,704	-	-	232,501	261,539	494,040	12,017	15,684	-	-	27,701	189,655	38,237	227,892	
0322F	0322F	2,419,928	-	-	236,134	41,463	277,597	12,205	15,929	-	-	28,134	192,618	6,062	198,680	
0322P	0322P	2,477,545	-	-	241,756	40,132	281,888	12,496	16,308	-	-	28,804	197,204	5,867	203,071	

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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
0323F	0323F	13,461,562	-	-	1,313,562	-	1,313,562	67,894	88,610	-	395,226	551,730	1,071,496	(57,782)	1,013,714
0323P	0323P	15,639,870	-	-	1,526,119	-	1,526,119	78,881	102,949	-	234,032	415,862	1,244,882	(34,215)	1,210,667
0324F	0324F	418,633	-	-	40,850	-	40,850	2,111	2,756	-	90,289	95,156	33,322	(13,200)	20,122
0324P	0324P	640,565	-	-	62,506	-	62,506	3,231	4,216	-	536	50,987	20,312	(78)	50,909
0325F	0325F	255,185	-	-	24,901	4,948	29,849	1,287	1,680	-	-	2,967	20,312	723	21,035
0325P	0325P	1,983,408	-	-	193,538	12,794	206,332	10,003	13,056	-	-	23,059	157,873	1,870	159,743
0326P	0326P	3,022,600	-	-	294,942	-	294,942	15,245	19,896	-	50,852	85,993	240,589	(7,434)	233,155
0328P	0328P	153,692	-	-	14,997	-	14,997	775	1,012	-	69,794	71,581	12,233	(10,204)	2,029
0329P	0329P	101,175	-	-	9,873	3,334	13,207	510	666	-	-	1,176	8,053	487	8,540
0330F	0330F	6,519,263	-	-	636,141	91,046	727,187	32,880	42,913	-	-	75,793	518,912	13,311	532,223
0330P	0330P	6,072,714	-	-	592,568	235,221	827,789	30,628	39,973	-	-	70,601	483,368	34,389	517,757
0331F	0331F	5,048,893	-	-	492,665	714,659	1,207,324	25,464	33,234	-	-	58,698	401,875	104,482	506,357
0331P	0331P	3,999,887	-	-	390,304	-	390,304	20,174	26,329	-	90,212	136,715	318,378	(13,189)	305,189
0333P	0333P	2,815,490	-	-	274,732	4,683	279,415	14,200	18,533	-	-	32,733	224,104	685	224,789
0334F	0334F	4,195,433	-	-	409,385	-	409,385	21,160	27,616	-	54,803	103,579	333,943	(8,012)	325,931
0335F	0335F	2,567,977	-	-	250,580	-	250,580	12,952	16,904	-	283,547	313,403	204,403	(41,454)	162,949
0336F	0336F	10,972,533	-	-	1,070,686	221,173	1,291,859	55,341	72,226	-	-	127,567	873,377	32,335	905,712
0337F	0337F	2,272,146	-	-	221,713	207,470	429,183	11,460	14,956	-	-	26,416	180,855	30,332	211,187
0338P	0338P	591,085	-	-	57,677	107,690	165,367	2,981	3,891	-	-	6,872	47,048	15,744	62,792
0339P	0339P	94,116	-	-	9,184	-	9,184	475	631	-	54,484	55,579	7,491	(7,966)	(475)
0342P	0342P	19,972	-	-	1,949	-	1,949	101	131	-	79,450	79,682	1,590	(11,616)	(10,026)
0343F	0343F	16,428,626	-	-	1,603,084	53,396	1,656,480	82,859	108,140	-	-	190,999	1,307,664	7,806	1,315,470
0343P	0343P	12,391,774	-	-	1,209,174	-	1,209,174	62,499	81,568	-	503,952	648,019	986,344	(73,677)	912,667
0344P	0344P	137,663	-	-	13,433	-	13,433	694	906	-	1,241	2,841	10,958	(181)	10,777
0345F	0345F	1,779,635	-	-	173,655	41,645	215,300	8,976	11,714	-	-	20,690	141,653	6,088	147,741
0346F	0346F	7,019,638	-	-	684,967	-	684,967	35,404	46,206	-	60,865	142,475	558,740	(8,898)	549,842
0346P	0346P	4,603,704	-	-	449,224	-	449,224	23,219	30,304	-	801,186	854,709	366,440	(117,133)	249,307
0347P	0347P	423,472	-	-	41,322	106,353	147,675	2,136	2,787	-	-	4,923	33,707	15,549	49,256
0348F	0348F	1,709,237	-	-	166,785	94,893	261,678	8,621	11,251	-	-	19,872	136,050	13,873	149,923
0349F	0349F	228,963	-	-	22,342	-	22,342	1,155	1,507	-	5,945	8,607	18,225	(869)	17,356
0349P	0349P	1,730,461	-	-	168,856	-	168,856	8,728	11,391	-	17,441	37,560	137,739	(2,550)	135,189
0350F	0350F	6,515,172	-	-	635,742	-	635,742	32,860	42,886	-	41,888	117,634	518,586	(6,124)	512,462
0350P	0350P	4,326,422	-	-	422,167	-	422,167	21,821	28,478	-	59,689	109,988	344,369	(8,726)	335,643
0351F	0351F	9,793,167	-	-	955,605	214,268	1,169,873	49,393	64,463	-	-	113,856	779,504	31,326	810,830
0351P	0351P	8,729,747	-	-	851,838	-	851,838	44,029	57,463	-	6,542	108,034	694,859	(956)	693,903
0352F	0352F	3,959,966	-	-	386,408	-	386,408	19,972	26,066	-	240,019	286,057	315,200	(35,091)	280,109
0354P	0354P	1,736,161	-	-	169,412	38,897	208,309	8,756	11,428	-	-	20,184	138,193	5,687	143,880
0355F	0355F	9,617,639	-	-	938,477	608,647	1,547,124	48,507	63,308	-	-	111,815	765,532	88,984	854,516
0355P	0355P	6,603,911	-	-	644,401	213,484	857,885	33,307	43,470	-	-	76,777	525,650	31,211	556,861
0356F	0356F	12,292,990	-	-	1,199,534	990,256	2,189,790	62,001	80,918	-	-	142,919	978,481	144,774	1,123,255
0356P	0356P	8,900,681	-	-	868,517	-	868,517	44,891	58,588	-	23,718	127,197	708,465	(3,467)	704,998
0357F	0357F	8,785,499	-	-	857,278	-	857,278	44,310	57,830	-	-	78,826	699,297	(3,922)	695,375
0357P	0357P	6,595,701	-	-	643,600	-	643,600	33,266	43,416	-	-	28,053	524,996	(11,411)	513,585
0358P	0358P	7,348,938	-	-	717,100	-	717,100	37,065	48,374	-	29,521	114,960	584,951	(4,316)	580,635
0359F	0359F	9,390,483	-	-	916,311	120,413	1,036,724	47,362	61,812	-	-	109,174	747,451	17,604	765,055
0359P	0359P	8,535,374	-	-	832,871	-	832,871	43,049	56,184	-	218,759	317,992	679,388	(31,982)	647,406
0360F	0360F	3,561,843	-	-	347,560	119,647	467,207	17,964	23,446	-	-	41,410	283,511	17,492	301,003
0360P	0360P	4,389,478	-	-	428,320	43,888	472,208	22,139	28,893	-	-	51,032	349,388	6,416	355,804
0361P	0361P	385,550	-	-	37,622	-	37,622	1,945	2,538	-	25,451	29,934	30,689	(3,721)	26,968
0362P	0362P	80,257	-	-	7,831	12,022	19,853	405	528	-	-	933	6,388	1,758	8,146
0364P	0364P	335,187	-	-	32,707	-	32,707	1,691	2,206	-	16,980	20,877	26,680	(2,482)	24,198
0365P	0365P	613,839	-	-	59,898	-	59,898	3,096	4,041	-	66,734	73,871	48,860	(9,757)	39,103
0366P	0366P	474,680	-	-	46,319	106,856	153,175	2,394	3,125	-	-	5,519	37,783	15,622	53,405
0367F	0367F	643,693	-	-	62,811	20,083	82,894	3,247	4,237	-	-	7,484	51,236	2,936	54,172
0367P	0367P	6,556,284	-	-	639,754	-	639,754	33,067	43,156	-	315,052	391,275	521,859	(46,060)	475,799
0369F	0369F	18,256,001	-	-	1,781,397	62,441	1,843,838	92,076	120,169	-	-	212,245	1,453,118	9,129	1,462,247
0369P	0369P	16,834,324	-	-	1,642,672	-	1,642,672	84,905	110,811	-	145,048	340,764	1,339,957	(21,206)	1,318,751
0370P	0370P	1,189,672	-	-	116,087	59,415	175,502	6,000	7,831	-	-	13,831	94,694	6,886	101,580
0371F	0371F	771,701	-	-	75,302	-	75,302	3,892	5,080	-	20,921	29,893	61,425	(3,059)	58,366
0371P	0371P	1,273,867	-	-	124,302	-	124,302	6,425	8,385	-	61,949	76,759	101,396	(9,057)	92,339
0373F	0373F	12,580,985	-	-	1,227,637	544,597	1,772,234	63,453	82,814	-	-	146,267	1,001,405	79,620	1,081,025
0375F	0375F	460,810	-	-	44,965	-	44,965	2,324	3,033	-	-	5,357	36,679	3,618	40,297
0376P	0376P	7,077,107	-	-	690,575	154,536	845,111	35,694	46,585	-	-	82,279	563,314	22,593	585,907
0377F	0377F	6,732,163	-	-	656,916	-	656,916	33,954	44,314	-	165,670	243,938	535,858	(24,221)	511,637

