

# **School Employees Retirement System of Ohio**

Schedule of Employer Allocations and  
Schedule of OPEB Amounts by Employer

As of and For the Year Ended June 30, 2017

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RSM US LLP

## Independent Auditor's Report

The Retirement Board  
School Employees Retirement System of Ohio  
and The Honorable Dave Yost  
Columbus, Ohio

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio (SERS) OPEB Plan as of and for the year ended June 30, 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 SERS's OPEB Plan as of and for the year ended June 30, 2017, and the related notes.

### Management's Responsibility for the Schedule

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.

## 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 for SERS' OPEB Plan as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of SERS' OPEB Plan as of and for the year ended June 30, 2017, and our report thereon, dated December 29, 2017, expressed an unmodified opinion on those financial statements.

### Restriction on Use

Our report is intended solely for the information and use of SERS' Plan management, and SERS' plan employers as of and for the year ended June 30, 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*

Cleveland, Ohio  
June 29, 2018

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 787,378	\$ 92,983	\$ 880,361	0.1702650%
01-023	221,416	25,497	246,913	0.0477539%
02-001	201,316	18,149	219,465	0.0424453%
02-003	352,817	39,509	392,326	0.0758773%
02-006	450,787	51,179	501,966	0.0970821%
02-009	168,201	19,728	187,929	0.0363462%
02-010	518,794	61,075	579,869	0.1121488%
02-011	173,159	20,028	193,187	0.0373631%
02-013	166,087	19,524	185,611	0.0358978%
02-131	145,713	16,139	161,852	0.0313028%
02-154	1,033,016	115,562	1,148,578	0.2221392%
02-308	168,807	20,076	188,883	0.0365307%
02-761	330,704	18,810	349,514	0.0675973%
02-874	8,433	691	9,124	0.0017646%
02-895	54,160	6,629	60,789	0.0117568%
02-900	172,147	626	172,773	0.0334149%
03-013	131,001	14,503	145,504	0.0281410%
03-014	165,328	18,967	184,295	0.0356433%
03-103	496,203	55,616	551,819	0.1067238%
03-343	253,089	30,108	283,197	0.0547713%
03-747	113,422	13,829	127,251	0.0246108%
04-001	212,434	24,287	236,721	0.0457827%
04-019	225,094	24,399	249,493	0.0482529%
04-031	267,526	31,841	299,367	0.0578987%
04-033	230,133	27,348	257,481	0.0497978%
04-034	314,588	37,605	352,193	0.0681154%
04-104	674,608	79,031	753,639	0.1457565%
04-125	359,430	41,656	401,086	0.0775715%
04-244	364,759	43,409	408,168	0.0789412%
04-704	201,320	23,170	224,490	0.0434172%
05-001	359,728	43,399	403,127	0.0779662%
05-006	243,906	28,166	272,072	0.0526197%
05-017	397,396	46,350	443,746	0.0858221%
05-018	283,387	32,504	315,891	0.0610945%
05-105	619,048	68,005	687,053	0.1328786%
05-169	279,937	31,898	311,835	0.0603100%
05-710	172,221	7,062	179,283	0.0346740%
05-739	984,850	102,100	1,086,950	0.2102201%
05-902	-	-	-	0.0000000%
06-001	279,845	32,828	312,673	0.0604721%
06-008	127,570	14,179	141,749	0.0274148%
06-010	145,353	16,642	161,995	0.0313304%
06-011	79,366	9,502	88,868	0.0171874%
06-017	145,206	16,450	161,656	0.0312649%
06-185	351,728	41,133	392,861	0.0759808%
06-202	442,381	51,651	494,032	0.0955476%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
07-020	296,561	33,920	330,481	0.0639162%
07-026	122,196	13,447	135,643	0.0262339%
07-108	270,076	30,753	300,829	0.0581814%
07-163	249,436	27,121	276,557	0.0534871%
07-294	253,054	26,856	279,910	0.0541356%
07-304	233,635	26,779	260,414	0.0503650%
07-309	185,677	22,179	207,856	0.0402001%
07-724	85,438	10,319	95,757	0.0185198%
07-748	168,220	15,549	183,769	0.0355416%
08-001	220,456	25,506	245,962	0.0475699%
08-005	150,073	17,479	167,552	0.0324052%
08-011	570,749	65,276	636,025	0.1230096%
08-013	183,243	22,099	205,342	0.0397139%
08-017	275,541	32,079	307,620	0.0594948%
08-333	174,081	20,820	194,901	0.0376946%
08-743	132,401	3,388	135,789	0.0262621%
09-001	1,689,114	120,959	1,810,073	0.3500747%
09-006	304,704	36,740	341,444	0.0660365%
09-009	175,940	17,664	193,604	0.0374437%
09-015	510,095	59,108	569,203	0.1100859%
09-022	3,742,776	445,245	4,188,021	0.8099786%
09-024	489,274	53,218	542,492	0.1049199%
09-100	664,678	78,076	742,754	0.1436513%
09-147	1,966,265	238,315	2,204,580	0.4263738%
09-166	1,119,978	129,996	1,249,974	0.2417495%
09-291	1,762,749	207,595	1,970,344	0.3810717%
09-299	737,008	85,713	822,721	0.1591172%
09-760	906,623	24,199	930,822	0.1800244%
09-800	1,367	85	1,452	0.0002808%
09-820	31,864	76	31,940	0.0061773%
09-835	13,380	1,597	14,977	0.0028966%
09-846	8,161	26	8,187	0.0015834%
09-870	23,153	657	23,810	0.0046049%
09-884	15,217	1,337	16,554	0.0032016%
10-003	110,873	12,206	123,079	0.0238039%
10-315	352,500	42,811	395,311	0.0764546%
11-001	374,359	43,312	417,671	0.0807791%
11-007	194,798	22,253	217,051	0.0419785%
11-008	213,840	25,411	239,251	0.0462720%
11-012	413,486	46,395	459,881	0.0889427%
11-199	379,266	41,630	420,896	0.0814028%
11-346	162,864	19,567	182,431	0.0352828%
12-001	131,851	13,800	145,651	0.0281694%
12-007	341,517	37,864	379,381	0.0733737%
12-009	598,703	69,655	668,358	0.1292629%
12-011	675,979	79,815	755,794	0.1461733%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
12-013	190,093	22,489	212,582	0.0411141%
12-014	367,975	40,334	408,309	0.0789685%
12-016	324,551	38,587	363,138	0.0702322%
12-191	1,891,867	228,311	2,120,178	0.4100502%
12-703	204,472	8,883	213,355	0.0412636%
12-723	1,116,831	67,938	1,184,769	0.2291387%
12-816	21,316	2,228	23,544	0.0045535%
12-871	23,905	-	23,905	0.0046233%
12-890	12,457	1,292	13,749	0.0026591%
12-896	-	-	-	0.0000000%
13-001	437,461	51,425	488,886	0.0945523%
13-003	285,976	33,381	319,357	0.0617648%
13-004	291,104	33,270	324,374	0.0627351%
13-007	188,579	22,714	211,293	0.0408648%
13-008	570,673	62,670	633,343	0.1224908%
13-027	200,784	23,583	224,367	0.0433934%
13-029	363,828	38,957	402,785	0.0779001%
13-030	1,527,790	175,459	1,703,249	0.3294146%
13-388	1,552,915	186,823	1,739,738	0.3364717%
13-399	620,128	71,256	691,384	0.1337162%
13-764	127,442	9,468	136,910	0.0264789%
14-001	123,037	14,055	137,092	0.0265141%
14-003	362,913	39,156	402,069	0.0777616%
14-017	318,263	37,785	356,048	0.0688610%
14-018	298,432	36,088	334,520	0.0646974%
14-207	504,980	59,948	564,928	0.1092591%
15-001	335,089	39,270	374,359	0.0724024%
15-002	308,634	36,640	345,274	0.0667773%
15-021	180,163	22,405	202,568	0.0391774%
15-022	222,774	26,446	249,220	0.0482001%
15-023	202,811	23,632	226,443	0.0437949%
15-024	151,914	17,856	169,770	0.0328341%
15-134	492,749	58,561	551,310	0.1066254%
15-135	178,992	21,693	200,685	0.0388132%
15-186	320,000	35,418	355,418	0.0687391%
15-321	171,549	18,884	190,433	0.0368304%
15-340	149,493	17,690	167,183	0.0323338%
15-341	119,093	14,325	133,418	0.0258035%
15-759	135,944	7,173	143,117	0.0276794%
15-811	112,181	4,927	117,108	0.0226491%
16-023	247,191	30,135	277,326	0.0536359%
16-024	461,241	53,238	514,479	0.0995021%
16-126	299,163	36,273	335,436	0.0648745%
16-772	76,696	5,339	82,035	0.0158659%
17-009	184,100	19,717	203,817	0.0394190%
17-014	146,777	17,866	164,643	0.0318426%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
17-015	173,134	18,902	192,036	0.0371405%
17-114	306,390	36,088	342,478	0.0662365%
17-141	357,273	41,036	398,309	0.0770344%
17-323	165,085	19,543	184,628	0.0357077%
18-001	3,236,541	115,321	3,351,862	0.6482623%
18-006	338,108	39,011	377,119	0.0729362%
18-009	308,472	35,433	343,905	0.0665125%
18-014	197,373	19,255	216,628	0.0418966%
18-107	1,289,517	118,334	1,407,851	0.2722835%
18-111	1,633,069	209,277	1,842,346	0.3563164%
18-121	15,921,915	791,147	16,713,062	3.2323671%
18-122	2,057,015	246,778	2,303,793	0.4455620%
18-133	880,259	67,073	947,332	0.1832175%
18-137	1,520,566	167,446	1,688,012	0.3264677%
18-143	817,966	97,449	915,415	0.1770446%
18-152	1,471,574	172,000	1,643,574	0.3178732%
18-159	766,901	93,260	860,161	0.1663583%
18-178	3,249,821	386,744	3,636,565	0.7033249%
18-183	722,014	84,123	806,137	0.1559098%
18-188	2,414,996	275,568	2,690,564	0.5203649%
18-215	1,471,145	138,296	1,609,441	0.3112718%
18-219	823,626	102,147	925,773	0.1790479%
18-221	397,479	31,977	429,456	0.0830584%
18-224	488,455	55,677	544,132	0.1052371%
18-230	1,633,909	194,661	1,828,570	0.3536521%
18-233	1,292,808	153,118	1,445,926	0.2796474%
18-247	1,262,915	152,551	1,415,466	0.2737563%
18-250	846,841	73,605	920,446	0.1780176%
18-251	1,057,860	123,397	1,181,257	0.2284594%
18-258	1,164,812	134,068	1,298,880	0.2512081%
18-264	1,635,608	183,984	1,819,592	0.3519157%
18-271	888,127	101,760	989,887	0.1914478%
18-288	1,480,493	133,933	1,614,426	0.3122359%
18-289	1,533,784	177,768	1,711,552	0.3310204%
18-292	965,880	108,166	1,074,046	0.2077244%
18-317	589,145	67,982	657,127	0.1270908%
18-731	473,856	13,812	487,668	0.0943168%
18-742	334,076	12,623	346,699	0.0670529%
18-801	27,093	26	27,119	0.0052449%
18-804	35,334	-	35,334	0.0068337%
18-805	32,326	722	33,048	0.0063916%
18-807	4,528	93	4,621	0.0008937%
18-808	51,140	72	51,212	0.0099046%
18-809	21,053	2,141	23,194	0.0044858%
18-810	12,251	586	12,837	0.0024827%
18-811	-	-	-	0.0000000%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
18-813	11,011	958	11,969	0.0023148%
18-816	9,502	1,116	10,618	0.0020536%
18-817	281,459	3,130	284,589	0.0550406%
18-818	30,814	3,493	34,307	0.0066351%
18-819	25,141	2,206	27,347	0.0052890%
18-820	2,274	258	2,532	0.0004897%
18-822	81,478	5,721	87,199	0.0168646%
18-823	528,951	21,555	550,506	0.1064699%
18-824	166,481	15,645	182,126	0.0352238%
18-825	-	-	-	0.0000000%
18-826	20,209	2,398	22,607	0.0043723%
18-827	8,761	-	8,761	0.0016944%
18-828	37,158	245	37,403	0.0072339%
18-830	33,852	702	34,554	0.0066829%
18-831	41,651	4,271	45,922	0.0088815%
18-833	37,502	4,590	42,092	0.0081407%
18-834	21,026	2,417	23,443	0.0045340%
18-836	33,624	-	33,624	0.0065030%
18-838	21,278	2,536	23,814	0.0046057%
18-839	56,587	4,578	61,165	0.0118295%
18-840	6,664	641	7,305	0.0014128%
18-841	19,284	26	19,310	0.0037346%
18-842	27,701	3,229	30,930	0.0059820%
18-844	14,576	1,784	16,360	0.0031641%
18-845	24,232	2,966	27,198	0.0052602%
18-846	65,154	7,818	72,972	0.0141131%
18-848	31,381	3,085	34,466	0.0066659%
18-849	11,397	1,108	12,505	0.0024185%
18-851	10,972	26	10,998	0.0021271%
18-852	30,214	2,938	33,152	0.0064117%
18-854	-	-	-	0.0000000%
18-855	32,937	3,235	36,172	0.0069958%
18-856	20,771	2,418	23,189	0.0044848%
18-858	32,977	2,759	35,736	0.0069115%
18-862	33,303	3,863	37,166	0.0071880%
18-864	-	-	-	0.0000000%
18-866	-	-	-	0.0000000%
18-867	101,486	11,734	113,220	0.0218972%
18-869	32,278	3,910	36,188	0.0069989%
18-870	63,837	7,407	71,244	0.0137788%
18-871	45,803	2,551	48,354	0.0093518%
18-872	20,529	1,996	22,525	0.0043564%
18-873	18,348	1,596	19,944	0.0038572%
18-876	9,735	-	9,735	0.0018828%
18-877	11,069	1,050	12,119	0.0023439%
18-878	16,670	1,925	18,595	0.0035963%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
18-879	37,209	4,539	41,748	0.0080742%
18-880	5,895	350	6,245	0.0012078%
18-881	13,280	1,160	14,440	0.0027927%
18-882	20,468	2,422	22,890	0.0044270%
18-883	22,390	2,710	25,100	0.0048544%
18-884	42,733	560	43,293	0.0083730%
18-885	25,129	1,141	26,270	0.0050807%
18-887	-	-	-	0.0000000%
18-888	12,843	473	13,316	0.0025754%
18-889	38,376	2,865	41,241	0.0079762%
18-891	518,593	5,782	524,375	0.1014160%
18-893	15,220	1,655	16,875	0.0032637%
18-894	6,777	830	7,607	0.0014712%
18-895	9,579	1,087	10,666	0.0020628%
18-896	360	100	460	0.0000890%
18-897	39,946	3,257	43,203	0.0083556%
18-899	23,748	2,060	25,808	0.0049914%
18-900	22,347	694	23,041	0.0044562%
18-910	288,101	1,308	289,409	0.0559728%
18-930	14,058	1,721	15,779	0.0030517%
18-931	43,193	5,287	48,480	0.0093762%
18-935	31,760	2,440	34,200	0.0066144%
18-946	12,563	1,152	13,715	0.0026525%
18-948	22,843	446	23,289	0.0045042%
18-950	22,863	214	23,077	0.0044632%
18-951	26,870	3,191	30,061	0.0058139%
18-952	70,462	8,372	78,834	0.0152468%
18-953	17,482	96	17,578	0.0033996%
18-954	4,431	-	4,431	0.0008570%
18-956	40,838	2,445	43,283	0.0083711%
18-957	22,934	2,742	25,676	0.0049658%
18-958	16,600	1,443	18,043	0.0034896%
19-001	88,172	10,431	98,603	0.0190702%
19-003	155,173	18,426	173,599	0.0335747%
19-028	201,598	22,734	224,332	0.0433866%
19-045	144,872	16,257	161,129	0.0311629%
19-046	166,767	19,358	186,125	0.0359973%
19-047	123,884	15,140	139,024	0.0268877%
19-146	455,204	54,151	509,355	0.0985111%
19-372	272,904	32,314	305,218	0.0590303%
20-005	152,059	17,610	169,669	0.0328146%
20-013	199,393	24,064	223,457	0.0432174%
20-014	207,606	22,876	230,482	0.0445761%
20-129	500,678	57,529	558,207	0.1079593%
20-381	175,772	21,141	196,913	0.0380837%
21-014	776,215	86,526	862,741	0.1668573%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
21-016	3,868,681	464,596	4,333,277	0.8380716%
21-018	409,804	45,655	455,459	0.0880874%
21-130	1,102,615	129,756	1,232,371	0.2383451%
21-756	381,503	8,766	390,269	0.0754794%
22-001	591,823	70,250	662,073	0.1280473%
22-006	10,220	423	10,643	0.0020584%
22-007	378,932	45,018	423,950	0.0819935%
22-010	501,003	49,920	550,923	0.1065505%
22-011	446,377	54,474	500,851	0.0968664%
22-012	346,519	40,842	387,361	0.0749170%
22-187	901,079	104,057	1,005,136	0.1943970%
22-259	303,293	35,145	338,438	0.0654551%
22-708	411,347	28,373	439,720	0.0850435%
22-800	101,413	171	101,584	0.0196467%
23-001	307,875	34,224	342,099	0.0661632%
23-003	202,602	21,888	224,490	0.0434172%
23-009	2,069,244	252,216	2,321,460	0.4489788%
23-010	383,462	42,325	425,787	0.0823488%
23-013	107,832	11,087	118,919	0.0229994%
23-014	358,343	40,284	398,627	0.0770959%
23-015	330,437	40,291	370,728	0.0717001%
23-016	306,481	31,281	337,762	0.0653244%
23-153	1,331,314	153,027	1,484,341	0.2870770%
24-013	598,272	73,186	671,458	0.1298624%
24-204	364,192	43,289	407,481	0.0788083%
25-001	816,992	28,555	845,547	0.1635319%
25-004	789,020	92,866	881,886	0.1705600%
25-007	551,446	49,845	601,291	0.1162919%
25-010	1,140,014	134,336	1,274,350	0.2464639%
25-016	1,053,791	122,989	1,176,780	0.2275935%
25-112	601,511	66,491	668,002	0.1291940%
25-123	18,598,913	882,020	19,480,933	3.7676835%
25-124	4,074,879	438,087	4,512,966	0.8728241%
25-145	341,605	41,102	382,707	0.0740169%
25-216	1,458,286	173,440	1,631,726	0.3155818%
25-241	783,301	52,820	836,121	0.1617089%
25-255	4,729,802	502,556	5,232,358	1.0119571%
25-263	2,673,344	316,872	2,990,216	0.5783187%
25-275	2,576,925	310,203	2,887,128	0.5583811%
25-282	3,313,109	262,030	3,575,139	0.6914449%
25-293	1,164,428	137,035	1,301,463	0.2517077%
25-295	1,551,215	148,645	1,699,860	0.3287591%
25-707	485,743	26,285	512,028	0.0990281%
25-720	5,987,522	336,136	6,323,658	1.2230185%
25-800	13,149	1,579	14,728	0.0028484%
25-801	29,129	3,410	32,539	0.0062932%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
25-802	38,119	2,727	40,846	0.0078998%
25-803	221,078	7,152	228,230	0.0441405%
25-804	11,497	1,359	12,856	0.0024864%
25-805	-	-	-	0.0000000%
25-806	56,174	2,194	58,368	0.0112886%
25-808	79,752	-	79,752	0.0154243%
25-810	71,276	1,895	73,171	0.0141515%
25-811	73,806	146	73,952	0.0143026%
25-812	1,609	197	1,806	0.0003493%
25-813	55,427	5,256	60,683	0.0117363%
25-814	-	-	-	0.0000000%
25-815	20,119	959	21,078	0.0040766%
25-817	81,401	1,040	82,441	0.0159444%
25-818	28,768	-	28,768	0.0055638%
25-820	78,614	2,355	80,969	0.0156597%
25-821	19,610	774	20,384	0.0039423%
25-823	5,577	172	5,749	0.0011119%
25-824	59,919	6,724	66,643	0.0128890%
25-825	24,795	2,410	27,205	0.0052615%
25-830	7,851	465	8,316	0.0016083%
25-831	16,684	598	17,282	0.0033424%
25-832	8,664	322	8,986	0.0017379%
25-833	9,501	274	9,775	0.0018905%
25-834	14,437	925	15,362	0.0029711%
25-836	19,057	2,359	21,416	0.0041419%
25-838	80,349	3,187	83,536	0.0161562%
25-839	125,935	6,997	132,932	0.0257095%
25-840	95,743	11,719	107,462	0.0207835%
25-841	59,252	2,061	61,313	0.0118582%
25-842	8,074	-	8,074	0.0015615%
25-844	29,961	2,760	32,721	0.0063284%
25-846	74,457	116	74,573	0.0144227%
25-847	31,360	1,591	32,951	0.0063728%
25-849	34,939	4,075	39,014	0.0075455%
25-851	-	-	-	0.0000000%
25-852	40,624	2,682	43,306	0.0083755%
25-853	142,790	9,746	152,536	0.0295010%
25-855	142,181	2,491	144,672	0.0279801%
25-859	133,916	2,760	136,676	0.0264336%
25-860	46,078	5,288	51,366	0.0099344%
25-864	45,786	5,604	51,390	0.0099390%
25-867	48,485	3,242	51,727	0.0100042%
25-869	-	-	-	0.0000000%
25-870	13,111	1,085	14,196	0.0027456%
25-871	44,116	577	44,693	0.0086438%
25-873	57,964	992	58,956	0.0114023%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
25-874	8,440	995	9,435	0.0018248%
25-875	-	-	-	0.0000000%
25-876	11,353	894	12,247	0.0023686%
25-877	11,072	-	11,072	0.0021414%
25-879	42,813	3,663	46,476	0.0089886%
25-880	35,140	4,301	39,441	0.0076280%
25-881	75,101	7,886	82,987	0.0160500%
25-882	46,003	873	46,876	0.0090660%
25-883	41,121	941	42,062	0.0081349%
25-886	10,854	1,282	12,136	0.0023471%
25-887	44,603	5,372	49,975	0.0096653%
25-888	9,624	-	9,624	0.0018613%
25-889	6,169	724	6,893	0.0013331%
25-890	39,092	1,647	40,739	0.0078791%
25-892	25,529	2,974	28,503	0.0055126%
25-894	25,731	1,859	27,590	0.0053360%
25-896	9,710	150	9,860	0.0019070%
25-898	141,189	15,567	156,756	0.0303172%
25-901	-	-	-	0.0000000%
25-912	3,497,142	386,865	3,884,007	0.7511811%
25-914	403,328	3,331	406,659	0.0786493%
25-930	27,974	3,365	31,339	0.0060611%
25-931	9,171	996	10,167	0.0019663%
25-932	-	-	-	0.0000000%
25-935	4,651	569	5,220	0.0010096%
25-937	8,525	1,019	9,544	0.0018458%
25-938	13,611	1,568	15,179	0.0029357%
25-939	46,618	5,706	52,324	0.0101197%
25-942	323	-	323	0.0000625%
25-948	8,879	456	9,335	0.0018054%
25-950	3,970	-	3,970	0.0007678%
25-953	4,538	543	5,081	0.0009827%
26-001	596,124	69,726	665,850	0.1287778%
26-002	222,818	25,744	248,562	0.0480728%
26-010	84,291	10,191	94,482	0.0182732%
26-013	111,391	13,552	124,943	0.0241644%
26-017	264,891	30,340	295,231	0.0570988%
26-019	265,754	31,448	297,202	0.0574800%
26-020	250,193	30,002	280,195	0.0541907%
26-374	321,782	35,652	357,434	0.0691290%
26-876	72,910	8,984	81,894	0.0158386%
27-001	108,996	12,410	121,406	0.0234804%
27-019	540,022	60,970	600,992	0.1162340%
27-142	389,988	45,072	435,060	0.0841422%
27-762	161,584	18,883	180,467	0.0349030%
28-001	361,202	39,217	400,419	0.0774425%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
28-005	633,304	74,473	707,777	0.1368867%
28-006	494,822	57,946	552,768	0.1069073%
28-014	148,486	15,920	164,406	0.0317967%
28-019	891,238	104,041	995,279	0.1924906%
28-020	290,170	34,588	324,758	0.0628094%
28-022	-	-	-	0.0000000%
28-023	261,771	31,482	293,253	0.0567162%
29-001	246,500	14,178	260,678	0.0504161%
29-004	146,435	17,355	163,790	0.0316776%
29-011	503,422	53,636	557,058	0.1077371%
29-013	303,490	33,463	336,953	0.0651679%
29-209	843,676	99,355	943,031	0.1823856%
29-223	834,857	98,945	933,802	0.1806007%
29-401	183,858	22,610	206,468	0.0399317%
29-406	1,961,988	225,180	2,187,168	0.4230063%
29-706	209,301	8,426	217,727	0.0421092%
29-800	1,027	-	1,027	0.0001986%
29-899	16,770	2,002	18,772	0.0036306%
29-909	198,713	61	198,774	0.0384436%
30-001	230,729	25,908	256,637	0.0496345%
30-027	341,750	39,300	381,050	0.0736965%
30-028	230,932	27,643	258,575	0.0500093%
30-115	358,397	40,456	398,853	0.0771396%
31-001	1,625,895	79,439	1,705,334	0.3298178%
31-015	377,953	47,398	425,351	0.0822644%
31-044	501,754	57,662	559,416	0.1081931%
31-046	1,471,933	168,230	1,640,163	0.3172135%
31-047	519,816	61,925	581,741	0.1125108%
31-048	1,506,402	177,506	1,683,908	0.3256740%
31-049	2,211,102	264,040	2,475,142	0.4787015%
31-119	11,710,964	1,326,967	13,037,931	2.5215834%
31-155	102,854	12,553	115,407	0.0223201%
31-175	505,323	58,779	564,102	0.1090994%
31-182	260,188	31,432	291,620	0.0564004%
31-184	215,472	22,564	238,036	0.0460370%
31-212	273,517	31,978	305,495	0.0590838%
31-218	302,451	35,559	338,010	0.0653724%
31-220	457,254	52,491	509,745	0.0985865%
31-231	730,758	84,116	814,874	0.1575996%
31-248	355,349	43,807	399,156	0.0771982%
31-252	1,086,131	123,869	1,210,000	0.2340184%
31-253	1,816,463	107,219	1,923,682	0.3720471%
31-256	1,677,021	162,085	1,839,106	0.3556898%
31-261	1,118,698	123,487	1,242,185	0.2402431%
31-268	403,660	46,108	449,768	0.0869868%
31-310	699,701	81,947	781,648	0.1511736%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
31-733	2,468,019	49,523	2,517,542	0.4869018%
31-736	1,057,883	123,734	1,181,617	0.2285290%
31-800	100,987	7,419	108,406	0.0209661%
31-801	-	-	-	0.0000000%
31-803	187	-	187	0.0000362%
31-804	30,658	1,733	32,391	0.0062645%
31-807	76,425	2,698	79,123	0.0153027%
31-810	11,898	1,010	12,908	0.0024965%
31-812	9,160	122	9,282	0.0017952%
31-815	195,387	20,911	216,298	0.0418328%
31-816	-	-	-	0.0000000%
31-817	343	42	385	0.0000745%
31-818	52,215	6,133	58,348	0.0112847%
31-820	-	-	-	0.0000000%
31-822	-	-	-	0.0000000%
31-823	11,459	1,403	12,862	0.0024876%
31-824	26,691	1,971	28,662	0.0055433%
31-825	24,500	505	25,005	0.0048361%
31-832	9,684	1,138	10,822	0.0020930%
31-838	127,730	13,966	141,696	0.0274045%
31-840	-	-	-	0.0000000%
31-841	7,263	889	8,152	0.0015766%
31-845	183,767	5,385	189,152	0.0365827%
31-846	54,244	6,561	60,805	0.0117599%
31-848	21,676	-	21,676	0.0041922%
31-849	11,841	135	11,976	0.0023162%
31-856	29,873	-	29,873	0.0057775%
31-868	77,892	8,142	86,034	0.0166393%
31-873	157,111	18,087	175,198	0.0338839%
31-877	47,913	888	48,801	0.0094383%
31-878	6,012	240	6,252	0.0012092%
31-883	26,513	3,171	29,684	0.0057410%
31-896	43,208	4,713	47,921	0.0092681%
31-900	109,916	12,345	122,261	0.0236457%
32-001	195,670	23,442	219,112	0.0423771%
32-002	127,648	15,215	142,863	0.0276302%
32-003	122,322	14,831	137,153	0.0265259%
32-005	269,554	31,777	301,331	0.0582785%
32-006	118,230	13,735	131,965	0.0255225%
32-009	132,853	15,679	148,532	0.0287266%
32-010	246,535	28,917	275,452	0.0532734%
32-011	66,211	7,586	73,797	0.0142726%
32-138	1,408,075	163,181	1,571,256	0.3038866%
33-003	89,191	9,273	98,464	0.0190433%
33-008	124,821	14,665	139,486	0.0269771%
33-011	187,257	20,819	208,076	0.0402427%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
33-012	119,342	13,448	132,790	0.0256821%
33-151	425,904	50,219	476,123	0.0920839%
33-301	151,539	17,363	168,902	0.0326663%
34-004	123,565	13,965	137,530	0.0265988%
34-286	401,051	48,758	449,809	0.0869947%
35-006	82,561	9,444	92,005	0.0177941%
35-007	247,518	28,859	276,377	0.0534523%
35-014	223,143	25,547	248,690	0.0480976%
35-232	375,894	44,500	420,394	0.0813057%
35-715	338,955	15,442	354,397	0.0685417%
35-729	588,535	22,746	611,281	0.1182240%
35-904	525,230	1,263	526,493	0.1018257%
36-018	259,376	30,296	289,672	0.0560236%
36-019	185,612	20,116	205,728	0.0397885%
36-022	128,963	15,931	144,894	0.0280230%
36-226	558,707	63,542	622,249	0.1203452%
36-336	434,295	50,882	485,177	0.0938350%
37-015	952,793	115,739	1,068,532	0.2066580%
38-016	369,221	43,156	412,377	0.0797552%
38-018	466,402	56,439	522,841	0.1011194%
39-012	126,999	14,602	141,601	0.0273862%
39-014	183,713	21,637	205,350	0.0397154%
39-024	171,020	20,088	191,108	0.0369610%
39-025	259,342	27,109	286,451	0.0554007%
39-110	436,651	51,317	487,968	0.0943748%
39-174	462,541	56,179	518,720	0.1003223%
39-246	302,625	35,273	337,898	0.0653507%
40-015	211,643	25,656	237,299	0.0458945%
40-149	533,764	60,640	594,404	0.1149599%
40-205	279,853	34,186	314,039	0.0607363%
41-001	276,313	23,050	299,363	0.0578979%
41-010	258,221	31,313	289,534	0.0559969%
41-025	327,751	39,642	367,393	0.0710551%
41-027	342,456	41,386	383,842	0.0742364%
41-192	386,137	43,265	429,402	0.0830479%
41-196	162,187	17,868	180,055	0.0348233%
41-721	534,156	26,867	561,023	0.1085039%
41-766	73,474	7,465	80,939	0.0156539%
41-800	-	-	-	0.0000000%
41-900	178,337	-	178,337	0.0344910%
