

# **School Employees Retirement System of Ohio**

Schedule of Employer Allocations and  
Schedule of Pension Amounts by Employer

As of and For the Year Ended June 30, 2019

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RSM US LLP

## Independent Auditor's Report

The Retirement Board  
School Employees Retirement System of Ohio  
and The Honorable Keith Faber  
Columbus, Ohio

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio (SERS) Pension Plan as of and for the year ended June 30, 2019, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the SERS's Pension Plan as of and for the year ended June 30, 2019, 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 pension 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 pension 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 pension 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 pension 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 pension 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 pension amounts by employer.

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

## Independent Auditor's Report (Continued)

### Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for all participating entities for SERS' Pension Plan as of and for the year ended June 30, 2019, 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' Pension Plan as of and for the year ended June 30, 2019, and our report thereon, dated December 16, 2019, 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, 2019 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 30, 2020

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
01-009	\$ 824,011	0.1715691%
01-023	174,996	0.0364363%
02-001	206,563	0.0430089%
02-003	353,545	0.0736124%
02-006	475,826	0.0990728%
02-009	162,067	0.0337443%
02-010	496,728	0.1034248%
02-011	187,059	0.0389480%
02-013	170,074	0.0354115%
02-131	157,788	0.0328534%
02-154	1,045,854	0.2177596%
02-308	181,960	0.0378863%
02-761	300,275	0.0625209%
02-874	9,696	0.0020188%
02-895	42,645	0.0088792%
02-900	161,067	0.0335361%
03-013	142,135	0.0295942%
03-014	165,479	0.0344547%
03-103	494,402	0.1029405%
03-343	249,703	0.0519912%
03-747	109,786	0.0228588%
04-001	253,912	0.0528676%
04-019	229,132	0.0477081%
04-031	281,630	0.0586388%
04-033	247,870	0.0516096%
04-034	319,927	0.0666127%
04-104	720,111	0.1499359%
04-125	328,206	0.0683365%
04-244	336,575	0.0700790%
04-704	221,314	0.0460803%
05-001	366,355	0.0762796%
05-006	279,527	0.0582009%
05-017	380,522	0.0792293%
05-018	305,187	0.0635437%
05-105	619,739	0.1290372%
05-169	301,674	0.0628122%
05-710	182,265	0.0379498%
05-739	850,409	0.1770655%
06-001	273,878	0.0570247%
06-008	133,105	0.0277141%
06-010	154,669	0.0322040%
06-011	87,906	0.0183031%
06-017	150,049	0.0312420%
06-185	355,958	0.0741148%
06-202	495,794	0.1032304%
07-020	345,771	0.0719937%
07-026	138,131	0.0287606%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
07-108	282,404	0.0588000%
07-163	270,543	0.0563304%
07-294	265,084	0.0551937%
07-304	267,352	0.0556659%
07-309	212,762	0.0442996%
07-724	98,936	0.0205997%
07-748	154,956	0.0322637%
08-001	235,920	0.0491214%
08-005	155,025	0.0322781%
08-011	542,704	0.1129976%
08-013	191,043	0.0397775%
08-017	241,424	0.0502674%
08-333	194,418	0.0404802%
08-743	129,777	0.0270212%
09-001	2,000,845	0.4166003%
09-006	339,661	0.0707216%
09-009	190,251	0.0396126%