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017					
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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	
0377P	0377P	6,272,861	-	-	612,098	-	612,098	31,638	41,291	-	247,305	320,234	499,299	(36,156)	463,143	
0378P	0378P	1,462,177	-	-	142,677	41,166	183,843	7,375	9,625	-	17,000	116,384	6,018	6,018	122,402	
0379P	0379P	495,547	-	-	48,355	45,786	94,141	2,499	3,262	-	-	5,761	39,444	6,694	46,138	
0380F	0380F	14,861,794	-	-	1,450,195	882,440	2,332,635	74,957	97,827	-	-	172,784	1,182,950	129,012	1,311,962	
0380P	0380P	12,288,321	-	-	1,199,079	-	1,199,079	61,977	80,887	-	265,397	408,261	978,110	(38,801)	939,309	
0381P	0381P	74,143	-	-	7,235	-	7,235	374	488	-	-	3,793	5,902	(429)	5,473	
0382F	0382F	18,187,762	-	-	1,774,739	-	1,774,739	91,731	119,720	-	843,182	1,054,633	1,447,686	(123,272)	1,324,414	
0383F	0383F	1,076,173	-	-	105,012	-	105,012	5,428	7,084	-	3,086	15,598	85,660	(451)	85,209	
0384P	0384P	384,769	-	-	37,545	12,423	49,968	1,941	2,533	-	-	4,474	30,626	1,816	32,442	
0385P	0385P	3,688,628	-	-	359,932	359,932	719,267	18,604	24,280	-	-	42,884	293,603	52,534	346,137	
0386P	0386P	719,848	-	-	70,242	5,346	75,588	3,631	4,738	-	-	8,369	57,297	782	58,079	
0388P	0388P	901,008	-	-	87,919	153,300	241,219	4,544	5,931	-	-	10,475	71,717	22,412	94,129	
0389P	0389P	1,064,910	-	-	103,913	46,714	150,627	5,371	7,010	-	-	12,381	84,763	6,829	91,592	
0390F	0390F	512,766	-	-	50,035	4,203	54,238	2,586	3,375	-	-	5,961	40,814	615	41,429	
0390P	0390P	413,670	-	-	40,365	64,729	105,094	2,086	2,723	-	-	4,809	32,927	9,463	42,390	
0391P	0391P	724,720	-	-	70,717	57,887	128,604	3,655	4,770	-	-	8,425	57,685	8,463	66,148	
0392F	0392F	221,688	-	-	21,632	3,857	25,489	1,118	1,459	-	-	2,577	17,646	564	18,210	
0392P	0392P	1,032,218	-	-	100,722	-	100,722	5,206	6,795	-	10,505	22,506	82,161	(1,536)	80,625	
0393P	0393P	439,909	-	-	42,926	-	42,926	2,219	2,896	-	17,543	22,658	35,015	(2,565)	32,450	
0394F	0394F	2,611,661	-	-	254,843	29,422	284,265	13,172	17,191	-	-	30,363	207,880	4,302	212,182	
0394P	0394P	4,406,759	-	-	430,006	24,941	454,947	22,226	29,007	-	-	51,233	350,763	3,646	354,409	
0395F	0395F	194,889	-	-	19,017	4,655	23,672	983	1,283	-	-	2,266	15,512	681	16,193	
0395P	0395P	872,729	-	-	85,160	15,828	100,988	4,402	5,745	-	-	10,147	69,466	2,314	71,780	
0396F	0396F	216,136	-	-	21,090	18,413	39,503	1,090	1,423	-	-	2,513	17,204	2,692	19,896	
0397F	0397F	5,924,892	-	-	578,143	-	578,143	29,883	39,000	-	368,540	437,423	471,602	(53,880)	417,722	
0397P	0397P	5,533,879	-	-	539,989	-	539,989	27,911	36,426	-	6,479	70,816	440,479	(947)	439,532	
0398P	0398P	2,776,929	-	-	270,969	2,376	273,345	14,006	18,279	-	-	32,285	221,034	347	221,381	
0399P	0399P	203,076	-	-	19,816	-	19,816	1,024	1,337	-	-	2,553	4,914	(373)	15,791	
0402F	0402F	156,072	-	-	15,229	6,149	21,378	787	1,027	-	-	1,814	12,423	899	13,322	
0402P	0402P	683,954	-	-	66,739	23,661	90,400	3,450	4,502	-	-	7,952	54,441	3,459	57,900	
0403F	0403F	148,610	-	-	14,501	-	14,501	750	978	-	3,825	5,553	11,829	(559)	11,270	
0403P	0403P	1,815,512	-	-	177,155	-	177,155	9,157	11,951	-	5,667	26,775	144,509	(829)	143,680	
0404F	0404F	6,979,597	-	-	681,060	-	681,060	35,202	45,943	-	111,963	193,108	555,553	(16,369)	539,184	
0404P	0404P	4,624,192	-	-	451,223	346,029	797,252	23,322	30,438	-	-	53,760	368,070	50,589	418,659	
0406F	0406F	342,099	-	-	33,382	56,393	89,775	1,725	2,252	-	-	3,977	27,230	8,245	35,475	
0406P	0406P	974,568	-	-	95,097	-	95,097	4,915	6,415	-	44,859	56,189	77,572	(6,558)	71,014	
0408F	0408F	392,961	-	-	38,345	4,778	43,123	1,982	2,587	-	-	4,569	31,278	699	31,977	
0408P	0408P	921,042	-	-	89,874	12,348	102,222	4,645	6,063	-	-	10,708	73,312	1,805	75,117	
0409F	0409F	1,495,186	-	-	145,898	47,038	192,936	7,541	9,842	-	-	17,383	119,012	6,877	125,889	
0409P	0409P	2,259,426	-	-	220,472	5,744	226,216	11,396	14,873	-	-	26,269	179,843	840	180,683	
0410P	0410P	673,824	-	-	65,751	20,899	86,650	3,398	4,435	-	-	7,833	53,634	3,055	56,689	
0411F	0411F	413,302	-	-	40,329	-	40,329	2,085	2,721	-	78,223	83,029	32,897	(11,436)	21,461	
0411P	0411P	795,226	-	-	77,597	-	77,597	4,011	5,235	-	92,859	102,105	63,297	(13,576)	49,721	
0412P	0412P	4,480,704	-	-	437,221	345,000	782,221	22,599	29,494	-	-	52,093	356,649	50,439	407,088	
0413F	0413F	822,048	-	-	80,214	-	80,214	4,146	5,411	-	21,358	30,915	65,432	(3,122)	62,310	
0413P	0413P	530,138	-	-	51,730	-	51,730	2,674	3,490	-	86,100	92,264	42,197	(12,588)	29,609	
0414P	0414P	997,322	-	-	97,317	14,768	112,085	5,030	6,565	-	-	11,595	79,384	2,159	81,543	
0416P	0416P	377,562	-	-	36,842	11,004	47,846	1,904	2,485	-	-	4,389	30,053	1,609	31,662	
0418F	0418F	377,550	-	-	36,841	5,909	42,750	1,904	2,485	-	-	4,389	30,052	864	30,916	
0418P	0418P	921,926	-	-	89,960	58,108	148,068	4,650	6,069	-	10,719	73,382	8,495	81,877	81,877	
0419P	0419P	473,898	-	-	46,242	-	46,242	2,390	3,119	-	3,756	9,265	37,721	(549)	37,172	
0420P	0420P	507,888	-	-	49,559	4,545	54,104	2,562	3,343	-	-	5,905	40,426	665	41,091	
0422P	0422P	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0423P	0423P	370,723	-	-	36,175	-	36,175	1,870	2,440	-	33,018	37,328	29,508	(4,827)	24,681	
0424P	0424P	156,009	-	-	15,223	59,152	74,375	787	1,027	-	-	1,814	12,418	8,648	21,066	
0425F	0425F	5,634,647	-	-	549,822	370,678	920,500	28,419	37,090	-	-	65,509	448,499	54,193	502,692	
0425P	0425P	3,467,591	-	-	338,363	138,212	476,575	17,489	22,825	-	-	40,314	276,009	20,207	296,216	
0426F	0426F	600,598	-	-	58,606	47,651	106,257	3,029	3,953	-	-	6,982	47,806	6,967	54,773	
0426P	0426P	527,973	-	-	51,519	-	51,519	2,663	3,475	-	1,435	7,573	42,025	(210)	41,815	
0429P	0429P	93,186	-	-	9,093	68,114	77,207	470	613	-	-	1,083	7,417	9,958	17,375	
0430P	0430P	108,025	-	-	10,541	3,835	14,376	545	711	-	-	1,256	8,598	561	9,159	
0431P	0431P	273,236	-	-	26,662	-	26,662	1,378	1,799	-	11,455	14,632	21,749	(1,675)	20,074	
0432F	0432F	14,592,343	-	-	1,423,902	-	1,423,902	73,598	96,053	-	414,741	584,392	1,161,502	(60,635)	1,100,867	
0432P	0432P	10,449,013	-	-	1,019,601	-	1,019,601	52,700	68,780	-	-	642,994	764,474	831,707	(94,005)	737,702

See notes to schedule of OPEB amounts by employer.