42-001	319,157	36,570	355,727	0.0687989%
42-004	183,799	20,545	204,344	0.0395209%
42-007	125,840	14,747	140,587	0.0271900%
42-008	205,919	25,266	231,185	0.0447120%
42-011	162,631	19,994	182,625	0.0353203%
42-168	597,289	64,972	662,261	0.1280837%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
42-714	221,374	14,863	236,237	0.0456891%
43-001	299,598	33,348	332,946	0.0643930%
43-003	239,650	26,608	266,258	0.0514953%
43-005	569,772	67,857	637,629	0.1233198%
43-008	820,744	97,861	918,605	0.1776616%
43-009	615,404	74,199	689,603	0.1333717%
43-014	764,903	89,384	854,287	0.1652222%
43-238	380,790	42,068	422,858	0.0817823%
43-239	1,981,056	231,864	2,212,920	0.4279868%
43-329	71,535	8,352	79,887	0.0154504%
43-397	2,134,127	245,216	2,379,343	0.4601736%
43-551	2,316,659	179,292	2,495,951	0.4827260%
43-702	229,013	14,914	243,927	0.0471764%
43-836	10,673	1,238	11,911	0.0023036%
44-001	70,752	6,583	77,335	0.0149569%
44-016	322,926	37,028	359,954	0.0696164%
44-017	405,335	47,052	452,387	0.0874933%
44-022	283,173	33,896	317,069	0.0613223%
44-024	274,178	31,535	305,713	0.0591260%
44-025	191,892	22,267	214,159	0.0414191%
44-148	331,139	34,887	366,026	0.0707908%
44-319	229,024	26,743	255,767	0.0494663%
44-771	186,050	11,084	197,134	0.0381264%
45-001	329,157	39,569	368,726	0.0713130%
45-007	735,992	87,990	823,982	0.1593611%
45-016	232,199	28,136	260,335	0.0503497%
45-029	432,072	47,130	479,202	0.0926794%
45-031	756,928	89,303	846,231	0.1636642%
45-032	406,897	46,876	453,773	0.0877614%
45-033	360,168	41,706	401,874	0.0777239%
45-034	310,191	35,567	345,758	0.0668709%
45-170	1,316,775	150,926	1,467,701	0.2838587%
45-267	294,766	31,528	326,294	0.0631065%
45-394	486,639	54,664	541,303	0.1046900%
45-737	473,560	17,000	490,560	0.0948761%
45-856	31,247	305	31,552	0.0061023%
45-866	35,368	2,040	37,408	0.0072348%
46-005	121,722	14,383	136,105	0.0263232%
46-018	350,946	40,210	391,156	0.0756510%
46-019	368,774	42,421	411,195	0.0795266%
46-109	513,048	60,403	573,451	0.1109075%
46-601	203,743	22,592	226,335	0.0437740%
46-752	226,228	16,915	243,143	0.0470247%
47-001	199,096	23,893	222,989	0.0431269%
47-004	750,075	90,839	840,914	0.1626358%
47-009	287,629	33,523	321,152	0.0621120%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
47-010	203,326	22,128	225,454	0.0436036%
47-028	367,570	43,732	411,302	0.0795473%
47-029	600,349	69,589	669,938	0.1295685%
47-031	290,450	34,805	325,255	0.0629055%
47-136	1,439,376	168,847	1,608,223	0.3110362%
47-157	2,038,811	240,533	2,279,344	0.4408335%
47-234	314,798	34,650	349,448	0.0675845%
47-266	787,810	91,431	879,241	0.1700484%
47-276	394,848	47,085	441,933	0.0854715%
47-287	917,702	111,438	1,029,140	0.1990394%
47-302	759,020	89,387	848,407	0.1640850%
47-389	230,225	27,676	257,901	0.0498790%
47-725	393,853	21,396	415,249	0.0803107%
47-800	31,501	793	32,294	0.0062458%
47-801	50,194	6,144	56,338	0.0108960%
47-806	7,851	221	8,072	0.0015612%
47-838	20,219	805	21,024	0.0040661%
47-856	13,380	564	13,944	0.0026968%
47-876	13,192	1,539	14,731	0.0028490%
47-885	14,943	1,777	16,720	0.0032337%
47-887	46,459	5,413	51,872	0.0100322%
47-888	18,787	2,156	20,943	0.0040505%
47-890	8,622	1,030	9,652	0.0018667%
47-891	16,412	947	17,359	0.0033573%
47-903	4,225	-	4,225	0.0008171%
48-001	444,432	52,608	497,040	0.0961294%
48-008	223,453	26,941	250,394	0.0484271%
48-013	673,706	80,307	754,013	0.1458289%
48-015	1,702,860	197,190	1,900,050	0.3674766%
48-016	908,063	107,014	1,015,077	0.1963196%
48-195	7,579,401	820,662	8,400,063	1.6246029%
48-229	616,302	73,206	689,508	0.1333534%
48-254	1,665,551	200,787	1,866,338	0.3609566%
48-260	833,714	97,279	930,993	0.1800574%
48-800	75,513	1,834	77,347	0.0149592%
48-801	30,406	3,602	34,008	0.0065773%
48-802	97,431	3,455	100,886	0.0195117%
48-803	54,188	6,226	60,414	0.0116843%
48-804	14,274	1,747	16,021	0.0030985%
48-805	66,399	7,814	74,213	0.0143531%
48-807	16,023	-	16,023	0.0030989%
48-809	16,312	1,972	18,284	0.0035362%
48-811	15,918	1,873	17,791	0.0034408%
48-812	29,750	3,311	33,061	0.0063941%
48-813	20,609	2,133	22,742	0.0043984%
48-815	156,933	18,997	175,930	0.0340255%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
48-817	-	-	-	0.0000000%
48-820	-	-	-	0.0000000%
48-821	96,839	1,256	98,095	0.0189719%
48-822	59,077	6,967	66,044	0.0127732%
48-823	58,923	6,706	65,629	0.0126929%
48-824	20,384	2,495	22,879	0.0044249%
48-825	76,014	9,304	85,318	0.0165008%
48-828	41,725	5,097	46,822	0.0090555%
48-830	5,723	525	6,248	0.0012084%
48-831	560,150	2,901	563,051	0.1088961%
48-832	113,132	9,962	123,094	0.0238068%
48-834	4,575	-	4,575	0.0008848%
48-835	10,356	1,353	11,709	0.0022646%
48-837	26,696	3,187	29,883	0.0057795%
48-838	14,863	1,660	16,523	0.0031956%
48-840	-	-	-	0.0000000%
48-841	576	71	647	0.0001251%
48-843	35,233	4,313	39,546	0.0076483%
48-845	9,890	1,211	11,101	0.0021470%
48-847	40,028	4,500	44,528	0.0086119%
48-850	24,673	3,020	27,693	0.0053559%
48-853	1,960,131	43,740	2,003,871	0.3875560%
48-858	26,245	2,373	28,618	0.0055348%
48-859	7,080	682	7,762	0.0015012%
48-860	58,326	6,613	64,939	0.0125594%
48-861	57,062	6,920	63,982	0.0123744%
48-867	46,124	5,581	51,705	0.0099999%
48-885	27,724	2,082	29,806	0.0057646%
49-006	275,886	27,300	303,186	0.0586373%
49-018	314,975	37,280	352,255	0.0681274%
49-019	370,039	40,609	410,648	0.0794208%
49-228	364,511	42,500	407,011	0.0787174%
49-754	192,115	5,526	197,641	0.0382245%
50-001	363,808	2,867	366,675	0.0709163%
50-002	902,232	100,456	1,002,688	0.1939235%
50-005	920,350	103,719	1,024,069	0.1980587%
50-006	535,874	62,271	598,145	0.1156834%
50-011	179,194	21,131	200,325	0.0387436%
50-012	82,573	8,984	91,557	0.0177075%
50-013	261,493	31,545	293,038	0.0566746%
50-014	403,879	45,186	449,065	0.0868508%
50-016	198,761	23,571	222,332	0.0429998%
50-019	119,509	14,103	133,612	0.0258410%
50-020	113,030	12,374	125,404	0.0242536%
50-021	414,090	48,320	462,410	0.0894318%
50-116	327,286	37,255	364,541	0.0705036%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
50-193	333,968	40,472	374,440	0.0724181%
50-210	2,239,674	257,542	2,497,216	0.4829707%
50-741	174,058	11,536	185,594	0.0358946%
50-800	15,765	1,930	17,695	0.0034223%
50-802	43,743	1,078	44,821	0.0086685%
50-808	114,523	-	114,523	0.0221492%
50-810	45,744	2,596	48,340	0.0093491%
50-812	61,457	7,418	68,875	0.0133207%
50-831	35,606	3,079	38,685	0.0074818%
50-836	31,604	3,868	35,472	0.0068604%
50-840	6,304	772	7,076	0.0013685%
50-850	644	21	665	0.0001286%
50-851	26,452	3,238	29,690	0.0057422%
50-875	45,922	5,568	51,490	0.0099584%
50-880	17,801	2,155	19,956	0.0038596%
50-892	60,440	4,420	64,860	0.0125442%
50-900	462,549	50,372	512,921	0.0992008%
51-011	199,451	22,266	221,717	0.0428809%
51-016	159,241	16,921	176,162	0.0340704%
51-017	373,221	44,787	418,008	0.0808443%
51-018	216,455	22,036	238,491	0.0461250%
51-162	954,239	110,204	1,064,443	0.2058672%
51-750	388,702	30,996	419,698	0.0811711%
51-767	235,650	21,291	256,941	0.0496933%
51-808	6,548	93	6,641	0.0012844%
51-811	128,932	7,083	136,015	0.0263058%
51-908	1,345,706	10,073	1,355,779	0.2622126%
52-001	269,419	29,310	298,729	0.0577753%
52-020	370,631	44,072	414,703	0.0802051%
52-021	672,402	79,557	751,959	0.1454316%
52-022	611,590	70,824	682,414	0.1319814%
52-023	245,072	29,106	274,178	0.0530270%
52-201	877,776	104,053	981,829	0.1898893%
52-217	1,575,192	184,983	1,760,175	0.3404243%
52-272	1,473,943	177,545	1,651,488	0.3194038%
52-746	348,234	23,659	371,893	0.0719255%
53-007	145,694	16,856	162,550	0.0314378%
53-010	173,877	20,888	194,765	0.0376683%
53-012	445,318	52,242	497,560	0.0962299%
54-001	175,194	20,835	196,029	0.0379127%
54-030	149,008	17,925	166,933	0.0322855%
54-040	122,879	14,011	136,890	0.0264750%
54-041	175,923	20,724	196,647	0.0380322%
54-042	210,700	23,718	234,418	0.0453373%
54-222	622,748	73,218	695,966	0.1346024%
54-396	207,608	24,333	231,941	0.0448582%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
55-001	473,022	54,028	527,050	0.1019334%
55-002	174,047	19,159	193,206	0.0373667%
55-009	128,804	13,884	142,688	0.0275964%
55-014	209,798	25,038	234,836	0.0454181%
55-179	618,255	71,509	689,764	0.1334029%
55-197	930,454	109,810	1,040,264	0.2011909%
55-322	162,052	18,823	180,875	0.0349819%
55-350	249,033	29,240	278,273	0.0538190%
55-369	426,279	50,045	476,324	0.0921228%
55-393	135,974	15,762	151,736	0.0293463%
55-757	380,215	15,696	395,911	0.0765706%
56-022	508,866	59,918	568,784	0.1100049%
57-001	826,345	75,821	902,166	0.1744822%
57-002	285,278	33,920	319,198	0.0617341%
57-008	125,144	14,723	139,867	0.0270508%
57-009	235,223	27,839	263,062	0.0508772%
57-011	927,211	112,339	1,039,550	0.2010528%
57-012	467,939	52,804	520,743	0.1007136%
57-020	385,745	43,479	429,224	0.0830135%
57-128	5,182,952	457,167	5,640,119	1.0908196%
57-165	1,274,464	151,972	1,426,436	0.2758779%
57-176	487,597	54,947	542,544	0.1049300%
57-240	2,290,822	273,347	2,564,169	0.4959196%
57-245	621,986	69,811	691,797	0.1337961%
57-269	901,909	105,516	1,007,425	0.1948397%
57-274	2,119,065	241,888	2,360,953	0.4566169%
57-290	851,580	87,741	939,321	0.1816681%
57-297	1,114,814	130,875	1,245,689	0.2409208%
57-298	1,206,328	137,788	1,344,116	0.2599569%
57-726	455,370	36,858	492,228	0.0951987%
57-806	22,026	1,973	23,999	0.0046415%
57-808	15,593	441	16,034	0.0031010%
57-810	61,507	7,202	68,709	0.0132886%
57-811	12,673	628	13,301	0.0025725%
57-814	118,156	511	118,667	0.0229506%
57-815	65,315	7,711	73,026	0.0141235%
57-816	15,788	1,895	17,683	0.0034200%
57-817	231	-	231	0.0000447%
57-818	57,794	6,640	64,434	0.0124618%
57-819	13,758	1,623	15,381	0.0029747%
57-821	19,414	2,349	21,763	0.0042090%
57-822	19,210	2,112	21,322	0.0041238%
57-823	17,189	1,871	19,060	0.0036863%
57-824	54,734	-	54,734	0.0105858%
57-825	7,773	171	7,944	0.0015364%
57-829	5,418	631	6,049	0.0011699%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
57-830	9,405	1,151	10,556	0.0020416%
57-835	121,749	4,616	126,365	0.0244395%
57-837	45,325	596	45,921	0.0088813%
57-839	15,766	792	16,558	0.0032024%
57-842	13,193	26	13,219	0.0025566%
57-845	55,291	6,695	61,986	0.0119883%
57-847	16,805	2,006	18,811	0.0036381%
57-850	40,962	2,833	43,795	0.0084701%
57-860	11,010	1,348	12,358	0.0023901%
57-867	5,183	634	5,817	0.0011250%
57-871	24,980	-	24,980	0.0048312%
57-873	87,712	10,612	98,324	0.0190162%
57-874	38,455	4,707	43,162	0.0083477%
57-882	31,190	1,532	32,722	0.0063286%
57-901	139,894	2,004	141,898	0.0274436%
57-907	107,913	-	107,913	0.0208708%
58-016	456,547	51,315	507,862	0.0982224%
59-014	333,453	38,974	372,427	0.0720287%
59-015	190,917	23,015	213,932	0.0413752%
59-016	199,228	22,933	222,161	0.0429667%
59-385	231,612	26,799	258,411	0.0499776%
59-800	10,743	853	11,596	0.0022427%
60-001	636,396	75,592	711,988	0.1377011%
60-003	467,425	54,435	521,860	0.1009296%
60-027	420,527	50,876	471,403	0.0911711%
60-028	341,374	41,012	382,386	0.0739548%
60-029	270,624	31,225	301,849	0.0583787%
60-030	620,586	74,291	694,877	0.1343917%
60-211	812,871	95,797	908,668	0.1757397%
60-717	370,053	26,709	396,762	0.0767352%
60-744	487,637	3,468	491,105	0.0949815%
60-800	13,607	1,143	14,750	0.0028527%
60-801	83,805	10,597	94,402	0.0182577%
61-018	198,302	23,396	221,698	0.0428772%
61-313	162,813	18,528	181,341	0.0350720%
62-006	210,614	24,858	235,472	0.0455411%
62-007	215,361	26,014	241,375	0.0466828%
62-010	1,977	242	2,219	0.0004292%
62-012	23,073	2,373	25,446	0.0049213%
62-014	1,625	186	1,811	0.0003503%
62-015	404,159	47,292	451,451	0.0873123%
62-236	440,667	50,500	491,167	0.0949935%
63-001	141,005	15,622	156,627	0.0302922%
63-002	110,282	12,238	122,520	0.0236958%
63-014	222,921	24,678	247,599	0.0478866%
63-392	295,564	36,055	331,619	0.0641363%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
64-020	396,330	46,567	442,897	0.0856579%
64-021	155,696	17,114	172,810	0.0334221%
64-270	331,595	36,634	368,229	0.0712168%
64-324	208,907	24,945	233,852	0.0452278%
65-001	132,008	13,975	145,983	0.0282336%
65-020	357,120	41,783	398,903	0.0771493%
65-021	723,489	81,316	804,805	0.1556522%
65-022	316,007	37,468	353,475	0.0683634%
65-120	463,554	54,750	518,304	0.1002419%
66-011	212,458	23,641	236,099	0.0456624%
66-012	287,080	34,014	321,094	0.0621008%
66-013	227,792	25,997	253,789	0.0490837%
66-278	346,794	39,645	386,439	0.0747387%
66-719	128,539	14,052	142,591	0.0275776%
66-900	-	-	-	0.0000000%
67-001	-	-	-	0.0000000%
67-013	472,288	56,328	528,616	0.1022363%
67-017	333,390	40,184	373,574	0.0722506%
67-020	266,676	31,024	297,700	0.0575763%
67-023	378,545	43,928	422,473	0.0817078%
67-025	276,213	32,801	309,014	0.0597644%
67-026	222,080	26,762	248,842	0.0481270%
67-150	757,944	89,613	847,557	0.1639206%
67-181	608,786	69,508	678,294	0.1311845%
67-279	740,412	86,392	826,804	0.1599069%
67-284	566,494	64,353	630,847	0.1220081%
67-405	149,340	17,528	166,868	0.0322729%
67-758	216,906	18,144	235,050	0.0454595%
68-001	133,767	15,571	149,338	0.0288825%
68-003	9,261	380	9,641	0.0018646%
68-018	374,614	43,628	418,242	0.0808895%
68-019	172,513	20,597	193,110	0.0373482%
68-020	197,923	23,736	221,659	0.0428697%
68-025	159,935	17,500	177,435	0.0343166%
68-265	459,461	53,833	513,294	0.0992729%
69-001	159,005	17,779	176,784	0.0341907%
69-005	158,688	19,508	178,196	0.0344638%
69-006	104,227	12,313	116,540	0.0225393%
69-008	66,207	7,779	73,986	0.0143092%
69-009	119,376	13,474	132,850	0.0256937%
69-010	112,305	13,235	125,540	0.0242799%
69-012	75,798	8,334	84,132	0.0162714%
69-015	104,814	11,604	116,418	0.0225157%
69-017	125,265	14,067	139,332	0.0269473%
69-019	276,629	32,372	309,001	0.0597619%
70-001	239,979	28,263	268,242	0.0518790%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
70-006	488,888	57,308	546,196	0.1056363%
70-007	141,852	15,368	157,220	0.0304069%
70-008	525,015	62,268	587,283	0.1135827%
70-010	168,747	19,402	188,149	0.0363887%
70-012	350,397	40,930	391,327	0.0756841%
70-013	206,353	24,331	230,684	0.0446151%
70-014	314,504	37,294	351,798	0.0680390%
70-158	791,428	92,866	884,294	0.1710257%
70-189	383,046	45,938	428,984	0.0829671%
70-712	413,297	34,532	447,829	0.0866118%
70-730	462,105	36,882	498,987	0.0965059%
70-800	58,710	6,794	65,504	0.0126687%
70-801	103,247	4,598	107,845	0.0208576%
70-820	20,583	2,035	22,618	0.0043744%
70-870	15,296	1,085	16,381	0.0031681%
71-001	280,400	33,445	313,845	0.0606988%
71-007	220,780	25,403	246,183	0.0476127%
71-013	386,138	46,109	432,247	0.0835981%
71-014	146,603	16,914	163,517	0.0316248%
71-015	167,747	27,044	194,791	0.0376733%
71-017	239,276	27,514	266,790	0.0515982%
71-018	235,747	25,404	261,151	0.0505076%
71-118	624,705	74,014	698,719	0.1351348%
71-755	305,783	28,404	334,187	0.0646330%
72-012	283,149	33,043	316,192	0.0611527%
72-013	208,654	24,208	232,862	0.0450364%
72-140	808,800	93,224	902,024	0.1744547%
72-320	445,293	50,184	495,477	0.0958271%
72-334	176,044	19,484	195,528	0.0378158%
72-716	212,406	25,715	238,121	0.0460535%
72-735	564,182	59,063	623,245	0.1205379%
73-001	313,947	35,574	349,521	0.0675986%
73-002	203,339	24,602	227,941	0.0440846%
73-004	120,736	14,411	135,147	0.0261379%
73-005	120,011	14,096	134,107	0.0259368%
73-008	265,743	31,084	296,827	0.0574074%
73-013	221,025	26,139	247,164	0.0478024%
73-015	277,926	31,986	309,912	0.0599381%
73-016	263,083	30,565	293,648	0.0567926%
73-017	319,954	29,621	349,575	0.0676091%
73-018	112,490	12,956	125,446	0.0242617%
73-180	429,158	49,162	478,320	0.0925088%
73-728	228,530	22,882	251,412	0.0486240%
73-800	30,936	3,648	34,584	0.0066887%
73-875	67,025	7,945	74,970	0.0144995%
74-001	646,803	74,770	721,573	0.1395549%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
74-003	171,408	20,270	191,678	0.0370712%
74-010	142,729	16,861	159,590	0.0308653%
74-013	83,512	9,437	92,949	0.0179767%
74-014	120,669	13,667	134,336	0.0259811%
74-139	407,736	47,586	455,322	0.0880609%
74-194	518,768	57,187	575,955	0.1113918%
74-897	53,932	3,371	57,303	0.0110826%
75-003	127,338	15,174	142,512	0.0275623%
75-005	135,272	15,514	150,786	0.0291626%
75-007	131,938	15,735	147,673	0.0285605%
75-010	100,746	11,360	112,106	0.0216817%
75-015	82,501	9,821	92,322	0.0178554%
75-020	164,697	19,773	184,470	0.0356772%
75-022	241,822	26,274	268,096	0.0518507%
75-190	737,178	85,269	822,447	0.1590643%
75-900	116,075	-	116,075	0.0224493%
76-001	1,321,074	125,889	1,446,963	0.2798479%
76-006	469,104	56,259	525,363	0.1016071%
76-007	279,036	32,900	311,936	0.0603296%
76-012	1,187,065	136,840	1,323,905	0.2560481%
76-013	631,055	76,927	707,982	0.1369263%
76-022	172,385	20,358	192,743	0.0372772%
76-024	999,758	124,460	1,124,218	0.2174279%
76-026	1,263,221	147,005	1,410,226	0.2727429%
76-033	353,986	41,034	395,020	0.0763983%
76-034	469,124	55,777	524,901	0.1015178%
76-035	369,423	43,202	412,625	0.0798032%
76-036	310,505	37,329	347,834	0.0672724%
76-037	246,990	27,709	274,699	0.0531278%
76-102	669,899	77,260	747,159	0.1445033%
76-117	2,663,518	307,876	2,971,394	0.5746784%
76-164	703,424	81,921	785,345	0.1518886%
76-242	40,106	4,722	44,828	0.0086699%
76-262	952,776	113,530	1,066,306	0.2062275%
76-281	541,757	63,705	605,462	0.1170986%
76-770	93,642	8,313	101,955	0.0197185%
76-800	406	124	530	0.0001025%
76-801	-	-	-	0.0000000%
76-803	4,344	-	4,344	0.0008401%
76-804	-	-	-	0.0000000%
76-805	12,154	-	12,154	0.0023506%
76-807	13,228	1,559	14,787	0.0028599%
76-808	21,934	716	22,650	0.0043806%
76-810	-	-	-	0.0000000%
76-858	35,729	3,550	39,279	0.0075967%
76-876	31,856	504	32,360	0.0062585%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
76-889	14,869	1,774	16,643	0.0032188%
77-001	392,014	40,180	432,194	0.0835879%
77-002	669,092	61,607	730,699	0.1413199%
77-003	596,119	69,297	665,416	0.1286939%
77-005	379,971	44,208	424,179	0.0820378%
77-006	307,998	34,933	342,931	0.0663241%
77-007	855,717	102,403	958,120	0.1853039%
77-010	158,733	18,698	177,431	0.0343158%
77-016	543,027	65,445	608,472	0.1176807%
77-101	6,141,080	706,757	6,847,837	1.3243967%
77-106	761,724	91,330	853,054	0.1649838%
77-127	969,779	112,079	1,081,858	0.2092353%
77-237	533,949	61,506	595,455	0.1151632%
77-257	1,367,143	149,154	1,516,297	0.2932574%
77-277	553,542	62,342	615,884	0.1191142%
77-280	601,326	70,111	671,437	0.1298584%
77-285	1,003,748	113,997	1,117,745	0.2161760%
77-296	1,018,966	118,683	1,137,649	0.2200255%
77-300	1,405,874	164,890	1,570,764	0.3037915%
77-502	7,807,375	884,171	8,691,546	1.6809767%
77-765	130,801	2,467	133,268	0.0257745%
77-803	38,138	4,460	42,598	0.0082386%
77-804	33,011	3,822	36,833	0.0071236%
77-810	12,750	1,517	14,267	0.0027593%
77-811	19,741	1,761	21,502	0.0041586%
77-820	16,663	760	17,423	0.0033697%
77-825	44,545	3,355	47,900	0.0092640%
77-827	9,827	136	9,963	0.0019269%
77-829	33,327	3,925	37,252	0.0072047%
77-830	30,261	-	30,261	0.0058526%
77-831	35,591	4,011	39,602	0.0076592%
77-832	8,279	962	9,241	0.0017872%
77-833	-	-	-	0.0000000%
77-836	13,848	1,561	15,409	0.0029802%
77-837	18,842	1,991	20,833	0.0040292%
77-842	23,908	2,756	26,664	0.0051569%
77-847	64,033	1,389	65,422	0.0126529%
77-852	14,273	154	14,427	0.0027902%
77-888	16,411	1,948	18,359	0.0035507%
77-897	20,602	2,297	22,899	0.0044288%
77-911	247,151	3,435	250,586	0.0484642%
78-001	697,191	81,321	778,512	0.1505671%
78-002	74,390	8,499	82,889	0.0160310%
78-004	111,843	13,867	125,710	0.0243128%
78-005	171,532	20,397	191,929	0.0371198%
78-006	239,955	27,473	267,428	0.0517216%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
78-013	600,358	71,686	672,044	0.1299758%
78-016	259,788	29,811	289,599	0.0560095%
78-017	135,802	15,045	150,847	0.0291744%
78-018	107,431	11,915	119,346	0.0230820%
78-023	94,465	10,868	105,333	0.0203718%
78-026	199,147	22,616	221,763	0.0428898%
78-027	177,587	21,280	198,867	0.0384616%
78-028	316,469	38,040	354,509	0.0685633%
78-029	152,448	18,058	170,506	0.0329765%
78-030	158,077	18,947	177,024	0.0342371%
78-031	139,288	14,935	154,223	0.0298273%
78-144	336,117	38,573	374,690	0.0724664%
78-173	458,820	54,248	513,068	0.0992292%
78-203	1,433,269	171,773	1,605,042	0.3104210%
78-338	405,771	48,555	454,326	0.0878683%
78-356	213,003	24,654	237,657	0.0459637%
78-718	288,216	10,600	298,816	0.0577921%
78-803	69,977	7,563	77,540	0.0149965%
78-805	24,403	673	25,076	0.0048498%
78-833	24,751	1,114	25,865	0.0050024%
78-865	6,079	-	6,079	0.0011757%
79-001	351,317	40,925	392,242	0.0758610%
79-019	85,260	9,302	94,562	0.0182886%
79-029	225,517	26,539	252,056	0.0487486%
79-031	335,264	38,547	373,811	0.0722964%
79-032	231,763	26,398	258,161	0.0499293%
79-132	379,917	45,187	425,104	0.0822167%
79-172	517,929	59,866	577,795	0.1117477%
79-198	399,318	46,615	445,933	0.0862451%
79-354	254,708	29,370	284,078	0.0549417%
79-763	277,808	19,133	296,941	0.0574295%
79-800	67,493	7,310	74,803	0.0144672%
80-020	235,911	26,948	262,859	0.0508379%
80-022	345,506	40,920	386,426	0.0747362%
80-345	1,128,596	133,933	1,262,529	0.2441777%
81-015	149,306	17,095	166,401	0.0321826%
81-016	173,689	19,942	193,631	0.0374489%
81-200	459,291	54,337	513,628	0.0993375%
81-768	148,636	11,289	159,925	0.0309301%
82-019	539,588	64,936	604,524	0.1169171%
83-001	260,411	4,064	264,475	0.0511504%
83-003	316,995	37,979	354,974	0.0686533%
83-013	265,150	29,654	294,804	0.0570162%
83-014	887,026	107,083	994,109	0.1922643%
83-015	1,083,785	126,545	1,210,330	0.2340822%
83-161	1,052,157	124,296	1,176,453	0.2275303%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
83-167	2,404,906	291,301	2,696,207	0.5214563%
83-225	606,200	68,306	674,506	0.1304519%
83-273	1,171,587	136,903	1,308,490	0.2530667%
83-769	277,145	15,689	292,834	0.0566352%
83-800	78,982	2,176	81,158	0.0156963%
83-887	20,960	2,206	23,166	0.0044804%
83-900	263,888	30,996	294,884	0.0570316%
84-005	198,192	23,270	221,462	0.0428316%
84-020	472,583	55,144	527,727	0.1020643%
84-023	135,330	15,984	151,314	0.0292647%
84-024	151,810	16,884	168,694	0.0326260%
84-160	564,030	64,754	628,784	0.1216091%
84-249	221,453	25,242	246,695	0.0477117%
84-734	160,422	18,226	178,648	0.0345512%
84-753	259,163	28,184	287,347	0.0555740%
85-001	388,645	43,689	432,334	0.0836150%
85-005	245,393	29,251	274,644	0.0531172%
85-006	277,462	31,354	308,816	0.0597261%
85-010	177,851	20,613	198,464	0.0383837%
85-011	234,728	27,334	262,062	0.0506837%
85-014	340,901	39,791	380,692	0.0736272%
85-016	179,008	19,536	198,544	0.0383991%
85-021	320,942	33,344	354,286	0.0685202%
85-208	940,002	108,974	1,048,976	0.2028758%
85-235	285,998	31,356	317,354	0.0613774%
85-364	178,860	21,150	200,010	0.0386827%
85-709	231,863	27,743	259,606	0.0502087%
85-800	-	-	-	0.0000000%
85-870	1,892	-	1,892	0.0003659%
85-907	188,094	1,077	189,171	0.0365864%
86-007	131,891	15,171	147,062	0.0284423%
86-016	80,397	9,532	89,929	0.0173926%
86-020	110,366	13,035	123,401	0.0238662%
86-021	151,082	17,915	168,997	0.0326846%
86-022	135,760	16,535	152,295	0.0294544%
86-213	428,146	49,568	477,714	0.0923916%
86-351	210,781	23,502	234,283	0.0453112%
87-001	691,125	79,343	770,468	0.1490113%
87-012	263,538	29,979	293,517	0.0567673%
87-019	174,864	19,431	194,295	0.0375774%
87-026	238,767	28,267	267,034	0.0516454%
87-035	305,331	33,854	339,185	0.0655996%
87-036	282,406	31,106	313,512	0.0606344%
87-037	297,600	31,048	328,648	0.0635617%
87-113	661,401	75,645	737,046	0.1425474%
87-361	920,488	106,268	1,026,756	0.1985784%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	2017 Surcharge Adjusted to Statewide Limit	2017 Contributions & Surcharge	Employer Allocation Percentage
87-383	431,685	51,562	483,247	0.0934617%
87-701	472,678	32,808	505,486	0.0977628%
87-738	1,924,949	71,738	1,996,687	0.3861666%
88-012	193,466	21,553	215,019	0.0415855%
88-314	164,402	20,064	184,466	0.0356764%
88-371	302,224	35,268	337,492	0.0652722%
TOTAL	<u>\$ 469,382,313</u>	<u>\$ 47,671,007</u>	<u>\$ 517,053,320</u>	<u>100.0000000%</u>