09-015	575,501	0.1198263%
09-022	4,113,748	0.8565325%
09-024	576,447	0.1200233%
09-100	674,200	0.1403767%
09-147	2,114,466	0.4402576%
09-166	1,274,944	0.2654589%
09-291	1,975,256	0.4112724%
09-299	732,383	0.1524911%
09-760	962,734	0.2004530%
09-820	33,970	0.0070730%
09-835	32,062	0.0066757%
09-846	-	0.0000000%
09-870	27,024	0.0056267%
09-884	30,588	0.0063688%
10-003	122,602	0.0255272%
10-315	381,707	0.0794761%
11-001	440,967	0.0918147%
11-007	202,822	0.0422300%
11-008	216,625	0.0451040%
11-012	356,174	0.0741598%
11-199	387,291	0.0806387%
11-346	158,805	0.0330651%
12-001	210,350	0.0437974%
12-007	338,880	0.0705590%
12-009	642,849	0.1338490%
12-011	658,720	0.1371535%
12-013	183,827	0.0382750%
12-014	367,348	0.0764863%
12-016	333,750	0.0694908%
12-191	1,799,979	0.3747776%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
12-703	209,342	0.0435876%
12-723	1,142,303	0.2378414%
12-816	22,287	0.0046404%
12-871	38,112	0.0079354%
12-890	12,981	0.0027028%
13-001	454,219	0.0945739%
13-003	375,376	0.0781579%
13-004	301,566	0.0627897%
13-007	191,397	0.0398512%
13-008	601,220	0.1251813%
13-027	197,442	0.0411098%
13-029	385,750	0.0803179%
13-030	1,684,270	0.3506856%
13-388	1,672,510	0.3482370%
13-399	617,941	0.1286629%
13-764	132,626	0.0276144%
14-001	134,650	0.0280358%
14-003	330,742	0.0688645%
14-017	310,479	0.0646455%
14-018	344,304	0.0716883%
14-207	543,505	0.1131644%
15-001	370,670	0.0771780%
15-002	288,821	0.0601361%
15-021	186,012	0.0387300%
15-022	228,001	0.0474726%
15-023	235,090	0.0489486%
15-024	180,511	0.0375846%
15-134	470,481	0.0979599%
15-135	194,059	0.0404055%
15-186	315,156	0.0656193%
15-321	163,118	0.0339632%
15-340	155,890	0.0324582%
15-341	126,199	0.0262762%
15-759	141,149	0.0293889%
15-811	97,033	0.0202035%
16-023	270,150	0.0562485%
16-024	455,221	0.0947826%
16-126	341,619	0.0711292%
16-772	76,243	0.0158747%
17-009	204,143	0.0425051%
17-014	153,164	0.0318906%
17-015	178,186	0.0371005%
17-114	314,921	0.0655704%
17-141	351,044	0.0730916%
17-323	169,125	0.0352139%
18-001	2,850,603	0.5935303%
18-006	329,731	0.0686540%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
18-007	9,538	0.0019859%
18-008	24,941	0.0051930%
18-009	315,655	0.0657232%
18-014	215,809	0.0449341%
18-018	12,402	0.0025822%
18-019	5,428	0.0011302%
18-107	1,203,483	0.2505798%
18-111	1,753,732	0.3651484%
18-121	17,502,736	3.6442833%
18-122	2,110,304	0.4393910%
18-133	812,003	0.1690689%
18-137	1,520,601	0.3166077%
18-143	850,622	0.1771099%
18-152	1,467,976	0.3056505%
18-159	915,166	0.1905487%
18-178	3,044,011	0.6338002%
18-183	712,864	0.1484270%
18-188	2,387,769	0.4971626%
18-215	1,452,753	0.3024809%
18-219	881,614	0.1835628%
18-221	245,892	0.0511977%
18-224	488,313	0.1016727%
18-230	1,656,029	0.3448054%
18-233	1,252,668	0.2608208%
18-247	1,251,611	0.2606007%
18-250	788,377	0.1641497%
18-251	1,078,635	0.2245850%
18-258	1,142,480	0.2378783%
18-264	1,698,611	0.3536715%
18-271	839,104	0.1747117%
18-288	1,466,751	0.3053955%
18-289	1,625,238	0.3383944%
18-292	1,030,388	0.2145394%
18-317	601,823	0.1253069%
18-731	462,574	0.0963136%
18-742	346,926	0.0722342%
18-801	30,192	0.0062863%
18-804	-	0.0000000%
18-805	20,553	0.0042794%
18-807	-	0.0000000%
18-808	37,032	0.0077105%
18-809	16,264	0.0033864%
18-810	764	0.0001591%
18-813	-	0.0000000%
18-816	573	0.0001193%
18-817	190,059	0.0395726%
18-818	24,554	0.0051124%