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	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	
0433F	0433F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0433P	0433P	752,375	-	-	73,416	33,616	107,032	3,795	4,952	-	-	8,747	59,887	4,915	64,802	-
0434P	0434P	387,975	-	-	37,858	-	37,858	1,957	2,554	-	964	5,475	30,882	(141)	30,741	-
0435P	0435P	543,090	-	-	52,994	40,117	93,111	2,739	3,575	-	-	6,314	43,228	5,865	49,093	-
0437P	0437P	1,286,841	-	-	125,568	5,250	130,818	6,490	8,471	-	-	14,961	102,428	768	103,196	-
0438F	0438F	5,774,248	-	-	563,444	110,536	673,980	29,123	38,009	-	-	67,132	459,611	16,160	475,771	-
0438P	0438P	5,098,690	-	-	497,524	-	497,524	25,716	33,562	-	224,053	283,331	405,839	(32,756)	373,083	-
0439P	0439P	585,720	-	-	57,154	-	57,154	2,954	3,855	-	3,561	10,370	46,621	(521)	46,100	-
0441F	0441F	1,680,483	-	-	163,979	234,571	398,550	8,476	11,062	-	-	19,538	133,761	34,294	168,055	-
0441P	0441P	3,667,403	-	-	357,861	73,437	431,298	18,497	24,140	-	-	42,637	291,913	10,736	302,649	-
0442P	0442P	2,659,974	-	-	259,557	-	259,557	13,416	17,509	-	32,782	63,707	211,725	(4,793)	206,932	-
0444P	0444P	507,780	-	-	49,549	-	49,549	2,561	3,342	-	-	30,872	40,418	(3,650)	36,768	-
0445F	0445F	9,401,356	-	-	917,372	-	917,372	47,416	61,884	-	102,518	211,818	748,317	(14,988)	733,329	-
0445P	0445P	9,199,175	-	-	897,644	-	897,644	46,397	60,553	-	87,762	194,712	732,224	(12,831)	719,393	-
0446P	0446P	884,407	-	-	86,299	-	86,299	4,461	5,822	-	165,298	175,581	70,396	(24,166)	46,230	-
0447F	0447F	8,361,268	-	-	815,882	73,307	889,189	42,171	55,038	-	-	97,209	665,529	10,717	676,246	-
0447P	0447P	7,243,519	-	-	706,813	193,686	900,499	36,533	47,680	-	-	84,213	576,560	28,317	604,877	-
0448F	0448F	8,758,927	-	-	854,685	-	854,685	44,176	57,655	-	14,451	116,282	697,182	(2,113)	695,069	-
0448P	0448P	6,883,986	-	-	671,731	-	671,731	34,720	45,313	-	60,829	140,862	547,943	(8,893)	539,050	-
0450F	0450F	479,898	-	-	46,828	66,750	113,578	2,420	3,159	-	-	5,579	38,198	9,759	47,957	-
0450P	0450P	1,835,631	-	-	179,119	79,141	258,260	9,258	12,083	-	-	21,341	146,110	11,570	157,680	-
0452P	0452P	2,902,711	-	-	283,243	18,159	301,402	14,640	19,107	-	-	33,747	231,046	2,655	233,701	-
0453F	0453F	1,384,368	-	-	135,085	-	135,085	6,982	9,113	-	69,933	86,028	110,191	(10,224)	99,967	-
0453P	0453P	2,654,620	-	-	259,034	94,449	353,483	13,389	17,474	-	-	30,863	211,299	13,808	225,107	-
0454F	0454F	3,519,542	-	-	343,432	-	343,432	17,751	23,167	-	-	117,542	280,144	(11,202)	268,942	-
0454P	0454P	3,303,417	-	-	322,343	-	322,343	16,661	21,745	-	176,109	214,515	262,941	(25,747)	237,194	-
0455F	0455F	22,547,737	-	-	2,200,180	760,838	2,961,018	113,721	148,419	-	-	262,140	1,794,726	111,234	1,905,960	-
0456F	0456F	12,739,754	-	-	1,243,129	-	1,243,129	64,254	83,859	-	616,998	765,111	1,014,042	(90,204)	923,838	-
0456P	0456P	9,093,071	-	-	887,290	-	887,290	45,862	59,855	-	1,134,082	1,239,799	723,778	(165,801)	557,977	-
0457P	0457P	632,531	-	-	61,722	29,998	91,720	3,190	4,164	-	-	7,354	50,347	4,386	54,733	-
0458P	0458P	225,830	-	-	22,036	-	22,036	1,139	1,487	-	5,434	8,060	17,975	(795)	17,180	-
0459P	0459P	6,909,125	-	-	674,184	162,809	836,993	34,847	45,479	-	-	80,326	549,944	23,803	573,747	-
0460P	0460P	53,877	-	-	5,257	-	5,257	272	355	-	17,309	17,936	4,288	(2,531)	1,757	-
0461P	0461P	1,842,067	-	-	179,747	8,191	187,938	9,291	12,125	-	-	21,416	146,622	1,197	147,819	-
0462F	0462F	1,089,063	-	-	106,269	14,419	120,688	5,493	7,169	-	-	12,662	86,686	2,108	88,794	-
0462P	0462P	2,750,180	-	-	268,359	-	268,359	13,871	18,103	-	161,555	193,529	218,905	(23,619)	195,286	-
0463P	0463P	3,079,627	-	-	300,506	43,765	344,271	15,532	20,271	-	-	35,803	245,128	6,398	251,526	-
0464F	0464F	1,709,424	-	-	166,803	97,608	264,411	8,622	11,252	-	-	19,874	136,065	14,270	150,335	-
0464P	0464P	1,460,642	-	-	142,528	52,675	195,203	7,367	9,615	-	-	16,982	116,262	7,701	123,963	-
0465F	0465F	2,855,072	-	-	278,594	1,102	279,696	14,400	18,793	-	-	33,193	227,254	161	227,415	-
0466P	0466P	3,214,667	-	-	313,683	120,188	433,871	16,213	21,160	-	-	37,373	255,877	17,571	273,448	-
0467F	0467F	11,285,028	-	-	1,101,179	501,579	1,602,758	56,917	74,283	-	-	131,200	898,251	73,330	971,581	-
0468P	0468P	2,811,128	-	-	274,306	108,930	383,236	14,178	18,504	-	-	32,682	223,757	15,925	239,682	-
0469F	0469F	3,303,162	-	-	322,318	282,402	604,720	16,660	21,743	-	-	38,403	262,921	41,287	304,208	-
0469P	0469P	8,997,964	-	-	878,010	-	878,010	45,382	59,229	-	433,608	716,208	(63,393)	652,815	-	
0470F	0470F	252,000	-	-	24,590	-	24,590	1,271	1,659	-	20,709	23,639	20,058	(3,028)	17,030	-
0470P	0470P	2,657,011	-	-	259,268	82,524	341,792	13,401	17,490	-	-	30,891	211,489	12,065	223,554	-
0471P	0471P	46,165	-	-	46,464	-	46,464	2,402	3,134	-	15,641	21,177	37,901	(2,287)	35,614	-
0472P	0472P	743,185	-	-	72,519	-	72,519	3,748	4,892	-	17,280	25,920	59,155	(2,526)	56,629	-
0473P	0473P	1,897,842	-	-	185,189	120,704	305,893	9,572	12,492	-	-	22,064	151,062	17,647	168,709	-
0474P	0474P	171,693	-	-	16,754	6,941	23,695	866	1,130	-	-	1,996	13,666	1,015	14,681	-
0475P	0475P	198,112	-	-	19,332	10,031	29,363	999	1,304	-	-	2,303	15,769	1,466	17,235	-
0476F	0476F	1,535,080	-	-	149,791	403,293	553,084	7,742	10,105	-	-	17,847	122,187	58,961	181,148	-
0476P	0476P	5,326,124	-	-	519,716	332,543	852,259	26,863	35,059	-	-	61,922	423,942	48,617	472,559	-
0477F	0477F	5,933,566	-	-	578,990	-	578,990	29,926	39,057	-	67,745	136,728	472,292	(9,904)	462,388	-
0477P	0477P	6,276,538	-	-	612,457	-	612,457	31,656	41,315	-	-	176,575	499,592	(15,147)	484,445	-
0478F	0478F	5,881,219	-	-	573,882	-	573,882	29,662	38,713	-	36,468	104,843	468,126	(5,332)	462,794	-
0479P	0479P	198,039	-	-	19,324	1,734	21,058	999	1,304	-	-	2,303	15,763	254	16,017	-
0480F	0480F	23,040,758	-	-	2,248,288	-	2,248,288	116,208	151,664	-	142,685	410,557	1,833,968	(20,860)	1,813,108	-
0480P	0480P	20,438,423	-	-	1,994,355	823,390	2,817,745	103,083	134,535	-	-	237,618	1,626,831	120,379	1,747,210	-
0481F	0481F	7,164,746	-	-	699,127	17,312	716,439	36,136	47,162	-	-	83,298	570,290	2,531	572,821	-
0481P	0481P	6,578,766	-	-	641,948	-	641,948	33,181	43,304	-	10,037	86,522	523,648	(1,467)	522,181	-
0482P	0482P	2,724,769	-	-	265,879	-	265,879	13,743	17,936	-	-	82,492	216,883	(12,060)	204,823	-
0483P	0483P	398,775	-	-	38,912	12,124	51,036	2,011	2,625	-	-	4,636	31,741	1,773	33,514	-