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
01-009	\$ 4,569,465	\$ -	\$ -	\$ -	\$ 21,297	\$ 21,297	\$ -	\$ 12,067	\$ 433,619	\$ -	\$ 445,686	\$ 272,664	\$ 7,716	\$ 280,380
01-023	1,281,589	-	-	-	12,830	12,830	-	3,384	121,616	-	125,000	76,474	4,648	81,122
02-001	1,139,120	-	-	-	321,102	321,102	-	3,008	108,097	-	111,105	67,972	116,341	184,313
02-003	2,036,347	-	-	-	-	-	-	5,377	193,239	55,041	253,657	121,511	(19,942)	101,569
02-006	2,605,428	-	-	-	-	-	-	6,880	247,242	116,611	370,733	155,468	(42,250)	113,218
02-009	975,437	-	-	-	13,902	13,902	-	2,576	92,564	-	95,140	58,205	5,037	63,242
02-010	3,009,779	-	-	-	-	-	-	7,948	285,613	74,306	367,867	179,596	(26,922)	152,674
02-011	1,002,727	-	-	-	-	-	-	2,648	95,154	5,334	103,136	59,834	(1,933)	57,901
02-013	963,403	-	-	-	12,098	12,098	-	2,544	91,422	-	93,966	57,487	4,384	61,871
02-131	840,085	-	-	-	-	-	-	2,218	79,720	3,635	85,573	50,129	(1,317)	48,812
02-154	5,961,632	-	-	-	302,514	302,514	-	15,743	565,728	-	581,471	355,736	109,607	465,343
02-308	980,388	-	-	-	-	-	-	2,589	93,034	8,176	103,799	58,501	(2,963)	55,538
02-761	1,814,134	-	-	-	16,551	16,551	-	4,791	172,152	-	176,943	108,251	5,997	114,248
02-874	47,357	-	-	-	19,001	19,001	-	125	4,494	-	4,619	2,826	6,884	9,710
02-895	315,522	-	-	-	-	-	-	833	29,941	20,995	51,769	18,827	(7,607)	11,220
02-900	896,768	-	-	-	-	-	-	2,368	85,099	502,673	590,140	53,511	(182,128)	(128,617)
03-013	755,231	-	-	-	-	-	-	1,994	71,667	24,142	97,803	45,065	(8,747)	36,318
03-014	956,573	-	-	-	-	-	-	2,526	90,774	4,089	97,389	57,080	(1,482)	55,598
03-103	2,864,186	-	-	-	2,723	2,723	-	7,564	271,797	-	279,361	170,909	986	171,895
03-343	1,469,918	-	-	-	-	-	-	3,882	139,488	44,474	187,844	87,711	(16,114)	71,597
03-747	660,489	-	-	-	-	-	-	1,744	62,677	51,194	115,615	39,412	(18,549)	20,863
04-001	1,228,687	-	-	-	8,915	8,915	-	3,245	116,596	-	119,841	73,317	3,230	76,547
04-019	1,294,981	-	-	-	-	-	-	3,420	122,887	48,017	174,324	77,273	(17,397)	59,876
04-031	1,553,849	-	-	-	-	-	-	4,103	147,452	84,524	236,079	92,720	(30,624)	62,096
04-033	1,336,442	-	-	-	26,353	26,353	-	3,529	126,821	-	130,350	79,747	9,548	89,295
04-034	1,828,038	-	-	-	-	-	-	4,827	173,471	70,061	248,359	109,081	(25,384)	83,697
04-104	3,911,722	-	-	-	-	-	-	10,330	371,202	81,672	463,204	233,416	(29,591)	203,825
04-125	2,081,815	-	-	-	-	-	-	5,498	197,554	3,853	206,905	124,224	(1,396)	122,828
04-244	2,118,574	-	-	-	-	-	-	5,595	201,042	96,085	302,722	126,417	(34,813)	91,604
04-704	1,165,204	-	-	-	2,464	2,464	-	3,077	110,572	-	113,649	69,529	893	70,422
05-001	2,092,408	-	-	-	48,933	48,933	-	5,526	198,559	-	204,085	124,856	17,730	142,586
05-006	1,412,174	-	-	-	64,749	64,749	-	3,729	134,008	-	137,737	84,266	23,460	107,726
05-017	2,303,240	-	-	-	-	-	-	6,082	218,566	79,713	304,361	137,437	(28,881)	108,556
05-018	1,639,616	-	-	-	40,844	40,844	-	4,330	155,591	-	159,921	97,837	14,798	112,635
05-105	3,566,113	-	-	-	-	-	-	9,417	338,406	44,953	392,776	212,793	(16,288)	196,505
05-169	1,618,562	-	-	-	-	-	-	4,274	153,593	70,999	228,866	96,581	(25,724)	70,857
05-710	930,559	-	-	-	-	-	-	2,457	88,305	54,280	145,042	55,527	(19,667)	35,860
05-739	5,641,755	-	-	-	-	-	-	14,899	535,373	62,617	612,889	336,649	(22,687)	313,962
05-902	-	-	-	-	-	-	-	-	-	231,070	231,070	-	(83,721)	(83,721)
06-001	1,622,912	-	-	-	-	-	-	4,286	154,006	113,666	271,958	96,841	(41,184)	55,657
06-008	735,741	-	-	-	9,328	9,328	-	1,943	69,818	-	71,761	43,902	3,380	47,282
06-010	840,826	-	-	-	-	-	-	2,220	79,790	20,995	103,005	50,173	(7,607)	42,566
06-011	461,265	-	-	-	15,242	15,242	-	1,218	43,772	-	44,990	27,524	5,522	33,046
06-017	839,068	-	-	-	23,998	23,998	-	2,216	79,623	-	81,839	50,068	8,695	58,763
06-185	2,039,125	-	-	-	2,857	2,857	-	5,385	193,502	-	198,887	121,677	1,035	122,712
06-202	2,564,247	-	-	-	-	-	-	6,772	243,334	40,273	290,379	153,011	(14,592)	138,419
07-020	1,715,343	-	-	-	49,547	49,547	-	4,530	162,777	-	167,307	102,356	17,952	120,308

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Share of Contributions	Total Employer OPEB Expense
07-026	704,049	-	-	-	-	-	-	1,859	66,811	6,724	75,394	42,011	(2,436)	39,575
07-108	1,561,436	-	-	-	10,903	10,903	-	4,123	148,172	-	152,295	93,172	3,951	97,123
07-163	1,435,453	-	-	-	46,055	46,055	-	3,791	136,217	-	140,008	85,655	16,686	102,341
07-294	1,452,857	-	-	-	-	-	-	3,837	137,869	8,544	150,250	86,693	(3,095)	83,598
07-304	1,351,664	-	-	-	-	-	-	3,569	128,266	59,306	191,141	80,655	(21,488)	59,167
07-309	1,078,865	-	-	-	12,915	12,915	-	2,849	102,379	-	105,228	64,377	4,679	69,056
07-724	497,023	-	-	-	-	-	-	1,313	47,165	23,437	71,915	29,658	(8,492)	21,166
07-748	953,843	-	-	-	-	-	-	2,519	90,515	73,762	166,796	56,917	(26,726)	30,191
08-001	1,276,651	-	-	-	110,058	110,058	-	3,371	121,148	-	124,519	76,179	39,876	116,055
08-005	869,670	-	-	-	-	-	-	2,297	82,527	44,391	129,215	51,894	(16,084)	35,810
08-011	3,301,254	-	-	-	135,760	135,760	-	8,718	313,272	-	321,990	196,989	49,188	246,177
08-013	1,065,817	-	-	-	-	-	-	2,815	101,141	31,990	135,946	63,598	(11,590)	52,008
08-017	1,596,684	-	-	-	5,610	5,610	-	4,216	151,517	-	155,733	95,276	2,032	97,308
08-333	1,011,624	-	-	-	9,193	9,193	-	2,671	95,998	-	98,669	60,365	3,331	63,696
08-743	704,806	-	-	-	-	-	-	1,861	66,882	13,310	82,053	42,056	(4,823)	37,233
09-001	9,395,085	-	-	-	553,155	553,155	-	24,810	891,545	-	916,355	560,614	200,419	761,033
09-006	1,772,246	-	-	-	-	-	-	4,680	168,177	7,860	180,717	105,752	(2,848)	102,904
09-009	1,004,891	-	-	-	56,747	56,747	-	2,654	95,359	-	98,013	59,963	20,560	80,523
09-015	2,954,416	-	-	-	22,669	22,669	-	7,802	280,359	-	288,161	176,293	8,214	184,507
09-022	21,737,697	-	-	-	-	-	-	57,404	2,062,795	348,785	2,468,984	1,297,109	(126,372)	1,170,737
09-024	2,815,774	-	-	-	348,964	348,964	-	7,436	267,202	-	274,638	168,020	126,436	294,456
09-100	3,855,223	-	-	-	-	-	-	10,181	365,841	114,569	490,591	230,045	(41,510)	188,535
09-147	11,442,753	-	-	-	151,908	151,908	-	30,218	1,085,858	-	1,116,076	682,800	55,039	737,839
09-166	6,487,921	-	-	-	-	-	-	17,133	615,670	290,987	923,790	387,140	(105,430)	281,710
09-291	10,226,963	-	-	-	-	-	-	27,007	970,486	66,262	1,063,755	610,253	(24,008)	586,245
09-299	4,270,288	-	-	-	82,958	82,958	-	11,277	405,228	-	416,505	254,812	30,057	284,869
09-760	4,831,382	-	-	-	-	-	-	12,759	458,473	32,463	503,695	288,293	(11,762)	276,531
09-800	7,536	-	-	-	-	-	-	20	715	13,650	14,385	450	(4,945)	(4,495)
09-820	165,783	-	-	-	-	-	-	438	15,732	2,230	18,400	9,892	(808)	9,084
09-835	77,737	-	-	-	6,642	6,642	-	205	7,377	-	7,582	4,639	2,407	7,046
09-846	42,494	-	-	-	-	-	-	112	4,032	1,102	5,246	2,536	(399)	2,137
09-870	123,583	-	-	-	-	-	-	326	11,727	11,641	23,694	7,374	(4,218)	3,156
09-884	85,923	-	-	-	10,754	10,754	-	227	8,154	-	8,381	5,127	3,897	9,024
10-003	638,834	-	-	-	-	-	-	1,687	60,622	14,506	76,815	38,120	(5,256)	32,864
10-315	2,051,841	-	-	-	-	-	-	5,418	194,709	106,619	306,746	122,435	(38,630)	83,805
11-001	2,167,899	-	-	-	79,030	79,030	-	5,725	205,722	-	211,447	129,361	28,634	157,995
11-007	1,126,593	-	-	-	21,472	21,472	-	2,975	106,908	-	109,883	67,225	7,780	75,005
11-008	1,241,819	-	-	-	5,388	5,388	-	3,279	117,842	-	121,121	74,101	1,952	76,053
11-012	2,386,988	-	-	-	53,768	53,768	-	6,303	226,513	-	232,816	142,434	19,481	161,915
11-199	2,184,637	-	-	-	2,737	2,737	-	5,769	207,311	-	213,080	130,359	992	131,351
11-346	946,898	-	-	-	41,335	41,335	-	2,501	89,856	-	92,357	56,502	14,977	71,479
12-001	755,993	-	-	-	224,151	224,151	-	1,996	71,740	-	73,736	45,111	81,214	126,325
12-007	1,969,157	-	-	-	8,540	8,540	-	5,200	186,863	-	192,063	117,501	3,094	120,595
12-009	3,469,077	-	-	-	-	-	-	9,161	329,197	41,222	379,580	207,003	(14,936)	192,067
12-011	3,922,907	-	-	-	-	-	-	10,359	372,264	123,190	505,813	234,084	(44,634)	189,450
12-013	1,103,394	-	-	-	18,393	18,393	-	2,914	104,706	-	107,620	65,841	6,664	72,505
12-014	2,119,307	-	-	-	-	-	-	5,597	201,111	26,765	233,473	126,461	(9,697)	116,764

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Share of Contributions	Total Employer OPEB Expense
12-016	1,884,848	-	-	-	102,450	102,450	-	4,977	178,862	-	183,839	112,471	37,120	149,591
12-191	11,004,670	-	-	-	563,268	563,268	-	29,061	1,044,286	-	1,073,347	656,659	204,083	860,742
12-703	1,107,407	-	-	-	-	-	-	2,924	105,087	2,239	110,250	66,080	(811)	65,269
12-723	6,149,481	-	-	-	-	-	-	16,239	583,554	257,410	857,203	366,945	(93,264)	273,681
12-816	122,204	-	-	-	7,409	7,409	-	323	11,597	-	11,920	7,292	2,685	9,977
12-871	124,077	-	-	-	24,255	24,255	-	328	11,774	-	12,102	7,404	8,788	16,192
12-890	71,363	-	-	-	24,022	24,022	-	188	6,772	-	6,960	4,258	8,704	12,962
12-896	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13-001	2,537,535	-	-	-	-	-	-	6,701	240,799	88,639	336,139	151,417	(32,115)	119,302
13-003	1,657,605	-	-	-	-	-	-	4,377	157,298	286,028	447,703	98,911	(103,634)	(4,723)
13-004	1,683,645	-	-	-	-	-	-	4,446	159,769	68,393	232,608	100,465	(24,780)	75,685
13-007	1,096,704	-	-	-	-	-	-	2,896	104,072	65,172	172,140	65,441	(23,613)	41,828
13-008	3,287,331	-	-	-	-	-	-	8,681	311,951	28,111	348,743	196,158	(10,185)	185,973
13-027	1,164,565	-	-	-	-	-	-	3,075	110,511	16,427	130,013	69,491	(5,952)	63,539
13-029	2,090,634	-	-	-	35,409	35,409	-	5,521	198,390	-	203,911	124,750	12,830	137,580
13-030	8,840,622	-	-	-	248,601	248,601	-	23,346	838,930	-	862,276	527,528	90,073	617,601
13-388	9,030,016	-	-	-	-	-	-	23,846	856,902	204,644	1,085,392	538,830	(74,146)	464,684
13-399	3,588,591	-	-	-	68,268	68,268	-	9,477	340,539	-	350,016	214,135	24,735	238,870
13-764	710,624	-	-	-	-	-	-	1,877	67,435	7,515	76,827	42,404	(2,723)	39,681
14-001	711,569	-	-	-	-	-	-	1,879	67,524	29,246	98,649	42,460	(10,597)	31,863
14-003	2,086,917	-	-	-	59,401	59,401	-	5,511	198,038	-	203,549	124,528	21,522	146,050
14-017	1,848,048	-	-	-	9,158	9,158	-	4,880	175,370	-	180,250	110,275	3,318	113,593
14-018	1,736,308	-	-	-	-	-	-	4,585	164,767	49,079	218,431	103,607	(17,782)	85,825
14-207	2,932,227	-	-	-	-	-	-	7,743	278,253	146,950	432,946	174,969	(53,243)	121,726
15-001	1,943,090	-	-	-	-	-	-	5,131	184,389	198,425	387,945	115,946	(71,893)	44,053
15-002	1,792,127	-	-	-	-	-	-	4,733	170,064	96,543	271,340	106,938	(34,980)	71,958
15-021	1,051,418	-	-	-	-	-	-	2,777	99,774	11,839	114,390	62,739	(4,289)	58,450
15-022	1,293,564	-	-	-	5,795	5,795	-	3,416	122,753	-	126,169	77,188	2,099	79,287
15-023	1,175,340	-	-	-	153,307	153,307	-	3,104	111,534	-	114,638	70,134	55,546	125,680
15-024	881,181	-	-	-	-	-	-	2,327	83,620	22,331	108,278	52,581	(8,091)	44,490
15-134	2,861,546	-	-	-	2,879	2,879	-	7,557	271,546	-	279,103	170,751	1,043	171,794
15-135	1,041,644	-	-	-	-	-	-	2,751	98,847	15,083	116,681	62,156	(5,465)	56,691
15-186	1,844,777	-	-	-	-	-	-	4,872	175,060	7,481	187,413	110,080	(2,710)	107,370
15-321	988,431	-	-	-	34,507	34,507	-	2,610	93,797	-	96,407	58,981	12,503	71,484
15-340	867,754	-	-	-	27,732	27,732	-	2,292	82,345	-	84,637	51,780	10,048	61,828
15-341	692,498	-	-	-	-	-	-	1,829	65,715	63,670	131,214	41,322	(23,069)	18,253
15-759	742,842	-	-	-	15,034	15,034	-	1,962	70,492	-	72,454	44,326	5,447	49,773
15-811	607,842	-	-	-	-	-	-	1,605	57,681	117,942	177,228	36,271	(42,732)	(6,461)
16-023	1,439,447	-	-	-	-	-	-	3,801	136,596	80,081	220,478	85,893	(29,015)	56,878
16-024	2,670,375	-	-	-	-	-	-	7,052	253,405	31,609	292,066	159,344	(11,452)	147,892
16-126	1,741,061	-	-	-	-	-	-	4,598	165,218	69,540	239,356	103,891	(25,196)	78,695
16-772	425,799	-	-	-	-	-	-	1,124	40,406	12,311	53,841	25,408	(4,460)	20,948
17-009	1,057,902	-	-	-	-	-	-	2,794	100,389	13,844	117,027	63,126	(5,016)	58,110
17-014	854,572	-	-	-	-	-	-	2,257	81,094	19,308	102,659	50,993	(6,995)	43,998
17-015	996,753	-	-	-	-	-	-	2,632	94,587	24,022	121,241	59,477	(8,703)	50,774
17-114	1,777,614	-	-	-	-	-	-	4,694	168,686	27,216	200,596	106,072	(9,861)	96,211
17-141	2,067,401	-	-	-	85,586	85,586	-	5,460	196,186	-	201,646	123,364	31,009	154,373