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



**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
18-819	28,946	0.0060269%
18-820	6,967	0.0014506%
18-822	77,457	0.0161275%
18-823	340,706	0.0709391%
18-824	34,363	0.0071548%
18-826	34,649	0.0072143%
18-827	14,131	0.0029422%
18-828	27,367	0.0056981%
18-830	33,127	0.0068974%
18-831	25,098	0.0052257%
18-833	29,037	0.0060459%
18-834	25,748	0.0053610%
18-836	36,408	0.0075806%
18-838	25,131	0.0052326%
18-839	80,250	0.0167090%
18-840	491	0.0001022%
18-841	36,392	0.0075773%
18-842	1,797	0.0003742%
18-844	16,318	0.0033976%
18-845	22,218	0.0046261%
18-846	59,090	0.0123033%
18-848	30,841	0.0064215%
18-849	8,470	0.0017636%
18-851	1,013	0.0002109%
18-852	39,886	0.0083048%
18-855	33,391	0.0069524%
18-856	19,957	0.0041553%
18-858	19,785	0.0041195%
18-862	35,979	0.0074913%
18-867	111,952	0.0233098%
18-869	29,988	0.0062439%
18-870	51,565	0.0107365%
18-871	32,433	0.0067529%
18-872	16,568	0.0034497%
18-873	25,375	0.0052834%
18-876	-	0.0000000%
18-877	16,552	0.0034463%
18-878	15,817	0.0032933%
18-879	22,223	0.0046271%
18-880	12,149	0.0025296%
18-881	8,323	0.0017330%
18-882	12,221	0.0025446%
18-883	16,663	0.0034694%
18-884	19,593	0.0040795%
18-885	1,460	0.0003040%
18-888	6,038	0.0012572%
18-889	39,139	0.0081492%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
18-891	36,836	0.0076697%
18-893	19,111	0.0039791%
18-894	16,910	0.0035209%
18-895	8,770	0.0018260%
18-896	-	0.0000000%
18-897	21,474	0.0044711%
18-899	52,422	0.0109149%
18-900	19,219	0.0040016%
18-910	327,795	0.0682509%
18-930	20,717	0.0043135%
18-931	15,291	0.0031838%
18-935	18,909	0.0039371%
18-946	11,411	0.0023759%
18-947	22,436	0.0046714%
18-948	49,318	0.0102686%
18-950	16,781	0.0034940%
18-951	20,215	0.0042090%
18-952	113,868	0.0237087%
18-953	14,894	0.0031011%
18-954	23,412	0.0048747%
18-956	54,285	0.0113028%
18-957	30,030	0.0062526%
18-958	23,351	0.0048620%
19-001	75,614	0.0157438%
19-003	168,526	0.0350892%
19-028	207,668	0.0432390%
19-045	154,676	0.0322054%
19-046	168,437	0.0350706%
19-047	140,725	0.0293007%
19-146	473,155	0.0985166%
19-372	295,682	0.0615646%
20-005	164,594	0.0342705%
20-013	199,941	0.0416302%
20-014	212,057	0.0441529%
20-129	500,013	0.1041088%
20-381	175,505	0.0365423%
21-014	883,768	0.1840113%
21-016	4,533,896	0.9440125%
21-018	404,182	0.0841556%
21-130	1,176,619	0.2449864%
21-756	388,852	0.0809637%
22-001	557,891	0.1161597%
22-006	15,945	0.0033199%
22-007	353,010	0.0735010%
22-010	443,749	0.0923940%
22-011	423,920	0.0882653%
22-012	368,860	0.0768012%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
22-187	1,005,989	0.2094592%
22-259	292,282	0.0608567%
22-708	411,241	0.0856254%
22-800	133,759	0.0278503%
23-001	331,902	0.0691060%
23-003	209,313	0.0435815%
23-009	2,099,188	0.4370766%
23-010	381,229	0.0793765%
23-013	137,136	0.0285534%
23-014	394,376	0.0821139%
23-015	310,186	0.0645845%
23-016	284,820	0.0593030%
23-153	1,316,088	0.2740256%
24-013	651,975	0.1357492%
24-204	442,541	0.0921424%
25-001	772,734	0.1608927%
25-004	856,322	0.1782967%
25-007	522,402	0.1087705%
25-010	1,255,687	0.2614494%
25-016	1,199,397	0.2497291%
25-028	6,843	0.0014248%
25-029	11,900	0.0024777%
25-030	10,598	0.0022066%
25-033	10,654	0.0022183%
25-034	15,049	0.0031334%
25-035	8,569	0.0017842%
25-036	415	0.0000864%
25-112	596,026	0.1240999%
25-123	18,789,693	3.9122431%
25-124	4,084,486	0.8504398%
25-145	371,907	0.0774356%
25-216	1,626,430	0.3386426%
25-241	877,604	0.1827279%
25-255	4,883,737	1.0168536%
25-263	2,754,291	0.5734770%
25-275	2,780,163	0.5788639%
25-282	3,549,939	0.7391406%
25-293	1,243,310	0.2588723%
25-295	1,480,376	0.3082324%
25-707	492,059	0.1024527%
25-720	6,030,630	1.2556508%
25-800	24,006	0.0049983%
25-801	28,545	0.0059434%
25-802	34,462	0.0071754%
25-803	268,942	0.0559970%