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017		
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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	Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
0484P	0484P	106,739	-	-	10,415	1,070	11,485	538	703	-	-	1,241	8,496	156	8,652
0485P	0485P	108,954	-	-	10,632	20,004	30,636	550	717	-	-	1,267	8,672	2,925	11,597
0486P	0486P	112,892	-	-	11,016	1,482	12,498	569	743	-	-	1,312	8,986	217	9,203
0487P	0487P	317,215	-	-	30,953	-	30,953	1,600	2,088	-	14,956	18,644	25,249	(2,186)	23,063
0488F	0488F	1,606,815	-	-	156,791	-	156,791	8,104	10,577	-	160,682	179,363	127,897	(23,491)	104,406
0488P	0488P	3,365,872	-	-	328,438	124,031	452,469	16,976	22,156	-	-	39,132	267,912	18,133	286,045
0489F	0489F	3,787,231	-	-	369,553	-	369,553	19,101	24,929	-	98,035	142,065	301,451	(14,333)	287,118
0492F	0492F	2,513,398	-	-	245,254	234,233	479,487	29,221	16,544	-	-	29,221	200,058	34,245	234,303
0493P	0493P	476,261	-	-	46,473	1,617	48,090	2,402	3,135	-	-	5,537	37,909	236	38,145
0494F	0494F	6,543,451	-	-	638,502	117,303	755,805	33,002	43,072	-	-	76,074	520,837	17,149	537,986
0494P	0494P	5,948,700	-	-	580,467	-	580,467	30,003	39,157	-	102,406	171,566	473,497	(14,972)	458,525
0495P	0495P	5,891,701	-	-	574,905	323,590	898,495	29,715	38,782	-	-	68,497	468,960	47,308	516,268
0496F	0496F	2,646,149	-	-	258,208	-	258,208	13,346	17,418	-	106,126	136,890	210,625	(15,516)	195,109
0497P	0497P	944,669	-	-	92,180	690,486	782,666	4,765	6,218	-	-	10,983	75,193	100,948	176,141
0498P	0498P	309,435	-	-	30,194	9,284	39,478	1,561	2,037	-	-	3,598	24,630	1,357	25,987
0499F	0499F	7,684,764	-	-	749,870	489,554	1,239,424	38,759	50,585	-	-	89,344	611,682	71,572	683,254
0499P	0499P	6,280,838	-	-	612,876	417,175	1,030,051	31,678	41,343	-	-	73,021	499,934	60,991	560,925
0500P	0500P	1,064,468	-	-	103,869	81,265	185,134	5,369	7,007	-	-	12,376	84,728	11,881	96,609
0501F	0501F	9,139,208	-	-	891,792	46,099	937,891	46,094	60,158	-	-	106,252	727,451	6,740	734,191
0502F	0502F	8,526,354	-	-	831,991	304,165	1,136,156	43,003	56,124	-	-	99,127	678,670	44,468	723,138
0504F	0504F	2,640,245	-	-	257,632	227,011	484,643	13,316	17,379	-	-	30,695	210,155	33,189	243,344
0505F	0505F	2,724,412	-	-	265,845	165,409	431,254	13,741	17,933	-	-	31,674	216,854	24,183	241,037
0506P	0506P	395,205	-	-	38,564	-	38,564	1,993	2,601	-	1,392	5,986	31,457	(204)	31,253
0507P	0507P	640,186	-	-	62,468	106,379	168,847	3,229	4,214	-	-	7,443	50,957	15,553	66,510
0508P	0508P	255,496	-	-	24,931	29,142	54,073	1,289	1,682	-	-	2,971	20,337	616	20,953
0509P	0509P	2,221,867	-	-	216,807	38,702	255,509	11,206	14,625	-	-	25,831	176,853	5,658	182,511
0510F	0510F	6,018,582	-	-	587,286	-	587,286	30,355	39,617	-	1,577,867	1,647,839	479,059	(230,682)	248,377
0510P	0510P	4,819,596	-	-	470,290	-	470,290	24,308	31,725	-	16,473	72,506	383,624	(2,408)	381,216
0511P	0511P	4,106,598	-	-	400,717	220,168	620,885	20,712	27,031	-	-	47,743	326,872	32,188	359,060
0512P	0512P	156,043	-	-	15,227	-	15,227	787	1,027	-	14,004	15,818	12,421	(2,047)	10,374
0513F	0513F	7,152,905	-	-	697,971	-	697,971	36,076	47,084	-	31,059	114,219	569,348	(4,541)	564,807
0516P	0516P	460,345	-	-	44,920	22,908	67,828	2,322	3,030	-	-	5,352	36,642	3,349	39,991
0518F	0518F	3,505,196	-	-	342,033	-	342,033	17,679	23,073	-	33,869	74,621	279,002	(4,952)	274,050
0518P	0518P	3,798,319	-	-	370,635	14,696	385,331	19,157	25,002	-	-	44,159	302,334	2,149	304,483
0519F	0519F	703,830	-	-	68,679	55,175	123,854	3,550	4,633	-	-	8,183	56,023	8,066	64,089
0520F	0520F	3,570,495	-	-	348,404	313,184	661,588	18,008	23,503	-	-	41,511	284,200	45,787	329,987
0520P	0520P	3,830,790	-	-	373,804	-	373,804	19,321	25,216	-	294,657	339,194	304,918	(43,078)	261,840
0521P	0521P	1,094,576	-	-	106,807	-	106,807	5,521	7,205	-	168,448	181,174	87,125	(24,627)	62,498
0523P	0523P	12,100,022	-	-	1,180,705	-	1,180,705	61,027	79,648	-	1,217,470	1,358,145	963,122	(177,993)	785,129
0524F	0524F	2,634,619	-	-	257,083	86,324	343,407	13,288	17,342	-	-	30,630	209,707	12,620	222,327
0524P	0524P	3,153,844	-	-	307,748	87,918	395,666	15,907	20,760	-	-	36,667	251,036	12,854	263,890
0526F	0526F	4,626,877	-	-	451,485	6,515	458,000	23,336	30,456	-	-	53,792	368,284	953	369,237
0526P	0526P	4,092,519	-	-	399,343	234,654	633,997	20,641	26,939	-	-	47,580	325,751	34,306	360,057
0528P	0528P	544,330	-	-	53,115	-	53,115	2,745	3,583	-	24,249	30,577	43,327	(3,545)	39,782
0529P	0529P	65,373	-	-	6,379	-	6,379	330	430	-	4,641	5,401	5,203	(679)	4,524
0530P	0530P	451,988	-	-	44,104	99,982	144,086	2,280	2,975	-	-	5,255	35,977	14,617	50,594
0531P	0531P	1,157,535	-	-	112,951	48,067	161,018	5,838	7,619	-	-	13,457	92,136	7,027	99,163
0532F	0532F	3,542,199	-	-	345,643	151,009	496,652	17,865	23,316	-	-	41,181	281,947	22,077	304,024
0532P	0532P	5,150,777	-	-	502,606	1,677	504,283	25,978	33,905	-	-	59,883	409,985	245	410,230
0533P	0533P	316,994	-	-	30,932	11,521	42,453	1,599	2,087	-	-	3,686	25,232	1,684	26,916
0535P	0535P	198,260	-	-	19,346	4,293	23,639	1,000	1,305	-	-	2,305	15,781	628	16,409
0536F	0536F	7,510,262	-	-	732,842	137,472	870,314	37,879	49,436	-	-	87,315	597,792	20,098	617,890
0536P	0536P	6,727,030	-	-	656,415	4,365	660,780	33,928	44,280	-	-	78,208	535,449	638	536,087
0537P	0537P	180,786	-	-	17,641	20,735	38,376	912	1,190	-	-	2,102	14,390	3,031	17,421
0538F	0538F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0538P	0538P	2,200,790	-	-	214,750	26,403	241,153	11,100	14,487	-	-	25,587	175,176	3,860	179,036
0540P	0540P	310,081	-	-	30,257	-	30,257	1,564	2,041	-	65,410	69,015	24,681	(9,563)	15,118
0541F	0541F	2,725,160	-	-	265,918	8,395	274,313	13,745	17,938	-	-	31,683	216,914	1,227	218,141
0541P	0541P	2,911,838	-	-	284,134	99,938	384,072	14,686	19,167	-	-	33,853	231,773	14,611	246,384
0542P	0542P	72,835	-	-	7,107	-	7,107	367	479	-	846	1,692	5,797	(124)	5,673
0543F	0543F	9,511,670	-	-	928,137	3,695	931,832	47,973	62,610	-	-	110,583	757,098	540	757,638
0543P	0543P	7,533,458	-	-	735,105	-	735,105	37,996	49,589	-	204,868	599,638	(29,952)	569,686	569,686
0545F	0545F	1,205,089	-	-	117,591	-	117,591	6,078	7,932	-	14,654	28,664	95,921	(2,142)	93,779
0547F	0547F	2,284,849	-	-	222,953	90,989	313,942	11,524	15,040	-	-	26,564	181,866	13,302	195,168

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017		
			Differences Between Expected and Actual Economic Experience	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
0548P	0548P	149,403	-	-	14,579	1,184	15,763	754	983	-	-	1,737	11,892	173	12,065
0549P	0549P	495,598	-	-	48,360	-	48,360	2,500	3,262	-	46,015	51,777	39,448	(6,727)	32,721
0550P	0550P	3,093,911	-	-	301,900	-	301,900	15,604	20,365	-	96,483	132,452	246,265	(14,106)	232,159
0551P	0551P	946,238	-	-	92,333	100,274	192,607	4,772	6,229	-	11,001	75,317	14,660	89,977	89,977
0552P	0552P	497,474	-	-	48,543	3,110	51,653	2,509	3,275	-	-	5,784	39,597	455	40,052
0553F	0553F	13,603,775	-	-	1,327,439	265,676	1,593,115	68,612	89,546	-	-	158,158	1,082,816	38,842	1,121,658
0553P	0553P	12,364,804	-	-	1,206,542	-	1,206,542	62,363	81,391	-	382,024	525,778	984,198	(55,851)	928,347
0555F	0555F	11,561,561	-	-	1,128,162	760,166	1,888,328	58,312	76,103	-	-	134,415	920,262	111,135	1,031,397
0555P	0555P	8,980,881	-	-	876,343	188,629	1,064,972	45,296	59,116	-	-	104,412	714,849	27,577	742,426
0556P	0556P	369,816	-	-	36,086	-	58,306	1,865	2,434	-	-	4,299	29,436	3,249	32,685
0557F	0557F	4,253,911	-	-	415,091	118,358	533,449	21,455	28,001	-	-	49,456	338,597	17,304	355,901
0559F	0559F	2,489,896	-	-	242,961	-	242,961	12,558	16,390	-	47,733	76,681	198,188	(6,978)	191,210
0559P	0559P	1,390,957	-	-	135,728	68,351	204,079	7,015	9,156	-	-	16,171	110,716	9,993	120,709
0560F	0560F	2,862,840	-	-	279,352	55,069	334,421	14,439	18,844	-	-	33,283	227,873	8,051	235,924
0560P	0560P	1,844,135	-	-	179,948	-	179,948	9,301	12,139	-	21,214	42,654	146,787	(3,101)	143,686
0561F	0561F	2,354,952	-	-	229,793	54,073	283,866	11,877	15,500	-	-	27,378	187,446	7,905	195,351
0561P	0561P	2,266,089	-	-	221,122	37,587	258,709	11,429	14,916	-	-	26,345	180,373	5,495	185,868
0563F	0563F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0563P	0563P	217,875	-	-	21,260	-	21,260	1,099	1,434	-	4,621	7,154	17,342	(676)	16,666
0564F	0564F	8,363,608	-	-	816,110	61,437	877,547	42,183	55,053	-	-	97,236	665,716	8,982	674,698
0564P	0564P	6,768,459	-	-	660,458	234,800	895,258	34,137	44,553	-	-	78,690	538,747	34,327	573,074
0565P	0565P	968,805	-	-	94,535	-	94,535	4,886	6,377	-	17,759	29,022	77,114	(2,596)	74,518
0566P	0566P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0567P	0567P	332,246	-	-	32,420	4,607	37,027	1,676	2,187	-	-	3,863	26,446	673	27,119
0568F	0568F	16,363,326	-	-	1,596,713	670,248	2,266,961	82,530	107,711	-	-	190,241	1,302,467	97,989	1,400,456
0568P	0568P	10,780,194	-	-	1,051,918	555,533	1,607,451	54,371	70,960	-	-	125,331	858,068	81,218	939,286
0569P	0569P	166,486	-	-	16,245	-	16,245	840	1,096	-	31,869	33,805	13,252	(4,659)	8,593
0571F	0571F	8,106,168	-	-	790,990	-	790,990	40,884	53,358	-	87,463	181,705	645,224	(12,787)	632,437
0571P	0571P	7,428,617	-	-	724,875	-	724,875	37,467	48,898	-	-	76,297	591,293	(11,155)	580,138
0573P	0573P	457,099	-	-	44,603	-	44,603	2,305	3,009	-	13,012	18,326	36,384	(1,902)	34,482
0574P	0574P	1,596,679	-	-	155,802	30,163	185,965	8,053	10,510	-	-	18,563	127,900	4,410	131,500
0576P	0576P	172,168	-	-	16,800	-	16,800	868	1,133	-	73,680	75,681	13,704	(10,772)	2,932
0577P	0577P	127,142	-	-	12,406	2,924	15,330	641	837	-	-	1,478	10,120	427	10,547
0578P	0578P	293,089	-	-	28,599	39,076	67,675	1,478	1,929	-	-	3,407	23,329	5,713	29,042
0579P	0579P	4,383,279	-	-	427,715	-	427,715	22,107	28,853	-	5,767	56,727	348,895	(843)	348,052
0580F	0580F	6,550,669	-	-	639,206	487,883	1,127,089	33,039	43,119	-	-	76,158	521,412	71,328	592,740
0580P	0580P	6,870,235	-	-	670,389	-	670,389	34,651	45,223	-	594	80,468	546,848	(87)	546,761
0581F	0581F	23,195,385	-	-	2,263,376	196,209	2,459,585	116,988	152,682	-	-	269,670	1,846,276	28,686	1,874,962
0581P	0581P	17,449,240	-	-	1,702,675	-	1,702,675	88,007	114,859	-	456,548	659,414	1,388,902	(66,747)	1,322,155
0582F	0582F	6,205,420	-	-	605,517	100,535	706,052	31,298	40,847	-	-	72,145	493,931	14,698	508,629
0583F	0583F	2,863,124	-	-	259,864	127,213	387,077	13,432	17,530	-	-	30,962	211,976	18,598	230,574
0584F	0584F	2,821,547	-	-	275,323	86,934	362,257	14,231	18,573	-	-	32,804	224,586	12,710	237,296
0585F	0585F	5,579,620	-	-	544,452	-	544,452	28,141	36,728	-	128,871	193,740	444,119	(18,841)	425,278
0585P	0585P	3,054,590	-	-	298,063	-	298,063	15,406	20,107	-	6,943	42,556	243,135	(1,015)	242,120
0586P	0586P	1,166,000	-	-	113,777	61,859	175,636	5,881	7,675	-	-	13,556	92,810	9,015	101,825
0587P	0587P	318,025	-	-	31,032	14,356	45,388	1,604	2,093	-	-	3,697	25,314	2,099	27,413
0588F	0588F	2,418,030	-	-	235,948	-	235,948	12,196	15,917	-	10,937	39,050	192,467	(1,599)	190,868
0588P	0588P	2,241,890	-	-	218,761	20,648	239,409	11,307	14,757	-	-	26,064	178,447	3,019	181,466
0589P	0589P	141,148	-	-	13,773	-	13,773	712	929	-	15,591	17,232	11,235	(2,279)	8,956
0590F	0590F	5,798,073	-	-	565,769	-	565,769	29,243	38,165	-	233,269	300,677	461,507	(34,104)	427,403
0590P	0590P	5,645,859	-	-	550,916	130,286	681,202	28,475	37,164	-	-	65,639	449,392	19,048	468,440
0591P	0591P	598,094	-	-	58,361	74,829	133,190	3,017	3,937	-	-	6,954	47,606	10,940	58,546
0592P	0592P	204,396	-	-	19,945	61,010	80,955	1,031	1,345	-	-	2,376	16,269	8,920	25,189
0593F	0593F	11,973,152	-	-	1,168,325	388,698	1,557,023	60,388	78,813	-	-	139,201	953,023	56,827	1,009,850
0593P	0593P	7,691,088	-	-	750,487	313,878	1,064,365	38,791	50,626	-	-	89,417	612,185	45,889	658,074
0594P	0594P	392,684	-	-	38,318	-	57,599	1,981	2,585	-	-	4,566	31,256	2,819	34,075
0595P	0595P	104,042	-	-	10,152	-	10,152	525	685	-	407	1,617	8,281	(60)	8,221
0596F	0596F	3,898,746	-	-	380,435	-	380,435	19,664	25,663	-	41,001	86,328	310,327	(5,994)	304,333
0596P	0596P	5,229,220	-	-	510,261	-	510,261	26,374	34,421	-	265,758	326,553	416,229	(38,853)	377,376
0597F	0597F	16,705,357	-	-	1,630,088	158,305	1,788,393	84,255	109,962	-	-	194,217	1,329,691	23,144	1,352,835
0597P	0597P	15,141,206	-	-	1,477,460	52,129	1,529,589	76,366	99,666	-	-	176,032	1,205,190	7,621	1,212,811
0598F	0598F	1,376,951	-	-	134,361	45,493	179,854	6,945	9,064	-	-	16,009	109,601	6,651	116,252
0598P	0598P	1,968,297	-	-	192,064	15,326	207,390	9,927	12,956	-	-	22,883	156,670	2,241	158,911
0599P	0599P	277,134	-	-	27,042	70,040	97,082	1,398	1,824	-	-	3,222	22,059	10,240	32,299