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
17-323	958,301	-	-	-	23,444	23,444	-	2,531	90,938	-	93,469	57,183	8,494	65,677
18-001	17,397,657	-	-	-	103,251	103,251	-	45,943	1,650,948	-	1,696,891	1,038,135	37,410	1,075,545
18-006	1,957,416	-	-	-	54,435	54,435	-	5,169	185,749	-	190,918	116,801	19,723	136,524
18-009	1,785,021	-	-	-	9,941	9,941	-	4,714	169,389	-	174,103	106,514	3,602	110,116
18-014	1,124,395	-	-	-	-	-	-	2,969	106,699	8,430	118,098	67,094	(3,055)	64,039
18-107	7,307,374	-	-	-	54,518	54,518	-	19,297	693,432	-	712,729	436,038	19,753	455,791
18-111	9,562,596	-	-	-	-	-	-	25,252	907,441	963,434	1,896,127	570,609	(349,070)	221,539
18-121	86,748,240	-	-	-	1,427,400	1,427,400	-	229,082	8,231,961	-	8,461,043	5,176,351	517,174	5,693,525
18-122	11,957,713	-	-	-	-	-	-	31,577	1,134,725	937,223	2,103,525	713,528	(339,574)	373,954
18-133	4,917,076	-	-	-	-	-	-	12,985	466,605	315,230	794,820	293,407	(114,214)	179,193
18-137	8,761,535	-	-	-	-	-	-	23,137	831,425	403,605	1,258,167	522,809	(146,234)	376,575
18-143	4,751,412	-	-	-	-	-	-	12,547	450,885	165,911	629,343	283,521	(60,113)	223,408
18-152	8,530,882	-	-	-	-	-	-	22,528	809,537	116,217	948,282	509,046	(42,108)	466,938
18-159	4,464,620	-	-	-	67,535	67,535	-	11,790	423,669	-	435,459	266,408	24,469	290,877
18-178	18,875,392	-	-	-	-	-	-	49,845	1,791,177	1,245,647	3,086,669	1,126,313	(451,321)	674,992
18-183	4,184,209	-	-	-	-	-	-	11,049	397,060	53,047	461,156	249,676	(19,220)	230,456
18-188	13,965,227	-	-	-	77,260	77,260	-	36,879	1,325,228	-	1,362,107	833,318	27,993	861,311
18-215	8,353,717	-	-	-	-	-	-	22,060	792,725	374,812	1,189,597	498,474	(135,801)	362,673
18-219	4,805,175	-	-	-	-	-	-	12,689	455,986	29,570	498,245	286,729	(10,714)	276,015
18-221	2,229,069	-	-	-	353,241	353,241	-	5,886	211,527	-	217,413	133,011	127,986	260,997
18-224	2,824,287	-	-	-	-	-	-	7,458	268,010	165,301	440,769	168,528	(59,892)	108,636
18-230	9,491,093	-	-	-	-	-	-	25,064	900,656	376,302	1,302,022	566,343	(136,341)	430,002
18-233	7,505,001	-	-	-	-	-	-	19,819	712,186	171,261	903,266	447,831	(62,051)	385,780
18-247	7,346,900	-	-	-	-	-	-	19,401	697,183	28,182	744,766	438,397	(10,211)	428,186
18-250	4,777,525	-	-	-	571,502	571,502	-	12,616	453,362	-	465,978	285,079	207,066	492,145
18-251	6,131,250	-	-	-	-	-	-	16,191	581,824	353,044	951,059	365,858	(127,914)	237,944
18-258	6,741,765	-	-	-	-	-	-	17,803	639,759	59,190	716,752	402,288	(21,446)	380,842
18-264	9,444,493	-	-	-	-	-	-	24,941	896,234	601,933	1,523,108	563,562	(218,091)	345,471
18-271	5,137,956	-	-	-	82,216	82,216	-	13,568	487,566	-	501,134	306,587	29,789	336,376
18-288	8,379,591	-	-	-	-	-	-	22,128	795,180	171,201	988,509	500,018	(62,029)	437,989
18-289	8,883,718	-	-	-	-	-	-	23,460	843,019	356,193	1,222,672	530,100	(129,056)	401,044
18-292	5,574,777	-	-	-	91,990	91,990	-	14,722	529,018	-	543,740	332,652	33,330	365,982
18-317	3,410,783	-	-	-	-	-	-	9,007	323,666	9,847	342,520	203,525	(3,568)	199,957
18-731	2,531,215	-	-	-	117,979	117,979	-	6,684	240,199	-	246,883	151,040	42,746	193,786
18-742	1,799,524	-	-	-	-	-	-	4,752	170,766	85,204	260,722	107,379	(30,871)	76,508
18-801	140,759	-	-	-	1,909	1,909	-	372	13,357	-	13,729	8,399	692	9,091
18-804	183,399	-	-	-	4,975	4,975	-	484	17,404	-	17,888	10,944	1,803	12,747
18-805	171,534	-	-	-	100,651	100,651	-	453	16,278	-	16,731	10,236	36,468	46,704
18-807	23,985	-	-	-	-	-	-	63	2,276	176,425	178,764	1,431	(63,922)	(62,491)
18-808	265,813	-	-	-	10,738	10,738	-	702	25,224	-	25,926	15,861	3,890	19,751
18-809	120,387	-	-	-	-	-	-	318	11,424	2,408	14,150	7,184	(873)	6,311
18-810	66,629	-	-	-	-	-	-	176	6,323	13,019	19,518	3,976	(4,717)	(741)
18-811	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-813	62,123	-	-	-	-	-	-	164	5,895	68,373	74,432	3,707	(24,773)	(21,066)
18-816	55,113	-	-	-	4,487	4,487	-	146	5,230	-	5,376	3,289	1,626	4,915
18-817	1,477,145	-	-	-	-	-	-	3,901	140,173	220,554	364,628	88,143	(79,911)	8,232
18-818	178,069	-	-	-	26,457	26,457	-	470	16,898	-	17,368	10,626	9,586	20,212

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Share of Contributions	Total Employer OPEB Expense
18-819	141,943	-	-	-	20,539	20,539	-	375	13,470	-	13,845	8,470	7,442	15,912
18-820	13,142	-	-	-	-	-	-	35	1,247	18,767	20,049	784	(6,800)	(6,016)
18-822	452,602	-	-	-	37,297	37,297	-	1,195	42,950	-	44,145	27,007	13,513	40,520
18-823	2,857,372	-	-	-	544,064	544,064	-	7,546	271,150	-	278,696	170,502	197,124	367,626
18-824	945,314	-	-	-	-	-	-	2,496	89,705	340,594	432,795	56,408	(123,403)	(66,995)
18-825	-	-	-	-	-	-	-	-	-	13,423	13,423	-	(4,863)	(4,863)
18-826	117,341	-	-	-	3,665	3,665	-	310	11,135	-	11,445	7,002	1,328	8,330
18-827	45,473	-	-	-	4,036	4,036	-	120	4,315	-	4,435	2,713	1,463	4,176
18-828	194,139	-	-	-	17,719	17,719	-	513	18,423	-	18,936	11,584	6,420	18,004
18-830	179,351	-	-	-	-	-	-	474	17,020	14,073	31,567	10,702	(5,099)	5,603
18-831	238,356	-	-	-	37,193	37,193	-	629	22,619	-	23,248	14,223	13,476	27,699
18-833	218,475	-	-	-	-	-	-	577	20,732	18,675	39,984	13,037	(6,766)	6,271
18-834	121,681	-	-	-	-	-	-	321	11,547	33,434	45,302	7,261	(12,114)	(4,853)
18-836	174,523	-	-	-	5,911	5,911	-	461	16,561	-	17,022	10,414	2,142	12,556
18-838	123,605	-	-	-	22,593	22,593	-	326	11,729	-	12,055	7,376	8,186	15,562
18-839	317,473	-	-	-	34,157	34,157	-	838	30,127	-	30,965	18,944	12,376	31,320
18-840	37,916	-	-	-	-	-	-	100	3,598	3,028	6,726	2,262	(1,097)	1,165
18-841	100,227	-	-	-	-	-	-	265	9,511	11,526	21,302	5,981	(4,176)	1,805
18-842	160,541	-	-	-	-	-	-	424	15,235	55,453	71,112	9,580	(20,091)	(10,511)
18-844	84,916	-	-	-	20,815	20,815	-	224	8,058	-	8,282	5,067	7,542	12,609
18-845	141,170	-	-	-	-	-	-	373	13,396	3,733	17,502	8,424	(1,352)	7,072
18-846	378,759	-	-	-	5,648	5,648	-	1,000	35,942	-	36,942	22,601	2,046	24,647
18-848	178,895	-	-	-	47,854	47,854	-	472	16,976	-	17,448	10,675	17,339	28,014
18-849	64,906	-	-	-	4,543	4,543	-	171	6,159	-	6,330	3,873	1,646	5,519
18-851	57,086	-	-	-	3,349	3,349	-	151	5,417	-	5,568	3,406	1,213	4,619
18-852	172,073	-	-	-	-	-	-	454	16,329	22,704	39,487	10,268	(8,226)	2,042
18-854	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-855	187,749	-	-	-	-	-	-	496	17,816	29,024	47,336	11,203	(10,516)	687
18-856	120,360	-	-	-	24,200	24,200	-	318	11,422	-	11,740	7,182	8,768	15,950
18-858	185,487	-	-	-	-	-	-	490	17,602	9,068	27,160	11,068	(3,285)	7,783
18-862	192,907	-	-	-	19,166	19,166	-	509	18,306	-	18,815	11,511	6,944	18,455
18-864	-	-	-	-	-	-	-	-	-	13,976	13,976	-	(5,064)	(5,064)
18-866	-	-	-	-	-	-	-	-	-	1,484	1,484	-	(538)	(538)
18-867	587,663	-	-	-	46,528	46,528	-	1,552	55,766	-	57,318	35,066	16,858	51,924
18-869	187,832	-	-	-	-	-	-	496	17,824	78,263	96,583	11,208	(28,356)	(17,148)
18-870	369,787	-	-	-	-	-	-	977	35,091	18,687	54,755	22,066	(6,771)	15,295
18-871	250,978	-	-	-	84,386	84,386	-	663	23,816	-	24,479	14,976	30,574	45,550
18-872	116,914	-	-	-	-	-	-	309	11,095	1,512	12,916	6,976	(548)	6,428
18-873	103,517	-	-	-	-	-	-	273	9,823	23,562	33,658	6,177	(8,537)	(2,360)
18-876	50,529	-	-	-	20,893	20,893	-	133	4,795	-	4,928	3,015	7,570	10,585
18-877	62,904	-	-	-	31,136	31,136	-	166	5,969	-	6,135	3,754	11,281	15,035
18-878	96,515	-	-	-	24,589	24,589	-	255	9,159	-	9,414	5,759	8,909	14,668
18-879	216,690	-	-	-	-	-	-	572	20,563	9,716	30,851	12,930	(3,520)	9,410
18-880	32,414	-	-	-	3,785	3,785	-	86	3,076	-	3,162	1,934	1,372	3,306
18-881	74,949	-	-	-	-	-	-	198	7,112	51,831	59,141	4,472	(18,779)	(14,307)
18-882	118,809	-	-	-	-	-	-	314	11,274	2,763	14,351	7,089	(1,001)	6,088
18-883	130,279	-	-	-	21,394	21,394	-	344	12,363	-	12,707	7,774	7,752	15,526

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
18-884	224,709	-	-	-	149,049	149,049	-	593	21,324	-	21,917	13,409	54,003	67,412
18-885	136,353	-	-	-	-	-	-	360	12,939	44,568	57,867	8,136	(16,148)	(8,012)
18-887	-	-	-	-	-	-	-	-	-	3,667	3,667	-	(1,328)	(1,328)
18-888	69,117	-	-	-	-	-	-	183	6,559	30,743	37,485	4,124	(11,139)	(7,015)
18-889	214,060	-	-	-	27,550	27,550	-	565	20,313	-	20,878	12,773	9,982	22,755
18-891	2,721,739	-	-	-	5,415	5,415	-	7,187	258,279	-	265,466	162,409	1,962	164,371
18-893	87,589	-	-	-	-	-	-	231	8,312	32,058	40,601	5,227	(11,615)	(6,388)
18-894	39,483	-	-	-	-	-	-	104	3,747	3,178	7,029	2,356	(1,152)	1,204
18-895	55,360	-	-	-	-	-	-	146	5,253	15,769	21,168	3,303	(5,713)	(2,410)
18-896	2,389	-	-	-	-	-	-	6	227	90,865	91,098	143	(32,922)	(32,779)
18-897	224,242	-	-	-	54,832	54,832	-	592	21,279	-	21,871	13,381	19,866	33,247
18-899	133,956	-	-	-	-	-	-	354	12,712	43,236	56,302	7,993	(15,665)	(7,672)
18-900	119,593	-	-	-	93,237	93,237	-	316	11,349	-	11,665	7,136	33,781	40,917
18-910	1,502,163	-	-	-	27,636	27,636	-	3,967	142,548	-	146,515	89,635	10,013	99,648
18-930	81,900	-	-	-	-	-	-	216	7,772	142	8,130	4,887	(52)	4,835
18-931	251,633	-	-	-	5,680	5,680	-	665	23,879	-	24,544	15,015	2,058	17,073
18-935	177,513	-	-	-	41,482	41,482	-	469	16,845	-	17,314	10,592	15,030	25,622
18-946	71,186	-	-	-	-	-	-	188	6,755	77,295	84,238	4,248	(28,006)	(23,758)
18-948	120,881	-	-	-	-	-	-	319	11,471	24,850	36,640	7,213	(9,003)	(1,790)
18-950	119,781	-	-	-	-	-	-	316	11,367	60,070	71,753	7,147	(21,764)	(14,617)
18-951	156,030	-	-	-	10,429	10,429	-	412	14,806	-	15,218	9,310	3,779	13,089
18-952	409,184	-	-	-	67,671	67,671	-	1,081	38,829	-	39,910	24,416	24,518	48,934
18-953	91,236	-	-	-	11,953	11,953	-	241	8,658	-	8,899	5,444	4,331	9,775
18-954	23,000	-	-	-	3,151	3,151	-	61	2,183	-	2,244	1,372	1,142	2,514
18-956	224,658	-	-	-	62,666	62,666	-	593	21,319	-	21,912	13,406	22,705	36,111
18-957	133,269	-	-	-	27,522	27,522	-	352	12,647	-	12,999	7,952	9,972	17,924
18-958	93,652	-	-	-	73,012	73,012	-	247	8,887	-	9,134	5,588	26,453	32,041
19-001	511,794	-	-	-	35,523	35,523	-	1,352	48,567	-	49,919	30,539	12,870	43,409
19-003	901,057	-	-	-	50,690	50,690	-	2,379	85,506	-	87,885	53,767	18,366	72,133
19-028	1,164,382	-	-	-	69,098	69,098	-	3,075	110,494	-	113,569	69,480	25,035	94,515
19-045	836,330	-	-	-	-	-	-	2,209	79,363	42,061	123,633	49,905	(15,240)	34,665
19-046	966,073	-	-	-	-	-	-	2,551	91,675	30,348	124,574	57,646	(10,996)	46,650
19-047	721,595	-	-	-	-	-	-	1,906	68,476	10,556	80,938	43,058	(3,824)	39,234
19-146	2,643,779	-	-	-	83,022	83,022	-	6,982	250,881	-	257,863	157,757	30,080	187,837
19-372	1,584,218	-	-	-	-	-	-	4,184	150,334	4,958	159,476	94,532	(1,796)	92,736
20-005	880,658	-	-	-	48,132	48,132	-	2,326	83,570	-	85,896	52,550	17,439	69,989
20-013	1,159,841	-	-	-	4,089	4,089	-	3,063	110,063	-	113,126	69,209	1,482	70,691
20-014	1,196,305	-	-	-	-	-	-	3,159	113,523	58,514	175,196	71,385	(21,201)	50,184
20-129	2,897,344	-	-	-	-	-	-	7,651	274,943	17,403	299,997	172,887	(6,306)	166,581
20-381	1,022,066	-	-	-	34,751	34,751	-	2,699	96,989	-	99,688	60,988	12,591	73,579
21-014	4,478,012	-	-	-	-	-	-	11,825	424,940	14,906	451,671	267,207	(5,401)	261,806
21-016	22,491,640	-	-	-	368,262	368,262	-	59,395	2,134,341	-	2,193,736	1,342,098	133,428	1,475,526
21-018	2,364,034	-	-	-	-	-	-	6,243	224,335	156,011	386,589	141,064	(56,526)	84,538
21-130	6,396,556	-	-	-	-	-	-	16,892	607,000	44,506	668,398	381,689	(16,126)	365,563
21-756	2,025,669	-	-	-	-	-	-	5,349	192,226	11,792	209,367	120,874	(4,273)	116,601
22-001	3,436,453	-	-	-	-	-	-	9,075	326,102	23,829	359,006	205,056	(8,634)	196,422
22-006	55,242	-	-	-	-	-	-	146	5,242	695	6,083	3,296	(252)	3,044

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
22-007	2,200,490	-	-	-	132,277	132,277	-	5,811	208,815	-	214,626	131,305	47,927	179,232
22-010	2,859,535	-	-	-	13,071	13,071	-	7,551	271,355	-	278,906	170,631	4,736	175,367
22-011	2,599,640	-	-	-	-	-	-	6,865	246,692	86,066	339,623	155,123	(31,184)	123,939
22-012	2,010,575	-	-	-	-	-	-	5,309	190,793	15,735	211,837	119,973	(5,701)	114,272
22-187	5,217,105	-	-	-	101,811	101,811	-	13,777	495,076	-	508,853	311,310	36,888	348,198
22-259	1,756,643	-	-	-	-	-	-	4,639	166,696	43,375	214,710	104,821	(15,716)	89,105
22-708	2,282,344	-	-	-	-	-	-	6,027	216,583	42,676	265,286	136,190	(15,463)	120,727
22-800	527,266	-	-	-	110,316	110,316	-	1,392	50,035	-	51,427	31,462	39,970	71,432
23-001	1,775,646	-	-	-	138,781	138,781	-	4,689	168,500	-	173,189	105,955	50,283	156,238
23-003	1,165,204	-	-	-	19,958	19,958	-	3,077	110,572	-	113,649	69,529	7,231	76,760
23-009	12,049,411	-	-	-	294,136	294,136	-	31,820	1,143,427	-	1,175,247	719,000	106,571	825,571
23-010	2,210,025	-	-	-	-	-	-	5,836	209,720	2,832	218,388	131,874	(1,026)	130,848
23-013	617,243	-	-	-	-	-	-	1,630	58,573	10,238	70,441	36,832	(3,709)	33,123
23-014	2,069,051	-	-	-	-	-	-	5,464	196,342	71,480	273,286	123,462	(25,899)	97,563
23-015	1,924,242	-	-	-	-	-	-	5,081	182,601	2,386	190,068	114,821	(864)	113,957
23-016	1,753,135	-	-	-	-	-	-	4,630	166,364	32,203	203,197	104,611	(11,668)	92,943
23-153	7,704,392	-	-	-	276,845	276,845	-	20,345	731,107	-	751,452	459,728	100,306	560,034
24-013	3,485,166	-	-	-	58,756	58,756	-	9,203	330,724	-	339,927	207,963	21,288	229,251
24-204	2,115,008	-	-	-	-	-	-	5,585	200,703	23,782	230,070	126,205	(8,616)	117,589
25-001	4,388,767	-	-	-	-	-	-	11,590	416,471	382,805	810,866	261,882	(138,698)	123,184
25-004	4,577,382	-	-	-	231,793	231,793	-	12,088	434,370	-	446,458	273,137	83,983	357,120
25-007	3,120,969	-	-	-	-	-	-	8,242	296,164	3,074	307,480	186,231	(1,114)	185,117
25-010	6,614,444	-	-	-	-	-	-	17,467	627,677	70,357	715,501	394,690	(25,492)	369,198
25-016	6,108,012	-	-	-	-	-	-	16,130	579,619	271,110	866,859	364,471	(98,228)	266,243
25-112	3,467,228	-	-	-	106,283	106,283	-	9,156	329,022	-	338,178	206,893	38,508	245,401
25-123	101,114,728	-	-	-	3,202,388	3,202,388	-	267,020	9,595,266	-	9,862,286	6,033,613	1,160,286	7,193,899
25-124	23,424,306	-	-	-	576,448	576,448	-	61,858	2,222,846	-	2,284,704	1,397,751	208,858	1,606,609
25-145	1,986,419	-	-	-	-	-	-	5,246	188,501	9,670	203,417	118,532	(3,504)	115,028
25-216	8,469,386	-	-	-	-	-	-	22,366	803,701	384,094	1,210,161	505,376	(139,164)	366,212
25-241	4,339,842	-	-	-	49,273	49,273	-	11,460	411,829	-	423,289	258,963	17,853	276,816
25-255	27,158,270	-	-	-	-	-	-	71,718	2,577,180	676,078	3,324,976	1,620,561	(244,956)	1,375,605
25-263	15,520,554	-	-	-	267,081	267,081	-	40,986	1,472,821	-	1,513,807	926,126	96,769	1,022,895
25-275	14,985,482	-	-	-	-	-	-	39,573	1,422,045	339,699	1,801,317	894,198	(123,080)	771,118
25-282	18,556,564	-	-	-	-	-	-	49,003	1,760,922	492,685	2,302,610	1,107,288	(178,509)	928,779
25-293	6,755,173	-	-	-	-	-	-	17,839	641,031	31,832	690,702	403,088	(11,534)	391,554
25-295	8,823,030	-	-	-	557,391	557,391	-	23,299	837,260	-	860,559	526,479	201,953	728,432
25-707	2,657,654	-	-	-	-	-	-	7,018	252,198	139,618	398,834	158,585	(50,586)	107,999
25-720	32,822,603	-	-	-	129,589	129,589	-	86,677	3,114,696	-	3,201,373	1,958,557	46,953	2,005,510
25-800	76,444	-	-	-	-	-	-	202	7,254	107,027	114,483	4,561	(38,778)	(34,217)
25-801	168,893	-	-	-	11,996	11,996	-	446	16,027	-	16,473	10,078	4,347	14,425
25-802	212,010	-	-	-	255	255	-	560	20,119	-	20,679	12,651	92	12,743
25-803	1,184,615	-	-	-	134,095	134,095	-	3,128	112,414	-	115,542	70,687	48,585	119,272
25-804	66,728	-	-	-	6,512	6,512	-	176	6,332	-	6,508	3,982	2,359	6,341
25-805	-	-	-	-	-	-	-	-	-	41,399	41,399	-	(14,999)	(14,999)
25-806	302,956	-	-	-	-	-	-	800	28,749	36,721	66,270	18,078	(13,305)	4,773
25-808	413,948	-	-	-	14,428	14,428	-	1,093	39,282	-	40,375	24,701	5,228	29,929
25-810	379,789	-	-	-	-	-	-	1,003	36,040	7,892	44,935	22,662	(2,860)	19,802