25-804	10,977	0.0022855%
25-806	30,299	0.0063086%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
25-808	81,285	0.0169245%
25-810	71,078	0.0147993%
25-811	78,789	0.0164048%
25-812	-	0.0000000%
25-813	74,079	0.0154242%
25-815	22,243	0.0046313%
25-817	102,733	0.0213903%
25-818	32,618	0.0067915%
25-820	95,288	0.0198401%
25-821	20,846	0.0043404%
25-823	13,183	0.0027449%
25-824	45,927	0.0095626%
25-825	13,075	0.0027224%
25-830	29,728	0.0061897%
25-831	12,199	0.0025400%
25-832	8,299	0.0017280%
25-833	17,619	0.0036685%
25-834	19,132	0.0039835%
25-836	16,659	0.0034686%
25-838	80,420	0.0167444%
25-839	-	0.0000000%
25-840	86,932	0.0181003%
25-841	62,323	0.0129764%
25-842	8,030	0.0016719%
25-844	29,028	0.0060440%
25-846	69,435	0.0144572%
25-847	37,032	0.0077105%
25-849	35,670	0.0074269%
25-852	6,221	0.0012953%
25-853	131,446	0.0273687%
25-855	148,435	0.0309060%
25-859	4,184	0.0008712%
25-860	50,514	0.0105176%
25-864	56,895	0.0118462%
25-867	25,436	0.0052961%
25-870	55,826	0.0116237%
25-871	53,294	0.0110965%
25-873	54,982	0.0114479%
25-874	7,893	0.0016434%
25-876	26,409	0.0054987%
25-877	-	0.0000000%
25-879	54,098	0.0112639%
25-880	32,019	0.0066667%
25-881	78,245	0.0162916%
25-882	47,888	0.0099709%
25-883	27,233	0.0056702%
25-886	29,889	0.0062233%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
25-887	44,033	0.0091682%
25-888	20,421	0.0042519%
25-889	14,314	0.0029803%
25-890	33,971	0.0070732%
25-892	21,742	0.0045269%
25-894	19,246	0.0040073%
25-896	9,186	0.0019126%
25-898	132,903	0.0276720%
25-912	4,182,129	0.8707703%
25-914	479,770	0.0998940%
25-930	26,312	0.0054785%
25-931	-	0.0000000%
25-935	40,842	0.0085038%
25-937	4,642	0.0009665%
25-938	8,669	0.0018050%
25-939	37,700	0.0078496%
25-942	-	0.0000000%
25-943	32,559	0.0067792%
25-948	28,757	0.0059876%
25-950	12,440	0.0025902%
25-953	59,186	0.0123232%
26-001	614,581	0.1279633%
26-002	230,866	0.0480691%
26-010	91,054	0.0189586%
26-013	117,905	0.0245493%
26-017	271,788	0.0565896%
26-019	276,491	0.0575688%
26-020	265,925	0.0553688%
26-374	323,525	0.0673619%
26-876	83,533	0.0173926%
27-001	136,423	0.0284049%
27-019	556,418	0.1158530%
27-142	354,482	0.0738075%
27-762	161,827	0.0336944%
28-001	398,926	0.0830613%
28-005	620,519	0.1291996%
28-006	493,290	0.1027090%
28-014	129,819	0.0270299%
28-019	873,868	0.1819500%
28-020	258,267	0.0537743%
28-023	283,574	0.0590436%
29-001	279,263	0.0581460%
29-004	151,912	0.0316299%
29-011	517,396	0.1077282%
29-013	307,338	0.0639915%
29-209	917,313	0.1909958%
29-223	932,291	0.1941144%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
29-401	191,772	0.0399293%
29-406	2,050,077	0.4268511%
29-706	194,289	0.0404533%
29-800	-	0.0000000%
29-899	31,436	0.0065454%
29-909	237,915	0.0495368%
30-001	237,738	0.0495000%
30-027	329,861	0.0686811%
30-028	288,990	0.0601712%
30-115	331,453	0.0690126%
31-001	1,803,836	0.3755807%
31-004	18,444	0.0038403%
31-009	31,696	0.0065995%
31-013	1,024	0.0002132%
31-015	346,369	0.0721183%
31-044	536,850	0.1117787%
31-046	1,518,575	0.3161858%
31-047	589,297	0.1226988%
31-048	1,562,047	0.3252373%
31-049	2,222,603	0.4627731%
31-051	415	0.0000864%
31-119	12,965,707	2.6996184%
31-155	74,882	0.0155913%
31-175	599,749	0.1248751%
31-182	266,545	0.0554979%
31-184	240,176	0.0500076%
31-212	313,456	0.0652654%
31-218	382,175	0.0795735%
31-220	432,107	0.0899700%
31-231	801,926	0.1669708%
31-248	376,938	0.0784831%
31-252	1,150,334	0.2395136%
31-253	1,976,994	0.4116343%
31-256	1,621,660	0.3376494%
31-261	1,209,668	0.2518676%
31-268	428,057	0.0891267%
31-310	682,874	0.1421827%
31-733	1,710,229	0.3560906%
31-736	1,036,429	0.2157972%
31-800	100,275	0.0208785%
31-803	-	0.0000000%
31-804	19,893	0.0041420%
31-807	87,739	0.0182683%
31-810	38,186	0.0079508%
31-812	-	0.0000000%
31-815	38	0.0000079%
31-817	-	0.0000000%