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Contributions and Proportionate Share of	Total Employer OPEB Expense	
0600P	0600P	572,252	-	-	55,840	27,794	83,634	2,886	3,767	-	-	6,653	45,549	4,064	49,613	
0601F	0601F	2,619,979	-	-	255,654	95,576	351,230	13,214	17,246	-	-	30,460	208,542	13,973	222,515	
0602P	0602P	1,091,143	-	-	106,472	10,764	117,236	5,503	7,182	-	-	12,685	86,851	1,574	88,425	
0603F	0603F	1,037,192	-	-	101,208	181,065	282,273	5,231	6,827	-	-	12,058	82,557	26,471	109,028	
0603P	0603P	824,598	-	-	80,463	49,112	129,575	4,159	5,428	-	-	9,587	65,635	7,180	72,815	
0604F	0604F	6,285,263	-	-	613,308	579,772	1,193,080	31,700	41,372	-	-	73,072	500,286	84,762	585,048	
0606P	0606P	6,599,560	-	-	643,977	321,041	965,018	33,285	43,441	-	-	76,726	525,303	46,936	572,239	
0607F	0607F	12,899,010	-	-	1,258,669	-	1,258,669	65,057	84,907	-	517,577	667,541	1,026,719	(75,669)	951,050	
0608F	0608F	3,724,776	-	-	363,459	170,572	534,031	18,786	24,518	-	-	43,304	296,480	24,937	321,417	
0608P	0608P	4,450,527	-	-	434,277	-	434,277	22,447	29,295	-	5,168	56,910	354,247	(755)	353,492	
0609F	0609F	1,871,938	-	-	182,661	26,320	208,981	9,441	12,322	-	-	21,763	149,000	3,848	152,848	
0610P	0610P	1,033,532	-	-	100,851	45,661	146,512	5,213	6,803	-	-	12,016	82,266	6,676	88,942	
0612F	0612F	6,983,184	-	-	681,410	-	681,410	35,220	45,966	-	150,475	231,661	555,838	(21,999)	533,839	
0612P	0612P	4,542,462	-	-	443,248	28,480	471,728	22,910	29,900	-	-	52,810	361,565	4,164	365,729	
0613P	0613P	174,452	-	-	17,023	50,845	67,868	880	1,148	-	-	2,028	13,886	7,433	21,319	
0614F	0614F	59,673	-	-	5,823	43,613	49,436	301	393	-	-	694	4,750	6,376	11,126	
0614P	0614P	3,674,537	-	-	358,557	110,607	469,164	18,533	24,187	-	-	42,720	292,481	16,171	308,652	
0615F	0615F	11,382,330	-	-	10,868,547	-	10,868,547	561,765	733,168	-	528,205	1,823,138	8,865,686	(77,223)	8,788,443	
0615P	0615P	110,565,291	-	-	10,788,821	-	10,788,821	557,645	727,790	-	199,622	1,485,057	8,800,633	(29,184)	8,771,449	
0616F	0616F	954,607	-	-	93,149	16,166	109,315	4,815	6,284	-	-	11,099	75,984	2,363	78,347	
0616P	0616P	1,585,846	-	-	154,745	27,230	181,975	7,998	10,439	-	-	18,437	126,228	3,981	130,209	
0617P	0617P	2,517,710	-	-	245,675	145,921	391,596	12,698	16,573	-	-	29,271	200,401	21,333	221,734	
0618F	0618F	675,388	-	-	65,903	30,388	96,291	3,406	4,446	-	-	7,852	53,759	4,443	58,202	
0619F	0619F	3,994,947	-	-	389,822	-	389,822	20,149	26,297	-	-	521,335	317,965	(69,428)	248,557	
0619P	0619P	4,784,535	-	-	466,869	-	466,869	24,131	31,494	-	285,354	340,979	380,833	(41,718)	339,115	
0620F	0620F	8,829,036	-	-	861,526	-	861,526	44,530	58,117	-	61,159	163,806	702,762	(8,941)	693,821	
0620P	0620P	8,065,397	-	-	787,011	-	787,011	40,678	53,090	-	172,929	641,979	172,929	(11,573)	630,406	
0621F	0621F	10,142,275	-	-	989,670	-	989,670	51,153	66,761	-	-	158,912	807,292	(23,233)	784,059	
0622F	0622F	8,009,243	-	-	781,532	-	781,532	40,395	52,720	-	-	236,273	637,509	(20,929)	616,580	
0622P	0622P	7,323,226	-	-	714,591	319,325	1,033,916	36,935	48,205	-	-	85,140	582,905	46,685	629,590	
0623F	0623F	992,211	-	-	96,819	1,050	97,869	5,004	6,531	-	-	11,535	78,977	154	79,131	
0623P	0623P	860,083	-	-	83,926	15,304	99,230	4,338	5,661	-	-	9,999	68,460	2,238	70,698	
0624P	0624P	912,305	-	-	89,022	25,122	114,144	4,601	6,005	-	-	10,606	72,617	3,673	76,290	
0625P	0625P	237,224	-	-	23,148	53,704	76,852	1,196	1,562	-	-	2,758	18,882	7,852	26,734	
0626F	0626F	16,554,714	-	-	1,615,388	-	1,615,388	83,495	108,970	-	587,518	779,983	1,317,701	(85,894)	1,231,807	
0627F	0627F	13,427,142	-	-	1,310,203	506,415	1,816,618	67,721	88,383	-	-	156,104	1,068,756	74,037	1,142,793	
0628F	0628F	6,045,467	-	-	589,909	-	589,909	30,491	39,394	-	272,207	342,492	481,199	(39,796)	441,403	
0628P	0628P	6,028,532	-	-	588,256	-	588,256	30,405	39,682	-	3,131	73,218	479,851	(458)	479,393	
0629F	0629F	15,456,251	-	-	1,508,201	801,065	2,309,266	77,955	101,740	-	-	179,695	1,230,267	117,115	1,347,382	
0629P	0629P	11,057,917	-	-	1,079,018	125,406	1,204,424	55,771	72,788	-	-	128,559	880,174	18,334	898,508	
0630F	0630F	425,126	-	-	41,483	-	41,483	2,144	2,798	-	-	10,672	33,839	(838)	33,001	
0630P	0630P	1,670,471	-	-	163,002	412,964	575,966	8,425	10,996	-	-	19,421	132,964	60,375	193,339	
0631F	0631F	4,146,690	-	-	404,629	-	404,629	20,914	27,295	-	100,963	149,172	330,063	(14,761)	315,302	
0631P	0631P	2,856,494	-	-	278,733	20,031	298,764	14,407	18,803	-	-	33,210	227,368	2,929	230,297	
0632P	0632P	218,011	-	-	21,273	-	21,273	1,100	1,435	-	17,791	20,326	17,353	(2,601)	14,752	
0633F	0633F	3,397,952	-	-	331,568	-	331,568	17,138	22,367	-	15,762	55,267	270,466	(2,304)	268,162	
0633P	0633P	3,930,741	-	-	383,557	119,520	503,077	19,825	25,874	-	-	45,699	312,874	17,474	330,348	
0635F	0635F	1,585,285	-	-	154,690	-	154,690	7,996	10,435	-	-	87,955	106,386	126,183	(12,859)	113,524
0635P	0635P	6,211,511	-	-	606,111	-	606,111	31,328	40,887	-	-	28,328	100,543	494,416	(4,142)	490,274
0636F	0636F	3,200,174	-	-	312,269	-	312,269	16,140	21,065	-	-	238,270	254,723	(29,396)	225,327	
0636P	0636P	2,762,741	-	-	269,585	-	269,585	13,934	18,186	-	81,659	113,779	219,905	(11,939)	207,966	
0637P	0637P	2,869,775	-	-	280,029	74,758	354,787	14,474	18,890	-	-	33,364	228,425	10,929	239,354	
0638P	0638P	752,828	-	-	73,460	-	73,460	3,797	4,955	-	6,050	14,802	59,923	(885)	59,038	
0640F	0640F	13,806,160	-	-	1,347,188	311,741	1,658,929	69,632	90,878	-	-	160,510	1,098,925	45,576	1,144,501	
0641F	0641F	2,330,595	-	-	227,416	28,795	256,211	11,755	15,341	-	-	27,096	185,508	4,210	189,718	
0641P	0641P	5,108,685	-	-	498,499	-	498,499	25,766	33,628	-	195,381	254,775	406,634	(28,565)	378,069	
0642P	0642P	887,682	-	-	86,619	-	86,619	4,477	5,843	-	11,840	22,160	70,657	(1,731)	68,926	
0643P	0643P	108,088	-	-	10,547	3,988	14,535	545	711	-	-	1,256	8,603	583	9,186	
0644P	0644P	379,352	-	-	37,017	35,474	72,491	1,913	2,497	-	-	4,410	30,195	5,186	35,381	
0645P	0645P	2,215,618	-	-	216,197	-	216,197	11,175	14,584	-	51,351	77,110	176,356	(7,507)	168,849	
0646F	0646F	2,543,348	-	-	248,177	-	248,177	12,828	16,741	-	-	433,762	202,442	(63,416)	139,026	
0646P	0646P	1,979,753	-	-	193,182	21,235	214,417	9,985	13,032	-	-	23,017	157,582	3,104	160,686	
0647F	0647F	9,801,671	-	-	956,435	225,695	1,182,130	49,435	64,519	-	-	113,954	780,181	32,996	813,177	
0647P	0647P	8,523,589	-	-	831,721	-	831,721	42,989	56,106	-	554,949	654,044	678,450	(81,133)	597,317	