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
25-811	383,844	-	-	-	-	-	-	1,014	36,425	42,463	79,902	22,904	(15,385)	7,519
25-812	9,374	-	-	-	-	-	-	25	890	93,705	94,620	559	(33,951)	(33,392)
25-813	314,971	-	-	-	91,157	91,157	-	832	29,889	-	30,721	18,795	33,028	51,823
25-814	-	-	-	-	-	-	-	-	-	52,350	52,350	-	(18,968)	(18,968)
25-815	109,405	-	-	-	24,914	24,914	-	289	10,382	-	10,671	6,528	9,027	15,555
25-817	427,906	-	-	-	7,757	7,757	-	1,130	40,606	-	41,736	25,534	2,810	28,344
25-818	149,318	-	-	-	-	-	-	394	14,169	1,115	15,678	8,910	(404)	8,506
25-820	420,265	-	-	-	-	-	-	1,110	39,881	85,250	126,241	25,078	(30,888)	(5,810)
25-821	105,801	-	-	-	4,508	4,508	-	279	10,040	-	10,319	6,313	1,633	7,946
25-823	29,840	-	-	-	1,904	1,904	-	79	2,832	-	2,911	1,781	690	2,471
25-824	345,907	-	-	-	-	-	-	913	32,825	55,596	89,334	20,641	(20,143)	498
25-825	141,205	-	-	-	-	-	-	373	13,400	5,747	19,520	8,426	(2,082)	6,344
25-830	43,163	-	-	-	-	-	-	114	4,096	950	5,160	2,576	(344)	2,232
25-831	89,701	-	-	-	-	-	-	237	8,512	3,010	11,759	5,353	(1,091)	4,262
25-832	46,641	-	-	-	7,901	7,901	-	123	4,426	-	4,549	2,783	2,863	5,646
25-833	50,736	-	-	-	283	283	-	134	4,815	-	4,949	3,027	102	3,129
25-834	79,737	-	-	-	-	-	-	211	7,567	50,981	58,759	4,758	(18,472)	(13,714)
25-836	111,158	-	-	-	-	-	-	294	10,548	51,680	62,522	6,633	(18,725)	(12,092)
25-838	433,590	-	-	-	48,276	48,276	-	1,145	41,145	-	42,290	25,873	17,491	43,364
25-839	689,975	-	-	-	28,428	28,428	-	1,822	65,475	-	67,297	41,171	10,300	51,471
25-840	557,775	-	-	-	172,572	172,572	-	1,473	52,930	-	54,403	33,283	62,526	95,809
25-841	318,243	-	-	-	20,058	20,058	-	840	30,200	-	31,040	18,990	7,268	26,258
25-842	41,907	-	-	-	6,346	6,346	-	111	3,977	-	4,088	2,501	2,299	4,800
25-844	169,838	-	-	-	-	-	-	448	16,117	23,591	40,156	10,134	(8,547)	1,587
25-846	387,067	-	-	-	-	-	-	1,022	36,731	7,024	44,777	23,097	(2,545)	20,552
25-847	171,029	-	-	-	1,095	1,095	-	452	16,230	-	16,682	10,205	397	10,602
25-849	202,501	-	-	-	11,069	11,069	-	535	19,216	-	19,751	12,083	4,011	16,094
25-851	-	-	-	-	-	-	-	-	-	69,896	69,896	-	(25,324)	(25,324)
25-852	224,776	-	-	-	51,092	51,092	-	594	21,330	-	21,924	13,413	18,511	31,924
25-853	791,729	-	-	-	-	-	-	2,091	75,131	27,761	104,983	47,243	(10,059)	37,184
25-855	750,912	-	-	-	36,402	36,402	-	1,983	71,258	-	73,241	44,808	13,189	57,997
25-859	709,408	-	-	-	101,227	101,227	-	1,873	67,319	-	69,192	42,331	36,677	79,008
25-860	266,613	-	-	-	42,583	42,583	-	704	25,300	-	26,004	15,909	15,428	31,337
25-864	266,737	-	-	-	25,191	25,191	-	704	25,312	-	26,016	15,916	9,127	25,043
25-867	268,486	-	-	-	-	-	-	709	25,478	5,349	31,536	16,021	(1,938)	14,083
25-869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-870	73,685	-	-	-	-	-	-	195	6,992	6,811	13,998	4,397	(2,468)	1,929
25-871	231,977	-	-	-	-	-	-	613	22,013	136,418	159,044	13,842	(49,427)	(35,585)
25-873	306,008	-	-	-	-	-	-	808	29,039	20,608	50,455	18,260	(7,466)	10,794
25-874	48,973	-	-	-	-	-	-	129	4,647	139,089	143,865	2,922	(50,395)	(47,473)
25-875	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-876	63,567	-	-	-	-	-	-	168	6,032	16,437	22,637	3,793	(5,955)	(2,162)
25-877	57,470	-	-	-	-	-	-	152	5,454	1,095	6,701	3,429	(397)	3,032
25-879	241,230	-	-	-	41,737	41,737	-	637	22,892	-	23,529	14,394	15,122	29,516
25-880	204,715	-	-	-	22,181	22,181	-	541	19,426	-	19,967	12,216	8,036	20,252
25-881	430,740	-	-	-	-	-	-	1,137	40,875	53,084	95,096	25,703	(19,233)	6,470
25-882	243,308	-	-	-	-	-	-	643	23,089	20,886	44,618	14,518	(7,568)	6,950

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
25-883	218,319	-	-	-	-	-	-	577	20,717	40,896	62,190	13,027	(14,817)	(1,790)
25-886	62,990	-	-	-	13,506	13,506	-	166	5,977	-	6,143	3,759	4,894	8,653
25-887	259,391	-	-	-	18,107	18,107	-	685	24,615	-	25,300	15,478	6,560	22,038
25-888	49,952	-	-	-	7,676	7,676	-	132	4,740	-	4,872	2,981	2,781	5,762
25-889	35,777	-	-	-	-	-	-	94	3,395	4,313	7,802	2,135	(1,563)	572
25-890	211,454	-	-	-	28,935	28,935	-	558	20,066	-	20,624	12,618	10,484	23,102
25-892	147,944	-	-	-	4,804	4,804	-	391	14,039	-	14,430	8,828	1,741	10,569
25-894	143,204	-	-	-	24,425	24,425	-	378	13,589	-	13,967	8,545	8,849	17,394
25-896	51,179	-	-	-	-	-	-	135	4,857	6,565	11,557	3,054	(2,379)	675
25-898	813,634	-	-	-	77,152	77,152	-	2,149	77,210	-	79,359	48,550	27,954	76,504
25-901	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-912	20,159,727	-	-	-	740,746	740,746	-	53,237	1,913,054	-	1,966,291	1,202,951	268,386	1,471,337
25-914	2,110,741	-	-	-	681,501	681,501	-	5,574	200,298	-	205,872	125,950	246,920	372,870
25-930	162,664	-	-	-	-	-	-	430	15,436	41,799	57,665	9,706	(15,145)	(5,439)
25-931	52,770	-	-	-	-	-	-	139	5,008	60,986	66,133	3,149	(22,096)	(18,947)
25-932	-	-	-	-	-	-	-	-	-	5,307	5,307	-	(1,923)	(1,923)
25-935	27,095	-	-	-	14,943	14,943	-	72	2,571	-	2,643	1,617	5,414	7,031
25-937	49,536	-	-	-	5,655	5,655	-	131	4,701	-	4,832	2,956	2,049	5,005
25-938	78,786	-	-	-	28,768	28,768	-	208	7,476	-	7,684	4,701	10,423	15,124
25-939	271,586	-	-	-	35,362	35,362	-	717	25,772	-	26,489	16,206	12,813	29,019
25-942	1,677	-	-	-	-	-	-	4	159	30,358	30,521	100	(10,999)	(10,899)
25-948	48,452	-	-	-	13,725	13,725	-	128	4,598	-	4,726	2,891	4,973	7,864
25-950	20,606	-	-	-	-	-	-	54	1,955	28,090	30,099	1,230	(10,177)	(8,947)
25-953	26,373	-	-	-	20,559	20,559	-	70	2,503	-	2,573	1,574	7,449	9,023
26-001	3,456,058	-	-	-	44,360	44,360	-	9,127	327,962	-	337,089	206,226	16,073	222,299
26-002	1,290,148	-	-	-	-	-	-	3,407	122,428	11,066	136,901	76,984	(4,009)	72,975
26-010	490,405	-	-	-	20,563	20,563	-	1,295	46,537	-	47,832	29,263	7,450	36,713
26-013	648,509	-	-	-	-	-	-	1,713	61,540	12,576	75,829	38,697	(4,557)	34,140
26-017	1,532,382	-	-	-	24,839	24,839	-	4,047	145,415	-	149,462	91,439	9,000	100,439
26-019	1,542,612	-	-	-	-	-	-	4,074	146,386	28,269	178,729	92,049	(10,243)	81,806
26-020	1,454,336	-	-	-	-	-	-	3,841	138,009	18,998	160,848	86,782	(6,883)	79,899
26-374	1,855,241	-	-	-	66,978	66,978	-	4,899	176,053	-	180,952	110,704	24,267	134,971
26-876	425,066	-	-	-	-	-	-	1,122	40,337	25,264	66,723	25,364	(9,154)	16,210
27-001	630,152	-	-	-	-	-	-	1,664	59,798	44,585	106,047	37,602	(16,154)	21,448
27-019	3,119,415	-	-	-	-	-	-	8,238	296,016	9,529	313,783	186,138	(3,453)	182,685
27-142	2,258,156	-	-	-	-	-	-	5,963	214,287	145,125	365,375	134,746	(52,581)	82,165
27-762	936,705	-	-	-	32,767	32,767	-	2,474	88,888	-	91,362	55,894	11,872	67,766
28-001	2,078,353	-	-	-	-	-	-	5,488	197,225	145,064	347,777	124,017	(52,560)	71,457
28-005	3,673,679	-	-	-	-	-	-	9,701	348,613	149,836	508,150	219,212	(54,288)	164,924
28-006	2,869,111	-	-	-	-	-	-	7,577	272,264	116,048	395,889	171,203	(42,047)	129,156
28-014	853,340	-	-	-	-	-	-	2,253	80,978	12,454	95,685	50,920	(4,513)	46,407
28-019	5,165,942	-	-	-	75,396	75,396	-	13,642	490,221	-	503,863	308,257	27,318	335,575
28-020	1,685,639	-	-	-	-	-	-	4,451	159,958	110,657	275,066	100,584	(40,093)	60,491
28-022	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28-023	1,522,114	-	-	-	-	-	-	4,020	144,441	71,574	220,035	90,826	(25,933)	64,893
29-001	1,353,036	-	-	-	-	-	-	3,573	128,396	76,337	208,306	80,737	(27,659)	53,078
29-004	850,144	-	-	-	13,837	13,837	-	2,245	80,674	-	82,919	50,729	5,014	55,743

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
29-011	2,891,381	-	-	-	14,876	14,876	-	7,635	274,377	-	282,012	172,531	5,390	177,921
29-013	1,748,935	-	-	-	15,230	15,230	-	4,619	165,965	-	170,584	104,361	5,518	109,879
29-209	4,894,750	-	-	-	100,165	100,165	-	12,926	464,487	-	477,413	292,074	36,292	328,366
29-223	4,846,848	-	-	-	-	-	-	12,799	459,941	74,982	547,722	289,216	(27,167)	262,049
29-401	1,071,662	-	-	-	27,263	27,263	-	2,830	101,695	-	104,525	63,947	9,878	73,825
29-406	11,352,378	-	-	-	61,070	61,070	-	29,979	1,077,282	-	1,107,261	677,407	22,127	699,534
29-706	1,130,100	-	-	-	-	-	-	2,984	107,241	20,481	130,706	67,434	(7,420)	60,014
29-800	5,330	-	-	-	-	-	-	14	506	27,665	28,185	318	(10,024)	(9,706)
29-899	97,436	-	-	-	-	-	-	257	9,246	18,139	27,642	5,814	(6,572)	(758)
29-909	1,031,725	-	-	-	28,987	28,987	-	2,725	97,905	-	100,630	61,564	10,503	72,067
30-001	1,332,060	-	-	-	-	-	-	3,518	126,406	146,040	275,964	79,485	(52,913)	26,572
30-027	1,977,820	-	-	-	75,816	75,816	-	5,223	187,685	-	192,908	118,018	27,470	145,488
30-028	1,342,118	-	-	-	-	-	-	3,544	127,360	23,470	154,374	80,085	(8,503)	71,582
30-115	2,070,224	-	-	-	-	-	-	5,467	196,454	45,525	247,446	123,532	(16,494)	107,038
31-001	8,851,443	-	-	-	-	-	-	23,375	839,956	202,953	1,066,284	528,174	(73,534)	454,640
31-015	2,207,760	-	-	-	-	-	-	5,830	209,505	158,854	374,189	131,739	(57,556)	74,183
31-044	2,903,619	-	-	-	-	-	-	7,668	275,538	27,045	310,251	173,262	(9,799)	163,463
31-046	8,513,177	-	-	-	133,246	133,246	-	22,481	807,857	-	830,338	507,989	48,278	556,267
31-047	3,019,494	-	-	-	19,066	19,066	-	7,974	286,534	-	294,508	180,176	6,908	187,084
31-048	8,740,234	-	-	-	-	-	-	23,081	829,403	398,205	1,250,689	521,538	(144,277)	377,261
31-049	12,847,091	-	-	-	740,572	740,572	-	33,926	1,219,123	-	1,253,049	766,598	268,323	1,034,921
31-119	67,672,673	-	-	-	1,540,362	1,540,362	-	178,708	6,421,788	-	6,600,496	4,038,094	558,102	4,596,196
31-155	599,013	-	-	-	-	-	-	1,582	56,843	5,891	64,316	35,744	(2,135)	33,609
31-175	2,927,941	-	-	-	136,643	136,643	-	7,732	277,847	-	285,579	174,713	49,509	224,222
31-182	1,513,639	-	-	-	-	-	-	3,997	143,636	15,800	163,433	90,320	(5,725)	84,595
31-184	1,235,512	-	-	-	-	-	-	3,263	117,244	70,391	190,898	73,724	(25,504)	48,220
31-212	1,585,654	-	-	-	15,585	15,585	-	4,187	150,470	-	154,657	94,617	5,647	100,264
31-218	1,754,423	-	-	-	-	-	-	4,633	166,486	25,214	196,333	104,688	(9,136)	95,552
31-220	2,645,803	-	-	-	-	-	-	6,987	251,073	46,822	304,882	157,878	(16,965)	140,913
31-231	4,229,559	-	-	-	204,314	204,314	-	11,169	401,363	-	412,532	252,382	74,027	326,409
31-248	2,071,797	-	-	-	-	-	-	5,471	196,603	75,996	278,070	123,626	(27,535)	96,091
31-252	6,280,439	-	-	-	-	-	-	16,585	595,981	574	613,140	374,760	(208)	374,552
31-253	9,984,767	-	-	-	-	-	-	26,367	947,503	250,033	1,223,903	595,801	(90,592)	505,209
31-256	9,545,780	-	-	-	-	-	-	25,208	905,845	207,428	1,138,481	569,606	(75,155)	494,451
31-261	6,447,494	-	-	-	181,882	181,882	-	17,026	611,834	-	628,860	384,728	65,899	450,627
31-268	2,334,497	-	-	-	-	-	-	6,165	221,532	104,928	332,625	139,302	(38,018)	101,284
31-310	4,057,102	-	-	-	-	-	-	10,714	384,998	102,026	497,738	242,091	(36,966)	205,125
31-733	13,067,165	-	-	-	539,870	539,870	-	34,507	1,240,007	-	1,274,514	779,730	195,605	975,335
31-736	6,133,118	-	-	-	-	-	-	16,196	582,001	481,393	1,079,590	365,969	(174,418)	191,551
31-800	562,675	-	-	-	-	-	-	1,486	53,395	9,232	64,113	33,575	(3,345)	30,230
31-801	-	-	-	-	-	-	-	-	-	698	698	-	(253)	(253)
31-803	972	-	-	-	-	-	-	3	92	30,140	30,235	58	(10,920)	(10,862)
31-804	168,123	-	-	-	-	-	-	444	15,954	6,742	23,140	10,032	(2,443)	7,589
31-807	410,684	-	-	-	-	-	-	1,085	38,972	39,946	80,003	24,506	(14,473)	10,033
31-810	67,000	-	-	-	-	-	-	177	6,358	31,587	38,122	3,998	(11,444)	(7,446)
31-812	48,178	-	-	-	-	-	-	127	4,572	68,303	73,002	2,875	(24,748)	(21,873)
31-815	1,122,682	-	-	-	-	-	-	2,965	106,537	20,546	130,048	66,992	(7,444)	59,548

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
31-816	-	-	-	-	-	-	-	-	7,526	7,526	-	(2,727)	(2,727)	
31-817	1,999	-	-	-	-	-	-	5	190	30,209	119	(10,945)	(10,826)	
31-818	302,852	-	-	-	63,426	63,426	-	800	28,739	-	18,071	22,981	41,052	
31-820	-	-	-	-	-	-	-	-	-	-	-	-	-	
31-822	-	-	-	-	-	-	-	-	-	-	-	-	-	
31-823	66,761	-	-	-	-	-	-	176	6,335	310	3,984	(113)	3,871	
31-824	148,768	-	-	-	1,464	1,464	-	393	14,117	-	8,877	531	9,408	
31-825	129,788	-	-	-	-	-	-	343	12,316	14,272	7,745	(5,171)	2,574	
31-832	56,171	-	-	-	-	-	-	148	5,330	22,633	3,352	(8,200)	(4,848)	
31-838	735,465	-	-	-	58,488	58,488	-	1,942	69,792	-	43,886	21,191	65,077	
31-840	-	-	-	-	-	-	-	-	-	-	-	-	-	
31-841	42,312	-	-	-	-	-	-	112	4,015	10,137	2,525	(3,673)	(1,148)	
31-845	981,784	-	-	-	-	-	-	2,593	93,166	60,081	58,584	(21,768)	36,816	
31-846	315,605	-	-	-	807	807	-	833	29,949	-	18,832	293	19,125	
31-848	112,508	-	-	-	509	509	-	297	10,676	-	6,713	184	6,897	
31-849	62,161	-	-	-	-	-	-	164	5,899	1,495	3,709	(541)	3,168	
31-856	155,053	-	-	-	7,368	7,368	-	409	14,714	-	9,252	2,669	11,921	
31-868	446,555	-	-	-	-	-	-	1,179	42,376	36,953	26,646	(13,389)	13,257	
31-873	909,355	-	-	-	420,389	420,389	-	2,401	86,293	-	54,262	152,315	206,577	
31-877	253,299	-	-	-	37,137	37,137	-	669	24,037	-	15,115	13,456	28,571	
31-878	32,452	-	-	-	-	-	-	86	3,080	139,941	1,936	(50,703)	(48,767)	
31-883	154,073	-	-	-	25,863	25,863	-	407	14,621	-	9,194	9,371	18,565	
31-896	248,731	-	-	-	79,449	79,449	-	657	23,603	-	14,842	28,786	43,628	
31-900	634,588	-	-	-	318,875	318,875	-	1,676	60,219	-	37,866	115,534	153,400	
32-001	1,137,290	-	-	-	-	-	-	3,003	107,923	74,627	67,863	(27,039)	40,824	
32-002	741,522	-	-	-	26,390	26,390	-	1,958	70,367	-	44,247	9,562	53,809	
32-003	711,885	-	-	-	25,068	25,068	-	1,880	67,554	-	42,479	9,082	51,561	
32-005	1,564,042	-	-	-	25,622	25,622	-	4,130	148,420	-	93,328	9,284	102,612	
32-006	684,957	-	-	-	-	-	-	1,809	64,999	7,723	40,872	(2,798)	38,074	
32-009	770,946	-	-	-	5,452	5,452	-	2,036	73,159	-	46,003	1,975	47,978	
32-010	1,429,718	-	-	-	19,261	19,261	-	3,776	135,673	-	85,313	6,978	92,291	
32-011	383,039	-	-	-	-	-	-	1,012	36,348	15,085	22,856	(5,465)	17,391	
32-138	8,155,518	-	-	-	88,360	88,360	-	21,537	773,917	-	486,648	32,014	518,662	
33-003	511,072	-	-	-	-	-	-	1,350	48,498	3,516	30,496	(1,274)	29,222	
33-008	723,994	-	-	-	-	-	-	1,912	68,703	16,905	43,201	(6,125)	37,076	
33-011	1,080,008	-	-	-	17,038	17,038	-	2,852	102,487	-	64,445	6,173	70,618	
33-012	689,240	-	-	-	-	-	-	1,820	65,405	24,555	41,128	(8,897)	32,231	
33-151	2,471,290	-	-	-	146,938	146,938	-	6,526	234,513	-	147,464	53,238	200,702	
33-301	876,678	-	-	-	38,103	38,103	-	2,315	83,192	-	52,312	13,806	66,118	
34-004	713,842	-	-	-	64,900	64,900	-	1,885	67,740	-	42,596	23,515	66,111	
34-286	2,334,709	-	-	-	-	-	-	6,165	221,552	11,596	139,314	(4,201)	135,113	
35-006	477,547	-	-	-	-	-	-	1,261	45,317	25,050	28,496	(9,076)	19,420	
35-007	1,434,519	-	-	-	-	-	-	3,788	136,128	1,187	85,599	(430)	85,169	
35-014	1,290,813	-	-	-	9,476	9,476	-	3,409	122,492	-	77,024	3,433	80,457	
35-232	2,182,031	-	-	-	-	-	-	5,762	207,064	43,321	130,204	(15,696)	114,508	
35-715	1,839,479	-	-	-	34,721	34,721	-	4,858	174,557	-	109,763	12,580	122,343	
35-729	3,172,822	-	-	-	-	-	-	8,379	301,084	112,093	189,325	(40,614)	148,711	

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
35-904	2,732,734	-	-	-	-	-	-	7,216	259,322	1,412	267,950	163,065	(512)	162,553
36-018	1,503,526	-	-	-	-	-	-	3,970	142,677	3,287	149,934	89,717	(1,191)	88,526
36-019	1,067,819	-	-	-	38,131	38,131	-	2,820	101,331	-	104,151	63,718	13,815	77,533
36-022	752,064	-	-	-	-	-	-	1,986	71,367	25,593	98,946	44,876	(9,273)	35,603
36-226	3,229,749	-	-	-	61,765	61,765	-	8,529	306,487	-	315,016	192,722	22,378	215,100
36-336	2,518,285	-	-	-	-	-	-	6,650	238,972	6,376	251,998	150,268	(2,310)	147,958
37-015	5,546,158	-	-	-	155,707	155,707	-	14,646	526,302	-	540,948	330,945	56,415	387,360
38-016	2,140,420	-	-	-	-	-	-	5,652	203,115	50,356	259,123	127,721	(18,245)	109,476
38-018	2,713,779	-	-	-	-	-	-	7,166	257,524	92,704	357,394	161,934	(33,588)	128,346
39-012	734,974	-	-	-	-	-	-	1,941	69,745	23,796	95,482	43,857	(8,622)	35,235
39-014	1,065,857	-	-	-	6,010	6,010	-	2,815	101,144	-	103,959	63,601	2,177	65,778
39-024	991,936	-	-	-	41,426	41,426	-	2,619	94,130	-	96,749	59,190	15,009	74,199
39-025	1,486,809	-	-	-	134,975	134,975	-	3,926	141,091	-	145,017	88,719	48,904	137,623
39-110	2,532,772	-	-	-	9,867	9,867	-	6,688	240,347	-	247,035	151,133	3,575	154,708
39-174	2,692,387	-	-	-	-	-	-	7,110	255,494	16,054	278,658	160,657	(5,817)	154,840
39-246	1,753,841	-	-	-	15,976	15,976	-	4,631	166,430	-	171,061	104,653	5,789	110,442
40-015	1,231,688	-	-	-	49,855	49,855	-	3,253	116,881	-	120,134	73,496	18,063	91,559
40-149	3,085,222	-	-	-	69,747	69,747	-	8,147	292,772	-	300,919	184,098	25,270	209,368
40-205	1,630,003	-	-	-	31,231	31,231	-	4,304	154,679	-	158,983	97,264	11,316	108,580
41-001	1,553,828	-	-	-	-	-	-	4,103	147,450	22,280	173,833	92,718	(8,072)	84,646
41-010	1,502,810	-	-	-	-	-	-	3,969	142,609	73,200	219,778	89,674	(26,522)	63,152
41-025	1,906,932	-	-	-	-	-	-	5,036	180,958	178,858	364,852	113,788	(64,804)	48,984
41-027	1,992,310	-	-	-	-	-	-	5,261	189,060	19,514	213,835	118,883	(7,070)	111,813
41-192	2,228,787	-	-	-	28,438	28,438	-	5,886	211,500	-	217,386	132,994	10,304	143,298
41-196	934,566	-	-	-	20,830	20,830	-	2,468	88,685	-	91,153	55,766	7,547	63,313
41-721	2,911,960	-	-	-	259,896	259,896	-	7,690	276,330	-	284,020	173,759	94,165	267,924
41-766	420,110	-	-	-	-	-	-	1,109	39,866	22,996	63,971	25,068	(8,332)	16,736
41-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41-900	925,648	-	-	-	-	-	-	2,444	87,839	943	91,226	55,234	(342)	54,892
42-001	1,846,382	-	-	-	-	-	-	4,876	175,212	37,697	217,785	110,175	(13,659)	96,516
42-004	1,060,637	-	-	-	-	-	-	2,801	100,649	25,065	128,515	63,289	(9,082)	54,207
42-007	729,708	-	-	-	-	-	-	1,927	69,246	23,509	94,682	43,542	(8,518)	35,024
42-008	1,199,953	-	-	-	22,909	22,909	-	3,169	113,869	-	117,038	71,602	8,300	79,902
42-011	947,904	-	-	-	-	-	-	2,503	89,951	51,153	143,607	56,562	(18,534)	38,028
42-168	3,437,430	-	-	-	125,134	125,134	-	9,077	326,194	-	335,271	205,115	45,339	250,454
42-714	1,226,175	-	-	-	-	-	-	3,238	116,358	163,034	282,630	73,167	(59,070)	14,097
43-001	1,728,139	-	-	-	33,082	33,082	-	4,564	163,991	-	168,555	103,120	11,986	115,106
43-003	1,381,999	-	-	-	-	-	-	3,650	131,145	130,656	265,451	82,465	(47,339)	35,126
43-005	3,309,579	-	-	-	22,698	22,698	-	8,740	314,062	-	322,802	197,486	8,224	205,710
43-008	4,767,971	-	-	-	-	-	-	12,591	452,456	210,784	675,831	284,509	(76,371)	208,138
43-009	3,579,346	-	-	-	-	-	-	9,452	339,661	197,421	546,534	213,583	(71,529)	142,054
43-014	4,434,130	-	-	-	-	-	-	11,709	420,776	40,626	473,111	264,589	(14,720)	249,869
43-238	2,194,822	-	-	-	-	-	-	5,796	208,277	88,358	302,431	130,967	(32,014)	98,953
43-239	11,486,041	-	-	-	-	-	-	30,332	1,089,966	79,179	1,199,477	685,383	(28,688)	656,695
43-329	414,648	-	-	-	-	-	-	1,095	39,348	24,471	64,914	24,742	(8,866)	15,876
43-397	12,349,850	-	-	-	10,413	10,413	-	32,613	1,171,937	-	1,204,550	736,927	3,773	740,700
43-551	12,955,098	-	-	-	-	-	-	34,211	1,229,372	307,245	1,570,828	773,043	(111,320)	661,723