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

**School Employees Retirement System of Ohio**

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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
31-818	37,480	0.0078038%
31-823	5,706	0.0011881%
31-824	19,892	0.0041418%
31-825	1,825	0.0003800%
31-832	-	0.0000000%
31-838	189,159	0.0393852%
31-841	17,676	0.0036804%
31-845	145,009	0.0301926%
31-846	47,817	0.0099561%
31-848	22,979	0.0047845%
31-849	12,413	0.0025845%
31-856	20,134	0.0041921%
31-868	45,798	0.0095357%
31-873	332,341	0.0691975%
31-877	52,985	0.0110321%
31-878	-	0.0000000%
31-883	35,591	0.0074105%
31-896	28,019	0.0058339%
31-900	122,517	0.0255095%
32-001	209,785	0.0436798%
32-002	143,243	0.0298249%
32-003	128,093	0.0266705%
32-005	276,430	0.0575561%
32-006	125,478	0.0261261%
32-009	144,605	0.0301085%
32-010	260,388	0.0542160%
32-011	66,830	0.0139148%
32-138	1,372,647	0.2858019%
33-003	92,070	0.0191701%
33-008	133,268	0.0277480%
33-011	201,904	0.0420389%
33-012	114,306	0.0237999%
33-151	438,362	0.0912723%
33-301	155,755	0.0324301%
34-004	150,438	0.0313230%
34-286	391,101	0.0814320%
35-006	93,255	0.0194168%
35-007	266,817	0.0555546%
35-014	232,318	0.0483714%
35-232	393,120	0.0818524%
35-715	345,950	0.0720310%
35-729	611,109	0.1272404%
35-904	559,067	0.1164046%
36-018	290,362	0.0604569%
36-019	197,041	0.0410263%
36-022	161,041	0.0335307%
36-226	556,910	0.1159555%