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	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 and Proportionate Share of Contributions	Total Employer OPEB Expense
0648F	0648F	127,776	-	-	12,468	-	12,468	644	841	-	4,228	5,713	10,171	(618)	9,553
0649P	0649P	1,199,038	-	-	117,001	1,573	118,574	6,047	7,893	-	-	13,940	95,439	230	95,669
0650F	0650F	6,530,731	-	-	637,260	-	637,260	32,938	42,988	-	318,366	394,292	519,825	(46,545)	473,280
0650P	0650P	6,220,123	-	-	606,952	-	606,952	31,372	40,944	-	185,018	257,334	495,101	(27,049)	468,052
0652F	0652F	2,071,914	-	-	202,175	25,796	227,971	10,450	13,638	-	-	24,088	164,918	3,771	168,689
0652P	0652P	2,946,015	-	-	287,468	141,681	429,149	14,858	19,392	-	-	34,250	234,493	20,714	255,207
0653F	0653F	1,696,347	-	-	165,527	45,688	211,215	8,556	11,166	-	-	19,722	135,024	6,680	141,704
0654F	0654F	26,457,277	-	-	2,581,668	-	2,581,668	133,439	174,154	-	1,164,409	1,472,002	2,105,912	(170,235)	1,935,677
0655F	0655F	11,888,606	-	-	1,160,075	870,372	2,030,447	59,961	78,256	-	-	138,217	946,294	127,247	1,073,541
0656F	0656F	383,052	-	-	37,378	-	37,378	1,932	2,521	-	1,012	5,465	30,490	(148)	30,342
0656P	0656P	1,743,130	-	-	170,092	-	170,092	8,792	11,474	-	30,485	50,751	138,747	(4,457)	134,290
0657F	0657F	1,602,549	-	-	156,375	159,397	315,772	8,083	10,549	-	-	18,632	127,558	23,304	150,862
0657P	0657P	1,683,899	-	-	164,313	-	164,313	8,493	11,084	-	7,852	27,429	134,033	(1,148)	132,885
0658F	0658F	333,034	-	-	32,497	-	32,497	1,680	2,192	-	-	3,872	26,508	437	26,945
0658P	0658P	1,174,357	-	-	114,592	211,130	325,722	5,923	7,730	-	-	13,653	93,475	30,867	124,342
0660P	0660P	116,212	-	-	11,340	-	11,340	586	765	-	2,454	3,805	9,250	(359)	8,891
0661P	0661P	310,217	-	-	30,271	41,980	72,251	1,565	2,042	-	-	3,607	24,692	6,138	30,830
0662P	0662P	911,195	-	-	88,913	-	88,913	4,596	5,998	-	3,725	14,319	72,528	(545)	71,983
0663F	0663F	406,724	-	-	39,688	-	39,688	2,051	2,677	-	-	10,618	15,346	(1,552)	30,822
0663P	0663P	729,462	-	-	71,180	-	71,180	3,679	4,802	-	40,338	48,819	58,063	(5,897)	52,166
0664F	0664F	120,428	-	-	11,751	-	11,751	607	793	-	29,664	31,064	9,586	(4,337)	5,249
0664P	0664P	826,411	-	-	80,640	45,447	126,087	4,168	5,440	-	-	9,608	65,700	6,644	72,424
0665P	0665P	218,867	-	-	21,357	-	21,357	1,104	1,441	-	7,816	10,361	17,421	(1,143)	16,278
0666F	0666F	1,722,189	-	-	168,049	35,801	203,850	8,686	11,336	-	-	20,022	137,081	5,234	142,315
0666P	0666P	4,258,149	-	-	415,505	-	415,505	21,476	28,029	-	70,249	119,754	338,935	(10,270)	328,665
0667P	0667P	1,657,185	-	-	161,706	101,931	263,637	8,358	10,908	-	-	19,266	131,906	14,902	146,808
0668P	0668P	396,520	-	-	38,692	-	38,692	2,000	2,610	-	-	4,610	31,562	1,134	32,696
0669P	0669P	368,921	-	-	35,999	24,067	60,066	1,861	2,428	-	-	4,289	29,365	3,518	32,883
0670F	0670F	15,824,379	-	-	1,544,123	-	1,544,123	79,811	104,163	-	237,027	421,001	1,259,568	(34,653)	1,224,915
0672P	0672P	1,194,624	-	-	116,570	-	116,570	6,025	7,864	-	-	16,427	95,088	(371)	94,717
0673P	0673P	147,505	-	-	14,393	-	14,393	744	971	-	5,139	6,854	11,741	(751)	10,990
0674P	0674P	298,664	-	-	29,143	-	29,143	1,506	1,966	-	1,995	5,467	23,773	(292)	23,481
0675P	0675P	427,161	-	-	41,682	507	42,189	2,154	2,812	-	-	4,966	34,001	74	34,075
0676F	0676F	22,457,219	-	-	2,191,347	247,099	2,438,446	113,265	147,823	-	-	261,088	1,787,521	36,126	1,823,647
0676P	0676P	18,011,287	-	-	1,757,519	-	1,757,519	90,841	118,558	-	332,882	542,281	1,433,639	(48,667)	1,384,972
0677F	0677F	10,328,846	-	-	1,007,876	-	1,007,876	52,094	67,989	-	-	358,271	822,142	(34,823)	787,319
0677P	0677P	11,801,357	-	-	1,151,562	-	1,151,562	59,521	77,682	-	-	329,340	939,349	(28,090)	911,259
0679F	0679F	11,584,219	-	-	1,130,373	-	1,130,373	58,426	76,252	-	235,134	369,812	922,066	(34,376)	887,690
0679P	0679P	11,383,534	-	-	1,110,791	98,814	1,209,605	57,414	74,931	-	-	132,345	906,092	14,447	920,539
0680F	0680F	2,001,947	-	-	195,347	18,651	213,998	10,097	13,178	-	-	23,275	159,348	2,727	162,075
0680P	0680P	1,408,567	-	-	137,446	-	137,446	7,104	9,272	-	17,863	34,239	112,117	(2,612)	109,505
0681F	0681F	1,115,517	-	-	108,851	113,800	222,651	5,626	7,343	-	-	12,969	88,791	16,638	105,429
0682F	0682F	4,973,163	-	-	485,275	34,388	519,663	25,083	32,736	-	-	57,819	395,847	5,028	400,875
0682P	0682P	5,891,786	-	-	574,913	274,990	849,903	29,716	38,782	-	-	68,498	468,967	40,203	509,170
0684F	0684F	1,120,061	-	-	109,294	-	109,294	5,649	7,373	-	18,976	31,998	89,153	(2,774)	86,379
0684P	0684P	1,879,303	-	-	183,380	-	183,380	9,478	12,370	-	274,769	296,617	149,586	(40,171)	109,415
0685P	0685P	494,210	-	-	48,224	22,395	70,619	2,493	3,253	-	-	5,746	39,338	3,274	42,612
0686F	0686F	10,183,040	-	-	993,648	195,825	1,189,473	51,359	67,029	-	-	118,388	810,536	28,629	839,165
0686P	0686P	9,249,142	-	-	902,520	210,301	1,112,821	46,649	60,882	-	-	107,531	736,201	30,746	766,947
0687F	0687F	2,460,037	-	-	240,047	-	240,047	12,407	16,193	-	193,847	222,447	195,811	(28,340)	167,471
0687P	0687P	3,900,718	-	-	380,627	164,841	545,468	19,674	25,676	-	-	45,350	310,484	24,100	334,584
0688P	0688P	4,557,924	-	-	444,756	-	444,756	22,988	30,002	-	56,309	109,299	362,796	(8,232)	354,564
0689F	0689F	2,846,715	-	-	277,779	-	277,779	14,358	18,738	-	120,708	153,804	226,589	(17,647)	208,942
0689P	0689P	3,195,063	-	-	311,770	-	311,770	16,115	21,031	-	-	150,139	254,317	(16,520)	237,797
0691P	0691P	153,596	-	-	14,988	-	14,988	775	1,011	-	512	2,298	12,226	(75)	12,151
0692P	0692P	332,002	-	-	32,396	18,453	50,849	1,674	2,185	-	-	3,859	26,426	2,698	29,124
0693P	0693P	773,441	-	-	75,471	-	75,471	3,901	5,091	-	39,470	48,462	61,563	(5,770)	55,793
0694F	0694F	1,807,840	-	-	176,407	69,085	245,492	9,118	11,900	-	-	21,018	143,898	10,100	153,998
0694P	0694P	2,231,816	-	-	217,778	-	217,778	11,256	14,691	-	31,286	57,233	177,645	(4,574)	173,071
0695F	0695F	205,784	-	-	20,080	150,413	170,493	1,038	1,355	-	-	2,393	16,380	21,990	38,370
0695P	0695P	1,263,906	-	-	123,330	55,926	179,256	6,375	8,320	-	-	14,695	100,603	8,176	108,779
0696P	0696P	517,174	-	-	50,465	-	50,465	64,722	2,608	-	-	6,012	41,165	2,084	43,249
0697P	0697P	496,675	-	-	48,465	23,971	72,436	2,505	3,269	-	-	5,774	39,534	3,504	43,038
0698F	0698F	9,667,985	-	-	943,390	88,088	1,031,478	48,761	63,639	-	-	112,400	769,540	12,878	782,418