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and 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 Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
43-702	1,266,091	-	-	-	-	-	-	3,343	120,145	2,925	126,413	75,549	(1,060)	74,489
43-836	61,823	-	-	-	5,350	5,350	-	163	5,867	-	6,030	3,689	1,939	5,628
44-001	401,404	-	-	-	-	-	-	1,060	38,091	79,050	118,201	23,952	(28,641)	(4,689)
44-016	1,868,321	-	-	-	-	-	-	4,934	177,294	48,829	231,057	111,485	(17,692)	93,793
44-017	2,348,090	-	-	-	37,663	37,663	-	6,201	222,822	-	229,023	140,113	13,646	153,759
44-022	1,645,729	-	-	-	-	-	-	4,346	156,171	63,733	224,250	98,202	(23,091)	75,111
44-024	1,586,786	-	-	-	42,439	42,439	-	4,190	150,578	-	154,768	94,685	15,376	110,061
44-025	1,111,580	-	-	-	48,984	48,984	-	2,935	105,483	-	108,418	66,329	17,748	84,077
44-148	1,899,839	-	-	-	92,688	92,688	-	5,017	180,285	-	185,302	113,365	33,582	146,947
44-319	1,327,546	-	-	-	38,654	38,654	-	3,506	125,977	-	129,483	79,216	14,005	93,221
44-771	1,023,212	-	-	-	-	-	-	2,702	97,098	97,089	196,889	61,056	(35,177)	25,879
45-001	1,913,854	-	-	-	107,624	107,624	-	5,054	181,615	-	186,669	114,201	38,994	153,195
45-007	4,276,833	-	-	-	-	-	-	11,294	405,849	44,332	461,475	255,203	(16,063)	239,140
45-016	1,351,254	-	-	-	-	-	-	3,568	128,227	46,985	178,780	80,631	(17,023)	63,608
45-029	2,487,272	-	-	-	-	-	-	6,568	236,029	40,758	283,355	148,418	(14,767)	133,651
45-031	4,392,317	-	-	-	134,327	134,327	-	11,599	416,808	-	428,407	262,094	48,669	310,763
45-032	2,355,285	-	-	-	-	-	-	6,220	223,504	77,740	307,464	140,542	(28,167)	112,375
45-033	2,085,905	-	-	-	27,052	27,052	-	5,508	197,942	-	203,450	124,468	9,801	134,269
45-034	1,794,639	-	-	-	36,530	36,530	-	4,739	170,302	-	175,041	107,088	13,235	120,323
45-170	7,618,022	-	-	-	-	-	-	20,117	722,911	193,195	936,223	454,575	(69,998)	384,577
45-267	1,693,613	-	-	-	1,617	1,617	-	4,472	160,715	-	165,187	101,059	586	101,645
45-394	2,809,605	-	-	-	35,097	35,097	-	7,419	266,617	-	274,036	167,652	12,716	180,368
45-737	2,546,225	-	-	-	-	-	-	6,724	241,624	85,704	334,052	151,936	(31,052)	120,884
45-856	163,770	-	-	-	14,573	14,573	-	432	15,541	-	15,973	9,772	5,280	15,052
45-866	194,163	-	-	-	50,343	50,343	-	513	18,425	-	18,938	11,586	18,240	29,826
46-005	706,446	-	-	-	38,760	38,760	-	1,866	67,038	-	68,904	42,154	14,044	56,198
46-018	2,030,274	-	-	-	30,443	30,443	-	5,361	192,663	-	198,024	121,148	11,030	132,178
46-019	2,134,285	-	-	-	9,653	9,653	-	5,636	202,533	-	208,169	127,355	3,497	130,852
46-109	2,976,466	-	-	-	37,871	37,871	-	7,860	282,451	-	290,311	177,609	13,722	191,331
46-601	1,174,779	-	-	-	-	-	-	3,102	111,480	115,499	230,081	70,100	(41,847)	28,253
46-752	1,262,019	-	-	-	4,666	4,666	-	3,333	119,759	-	123,092	75,306	1,690	76,996
47-001	1,157,413	-	-	-	18,487	18,487	-	3,056	109,832	-	112,888	69,064	6,698	75,762
47-004	4,364,718	-	-	-	89,602	89,602	-	11,526	414,189	-	425,715	260,447	32,465	292,912
47-009	1,666,923	-	-	-	-	-	-	4,402	158,182	20,356	182,940	99,467	(7,375)	92,092
47-010	1,170,206	-	-	-	11,221	11,221	-	3,090	111,047	-	114,137	69,827	4,066	73,893
47-028	2,134,841	-	-	-	-	-	-	5,638	202,585	35,798	244,021	127,388	(12,970)	114,418
47-029	3,477,278	-	-	-	-	-	-	9,183	329,976	43,403	382,562	207,493	(15,726)	191,767
47-031	1,688,218	-	-	-	15,657	15,657	-	4,458	160,203	-	164,661	100,738	5,673	106,411
47-136	8,347,394	-	-	-	-	-	-	22,043	792,125	26,887	841,055	498,097	(9,742)	488,355
47-157	11,830,813	-	-	-	274,450	274,450	-	31,242	1,122,683	-	1,153,925	705,956	99,438	805,394
47-234	1,813,790	-	-	-	-	-	-	4,790	172,119	4,616	181,525	108,231	(1,673)	106,558
47-266	4,563,652	-	-	-	50,427	50,427	-	12,051	433,067	-	445,118	272,317	18,270	290,587
47-276	2,293,830	-	-	-	-	-	-	6,057	217,673	86,302	310,032	136,875	(31,269)	105,606
47-287	5,341,695	-	-	-	-	-	-	14,106	506,899	141,854	662,859	318,744	(51,397)	267,347
47-302	4,403,610	-	-	-	-	-	-	11,629	417,880	21,601	451,110	262,768	(7,827)	254,941
47-389	1,338,621	-	-	-	-	-	-	3,535	127,028	74,176	204,739	79,877	(26,875)	53,002
47-725	2,155,328	-	-	-	139,118	139,118	-	5,692	204,530	-	210,222	128,610	50,405	179,015

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
47-800	167,621	-	-	-	6,216	6,216	-	443	15,906	-	16,349	10,002	2,252	12,254
47-801	292,420	-	-	-	33,116	33,116	-	772	27,749	-	28,521	17,449	11,998	29,447
47-806	41,899	-	-	-	-	-	-	111	3,976	2,077	6,164	2,500	(753)	1,747
47-838	109,123	-	-	-	-	-	-	288	10,355	20,584	31,227	6,511	(7,458)	(947)
47-856	72,375	-	-	-	-	-	-	191	6,868	12,581	19,640	4,319	(4,559)	(240)
47-876	76,460	-	-	-	7,118	7,118	-	202	7,256	-	7,458	4,562	2,579	7,141
47-885	86,784	-	-	-	-	-	-	229	8,235	2,460	10,924	5,178	(891)	4,287
47-887	269,238	-	-	-	32,305	32,305	-	711	25,549	-	26,260	16,066	11,705	27,771
47-888	108,705	-	-	-	29,572	29,572	-	287	10,316	-	10,603	6,487	10,714	17,201
47-890	50,097	-	-	-	14,505	14,505	-	132	4,754	-	4,886	2,989	5,256	8,245
47-891	90,101	-	-	-	-	-	-	238	8,550	1,127	9,915	5,376	(409)	4,967
47-903	21,929	-	-	-	451	451	-	58	2,081	-	2,139	1,309	163	1,472
48-001	2,579,861	-	-	-	-	-	-	6,813	244,815	80,016	331,644	153,943	(28,991)	124,952
48-008	1,299,656	-	-	-	-	-	-	3,432	123,331	42,510	169,273	77,552	(15,402)	62,150
48-013	3,913,665	-	-	-	125,329	125,329	-	10,335	371,387	-	381,722	233,532	45,409	278,941
48-015	9,862,106	-	-	-	163,708	163,708	-	26,043	935,863	-	961,906	588,481	59,314	647,795
48-016	5,268,702	-	-	-	36,916	36,916	-	13,913	499,973	-	513,886	314,388	13,376	327,764
48-195	43,600,073	-	-	-	6,132,495	6,132,495	-	115,138	4,137,422	-	4,252,560	2,601,659	2,221,919	4,823,578
48-229	3,578,855	-	-	-	22,335	22,335	-	9,451	339,615	-	349,066	213,554	8,093	221,647
48-254	9,687,127	-	-	-	-	-	-	25,581	919,258	187,053	1,131,892	578,040	(67,773)	510,267
48-260	4,832,268	-	-	-	119,902	119,902	-	12,761	458,557	-	471,318	288,346	43,443	331,789
48-800	401,466	-	-	-	-	-	-	1,060	38,097	129,053	168,210	23,956	(46,758)	(22,802)
48-801	176,517	-	-	-	-	-	-	466	16,751	14,941	32,158	10,533	(5,413)	5,120
48-802	523,643	-	-	-	43,775	43,775	-	1,383	49,691	-	51,074	31,246	15,860	47,106
48-803	313,576	-	-	-	-	-	-	828	29,757	46,555	77,140	18,711	(16,868)	1,843
48-804	83,156	-	-	-	-	-	-	220	7,891	52,099	60,210	4,962	(18,876)	(13,914)
48-805	385,199	-	-	-	36,780	36,780	-	1,017	36,553	-	37,570	22,985	13,326	36,311
48-807	83,166	-	-	-	-	-	-	220	7,892	24,096	32,208	4,963	(8,730)	(3,767)
48-809	94,902	-	-	-	35,365	35,365	-	251	9,006	-	9,257	5,663	12,814	18,477
48-811	92,342	-	-	-	25,340	25,340	-	244	8,763	-	9,007	5,510	9,181	14,691
48-812	171,601	-	-	-	12,426	12,426	-	453	16,284	-	16,737	10,240	4,502	14,742
48-813	118,041	-	-	-	23,945	23,945	-	312	11,202	-	11,514	7,044	8,676	15,720
48-815	913,155	-	-	-	-	-	-	2,411	86,654	61,392	150,457	54,489	(22,244)	32,245
48-817	-	-	-	-	-	-	-	-	-	347	347	-	(126)	(126)
48-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-821	509,156	-	-	-	-	-	-	1,345	48,316	30,897	80,558	30,382	(11,195)	19,187
48-822	342,799	-	-	-	12,528	12,528	-	905	32,530	-	33,435	20,455	4,539	24,994
48-823	340,644	-	-	-	7,361	7,361	-	900	32,325	-	33,225	20,327	2,667	22,994
48-824	118,753	-	-	-	-	-	-	314	11,269	11,665	23,248	7,086	(4,227)	2,859
48-825	442,838	-	-	-	47,807	47,807	-	1,169	42,023	-	43,192	26,425	17,321	43,746
48-828	243,026	-	-	-	-	-	-	642	23,062	1,632	25,336	14,502	(591)	13,911
48-830	32,430	-	-	-	-	-	-	86	3,077	13,184	16,347	1,935	(4,777)	(2,842)
48-831	2,922,485	-	-	-	-	-	-	7,718	277,329	120,504	405,551	174,387	(43,661)	130,726
48-832	638,912	-	-	-	17,011	17,011	-	1,687	60,629	-	62,316	38,124	6,164	44,288
48-834	23,746	-	-	-	-	-	-	63	2,253	10,155	12,471	1,417	(3,679)	(2,262)
48-835	60,776	-	-	-	8,795	8,795	-	160	5,767	-	5,927	3,627	3,187	6,814
48-837	155,107	-	-	-	-	-	-	410	14,719	21,237	36,366	9,255	(7,695)	1,560

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
48-838	85,762	-	-	-	19,335	19,335	-	226	8,138	-	8,364	5,117	7,006	12,123
48-840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-841	3,357	-	-	-	-	-	-	9	319	144,459	144,787	200	(52,340)	(52,140)
48-843	205,260	-	-	-	8,504	8,504	-	542	19,478	-	20,020	12,248	3,081	15,329
48-845	57,620	-	-	-	44,919	44,919	-	152	5,468	-	5,620	3,438	16,275	19,713
48-847	231,121	-	-	-	444	444	-	610	21,932	-	22,542	13,791	161	13,952
48-850	143,738	-	-	-	-	-	-	380	13,640	34,557	48,577	8,577	(12,521)	(3,944)
48-853	10,400,985	-	-	-	587,877	587,877	-	27,466	987,000	-	1,014,466	620,637	212,999	833,636
48-858	148,539	-	-	-	-	-	-	392	14,096	11,239	25,727	8,863	(4,072)	4,791
48-859	40,288	-	-	-	18,325	18,325	-	106	3,823	-	3,929	2,404	6,640	9,044
48-860	337,061	-	-	-	65,943	65,943	-	890	31,985	-	32,875	20,113	23,893	44,006
48-861	332,096	-	-	-	-	-	-	877	31,514	40,194	72,585	19,817	(14,563)	5,254
48-867	268,371	-	-	-	-	-	-	709	25,467	57,174	83,350	16,014	(20,715)	(4,701)
48-885	154,707	-	-	-	-	-	-	409	14,681	5,052	20,142	9,231	(1,830)	7,401
49-006	1,573,671	-	-	-	-	-	-	4,156	149,333	65,814	219,303	93,902	(23,845)	70,057
49-018	1,828,360	-	-	-	-	-	-	4,828	173,502	55,041	233,371	109,100	(19,943)	89,157
49-019	2,131,446	-	-	-	54,451	54,451	-	5,629	202,263	-	207,892	127,185	19,728	146,913
49-228	2,112,568	-	-	-	2,698	2,698	-	5,579	200,472	-	206,051	126,059	977	127,036
49-754	1,025,845	-	-	-	-	-	-	2,709	97,347	148,120	248,176	61,213	(53,666)	7,547
50-001	1,903,207	-	-	-	-	-	-	5,026	180,605	1,732,587	1,918,218	113,566	(627,749)	(514,183)
50-002	5,204,397	-	-	-	54,904	54,904	-	13,744	493,870	-	507,614	310,551	19,893	330,444
50-005	5,315,375	-	-	-	31,609	31,609	-	14,037	504,402	-	518,439	317,174	11,452	328,626
50-006	3,104,639	-	-	-	23,942	23,942	-	8,199	294,614	-	302,813	185,257	8,675	193,932
50-011	1,039,776	-	-	-	-	-	-	2,746	98,669	33,643	135,058	62,044	(12,190)	49,854
50-012	475,223	-	-	-	-	-	-	1,255	45,096	30,860	77,211	28,357	(11,181)	17,176
50-013	1,520,997	-	-	-	-	-	-	4,017	144,335	4,301	152,653	90,759	(1,559)	89,200
50-014	2,330,847	-	-	-	-	-	-	6,155	221,185	151,029	378,369	139,084	(54,720)	84,364
50-016	1,154,002	-	-	-	14,527	14,527	-	3,047	109,509	-	112,556	68,860	5,264	74,124
50-019	693,505	-	-	-	-	-	-	1,831	65,810	69,410	137,051	41,382	(25,148)	16,234
50-020	650,903	-	-	-	-	-	-	1,719	61,767	6,720	70,206	38,840	(2,435)	36,405
50-021	2,400,115	-	-	-	-	-	-	6,338	227,759	111,046	345,143	143,217	(40,234)	102,983
50-116	1,892,131	-	-	-	-	-	-	4,997	179,554	67,933	252,484	112,905	(24,613)	88,292
50-193	1,943,512	-	-	-	24,131	24,131	-	5,132	184,429	-	189,561	115,971	8,743	124,714
50-210	12,961,665	-	-	-	407,358	407,358	-	34,229	1,229,995	-	1,264,224	773,435	147,594	921,029
50-741	963,317	-	-	-	-	-	-	2,544	91,414	28,990	122,948	57,482	(10,503)	46,979
50-800	91,846	-	-	-	-	-	-	243	8,716	7,677	16,636	5,481	(2,781)	2,700
50-802	232,640	-	-	-	-	-	-	614	22,076	58,395	81,085	13,882	(21,158)	(7,276)
50-808	594,426	-	-	-	463,425	463,425	-	1,570	56,408	-	57,978	35,470	167,908	203,378
50-810	250,905	-	-	-	8,944	8,944	-	663	23,810	-	24,473	14,972	3,240	18,212
50-812	357,493	-	-	-	6,300	6,300	-	944	33,924	-	34,868	21,332	2,282	23,614
50-831	200,792	-	-	-	43,990	43,990	-	530	19,054	-	19,584	11,981	15,939	27,920
50-836	184,115	-	-	-	-	-	-	486	17,472	13,179	31,137	10,986	(4,775)	6,211
50-840	36,727	-	-	-	-	-	-	97	3,485	3,034	6,616	2,192	(1,099)	1,093
50-850	3,451	-	-	-	-	-	-	9	328	63,741	64,078	206	(23,094)	(22,888)
50-851	154,106	-	-	-	16,278	16,278	-	407	14,624	-	15,031	9,196	5,898	15,094
50-875	267,257	-	-	-	-	-	-	706	25,361	29,807	55,874	15,947	(10,799)	5,148
50-880	103,582	-	-	-	53	53	-	274	9,829	-	10,103	6,181	19	6,200

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
50-892	336,653	-	-	-	6,794	6,794	-	889	31,947	-	32,836	20,088	2,462	22,550
50-900	2,662,289	-	-	-	1,465,628	1,465,628	-	7,030	252,637	-	259,667	158,861	531,024	689,885
51-011	1,150,811	-	-	-	-	-	-	3,039	109,206	25,095	137,340	68,670	(9,092)	59,578
51-016	914,360	-	-	-	35,478	35,478	-	2,415	86,768	-	89,183	54,561	12,855	67,416
51-017	2,169,649	-	-	-	79,132	79,132	-	5,730	205,888	-	211,618	129,465	28,671	158,136
51-018	1,237,874	-	-	-	-	-	-	3,269	117,468	59,880	180,617	73,865	(21,696)	52,169
51-162	5,524,935	-	-	-	-	-	-	14,590	524,288	97,414	636,292	329,678	(35,295)	294,383
51-750	2,178,419	-	-	-	-	-	-	5,753	206,721	129,195	341,669	129,988	(46,810)	83,178
51-767	1,333,638	-	-	-	8,383	8,383	-	3,522	126,555	-	130,077	79,579	3,037	82,616
51-808	34,470	-	-	-	-	-	-	91	3,271	4,166	7,528	2,057	(1,509)	548
51-811	705,979	-	-	-	550,394	550,394	-	1,864	66,994	-	68,858	42,126	199,418	241,544
51-908	7,037,097	-	-	-	-	-	-	18,583	667,784	1,314,962	2,001,329	419,910	(476,436)	(56,526)
52-001	1,550,537	-	-	-	81,208	81,208	-	4,095	147,138	-	151,233	92,522	29,423	121,945
52-020	2,152,494	-	-	-	-	-	-	5,684	204,261	30,492	240,437	128,441	(11,048)	117,393
52-021	3,903,002	-	-	-	59,897	59,897	-	10,307	370,375	-	380,682	232,896	21,702	254,598
52-022	3,542,034	-	-	-	-	-	-	9,354	336,121	14,990	360,465	211,357	(5,431)	205,926
52-023	1,423,105	-	-	-	-	-	-	3,758	135,045	7,907	146,710	84,918	(2,865)	82,053
52-201	5,096,130	-	-	-	90,757	90,757	-	13,458	483,596	-	497,054	304,091	32,883	336,974
52-217	9,136,094	-	-	-	110,157	110,157	-	24,126	866,968	-	891,094	545,159	39,912	585,071
52-272	8,571,959	-	-	-	-	-	-	22,636	813,435	32,829	868,900	511,497	(11,895)	499,602
52-746	1,930,291	-	-	-	-	-	-	5,097	183,175	137,013	325,285	115,182	(49,642)	65,540
53-007	843,708	-	-	-	-	-	-	2,228	80,064	20,740	103,032	50,345	(7,514)	42,831
53-010	1,010,918	-	-	-	40,896	40,896	-	2,670	95,931	-	98,601	60,322	14,818	75,140
53-012	2,582,558	-	-	-	3,578	3,578	-	6,820	245,071	-	251,891	154,104	1,297	155,401
54-001	1,017,477	-	-	-	-	-	-	2,687	96,553	23,591	122,831	60,714	(8,548)	52,166
54-030	866,458	-	-	-	-	-	-	2,288	82,222	3,894	88,404	51,702	(1,411)	50,291
54-040	710,519	-	-	-	-	-	-	1,876	67,425	10,739	80,040	42,397	(3,891)	38,506
54-041	1,020,684	-	-	-	12,039	12,039	-	2,695	96,858	-	99,553	60,905	4,362	65,267
54-042	1,216,734	-	-	-	-	-	-	3,213	115,462	17,265	135,940	72,604	(6,255)	66,349
54-222	3,612,375	-	-	-	-	-	-	9,539	342,796	163,592	515,927	215,554	(59,273)	156,281
54-396	1,203,876	-	-	-	-	-	-	3,179	114,242	18,148	135,569	71,836	(6,575)	65,261
55-001	2,735,625	-	-	-	-	-	-	7,224	259,597	16,447	283,268	163,237	(5,959)	157,278
55-002	1,002,824	-	-	-	60,505	60,505	-	2,648	95,163	-	97,811	59,839	21,922	81,761
55-009	740,615	-	-	-	41,074	41,074	-	1,956	70,281	-	72,237	44,193	14,882	59,075
55-014	1,218,902	-	-	-	-	-	-	3,219	115,668	7,307	126,194	72,733	(2,648)	70,085
55-179	3,580,183	-	-	-	-	-	-	9,454	339,741	66,897	416,092	213,633	(24,238)	189,395
55-197	5,399,435	-	-	-	-	-	-	14,259	512,379	173,300	699,938	322,189	(62,790)	259,399
55-322	938,822	-	-	-	-	-	-	2,479	89,089	53,966	145,534	56,020	(19,553)	36,467
55-350	1,444,361	-	-	-	48,103	48,103	-	3,814	137,062	-	140,876	86,186	17,428	103,614
55-369	2,472,334	-	-	-	-	-	-	6,529	234,612	15,450	256,591	147,527	(5,598)	141,929
55-393	787,578	-	-	-	-	-	-	2,080	74,737	54,460	131,277	46,996	(19,732)	27,264
55-757	2,054,954	-	-	-	-	-	-	5,427	195,005	13,960	214,392	122,621	(5,058)	117,563
56-022	2,952,242	-	-	-	154,551	154,551	-	7,796	280,153	-	287,949	176,163	55,997	232,160
57-001	4,682,644	-	-	-	-	-	-	12,366	444,359	50,172	506,897	279,418	(18,178)	261,240
57-002	1,656,781	-	-	-	-	-	-	4,375	157,220	32,853	194,448	98,862	(11,903)	86,959
57-008	725,972	-	-	-	8,074	8,074	-	1,917	68,891	-	70,808	43,319	2,925	46,244
57-009	1,365,410	-	-	-	-	-	-	3,606	129,570	42,902	176,078	81,475	(15,544)	65,931