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

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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
36-336	458,382	0.0954407%
37-015	1,019,483	0.2122688%
38-016	346,394	0.0721235%
38-018	479,325	0.0998013%
39-012	128,625	0.0267813%
39-014	193,305	0.0402485%
39-024	177,485	0.0369545%
39-025	209,286	0.0435759%
39-110	448,093	0.0932984%
39-174	488,115	0.1016315%
39-246	306,142	0.0637425%
40-015	224,131	0.0466668%
40-149	509,874	0.1061620%
40-205	303,485	0.0631893%
41-001	264,673	0.0551081%
41-010	307,951	0.0641192%
41-025	255,700	0.0532399%
41-027	354,910	0.0738966%
41-192	351,527	0.0731922%
41-196	156,198	0.0325223%
41-721	746,881	0.1555097%
41-766	88,059	0.0183350%
41-900	189,425	0.0394406%
42-001	347,325	0.0723173%
42-004	194,244	0.0404440%
42-007	143,949	0.0299719%
42-008	214,616	0.0446857%
42-011	164,635	0.0342790%
42-168	593,667	0.1236087%
42-714	214,257	0.0446109%
43-001	237,278	0.0494042%
43-003	221,527	0.0461246%
43-005	601,722	0.1252859%
43-008	880,572	0.1833458%
43-009	603,747	0.1257075%
43-014	745,253	0.1551708%
43-238	415,182	0.0864460%
43-239	2,119,431	0.4412914%
43-329	77,230	0.0160802%
43-397	2,017,619	0.4200929%
43-551	2,217,387	0.4616870%
43-702	201,419	0.0419379%
43-836	24,392	0.0050787%
44-001	34,384	0.0071592%
44-016	342,170	0.0712440%
44-017	417,224	0.0868711%
44-022	265,321	0.0552431%

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



**School Employees Retirement System of Ohio**

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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
44-024	276,983	0.0576712%
44-025	204,063	0.0424884%
44-148	337,867	0.0703480%
44-319	225,994	0.0470547%
44-771	181,010	0.0376885%
45-001	334,888	0.0697278%
45-007	857,879	0.1786209%
45-016	274,136	0.0570785%
45-029	454,166	0.0945629%
45-031	782,034	0.1628290%
45-032	455,520	0.0948448%
45-033	362,270	0.0754290%
45-034	310,496	0.0646491%
45-170	1,415,167	0.2946550%
45-267	316,709	0.0659427%
45-394	485,712	0.1011312%
45-737	482,791	0.1005230%
45-856	6,056	0.0012609%
45-866	56,550	0.0117744%
46-005	158,409	0.0329827%
46-018	362,281	0.0754313%
46-019	381,726	0.0794800%
46-109	483,188	0.1006056%
46-601	211,165	0.0439671%
46-752	220,082	0.0458238%
47-001	211,272	0.0439894%
47-004	817,801	0.1702761%
47-009	306,406	0.0637975%
47-010	212,639	0.0442740%
47-026	14,701	0.0030609%
47-028	370,486	0.0771397%
47-029	613,467	0.1277313%
47-031	306,611	0.0638402%
47-136	1,500,571	0.3124372%
47-157	2,270,062	0.4726546%
47-234	294,291	0.0612750%
47-266	922,731	0.1921239%
47-276	398,873	0.0830502%
47-287	945,245	0.1968115%
47-302	772,764	0.1608989%
47-389	249,660	0.0519823%
47-725	391,914	0.0816013%
47-800	45,640	0.0095028%
47-801	62,801	0.0130759%
47-806	14,947	0.0031121%
47-838	35,225	0.0073343%
47-856	13,084	0.0027242%