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017				Deferred Inflows of Resources for the year ended December 31, 2017				OPEB Expense for the year ended December 31, 2017				
			Differences Between Expected and Actual Economic Experience	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
0698P	0698P	6,597,038	-	-	643,731	8,348	652,079	33,273	43,425	-	-	76,698	525,103	1,221	526,324
0699F	0699F	890,826	-	-	86,926	8,905	95,831	4,493	5,864	-	-	10,357	70,907	1,302	72,209
0700F	0700F	10,766,590	-	-	1,050,590	198,705	1,249,295	54,302	70,870	-	-	125,172	856,985	29,050	886,035
0700P	0700P	7,533,129	-	-	735,073	329,677	1,064,750	37,994	49,586	-	-	87,580	599,612	48,198	647,810
0701P	0701P	3,720,436	-	-	363,035	323,305	686,340	18,764	24,490	-	-	43,254	296,134	47,267	343,401
0702F	0702F	9,205,436	-	-	898,255	-	898,255	46,428	60,594	-	9,558	116,580	732,722	(1,397)	731,325
0702P	0702P	7,889,880	-	-	769,884	-	769,884	39,793	51,935	-	158,664	250,392	628,008	(23,196)	604,812
0703F	0703F	426,577	-	-	41,625	8,923	50,548	2,151	2,808	-	-	4,959	33,954	1,304	35,258
0704P	0704P	1,182,737	-	-	115,410	-	115,410	5,965	7,785	-	149,832	163,582	94,142	(21,905)	72,237
0705P	0705P	200,707	-	-	19,585	33,703	53,288	1,012	1,321	-	-	2,333	15,976	4,927	20,903
0706F	0706F	22,317,210	-	-	2,177,685	27,913	2,205,598	112,559	146,902	-	-	259,461	1,776,376	4,081	1,780,457
0706P	0706P	22,689,786	-	-	2,214,041	-	2,214,041	114,438	149,354	-	394,774	658,566	1,806,032	(57,715)	1,748,317
0707F	0707F	8,978,541	-	-	876,115	-	876,115	45,284	59,101	-	178,291	282,676	714,662	(26,066)	688,596
0707P	0707P	7,594,405	-	-	741,052	51,868	792,920	38,303	49,990	-	-	88,293	604,490	7,583	612,073
0709F	0709F	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0709P	0709P	505,315	-	-	49,308	60,178	109,486	2,549	3,326	-	-	5,875	40,221	8,798	49,019
0711P	0711P	176,814	-	-	17,253	-	17,253	892	1,164	-	72,041	74,097	14,074	(10,532)	3,542
0712F	0712F	8,041,470	-	-	784,676	672,406	1,457,082	40,558	52,933	-	-	93,491	640,075	98,305	738,380
0712P	0712P	5,168,851	-	-	504,370	91,731	596,101	26,069	34,024	-	-	60,093	411,423	13,411	424,834
0713P	0713P	225,462	-	-	22,000	-	22,000	1,137	1,484	-	15,715	17,946	18,336	(2,298)	15,648
0714F	0714F	2,792,028	-	-	272,443	-	272,443	14,082	18,378	-	76,806	109,266	222,236	(11,229)	211,007
0715F	0715F	1,741,221	-	-	169,906	-	169,906	8,782	11,461	-	203,400	223,643	138,595	(29,737)	108,858
0717F	0717F	869,398	-	-	84,835	-	84,835	4,385	5,723	-	27,568	69,201	37,676	(4,030)	65,171
0718F	0718F	412,203	-	-	40,222	-	40,222	2,079	2,713	-	21,232	26,024	32,810	(3,104)	29,706
0719F	0719F	1,222,319	-	-	119,272	1,141	120,413	6,165	8,046	-	-	14,211	97,293	167	97,460
0720F	0720F	7,414,344	-	-	723,482	520,698	1,244,180	37,395	48,804	-	-	86,199	590,157	76,126	666,283
0721F	0721F	160,287	-	-	15,641	1,950	17,591	808	1,055	-	-	1,863	12,758	285	13,043
0722F	0722F	341,413	-	-	33,315	-	33,315	1,722	2,247	-	4,622	8,591	27,175	(676)	26,499
0723F	0723F	358,643	-	-	34,996	-	34,996	1,809	2,361	-	346	4,516	28,547	(51)	28,496
0724F	0724F	2,628,398	-	-	256,476	77,160	333,636	13,257	17,301	-	-	30,558	209,212	11,281	220,493
0725P	0725P	188,650	-	-	18,408	-	18,408	951	1,242	-	3,662	5,855	15,016	(535)	14,481
0726F	0726F	263,655	-	-	25,277	1,608	27,335	1,330	1,735	-	-	3,065	20,986	235	21,221
0728F	0728F	3,888,038	-	-	379,390	-	379,390	19,610	25,593	-	99,022	144,225	309,475	(14,477)	294,998
0732F	0732F	2,202,705	-	-	214,937	436,773	651,710	11,110	14,499	-	-	25,609	175,328	63,856	239,184
0732P	0732P	1,590,985	-	-	155,246	102,939	258,185	8,024	10,473	-	-	18,497	126,637	15,049	141,686
0734P	0734P	-	-	-	-	-	-	-	-	-	30,700	30,700	-	(4,488)	(4,488)
0735P	0735P	172,061	-	-	16,789	1,107	17,896	868	1,133	-	-	2,001	13,695	162	13,857
0736F	0736F	8,490,529	-	-	828,495	-	828,495	42,823	55,888	-	192,395	291,106	675,818	(28,128)	647,690
0737P	0737P	180,407	-	-	17,604	-	17,604	910	1,188	-	164	2,262	14,360	(24)	14,336
0738P	0738P	116,649	-	-	11,382	8,161	19,543	588	768	-	-	1,356	9,285	1,193	10,478
0740P	0740P	93,101	-	-	9,085	4,051	13,136	470	613	-	-	1,083	7,411	592	8,003
0741F	0741F	1,920,585	-	-	187,408	-	187,408	9,687	12,642	-	35,731	58,600	152,872	(5,224)	147,648
0744F	0744F	232,595	-	-	22,696	-	22,696	1,173	1,531	-	2,702	5,406	18,514	(395)	18,119
0745P	0745P	106,665	-	-	10,408	1,691	12,099	538	702	-	-	1,240	8,490	247	8,737
0746F	0746F	695,059	-	-	67,823	11,282	79,105	3,506	4,575	-	-	8,081	55,324	1,649	56,973
0749P	0749P	374,831	-	-	36,575	-	36,575	1,890	2,467	-	7,633	11,990	29,835	(1,116)	28,719
0753P	0753P	232,249	-	-	22,663	110,517	133,180	1,171	1,529	-	-	2,700	18,486	16,157	34,643
0754F	0754F	3,423,500	-	-	334,061	263,624	597,685	17,267	22,535	-	-	39,802	272,499	38,541	311,040
0756P	0756P	555,946	-	-	54,248	-	54,248	2,804	3,659	-	100,417	106,880	44,251	(14,681)	29,570
0757F	0757F	2,580,941	-	-	251,845	8,079	259,924	13,017	16,989	-	-	30,006	205,434	1,181	206,615
0758F	0758F	655,602	-	-	63,973	27,161	91,134	3,307	4,315	-	-	7,622	52,184	3,971	56,155
0759F	0759F	1,041,629	-	-	101,641	-	101,641	5,254	6,856	-	42,698	54,808	82,910	(6,242)	76,668
0760P	0760P	82,291	-	-	8,030	3,947	11,977	415	542	-	-	957	6,550	577	7,127
0761F	0761F	7,515,214	-	-	733,325	-	733,325	37,904	49,468	-	11,185	98,557	598,186	(1,635)	596,551
0762F	0762F	290,795	-	-	28,375	-	28,375	1,467	1,914	-	29,217	32,598	23,146	(4,272)	18,874
0762P	0762P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0765F	0765F	1,501,923	-	-	146,556	64,968	211,524	7,575	9,886	-	-	17,461	119,548	9,498	129,046
0765P	0765P	-	-	-	-	-	-	-	-	-	-	-	-	-	-
0766F	0766F	248,998	-	-	24,297	-	24,297	1,256	1,639	-	29,830	32,725	19,819	(4,361)	15,458
0768F	0768F	4,909,853	-	-	479,097	278,663	757,760	24,763	32,319	-	-	57,082	390,808	40,740	431,548
0769F	0769F	664,951	-	-	64,885	11,894	76,779	3,354	4,377	-	-	7,731	52,928	1,739	54,667
0770F	0770F	185,319	-	-	18,083	-	18,083	935	1,220	-	289	2,444	14,751	(42)	14,709
0771F	0771F	28,035	-	-	2,736	20,494	23,230	141	185	-	-	326	2,231	2,996	5,227
0773F	0773F	648,174	-	-	63,248	31,171	94,419	3,269	4,267	-	-	7,536	51,593	4,557	56,150