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
57-011	5,395,729	-	-	-	250,500	250,500	-	14,249	512,027	-	526,276	321,968	90,761	412,729
57-012	2,702,888	-	-	-	-	-	-	7,138	256,490	12,127	275,755	161,284	(4,394)	156,890
57-020	2,227,864	-	-	-	134,989	134,989	-	5,883	211,413	-	217,296	132,939	48,909	181,848
57-128	29,274,732	-	-	-	-	-	-	77,307	2,778,021	257,692	3,113,020	1,746,852	(93,367)	1,653,485
57-165	7,403,838	-	-	-	-	-	-	19,552	702,586	292,520	1,014,658	441,794	(105,985)	335,809
57-176	2,816,046	-	-	-	-	-	-	7,436	267,228	384	275,048	168,036	(139)	167,897
57-240	13,309,179	-	-	-	683,619	683,619	-	35,146	1,262,973	-	1,298,119	794,171	247,688	1,041,859
57-245	3,590,736	-	-	-	-	-	-	9,482	340,742	30,370	380,594	214,263	(11,003)	203,260
57-269	5,228,986	-	-	-	-	-	-	13,808	496,204	545,046	1,055,058	312,019	(197,480)	114,539
57-274	12,254,398	-	-	-	232,414	232,414	-	32,361	1,162,879	-	1,195,240	731,232	84,208	815,440
57-290	4,875,494	-	-	-	116,178	116,178	-	12,875	462,659	-	475,534	290,925	42,093	333,018
57-297	6,465,681	-	-	-	74,775	74,775	-	17,074	613,560	-	630,634	385,813	27,093	412,906
57-298	6,976,560	-	-	-	-	-	-	18,423	662,040	78,642	759,105	416,298	(28,493)	387,805
57-726	2,554,883	-	-	-	-	-	-	6,747	242,445	21,283	270,475	152,452	(7,711)	144,741
57-806	124,566	-	-	-	17,274	17,274	-	329	11,821	-	12,150	7,433	6,259	13,692
57-808	83,223	-	-	-	-	-	-	220	7,897	3,829	11,946	4,966	(1,387)	3,579
57-810	356,631	-	-	-	27,915	27,915	-	942	33,842	-	34,784	21,281	10,114	31,395
57-811	69,039	-	-	-	21,243	21,243	-	182	6,551	-	6,733	4,120	7,697	11,817
57-814	615,934	-	-	-	53,672	53,672	-	1,627	58,449	-	60,076	36,753	19,446	56,199
57-815	379,038	-	-	-	5,406	5,406	-	1,001	35,969	-	36,970	22,618	1,959	24,577
57-816	91,784	-	-	-	-	-	-	242	8,710	12,817	21,769	5,477	(4,644)	833
57-817	1,200	-	-	-	-	-	-	3	114	6,826	6,943	72	(2,473)	(2,401)
57-818	334,442	-	-	-	-	-	-	883	31,737	61,919	94,539	19,956	(22,434)	(2,478)
57-819	79,833	-	-	-	-	-	-	211	7,576	11,232	19,019	4,764	(4,069)	695
57-821	112,959	-	-	-	-	-	-	298	10,719	35,266	46,283	6,740	(12,777)	(6,037)
57-822	110,672	-	-	-	-	-	-	292	10,502	12,479	23,273	6,604	(4,522)	2,082
57-823	98,931	-	-	-	-	-	-	261	9,388	7,454	17,103	5,903	(2,701)	3,202
57-824	284,095	-	-	-	13,223	13,223	-	750	26,959	-	27,709	16,952	4,791	21,743
57-825	41,233	-	-	-	-	-	-	109	3,913	3,126	7,148	2,460	(1,132)	1,328
57-829	31,397	-	-	-	24,477	24,477	-	83	2,979	-	3,062	1,873	8,868	10,741
57-830	54,791	-	-	-	3,683	3,683	-	145	5,199	-	5,344	3,269	1,335	4,604
57-835	655,892	-	-	-	166,428	166,428	-	1,732	62,241	-	63,973	39,138	60,300	99,438
57-837	238,351	-	-	-	-	-	-	629	22,618	7,593	30,840	14,223	(2,751)	11,472
57-839	85,944	-	-	-	-	-	-	227	8,156	19,586	27,969	5,128	(7,096)	(1,968)
57-842	68,612	-	-	-	1,860	1,860	-	181	6,511	-	6,692	4,094	674	4,768
57-845	321,734	-	-	-	3,142	3,142	-	850	30,531	-	31,381	19,198	1,139	20,337
57-847	97,637	-	-	-	-	-	-	258	9,265	21,872	31,395	5,826	(7,924)	(2,098)
57-850	227,315	-	-	-	-	-	-	600	21,571	110,650	132,821	13,564	(40,091)	(26,527)
57-860	64,144	-	-	-	-	-	-	169	6,087	26,434	32,690	3,828	(9,577)	(5,749)
57-867	30,192	-	-	-	-	-	-	80	2,865	1,472	4,417	1,802	(533)	1,269
57-871	129,657	-	-	-	-	-	-	342	12,304	22,204	34,850	7,737	(8,045)	(308)
57-873	510,345	-	-	-	26,327	26,327	-	1,348	48,429	-	49,777	30,453	9,539	39,992
57-874	224,030	-	-	-	60,382	60,382	-	592	21,259	-	21,851	13,368	21,878	35,246
57-882	169,843	-	-	-	-	-	-	449	16,117	8,482	25,048	10,135	(3,073)	7,062
57-901	736,514	-	-	-	574,200	574,200	-	1,945	69,891	-	71,836	43,949	208,044	251,993
57-907	560,117	-	-	-	57,345	57,345	-	1,479	53,152	-	54,631	33,423	20,777	54,200
58-016	2,636,031	-	-	-	18,850	18,850	-	6,961	250,146	-	257,107	157,294	6,830	164,124

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
59-014	1,933,061	-	-	-	6,752	6,752	-	5,105	183,438	-	188,543	115,348	2,446	117,794
59-015	1,110,402	-	-	-	-	-	-	2,932	105,371	57,171	165,474	66,259	(20,714)	45,545
59-016	1,153,113	-	-	-	-	-	-	3,045	109,425	93,171	205,641	68,807	(33,757)	35,050
59-385	1,341,267	-	-	-	-	-	-	3,542	127,279	98,419	229,240	80,035	(35,659)	44,376
59-800	60,188	-	-	-	2,750	2,750	-	159	5,712	-	5,871	3,591	996	4,587
60-001	3,695,536	-	-	-	178,220	178,220	-	9,759	350,687	-	360,446	220,516	64,572	285,088
60-003	2,708,685	-	-	-	57,553	57,553	-	7,153	257,040	-	264,193	161,630	20,852	182,482
60-027	2,446,793	-	-	-	-	-	-	6,461	232,188	142,953	381,602	146,002	(51,795)	94,207
60-028	1,984,753	-	-	-	-	-	-	5,241	188,343	62,715	256,299	118,432	(22,723)	95,709
60-029	1,566,731	-	-	-	-	-	-	4,137	148,675	49,109	201,921	93,488	(17,793)	75,695
60-030	3,606,720	-	-	-	44,177	44,177	-	9,524	342,259	-	351,783	215,216	16,006	231,222
60-211	4,716,392	-	-	-	227,994	227,994	-	12,455	447,561	-	460,016	281,432	82,606	364,038
60-717	2,059,371	-	-	-	54,324	54,324	-	5,438	195,424	-	200,862	122,885	19,683	142,568
60-744	2,549,054	-	-	-	-	-	-	6,731	241,892	337,097	585,720	152,104	(122,136)	29,968
60-800	76,559	-	-	-	-	-	-	202	7,265	56,783	64,250	4,568	(20,573)	(16,005)
60-801	489,989	-	-	-	99,202	99,202	-	1,294	46,497	-	47,791	29,238	35,943	65,181
61-018	1,150,711	-	-	-	-	-	-	3,039	109,197	27,140	139,376	68,664	(9,833)	58,831
61-313	941,240	-	-	-	26,532	26,532	-	2,486	89,319	-	91,805	56,165	9,613	65,778
62-006	1,222,203	-	-	-	-	-	-	3,228	115,981	113,479	232,688	72,930	(41,115)	31,815
62-007	1,252,844	-	-	-	-	-	-	3,308	118,888	100,747	222,943	74,758	(36,502)	38,256
62-010	11,519	-	-	-	-	-	-	30	1,093	600	1,723	687	(217)	470
62-012	132,075	-	-	-	-	-	-	349	12,533	12,609	25,491	7,881	(4,568)	3,313
62-014	9,401	-	-	-	856	856	-	25	892	-	917	561	310	871
62-015	2,343,233	-	-	-	-	-	-	6,188	222,361	38,901	267,450	139,823	(14,094)	125,729
62-236	2,549,376	-	-	-	5,465	5,465	-	6,732	241,923	-	248,655	152,124	1,980	154,104
63-001	812,963	-	-	-	-	-	-	2,147	77,146	97,700	176,993	48,510	(35,398)	13,112
63-002	635,933	-	-	-	2,612	2,612	-	1,679	60,347	-	62,026	37,947	946	38,893
63-014	1,285,151	-	-	-	-	-	-	3,394	121,954	48,387	173,735	76,686	(17,531)	59,155
63-392	1,721,250	-	-	-	-	-	-	4,545	163,338	86,248	254,131	102,709	(31,249)	71,460
64-020	2,298,833	-	-	-	-	-	-	6,071	218,147	32,233	256,451	137,174	(11,679)	125,495
64-021	896,961	-	-	-	-	-	-	2,369	85,117	3,204	90,690	53,523	(1,161)	52,362
64-270	1,911,272	-	-	-	-	-	-	5,047	181,370	59,225	245,642	114,047	(21,459)	92,588
64-324	1,213,795	-	-	-	31,970	31,970	-	3,205	115,183	-	118,388	72,428	11,583	84,011
65-001	757,716	-	-	-	-	-	-	2,001	71,903	14,034	87,938	45,214	(5,085)	40,129
65-020	2,070,485	-	-	-	-	-	-	5,468	196,478	33,360	235,306	123,548	(12,087)	111,461
65-021	4,177,296	-	-	-	14,364	14,364	-	11,031	396,404	-	407,435	249,263	5,204	254,467
65-022	1,834,694	-	-	-	18,177	18,177	-	4,845	174,103	-	178,948	109,478	6,586	116,064
65-120	2,690,229	-	-	-	-	-	-	7,104	255,289	148,917	411,310	160,529	(53,956)	106,573
66-011	1,225,459	-	-	-	-	-	-	3,236	116,290	2,167	121,693	73,124	(785)	72,339
66-012	1,666,622	-	-	-	-	-	-	4,401	158,154	67,527	230,082	99,449	(24,466)	74,983
66-013	1,317,278	-	-	-	126,538	126,538	-	3,479	125,003	-	128,482	78,603	45,847	124,450
66-278	2,005,790	-	-	-	33,092	33,092	-	5,297	190,339	-	195,636	119,687	11,990	131,677
66-719	740,110	-	-	-	-	-	-	1,954	70,233	3,743	75,930	44,163	(1,356)	42,807
66-900	-	-	-	-	-	-	-	-	-	968,164	968,164	-	(350,784)	(350,784)
67-001	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67-013	2,743,754	-	-	-	-	-	-	7,246	260,368	136,666	404,280	163,722	(49,517)	114,205
67-017	1,939,016	-	-	-	-	-	-	5,120	184,003	7,941	197,064	115,703	(2,877)	112,826

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
67-020	1,545,197	-	-	-	-	-	-	4,080	146,631	11,222	161,933	92,203	(4,066)	88,137
67-023	2,192,823	-	-	-	-	-	-	5,791	208,088	8,270	222,149	130,848	(2,997)	127,851
67-025	1,603,919	-	-	-	-	-	-	4,236	152,204	7,234	163,674	95,707	(2,621)	93,086
67-026	1,291,602	-	-	-	-	-	-	3,411	122,566	5,761	131,738	77,071	(2,087)	74,984
67-150	4,399,198	-	-	-	-	-	-	11,617	417,461	183,144	612,222	262,504	(66,357)	196,147
67-181	3,520,647	-	-	-	-	-	-	9,297	334,091	57,558	400,946	210,080	(20,855)	189,225
67-279	4,291,481	-	-	-	-	-	-	11,333	407,239	28,846	447,418	256,077	(10,452)	245,625
67-284	3,274,377	-	-	-	100,918	100,918	-	8,647	310,721	-	319,368	195,385	36,564	231,949
67-405	866,120	-	-	-	6,017	6,017	-	2,287	82,190	-	84,477	51,682	2,180	53,862
67-758	1,220,014	-	-	-	-	-	-	3,222	115,773	29,989	148,984	72,799	(10,865)	61,934
68-001	775,130	-	-	-	783	783	-	2,047	73,556	-	75,603	46,253	284	46,537
68-003	50,041	-	-	-	-	-	-	132	4,749	12,434	17,315	2,986	(4,505)	(1,519)
68-018	2,170,862	-	-	-	45,391	45,391	-	5,733	206,004	-	211,737	129,537	16,446	145,983
68-019	1,002,328	-	-	-	38,094	38,094	-	2,647	95,116	-	97,763	59,810	13,802	73,612
68-020	1,150,510	-	-	-	-	-	-	3,038	109,177	36,233	148,448	68,652	(13,128)	55,524
68-025	920,967	-	-	-	-	-	-	2,432	87,395	42,510	132,337	54,955	(15,402)	39,553
68-265	2,664,224	-	-	-	10,451	10,451	-	7,036	252,821	-	259,857	158,977	3,787	162,764
69-001	917,589	-	-	-	15,976	15,976	-	2,423	87,074	-	89,497	54,753	5,789	60,542
69-005	924,918	-	-	-	-	-	-	2,442	87,770	14,460	104,672	55,191	(5,239)	49,952
69-006	604,896	-	-	-	9,712	9,712	-	1,597	57,401	-	58,998	36,095	3,519	39,614
69-008	384,021	-	-	-	1,984	1,984	-	1,014	36,442	-	37,456	22,915	719	23,634
69-009	689,551	-	-	-	8,956	8,956	-	1,821	65,435	-	67,256	41,146	3,245	44,391
69-010	651,609	-	-	-	-	-	-	1,721	61,834	14,580	78,135	38,882	(5,282)	33,600
69-012	436,682	-	-	-	-	-	-	1,153	41,439	6,194	48,786	26,057	(2,244)	23,813
69-015	604,262	-	-	-	5,764	5,764	-	1,596	57,341	-	58,937	36,057	2,089	38,146
69-017	723,195	-	-	-	-	-	-	1,910	68,627	4,946	75,483	43,154	(1,792)	41,362
69-019	1,603,852	-	-	-	31,739	31,739	-	4,235	152,197	-	156,432	95,703	11,499	107,202
70-001	1,392,296	-	-	-	-	-	-	3,677	132,122	69,188	204,987	83,080	(25,068)	58,012
70-006	2,835,001	-	-	-	-	-	-	7,487	269,027	66,940	343,454	169,167	(24,254)	144,913
70-007	816,041	-	-	-	-	-	-	2,155	77,438	48,379	127,972	48,694	(17,528)	31,166
70-008	3,048,261	-	-	-	-	-	-	8,050	289,264	67,238	364,552	181,893	(24,361)	157,532
70-010	976,577	-	-	-	-	-	-	2,579	92,672	29,690	124,941	58,273	(10,757)	47,516
70-012	2,031,162	-	-	-	13,129	13,129	-	5,364	192,747	-	198,111	121,201	4,757	125,958
70-013	1,197,352	-	-	-	-	-	-	3,162	113,623	5,677	122,462	71,447	(2,057)	69,390
70-014	1,825,988	-	-	-	-	-	-	4,822	173,277	54,280	232,379	108,958	(19,667)	89,291
70-158	4,589,880	-	-	-	-	-	-	12,121	435,556	41,618	489,295	273,883	(15,079)	258,804
70-189	2,226,619	-	-	-	1,527	1,527	-	5,880	211,295	-	217,175	132,864	553	133,417
70-712	2,324,433	-	-	-	-	-	-	6,138	220,577	203,469	430,184	138,701	(73,721)	64,980
70-730	2,589,965	-	-	-	-	-	-	6,839	245,774	121,300	373,913	154,546	(43,949)	110,597
70-800	339,995	-	-	-	5,400	5,400	-	898	32,264	-	33,162	20,288	1,956	22,244
70-801	559,763	-	-	-	96,488	96,488	-	1,478	53,119	-	54,597	33,402	34,960	68,362
70-820	117,397	-	-	-	32,666	32,666	-	310	11,140	-	11,450	7,005	11,835	18,840
70-870	85,023	-	-	-	-	-	-	225	8,068	24,252	32,545	5,073	(8,787)	(3,714)
71-001	1,628,996	-	-	-	121,665	121,665	-	4,302	154,583	-	158,885	97,204	44,082	141,286
71-007	1,277,800	-	-	-	-	-	-	3,374	121,257	94,223	218,854	76,248	(34,139)	42,109
71-013	2,243,553	-	-	-	-	-	-	5,925	212,902	81,297	300,124	133,875	(29,456)	104,419
71-014	848,727	-	-	-	-	-	-	2,241	80,540	23,045	105,826	50,644	(8,349)	42,295

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Share of Contributions	Total Employer OPEB Expense
71-015	1,011,052	-	-	-	-	-	-	2,670	95,944	376,991	475,605	60,330	(136,591)	(76,261)
71-017	1,384,760	-	-	-	-	-	-	3,657	131,407	47,235	182,299	82,630	(17,114)	65,516
71-018	1,355,491	-	-	-	19,415	19,415	-	3,580	128,629	-	132,209	80,883	7,035	87,918
71-118	3,626,663	-	-	-	6,261	6,261	-	9,577	344,152	-	353,729	216,406	2,268	218,674
71-755	1,734,580	-	-	-	-	-	-	4,581	164,603	68,891	238,075	103,504	(24,961)	78,543
72-012	1,641,178	-	-	-	-	-	-	4,334	155,739	14,157	174,230	97,931	(5,129)	92,802
72-013	1,208,659	-	-	-	-	-	-	3,192	114,695	13,432	131,319	72,122	(4,867)	67,255
72-140	4,681,906	-	-	-	-	-	-	12,364	444,289	47,427	504,080	279,374	(17,184)	262,190
72-320	2,571,748	-	-	-	75,052	75,052	-	6,791	244,046	-	250,837	153,459	27,193	180,652
72-334	1,014,877	-	-	-	-	-	-	2,680	96,307	50,066	149,053	60,559	(18,140)	42,419
72-716	1,235,955	-	-	-	-	-	-	3,264	117,286	38,464	159,014	73,751	(13,936)	59,815
72-735	3,234,921	-	-	-	-	-	-	8,543	306,977	511,099	826,619	193,031	(185,181)	7,850
73-001	1,814,169	-	-	-	48,025	48,025	-	4,791	172,155	-	176,946	108,253	17,401	125,654
73-002	1,183,115	-	-	-	13,611	13,611	-	3,124	112,272	-	115,396	70,598	4,931	75,529
73-004	701,473	-	-	-	-	-	-	1,852	66,566	8,630	77,048	41,858	(3,127)	38,731
73-005	696,076	-	-	-	24,507	24,507	-	1,838	66,054	-	67,892	41,535	8,879	50,414
73-008	1,540,664	-	-	-	-	-	-	4,069	146,201	81,914	232,184	91,933	(29,679)	62,254
73-013	1,282,891	-	-	-	-	-	-	3,388	121,740	23,322	148,450	76,551	(8,450)	68,101
73-015	1,608,581	-	-	-	17,597	17,597	-	4,248	152,646	-	156,894	95,986	6,376	102,362
73-016	1,524,164	-	-	-	-	-	-	4,025	144,635	15,363	164,023	90,948	(5,566)	85,382
73-017	1,814,451	-	-	-	-	-	-	4,792	172,182	91,700	268,674	108,270	(33,225)	75,045
73-018	651,120	-	-	-	-	-	-	1,719	61,788	21,976	85,483	38,853	(7,963)	30,890
73-180	2,482,693	-	-	-	-	-	-	6,556	235,595	52,118	294,269	148,145	(18,883)	129,262
73-728	1,304,940	-	-	-	-	-	-	3,446	123,832	22,843	150,121	77,867	(8,276)	69,591
73-800	179,507	-	-	-	18,740	18,740	-	474	17,034	-	17,508	10,711	6,790	17,501
73-875	389,128	-	-	-	8,559	8,559	-	1,028	36,926	-	37,954	23,220	3,101	26,321
74-001	3,745,287	-	-	-	165,204	165,204	-	9,890	355,408	-	365,298	223,485	59,857	283,342
74-003	994,894	-	-	-	-	-	-	2,627	94,410	2,659	99,696	59,366	(964)	58,402
74-010	828,344	-	-	-	-	-	-	2,187	78,606	653	81,446	49,428	(237)	49,191
74-013	482,447	-	-	-	23,339	23,339	-	1,274	45,782	-	47,056	28,788	8,456	37,244
74-014	697,264	-	-	-	16,212	16,212	-	1,841	66,167	-	68,008	41,606	5,874	47,480
74-139	2,363,323	-	-	-	57,577	57,577	-	6,241	224,267	-	230,508	141,022	20,861	161,883
74-194	2,989,463	-	-	-	176,708	176,708	-	7,894	283,685	-	291,579	178,384	64,024	242,408
74-897	297,428	-	-	-	-	-	-	785	28,224	12,552	41,561	17,748	(4,548)	13,200
75-003	739,700	-	-	-	27,850	27,850	-	1,953	70,194	-	72,147	44,139	10,090	54,229
75-005	782,648	-	-	-	22,778	22,778	-	2,067	74,269	-	76,336	46,701	8,253	54,954
75-007	766,489	-	-	-	1,497	1,497	-	2,024	72,736	-	74,760	45,737	542	46,279
75-010	581,880	-	-	-	-	-	-	1,537	55,217	8,874	65,628	34,721	(3,215)	31,506
75-015	479,192	-	-	-	-	-	-	1,265	45,473	4,853	51,591	28,594	(1,758)	26,836
75-020	957,482	-	-	-	-	-	-	2,528	90,860	19,857	113,245	57,134	(7,194)	49,940
75-022	1,391,537	-	-	-	-	-	-	3,675	132,050	60,552	196,277	83,034	(21,939)	61,095
75-190	4,268,868	-	-	-	109,090	109,090	-	11,273	405,094	-	416,367	254,727	39,526	294,253
75-900	602,480	-	-	-	-	-	-	1,591	57,172	40,354	99,117	35,951	(14,621)	21,330
76-001	7,510,382	-	-	-	512,763	512,763	-	19,833	712,697	-	732,530	448,152	185,784	633,936
76-006	2,726,868	-	-	-	1,969	1,969	-	7,201	258,766	-	265,967	162,715	714	163,429
76-007	1,619,088	-	-	-	63,744	63,744	-	4,276	153,643	-	157,919	96,613	23,096	119,709
76-012	6,871,658	-	-	-	218,020	218,020	-	18,146	652,085	-	670,231	410,038	78,993	489,031

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
76-013	3,674,742	-	-	-	-	-	-	9,704	348,714	42,674	401,092	219,275	(15,462)	203,813
76-022	1,000,422	-	-	-	48,497	48,497	-	2,642	94,935	-	97,577	59,696	17,572	77,268
76-024	5,835,194	-	-	-	-	-	-	15,409	553,730	156,907	726,046	348,192	(56,851)	291,341
76-026	7,319,703	-	-	-	44,895	44,895	-	19,330	694,602	-	713,932	436,774	16,266	453,040
76-033	2,050,330	-	-	-	-	-	-	5,414	194,566	63,572	263,552	122,345	(23,033)	99,312
76-034	2,724,471	-	-	-	-	-	-	7,195	258,538	47,844	313,577	162,572	(17,335)	145,237
76-035	2,141,708	-	-	-	2,135	2,135	-	5,656	203,237	-	208,893	127,798	773	128,571
76-036	1,805,414	-	-	-	-	-	-	4,768	171,325	44,855	220,948	107,731	(16,252)	91,479
76-037	1,425,811	-	-	-	-	-	-	3,765	135,302	8,648	147,715	85,079	(3,134)	81,945
76-102	3,878,089	-	-	-	109,626	109,626	-	10,241	368,011	-	378,252	231,409	39,719	271,128
76-117	15,422,858	-	-	-	844,281	844,281	-	40,728	1,463,550	-	1,504,278	920,297	305,899	1,226,196
76-164	4,076,291	-	-	-	-	-	-	10,764	386,819	183,263	580,846	243,236	(66,399)	176,837
76-242	232,677	-	-	-	-	-	-	614	22,080	152,196	174,890	13,884	(55,144)	(41,260)
76-262	5,534,604	-	-	-	-	-	-	14,616	525,205	263,333	803,154	330,255	(95,410)	234,845
76-281	3,142,619	-	-	-	-	-	-	8,299	298,218	121,222	427,739	187,523	(43,921)	143,602
76-770	529,193	-	-	-	-	-	-	1,397	50,218	9,024	60,639	31,577	(3,269)	28,308
76-800	2,751	-	-	-	-	-	-	7	261	96,582	96,850	164	(34,994)	(34,830)
76-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	22,546	-	-	-	-	-	-	60	2,140	26,449	28,649	1,345	(9,583)	(8,238)
76-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-805	63,084	-	-	-	-	-	-	167	5,986	1,497	7,650	3,764	(543)	3,221
76-807	76,752	-	-	-	59,835	59,835	-	203	7,283	-	7,486	4,580	21,680	26,260
76-808	117,564	-	-	-	91,653	91,653	-	310	11,156	-	11,466	7,015	33,208	40,223
76-810	-	-	-	-	-	-	-	-	-	15,471	15,471	-	(5,606)	(5,606)
76-858	203,875	-	-	-	38,846	38,846	-	538	19,347	-	19,885	12,165	14,075	26,240
76-876	167,962	-	-	-	8,831	8,831	-	444	15,939	-	16,383	10,022	3,200	13,222
76-889	86,384	-	-	-	3,995	3,995	-	228	8,197	-	8,425	5,155	1,448	6,603
77-001	2,243,280	-	-	-	-	-	-	5,924	212,876	209,207	428,007	133,859	(75,799)	58,060
77-002	3,792,655	-	-	-	-	-	-	10,015	359,903	130,976	500,894	226,311	(47,455)	178,856
77-003	3,453,806	-	-	-	28,988	28,988	-	9,121	327,748	-	336,869	206,092	10,503	216,595
77-005	2,201,679	-	-	-	-	-	-	5,814	208,928	76,479	291,221	131,376	(27,710)	103,666
77-006	1,779,965	-	-	-	-	-	-	4,700	168,909	51,277	224,886	106,212	(18,579)	87,633
77-007	4,973,070	-	-	-	135,868	135,868	-	13,133	471,919	-	485,052	296,748	49,228	345,976
77-010	920,946	-	-	-	-	-	-	2,432	87,393	25,085	114,910	54,954	(9,089)	45,865
77-016	3,158,241	-	-	-	1,558	1,558	-	8,340	299,701	-	308,041	188,455	564	189,019
77-101	35,543,328	-	-	-	-	-	-	93,861	3,372,879	778,709	4,245,449	2,120,905	(282,141)	1,838,764
77-106	4,427,732	-	-	-	-	-	-	11,693	420,169	11,591	443,453	264,207	(4,199)	260,008
77-127	5,615,326	-	-	-	-	-	-	14,829	532,865	146,058	693,752	335,072	(52,919)	282,153
77-237	3,090,678	-	-	-	-	-	-	8,162	293,289	71,034	372,485	184,424	(25,737)	158,687
77-257	7,870,258	-	-	-	499,078	499,078	-	20,783	746,847	-	767,630	469,626	180,826	650,452
77-277	3,196,712	-	-	-	-	-	-	8,442	303,352	34,460	346,254	190,751	(12,485)	178,266
77-280	3,485,058	-	-	-	-	-	-	9,203	330,714	93,010	432,927	207,957	(33,699)	174,258
77-285	5,801,596	-	-	-	123,380	123,380	-	15,321	550,542	-	565,863	346,187	44,703	390,890
77-296	5,904,906	-	-	-	80,488	80,488	-	15,593	560,345	-	575,938	352,351	29,163	381,514
77-300	8,152,966	-	-	-	-	-	-	21,530	773,674	110,652	905,856	486,495	(40,091)	446,404
77-502	45,112,998	-	-	-	-	-	-	119,132	4,280,991	2,190,178	6,590,301	2,691,937	(793,553)	1,898,384
77-765	691,720	-	-	-	-	-	-	1,827	65,641	9,634	77,102	41,276	(3,491)	37,785