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

**School Employees Retirement System of Ohio**

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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
47-876	12,459	0.0025941%
47-885	37,422	0.0077917%
47-887	45,584	0.0094911%
47-888	22,714	0.0047293%
47-890	33,962	0.0070713%
47-891	36,119	0.0075204%
47-903	4,441	0.0009247%
48-001	408,852	0.0851280%
48-005	8,703	0.0018121%
48-008	272,223	0.0566802%
48-013	677,668	0.1410987%
48-015	1,671,445	0.3480152%
48-016	936,914	0.1950769%
48-195	7,617,532	1.5860631%
48-229	600,309	0.1249917%
48-254	1,763,706	0.3672251%
48-260	832,925	0.1734252%
48-800	85,001	0.0176982%
48-801	27,240	0.0056717%
48-802	99,190	0.0206526%
48-803	559	0.0001164%
48-804	306	0.0000637%
48-805	82,322	0.0171404%
48-807	27,494	0.0057246%
48-809	45,223	0.0094160%
48-811	27,784	0.0057850%
48-812	38,717	0.0080614%
48-813	25,604	0.0053311%
48-815	152,870	0.0318294%
48-821	100,517	0.0209289%
48-822	77,040	0.0160407%
48-823	58,804	0.0122437%
48-824	43,991	0.0091595%
48-825	105,582	0.0219835%
48-828	41,960	0.0087366%
48-830	-	0.0000000%
48-831	812,566	0.1691862%
48-832	105,359	0.0219370%
48-834	15,896	0.0033097%
48-835	11,724	0.0024411%
48-837	-	0.0000000%
48-838	34,668	0.0072183%
48-841	-	0.0000000%
48-843	44,711	0.0093094%
48-845	36,891	0.0076812%
48-847	40,873	0.0085103%
48-850	30,516	0.0063538%

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

**School Employees Retirement System of Ohio**

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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
48-853	45,369	0.0094464%
48-858	3,053	0.0006357%
48-859	2,709	0.0005640%
48-860	39,521	0.0082288%
48-861	38,185	0.0079506%
48-867	44,408	0.0092463%
48-885	-	0.0000000%
49-006	299,172	0.0622913%
49-018	301,385	0.0627520%
49-019	359,646	0.0748827%
49-228	354,843	0.0738826%
49-754	163,333	0.0340079%
50-001	369,595	0.0769542%
50-002	830,691	0.1729600%
50-005	900,565	0.1875086%
50-006	546,413	0.1137699%
50-011	183,720	0.0382527%
50-012	98,754	0.0205618%
50-013	250,128	0.0520797%
50-014	284,233	0.0591808%
50-016	192,181	0.0400144%
50-019	114,083	0.0237535%
50-020	121,595	0.0253176%
50-021	387,872	0.0807597%
50-116	344,894	0.0718111%
50-193	342,538	0.0713206%
50-210	2,411,330	0.5020683%
50-741	183,307	0.0381668%
50-800	23,948	0.0049863%
50-802	42,205	0.0087876%
50-808	126,206	0.0262776%
50-810	34,609	0.0072060%
50-812	69,588	0.0144891%
50-831	46,602	0.0097031%
50-836	41,125	0.0085627%
50-840	-	0.0000000%
50-850	1,420	0.0002957%
50-851	28,826	0.0060019%
50-875	32,394	0.0067448%
50-880	-	0.0000000%
50-892	43,294	0.0090143%
50-900	688,708	0.1433974%
51-011	226,068	0.0470701%
51-016	167,835	0.0349453%
51-017	358,966	0.0747411%
51-018	231,617	0.0482255%
51-162	1,075,859	0.2240070%