Ohio Police & Fire Pension Fund

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

Employer #	Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended December 31, 2017					Deferred Inflows of Resources for the year ended December 31, 2017					OPEB Expense for the year ended December 31, 2017			
			Differences Between Expected and Actual Economic Experience	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	
0774F	0774F	338,439	-	-	33,024	1,088	34,112	1,707	2,228	-	-	3,935	26,939	159	27,098	
0776F	0776F	1,435,842	-	-	140,108	13,653	153,761	7,242	9,451	-	-	16,693	114,288	1,996	116,284	
0777F	0777F	5,547,013	-	-	541,270	123,882	665,152	27,977	36,513	-	-	64,490	441,524	18,111	459,635	
0779F	0779F	921,071	-	-	89,877	55,376	145,253	4,645	6,063	-	-	10,708	73,314	8,096	81,410	
0781F	0781F	485,134	-	-	47,339	-	47,339	2,447	3,193	-	-	134,534	140,174	38,615	(19,669)	18,946
0782F	0782F	563,861	-	-	55,021	79,101	134,122	2,844	3,712	-	-	6,556	44,881	11,565	56,446	
0783F	0783F	833,913	-	-	81,372	157,437	238,809	4,206	5,489	-	-	9,695	66,377	23,017	89,394	
0786F	0786F	419,421	-	-	40,927	4,799	45,726	2,115	2,761	-	-	4,876	33,385	702	34,087	
0787P	0787P	51,548	-	-	5,030	-	5,030	260	339	-	599	1,198	4,103	(88)	4,015	
0788F	0788F	2,683,000	-	-	261,804	-	261,804	13,532	17,661	-	115,489	146,682	213,558	(16,884)	196,674	
0788P	0788P	980,216	-	-	95,648	-	95,648	4,944	6,452	-	28,000	39,396	78,022	(4,093)	73,929	
0789F	0789F	1,558,967	-	-	152,122	46,620	198,742	7,863	10,262	-	-	18,125	124,009	6,816	130,905	
0790F	0790F	262,845	-	-	25,648	68,709	94,357	1,326	1,730	-	-	3,056	20,922	10,045	30,967	
0792F	0792F	212,521	-	-	20,738	5,088	25,826	1,072	1,399	-	-	2,471	16,916	744	17,660	
0794F	0794F	2,373,451	-	-	231,598	-	231,598	11,971	15,623	-	44,871	72,465	188,919	(6,560)	182,359	
0795F	0795F	234,051	-	-	22,838	6,992	29,830	1,180	1,541	-	-	2,721	18,630	1,022	19,652	
0796F	0796F	168,469	-	-	16,439	2,276	18,715	850	1,109	-	-	1,959	13,410	333	13,743	
0797F	0797F	712,357	-	-	69,511	-	69,511	3,593	4,689	-	46,891	55,173	56,701	(6,855)	49,846	
0798F	0798F	96,065	-	-	9,374	-	9,374	485	632	-	1,385	2,502	7,646	(203)	7,443	
0799F	0799F	180,503	-	-	17,613	934	18,547	910	1,188	-	-	2,098	14,367	137	14,504	
0801F	0801F	2,260,219	-	-	220,549	75,691	296,240	11,400	14,878	-	-	26,278	179,906	11,066	190,972	
0803P	0803P	91,470	-	-	8,925	914	9,839	461	602	-	-	1,063	7,281	134	7,415	
0805F	0805F	4,227,332	-	-	412,498	-	412,498	21,321	27,826	-	59,389	108,536	336,482	(8,883)	327,799	
0806F	0806F	1,008,597	-	-	98,418	-	98,418	5,087	6,639	-	10,327	22,053	80,281	(1,510)	78,771	
0807F	0807F	256,403	-	-	25,019	-	25,019	1,293	1,688	-	3,185	20,409	20,409	(466)	19,943	
0809F	0809F	162,384	-	-	15,845	-	15,845	819	1,069	-	2,787	4,675	12,925	(408)	12,517	
0810F	0810F	133,233	-	-	13,001	908	13,909	672	877	-	-	1,549	10,605	133	10,738	
0812F	0812F	632,321	-	-	61,701	28,376	90,077	3,189	4,162	-	-	7,351	50,331	4,148	54,479	
0813F	0813F	2,944,740	-	-	287,344	11,276	298,620	14,852	19,384	-	-	34,236	234,392	1,649	236,041	
0815F	0815F	149,403	-	-	14,579	12,622	27,201	754	983	-	-	1,737	11,892	1,845	13,737	
0816F	0816F	160,888	-	-	15,699	1,323	17,022	811	1,059	-	-	1,870	12,806	193	12,999	
0817F	0817F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0817P	0817P	204,322	-	-	19,938	1,233	21,171	1,031	1,345	-	-	2,376	16,263	180	16,443	
0818F	0818F	16,015,641	-	-	1,562,786	372,513	1,935,299	80,776	105,422	-	-	186,198	1,274,792	54,461	1,329,253	
0819P	0819P	266,165	-	-	25,972	-	25,972	1,342	1,752	-	18,929	22,023	21,186	(2,767)	18,419	
0820F	0820F	180,577	-	-	17,620	-	17,620	911	1,189	-	2,489	4,589	14,373	(364)	14,009	
0821F	0821F	137,913	-	-	13,457	3,447	16,904	696	908	-	-	1,604	10,977	504	11,481	
0822F	0822F	-	-	-	-	-	-	-	-	-	9,518	9,518	-	(1,391)	(1,391)	
0823F	0823F	284,964	-	-	27,806	10,942	38,748	1,437	1,876	-	-	3,313	22,682	1,600	24,282	
0824F	0824F	189,988	-	-	18,539	1,258	19,797	958	1,251	-	-	2,209	15,122	184	15,306	
0827F	0827F	1,100,678	-	-	107,403	63,670	171,073	5,551	7,245	-	-	12,796	87,610	9,308	96,918	
0828F	0828F	220,606	-	-	21,526	1,433	22,959	1,113	1,452	-	-	2,565	17,560	209	17,769	
0829F	0829F	101,447	-	-	9,899	12,771	22,670	512	668	-	-	1,180	8,075	1,867	9,942	
0830F	0830F	418,599	-	-	40,846	-	40,846	2,111	2,755	-	9,971	14,837	33,319	(1,458)	31,861	
0831F	0831F	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
0831P	0831P	16,788	-	-	1,638	-	1,638	85	111	-	103,479	103,675	1,336	(15,129)	(13,793)	
0832F	0832F	103,935	-	-	10,142	1,789	11,931	524	684	-	-	1,208	8,273	261	8,534	
0833F	0833F	145,715	-	-	14,219	-	14,219	735	959	-	673,076	674,770	11,598	(98,403)	(86,805)	
0834F	0834F	114,926	-	-	11,214	57,746	68,960	580	756	-	-	1,336	9,148	8,442	17,590	
0835F	0835F	1,853,915	-	-	180,903	1,355,070	1,535,973	9,350	12,203	-	-	21,553	147,565	198,110	345,675	
0836P	0836P	146,179	-	-	14,264	-	14,264	737	962	-	1,378,193	1,379,892	11,635	(201,490)	(189,855)	
0837F	0837F	126,366	-	-	12,331	92,362	104,693	637	832	-	-	1,469	10,058	13,503	23,561	
0838F	0838F	24,420	-	-	2,383	17,851	20,234	123	161	-	-	284	1,944	2,610	4,554	
0999	0999	4,147,905	-	-	404,747	-	404,747	20,903	27,303	-	-	507,725	555,931	330,161	(74,227)	255,934
TOTAL		\$ 5,665,859,946	\$ -	\$ -	\$ 552,867,437	\$ 80,140,240	\$ 633,007,677	\$ 28,576,203	\$ 37,295,198	\$ -	\$ -	\$ 80,140,240	\$ 146,011,641	\$ 450,983,772	\$ -	\$ 450,983,772

## Ohio Police and Fire Pension Fund

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

---

#### Note 1. Nature of Entity

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

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

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

OP&F's CAFR can be accessed on their website at [www.op-f.org](http://www.op-f.org).

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

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

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

## Ohio Police and Fire Pension Fund

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

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

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

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

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

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

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

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

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

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

Deferred outflows of resources are the consumption of net position by OP&F that is applicable to future reporting periods. Deferred outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in OPEB expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEBs through OP&F (active and inactive), determined as of the beginning of the measurement period. The average of the expected remaining service lives of all members for fiscal year 2017 is 7.84 years. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

**Ohio Police and Fire Pension Fund**

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

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

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

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

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

**Note 5. OPEB Expense**

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

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

## Ohio Police and Fire Pension Fund

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

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

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

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

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

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

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

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

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

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

## Ohio Police and Fire Pension Fund

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

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

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

Valuation Date	January 1, 2017, with actuarial liabilities rolled forward to December 31, 2017
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumption Experience Study Date	5 year period ended December 31, 2016
Investment Rate of Return	OP&F OPEB long term rate is 8.0%.
Cost of Living Increases (COLA)	3% simple; 2.2% simple for increases based on the lesser of the Increase in CPI and 3 %.
Salary increases	3.75% to 10.50%
Payroll growth	Inflation rate of 2.75 percent plus productivity increase rate of 0.5 percent

#### **Healthy Mortality**

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

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

#### **Disabled Mortality**

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

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

## Ohio Police and Fire Pension Fund

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

---

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

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

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

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

*Note: Assumptions are geometric*

*\*Levered 2x*

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

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

## Ohio Police and Fire Pension Fund

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

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

Net OPEB liability is sensitive to changes in the discount rate. To illustrate the potential impact, the following table presents the net OPEB liability calculated using the discount rate of 3.24 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is one percentage point lower, 2.24 percent, or one percentage point higher, 4.24 percent, than the current rate:

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

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

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

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

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

## Ohio Police and Fire Pension Fund

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

#### Note 7. Short-Term Solvency Test

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

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

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

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

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

#### Health Care Solvency Test (\$ in millions)

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

## Ohio Police and Fire Pension Fund

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

---

#### **Note 8. Subsequent Event**

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

#### **Note 9. Restatement**

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