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
77-803	221,102	-	-	-	7,205	7,205	-	584	20,981	-	21,565	13,193	2,610	15,803
77-804	191,179	-	-	-	-	-	-	505	18,142	15,902	34,549	11,408	(5,762)	5,646
77-810	74,052	-	-	-	-	-	-	196	7,027	1,175	8,398	4,419	(426)	3,993
77-811	111,606	-	-	-	8,873	8,873	-	295	10,591	-	10,886	6,660	3,215	9,875
77-820	90,434	-	-	-	-	-	-	239	8,582	4,888	13,709	5,396	(1,771)	3,625
77-825	248,621	-	-	-	-	-	-	657	23,593	5,392	29,642	14,835	(1,953)	12,882
77-827	51,713	-	-	-	10,980	10,980	-	137	4,907	-	5,044	3,086	3,978	7,064
77-829	193,355	-	-	-	16,387	16,387	-	511	18,348	-	18,859	11,538	5,938	17,476
77-830	157,068	-	-	-	17,591	17,591	-	415	14,905	-	15,320	9,372	6,373	15,745
77-831	205,553	-	-	-	6,194	6,194	-	543	19,506	-	20,049	12,266	2,244	14,510
77-832	47,964	-	-	-	-	-	-	127	4,552	16,429	21,108	2,862	(5,953)	(3,091)
77-833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-836	79,981	-	-	-	29,724	29,724	-	211	7,590	-	7,801	4,773	10,769	15,542
77-837	108,133	-	-	-	-	-	-	286	10,261	31,341	41,888	6,452	(11,355)	(4,903)
77-842	138,398	-	-	-	-	-	-	365	13,133	10	13,508	8,258	(3)	8,255
77-847	339,571	-	-	-	-	-	-	897	32,223	57,641	90,761	20,263	(20,884)	(621)
77-852	74,882	-	-	-	-	-	-	198	7,106	24,867	32,171	4,468	(9,010)	(4,542)
77-888	95,291	-	-	-	11,731	11,731	-	252	9,043	-	9,295	5,686	4,251	9,937
77-897	118,857	-	-	-	-	-	-	314	11,279	32,619	44,212	7,092	(11,819)	(4,727)
77-911	1,300,652	-	-	-	116,602	116,602	-	3,435	123,425	-	126,860	77,611	42,247	119,858
78-001	4,040,825	-	-	-	58,044	58,044	-	10,671	383,454	-	394,125	241,120	21,031	262,151
78-002	430,230	-	-	-	-	-	-	1,136	40,827	18,277	60,240	25,672	(6,622)	19,050
78-004	652,492	-	-	-	-	-	-	1,723	61,918	16,815	80,456	38,935	(6,093)	32,842
78-005	996,198	-	-	-	-	-	-	2,631	94,534	30,850	128,015	59,444	(11,178)	48,266
78-006	1,388,072	-	-	-	24,097	24,097	-	3,666	131,721	-	135,387	82,828	8,731	91,559
78-013	3,488,209	-	-	-	44,841	44,841	-	9,212	331,013	-	340,225	208,145	16,247	224,392
78-016	1,503,148	-	-	-	73,911	73,911	-	3,969	142,641	-	146,610	89,694	26,779	116,473
78-017	782,964	-	-	-	-	-	-	2,068	74,299	13,132	89,499	46,720	(4,758)	41,962
78-018	619,460	-	-	-	13,989	13,989	-	1,636	58,784	-	60,420	36,964	5,068	42,032
78-023	546,726	-	-	-	-	-	-	1,444	51,881	9,511	62,836	32,624	(3,446)	29,178
78-026	1,151,050	-	-	-	-	-	-	3,040	109,229	13,736	126,005	68,684	(4,977)	63,707
78-027	1,032,208	-	-	-	-	-	-	2,726	97,951	9,165	109,842	61,593	(3,321)	58,272
78-028	1,840,059	-	-	-	-	-	-	4,859	174,612	39,143	218,614	109,798	(14,182)	95,616
78-029	885,003	-	-	-	30,518	30,518	-	2,337	83,982	-	86,319	52,809	11,057	63,866
78-030	918,834	-	-	-	-	-	-	2,426	87,193	27,844	117,463	54,828	(10,088)	44,740
78-031	800,486	-	-	-	-	-	-	2,114	75,962	6,766	84,842	47,766	(2,452)	45,314
78-144	1,944,808	-	-	-	41,364	41,364	-	5,136	184,552	-	189,688	116,049	14,987	131,036
78-173	2,663,051	-	-	-	-	-	-	7,032	252,710	37,535	297,277	158,907	(13,600)	145,307
78-203	8,330,884	-	-	-	73,503	73,503	-	22,000	790,558	-	812,558	497,112	26,632	523,744
78-338	2,358,154	-	-	-	-	-	-	6,227	223,777	61,853	291,857	140,713	(22,410)	118,303
78-356	1,233,545	-	-	-	-	-	-	3,257	117,057	74,665	194,979	73,607	(27,053)	46,554
78-718	1,550,988	-	-	-	8,767	8,767	-	4,096	147,181	-	151,277	92,549	3,176	95,725
78-803	402,467	-	-	-	46,005	46,005	-	1,063	38,192	-	39,255	24,016	16,669	40,685
78-805	130,156	-	-	-	3,158	3,158	-	344	12,351	-	12,695	7,767	1,144	8,911
78-833	134,251	-	-	-	-	-	-	355	12,740	689	13,784	8,011	(249)	7,762
78-865	31,553	-	-	-	9,634	9,634	-	83	2,994	-	3,077	1,883	3,491	5,374
79-001	2,035,910	-	-	-	80,880	80,880	-	5,376	193,197	-	198,573	121,485	29,304	150,789

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
79-019	490,818	-	-	-	-	-	-	1,296	46,576	31,763	79,635	29,288	(11,509)	17,779
79-029	1,308,284	-	-	-	9,650	9,650	-	3,455	124,149	-	127,604	78,067	3,496	81,563
79-031	1,940,245	-	-	-	38,305	38,305	-	5,124	184,119	-	189,243	115,776	13,878	129,654
79-032	1,339,971	-	-	-	-	-	-	3,539	127,156	70,035	200,730	79,957	(25,375)	54,582
79-132	2,206,480	-	-	-	-	-	-	5,827	209,384	89,425	304,636	131,663	(32,400)	99,263
79-172	2,999,015	-	-	-	1,759	1,759	-	7,920	284,591	-	292,511	178,954	637	179,591
79-198	2,314,592	-	-	-	-	-	-	6,112	219,643	22,658	248,413	138,114	(8,209)	129,905
79-354	1,474,491	-	-	-	26,308	26,308	-	3,894	139,922	-	143,816	87,984	9,532	97,516
79-763	1,541,257	-	-	-	16,365	16,365	-	4,070	146,257	-	150,327	91,968	5,929	97,897
79-800	388,262	-	-	-	18,641	18,641	-	1,025	36,844	-	37,869	23,168	6,754	29,922
80-020	1,364,356	-	-	-	-	-	-	3,603	129,470	6,821	139,894	81,412	(2,472)	78,940
80-022	2,005,723	-	-	-	-	-	-	5,297	190,333	66,657	262,287	119,683	(24,151)	95,532
80-345	6,553,088	-	-	-	-	-	-	17,305	621,854	267,092	906,251	391,029	(96,772)	294,257
81-015	863,696	-	-	-	-	-	-	2,281	81,960	22,925	107,166	51,538	(8,306)	43,232
81-016	1,005,030	-	-	-	-	-	-	2,654	95,372	22,144	120,170	59,971	(8,023)	51,948
81-200	2,665,958	-	-	-	34,261	34,261	-	7,040	252,986	-	260,026	159,080	12,413	171,493
81-768	830,083	-	-	-	-	-	-	2,192	78,771	44,157	125,120	49,532	(15,999)	33,533
82-019	3,137,748	-	-	-	43,004	43,004	-	8,286	297,756	-	306,042	187,232	15,581	202,813
83-001	1,372,742	-	-	-	33,395	33,395	-	3,625	130,266	-	133,891	81,913	12,100	94,013
83-003	1,842,474	-	-	-	-	-	-	4,866	174,841	36,384	216,091	109,942	(13,183)	96,759
83-013	1,530,165	-	-	-	-	-	-	4,041	145,205	53,755	203,001	91,306	(19,476)	71,830
83-014	5,159,869	-	-	-	-	-	-	13,626	489,645	5,140	508,411	307,894	(1,862)	306,032
83-015	6,282,151	-	-	-	-	-	-	16,590	596,144	56,239	668,973	374,862	(20,376)	354,486
83-161	6,106,315	-	-	-	-	-	-	16,125	579,458	14,167	609,750	364,370	(5,133)	359,237
83-167	13,994,517	-	-	-	-	-	-	36,956	1,328,008	351,516	1,716,480	835,066	(127,361)	707,705
83-225	3,500,986	-	-	-	-	-	-	9,245	332,226	21,004	362,475	208,907	(7,610)	201,297
83-273	6,791,645	-	-	-	71,083	71,083	-	17,935	644,492	-	662,427	405,264	25,755	431,019
83-769	1,519,940	-	-	-	-	-	-	4,014	144,234	11,781	160,029	90,696	(4,268)	86,428
83-800	421,247	-	-	-	-	-	-	1,112	39,974	38,194	79,280	25,136	(13,839)	11,297
83-887	120,242	-	-	-	-	-	-	318	11,410	13,946	25,674	7,175	(5,053)	2,122
83-900	1,530,578	-	-	-	273,570	273,570	-	4,042	145,244	-	149,286	91,331	99,119	190,450
84-005	1,149,488	-	-	-	-	-	-	3,036	109,080	64,669	176,785	68,591	(23,431)	45,160
84-020	2,739,138	-	-	-	12,193	12,193	-	7,233	259,930	-	267,163	163,447	4,418	167,865
84-023	785,388	-	-	-	-	-	-	2,074	74,529	20,531	97,134	46,865	(7,439)	39,426
84-024	875,596	-	-	-	-	-	-	2,312	83,090	4,372	89,774	52,248	(1,584)	50,664
84-160	3,263,669	-	-	-	34,813	34,813	-	8,619	309,705	-	318,324	194,746	12,614	207,360
84-249	1,280,457	-	-	-	-	-	-	3,381	121,509	34,631	159,521	76,406	(12,547)	63,859
84-734	927,263	-	-	-	-	-	-	2,449	87,993	14,685	105,127	55,331	(5,320)	50,011
84-753	1,491,460	-	-	-	-	-	-	3,939	141,532	124,752	270,223	88,997	(45,200)	43,797
85-001	2,244,007	-	-	-	13,939	13,939	-	5,926	212,945	-	218,871	133,902	5,050	138,952
85-005	1,425,526	-	-	-	41,464	41,464	-	3,764	135,275	-	139,039	85,063	15,023	100,086
85-006	1,602,892	-	-	-	-	-	-	4,233	152,106	20,481	176,820	95,646	(7,421)	88,225
85-010	1,030,118	-	-	-	11,890	11,890	-	2,720	97,753	-	100,473	61,468	4,308	65,776
85-011	1,360,217	-	-	-	103,021	103,021	-	3,592	129,078	-	132,670	81,165	37,326	118,491
85-014	1,975,961	-	-	-	3,568	3,568	-	5,218	187,508	-	192,726	117,907	1,293	119,200
85-016	1,030,531	-	-	-	-	-	-	2,721	97,792	51,629	152,142	61,493	(18,706)	42,787
85-021	1,838,902	-	-	-	124,709	124,709	-	4,856	174,502	-	179,358	109,729	45,184	154,913

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					OPEB Expense for the year ended June 30, 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
85-208	5,444,653	-	-	-	141,711	141,711	-	14,378	516,670	-	531,048	324,888	51,345	376,233
85-235	1,647,208	-	-	-	39,458	39,458	-	4,350	156,312	-	160,662	98,290	14,297	112,587
85-364	1,038,142	-	-	-	4,816	4,816	-	2,741	98,514	-	101,255	61,947	1,745	63,692
85-709	1,347,470	-	-	-	-	-	-	3,558	127,868	68,456	199,882	80,405	(24,803)	55,602
85-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85-870	9,820	-	-	-	3,516	3,516	-	26	932	-	958	586	1,274	1,860
85-907	981,883	-	-	-	-	-	-	2,593	93,176	84,572	180,341	58,590	(30,642)	27,948
86-007	763,317	-	-	-	37,288	37,288	-	2,016	72,435	-	74,451	45,548	13,510	59,058
86-016	466,772	-	-	-	6,354	6,354	-	1,233	44,294	-	45,527	27,853	2,302	30,155
86-020	640,506	-	-	-	-	-	-	1,691	60,781	10,723	73,195	38,220	(3,885)	34,335
86-021	877,169	-	-	-	41,683	41,683	-	2,316	83,239	-	85,555	52,341	15,103	67,444
86-022	790,479	-	-	-	-	-	-	2,087	75,012	16,387	93,486	47,169	(5,937)	41,232
86-213	2,479,548	-	-	-	-	-	-	6,548	235,296	51,493	293,337	147,957	(18,657)	129,300
86-351	1,216,034	-	-	-	53,292	53,292	-	3,211	115,395	-	118,606	72,562	19,309	91,871
87-001	3,999,072	-	-	-	117,998	117,998	-	10,561	379,491	-	390,052	238,628	42,753	281,381
87-012	1,523,485	-	-	-	28,224	28,224	-	4,023	144,571	-	148,594	90,908	10,226	101,134
87-019	1,008,479	-	-	-	22,220	22,220	-	2,663	95,699	-	98,362	60,177	8,051	68,228
87-026	1,386,027	-	-	-	61,444	61,444	-	3,660	131,527	-	135,187	82,706	22,263	104,969
87-035	1,760,521	-	-	-	-	-	-	4,649	167,064	10,280	181,993	105,052	(3,725)	101,327
87-036	1,627,268	-	-	-	-	-	-	4,297	154,419	44,516	203,232	97,101	(16,129)	80,972
87-037	1,705,829	-	-	-	52,940	52,940	-	4,505	161,874	-	166,379	101,788	19,181	120,969
87-113	3,825,598	-	-	-	12,255	12,255	-	10,102	363,030	-	373,132	228,277	4,440	232,717
87-361	5,329,323	-	-	-	1,411	1,411	-	14,073	505,725	-	519,798	318,006	511	318,517
87-383	2,508,266	-	-	-	-	-	-	6,624	238,022	80,026	324,672	149,671	(28,995)	120,676
87-701	2,623,697	-	-	-	-	-	-	6,929	248,975	148,898	404,802	156,558	(53,949)	102,609
87-738	10,363,697	-	-	-	-	-	-	27,368	983,461	354,731	1,365,560	618,412	(128,526)	489,886
88-012	1,116,046	-	-	-	-	-	-	2,947	105,907	19,771	128,625	66,596	(7,163)	59,433
88-314	957,461	-	-	-	10,585	10,585	-	2,528	90,858	-	93,386	57,133	3,835	60,968
88-371	1,751,734	-	-	-	8,505	8,505	-	4,626	166,231	-	170,857	104,528	3,081	107,609
<b>TOTAL</b>	<b>\$ 2,683,737,261</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,016,834</b>	<b>\$ 49,016,834</b>	<b>\$ -</b>	<b>\$ 7,087,098</b>	<b>\$ 254,672,835</b>	<b>\$ 49,016,834</b>	<b>\$ 310,776,767</b>	<b>\$ 160,141,166</b>	<b>\$ -</b>	<b>\$ 160,141,166</b>

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

## School Employees Retirement System of Ohio

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

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#### Note 1. Nature of Entity

School Employees Retirement System of Ohio (SERS) is a statewide, cost-sharing, multiple-employer, defined benefit public employee retirement system. Established by state law in 1937, SERS provides retirement, disability, and survivor benefits to non-teaching employees of Ohio's public K-12 school districts, vocational, technical, and community schools, community colleges, and the University of Akron.

SERS is governed by Chapter 3309 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 SERS and the direction of its policies are the responsibility of the Retirement Board of SERS. The Retirement Board has fiduciary responsibility for the oversight of the general administration and management of SERS. The Board is composed of nine members: four elected employee members; two elected retiree members; and three appointed investment expert members. One investment expert is appointed by the Governor, a second one by the State Treasurer, and the third one jointly by the Speaker of the House and President of the Senate.

**Defined benefit plan:** A traditional defined benefit plan was established in 1937 (the DB Pension Plan). A summary of the benefit provisions can be found in SERS' Comprehensive Annual Financial Report (CAFR).

**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 SERS' Comprehensive Annual Financial Report (CAFR).

SERS' CAFR can be accessed on its website at [www.ohsers.org](http://www.ohsers.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 SERS plan. The Health Care Plan is financed through a combination of employer contributions, recipient premiums, investment returns, and any funds received on behalf of SERS' participation in Medicare programs. The Board seeks to maintain a funded ratio of at least 90% for basic benefits. If the basic benefit funded ratio is less than 70%, the entire 14% of the employers' contributions will be allocated to basic benefits. If the funded ratio is at least 70% but less than 80%, the minimum portion of the employers' contribution allocated to basic benefits is 13.50% of payroll; the remaining 0.50% may be allocated to the Health Care Fund at the Board's discretion. If the funded ratio is at least 80% but less than 90%, at least 13.25% of the employers' contribution will be allocated to basic benefits with the remaining 0.75% being allocated to the Health Care Fund at the Board's discretion. If the funded ratio is 90% or greater, the Health Care Fund may receive any portion of the employers' contribution that is not needed to fund basic benefits. In addition, there is a health care surcharge designed to compensate for low-wage salaries, levied against employers, and exclusively for funding health care coverage. A surcharge is payable for any annual payroll salaries falling below the minimum salary threshold; however, the surcharge amount is capped at 2.0% of each employer's payroll and 1.5% of statewide reported payroll.

SERS does not have a special funding situation and accordingly has no non-employer contributing entities.

## School Employees Retirement System of Ohio

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

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

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2017 and the respective allocation percentage. The Schedule of OPEB Amounts by Employer presents the proportionate share of total net OPEB liability as of June 30, 2017 and total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the year ended June 30, 2017 for all SERS 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, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

**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 OPEB Plan, excluding those contributions to separately finance specific liabilities of an individual employer. SERS has determined that the actual contributions made to the DB Pension Plan plus actual surcharge contributions made to the OPEB Plan represents an appropriate allocation basis because the total of these two amounts is most representative of the level of future contributions to the OPEB Plan.

As described in Note 2, "Nature of schedules", the portion of the 14% employers' contributions allocated to the OPEB Plan may vary from year-to-year and may at times be 0%. In addition, the surcharge contributions made to the OPEB Plan are not made by all employers due to the minimum salary threshold, but potentially all employers have participants in the OPEB Plan and all employers do make contributions to the OPEB Plan when any portion of the 14% employers' contributions is allocated to the OPEB Plan. Therefore, SERS did not deem (i) the amount of the 14% employers' contributions allocated to the OPEB Plan or (ii) the surcharge contributions made to the OPEB Plan to be an appropriate allocation basis individually or combined.

## School Employees Retirement System of Ohio

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

#### Note 3. Contributions

The fiscal year 2017 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' fiscal year 2017 CAFR as follows:

Defined Benefit Plan Employer Contributions - CAFR Total	\$ 467,796,738
Service credits and ARP payments paid by employees	(1,073,600)
Employer penalties	(291,019)
Other employer payments and miscellaneous revenue	2,950,194
	<u>469,382,313</u>
OPEB Employer Contributions - CAFR Total	47,672,886
Other employer payments and miscellaneous revenue	(1,879)
	<u>47,671,007</u>
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 517,053,320</u></b>

Funding by employer contributions for FY2017 was at 0% of the 14% contributions due to a change in Pension funding policy in June 2015. Therefore, in FY2017, all employer contributions for OPEB are a result of the health care surcharge. The surcharge minimum salary was \$23,500 for FY2017.

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

Deferred outflows of resources are the consumption of net position by SERS that is applicable to future reporting periods. Deferred inflows are the acquisition of net position by SERS that is applicable to a future reporting period. 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 SERS (active and inactive), determined as of the beginning of the measurement period. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed five year period.

The future amortization of the deferred outflows and inflows for the year ended June 30, 2017 is as follows:

	Deferred Outflows**	Deferred Inflows**
2018	\$ 17,759,722	\$ 111,804,262
2019	17,759,722	111,804,262
2020	13,497,390	85,396,467
2021	-	1,771,776
	<u>\$ 49,016,834</u>	<u>\$ 310,776,767</u>

\*\* 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.



## School Employees Retirement System of Ohio

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

#### Note 5. OPEB Expense

The components of OPEB expense for the year ended June 30, 2017:

Service Cost	\$ 183,787,494
Interest on the Total OPEB Liability	94,687,883
Projected Earnings	(26,871,875)
Admin Expense	2,582,204
Recognition of Outflow (Inflow) of current period differences in changes of assumptions	(92,272,766)
Recognition of Outflow (Inflow) of current period differences in expected and actual earnings of plan investments	(1,771,774)
<b>Total OPEB Expense</b>	<b><u>\$ 160,141,166</u></b>

The average of the expected remaining service lives of all members for fiscal year 2017 is 3.76 years.

#### Note 6. Net OPEB Liability and Actuarial Information

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 June 30, 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	\$ 3,065,846,821	\$ 382,109,560	\$ 2,683,737,261	12.46%

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

Net OPEB liability, July 1, 2016	\$ 2,850,369,919
Total OPEB expense	160,141,166
Change in deferred outflows of resources	49,016,834
Change in deferred inflows of resources	(310,776,767)
Employer contributions	(65,013,891)
Net OPEB liability, June 30, 2017	<b><u>\$ 2,683,737,261</u></b>

The total OPEB liability is determined by SERS' actuaries in accordance with GASB Statement No. 74, as part of their annual actuarial valuation for each retirement plan. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts (e.g., salaries, credited service) and assumptions about the probability of occurrence of events far into the future (e.g., mortality, disabilities, retirements, 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.

## School Employees Retirement System of Ohio

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

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#### Note 6. Net OPEB Liability and Actuarial Information (Continued)

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.

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

Valuation Date	June 30, 2017
Actuarial Assumptions	
Experience Study Date	5 year period ended June 30, 2015
Investment Rate of Return	7.50% net of investment expense, including inflation
Inflation	3.00%
Wage Increases	3.50% - 18.20%
Municipal Bond Index Rate	
Prior Measurement Date	2.92%
Measurement Date	3.56%
Single Equivalent Interest Rate, net of plan investment expense, including price inflation	
Prior Measurement Date	2.98%
Measurement Date	3.63%
Medical Trend Assumption	
Pre-Medicare	7.50% - 5.00%
Medicare	5.50% - 5.00%
Mortality Assumptions	Mortality rates were based on the RP-2014 Blue Collar Mortality Table with fully generational projection and Scale BB, 120% of male rates and 110% of female rates. RP-2000 Disabled Mortality Table with 90% for male rates and 100% for female rates set back five years.

## School Employees Retirement System of Ohio

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

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#### Note 6. Net OPEB Liability and Actuarial Information (Continued)

The long-term expected rate of return on plan assets is reviewed as part of the actuarial five-year experience study. The most recent study covers fiscal years 2010 through 2015, and was adopted by the Board on April 21, 2016. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return, 7.50%, by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class, as used in the June 30, 2015 five-year experience study, are summarized as follows:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	1.00%	0.50%
US Stocks	22.50%	4.75%
Non-US Stocks	22.50%	7.00%
Fixed Income	19.00%	1.50%
Private Equity	10.00%	8.00%
Real Assets	15.00%	5.00%
Multi-Asset Strategy	10.00%	3.00%

The discount rate used to measure the total OPEB liability at June 30, 2017 was 3.63%. The discount rate used to measure total OPEB liability prior to June 30, 2017 was 2.98%. The projection of cash flows used to determine the discount rate assumed that contributions will be made from members and the System at the state statute contribution rate of 2.00% of projected covered employee payroll each year, which includes a 1.50% payroll surcharge and 0.50% of contributions from the basic benefits plan. Based on these assumptions, the OPEB plan's fiduciary net position was projected to become insufficient to make future benefit payments during the fiscal year ending June 30, 2025. Therefore, the long-term expected rate of return on OPEB plan assets was used to present value the projected benefit payments through the fiscal year ending June 30, 2024 and the Fidelity General Obligation 20-year Municipal Bond Index rate of 3.56%, as of June 30, 2017 (i.e. municipal bond rate), was used to present value the projected benefit payments for the remaining years in the projection. The total present value of projected benefit payments from all years was then used to determine the single rate of return that was used as the discount rate. The projection of future benefit payments for all current plan members was until the benefit payments ran out.

## School Employees Retirement System of Ohio

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

#### Note 6. Net OPEB Liability and Actuarial Information (Continued)

The net OPEB liability is sensitive to changes in the discount rate and the health care cost trend rate. The following table presents the net OPEB liability of SERS, what SERS' net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.63%) and higher (4.63%) than the current discount rate (3.63%).

	1% Decrease	Current Discount	1% Increase
Rate	2.63%	3.63%	4.63%
Net OPEB Liability	\$ 3,240,954,465	\$ 2,683,737,261	\$ 2,242,278,957

The following table presents the OPEB liability of SERS, what SERS' net OPEB liability would be based on health care cost trend rates that are 1 percentage point lower (6.5% decreasing to 4.0%) and higher (8.5% decreasing to 6.0%) than the current rate.

	1% Decrease	Current Trend Rate	1% Increase
Rate	6.5% decreasing to 4.0%	7.5% decreasing to 5.0%	8.5% decreasing to 6.0%
Net OPEB Liability	\$ 2,177,651,679	\$ 2,683,737,261	\$ 3,353,550,196

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

SERS' 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, SERS will pay all promised benefits when due, which is the ultimate test of financial soundness. Testing for level contribution rates is the long-term test.

A short-term solvency test is one 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 SERS has been using level cost financing, the funded portion of active member benefits will increase over time.

**School Employees Retirement System of Ohio**

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

**Note 7. Short-Term Solvency Test (Continued)**

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

Valuation as of June 30,	Aggregate Accrued Liabilities For				Actuarial Value of Assets	Portion of Accrued Liabilities Covered by Reported Asset		
	(1) Active Member Contributions	(2) Retired Members and Beneficiaries	(3) Active Members (Employer Financed Portion)			(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%	