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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
51-750	395,014	0.0822467%
51-767	243,637	0.0507282%
51-808	-	0.0000000%
51-811	309,221	0.0643836%
51-908	993,310	0.2068193%
52-001	251,182	0.0522992%
52-020	364,335	0.0758590%
52-021	675,635	0.1406755%
52-022	636,835	0.1325968%
52-023	254,473	0.0529844%
52-201	949,101	0.1976144%
52-217	1,545,932	0.3218819%
52-272	1,478,108	0.3077601%
52-746	354,435	0.0737977%
53-007	140,956	0.0293488%
53-010	194,608	0.0405198%
53-012	492,037	0.1024481%
54-001	150,495	0.0313349%
54-030	148,527	0.0309251%
54-040	137,827	0.0286973%
54-041	190,790	0.0397248%
54-042	201,883	0.0420345%
54-222	633,481	0.1318985%
54-396	202,358	0.0421334%
55-001	553,328	0.1152096%
55-002	183,403	0.0381867%
55-009	131,142	0.0273054%
55-014	212,764	0.0443001%
55-179	625,832	0.1303059%
55-197	996,001	0.2073796%
55-322	191,724	0.0399193%
55-350	268,364	0.0558767%
55-369	480,188	0.0999810%
55-393	128,568	0.0267694%
55-757	411,615	0.0857033%
56-022	632,662	0.1317280%
57-001	1,027,004	0.2138348%
57-002	288,120	0.0599901%
57-008	128,015	0.0266543%
57-009	247,963	0.0516289%
57-011	945,728	0.1969121%
57-012	468,487	0.0975447%
57-020	382,689	0.0796805%
57-021	6,242	0.0012997%
57-022	24,619	0.0051260%
57-128	5,048,080	1.0510719%
57-165	1,264,366	0.2632564%

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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
57-176	487,703	0.1015457%
57-240	2,373,262	0.4941421%
57-245	662,704	0.1379831%
57-269	911,878	0.1898641%
57-274	2,242,378	0.4668905%
57-290	992,570	0.2066652%
57-297	1,238,643	0.2579006%
57-298	1,194,549	0.2487197%
57-726	439,410	0.0914905%
57-806	29,514	0.0061452%
57-808	3,735	0.0007777%
57-810	96,055	0.0199998%
57-811	-	0.0000000%
57-814	121,848	0.0253702%
57-815	44,187	0.0092003%
57-816	-	0.0000000%
57-817	-	0.0000000%
57-818	99,164	0.0206472%
57-819	14,016	0.0029183%
57-821	-	0.0000000%
57-822	64,136	0.0133539%
57-823	-	0.0000000%
57-824	67,656	0.0140868%
57-825	19,959	0.0041557%
57-829	2,485	0.0005174%
57-830	11,523	0.0023992%
57-835	118,167	0.0246038%
57-837	-	0.0000000%
57-839	5,311	0.0011058%
57-842	42,971	0.0089471%
57-845	31,316	0.0065204%
57-847	23,884	0.0049729%
57-850	27,702	0.0057679%
57-860	9,755	0.0020311%
57-867	5,238	0.0010906%
57-871	25,940	0.0054010%
57-873	76,840	0.0159990%
57-874	3,138	0.0006534%
57-882	31,719	0.0066043%
57-901	135,027	0.0281143%
57-907	120,109	0.0250082%
58-016	471,292	0.0981287%
59-014	328,105	0.0683155%
59-015	197,785	0.0411813%
59-016	191,913	0.0399586%
59-385	243,613	0.0507232%
59-800	7,276	0.0015150%

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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
60-001	719,197	0.1497456%
60-003	471,057	0.0980798%
60-027	402,561	0.0838181%
60-028	346,239	0.0720912%
60-029	270,734	0.0563701%
60-030	621,310	0.1293643%
60-211	783,150	0.1630614%
60-717	375,605	0.0782055%
60-744	455,138	0.0947653%
60-800	8,350	0.0017386%
60-801	118,254	0.0246219%
61-018	209,921	0.0437081%
61-313	169,897	0.0353746%
62-006	262,215	0.0545964%
62-007	236,722	0.0492884%
62-010	2,043	0.0004254%
62-012	23,055	0.0048003%
62-014	611	0.0001272%
62-015	380,866	0.0793009%
62-236	458,071	0.0953760%
63-001	182,098	0.0379150%
63-002	105,202	0.0219043%
63-014	228,108	0.0474949%
63-392	299,643	0.0623893%
64-020	405,895	0.0845123%
64-021	162,291	0.0337910%
64-270	342,891	0.0713941%
64-324	209,404	0.0436005%
65-001	135,025	0.0281139%
65-020	376,711	0.0784358%
65-021	780,667	0.1625444%
65-022	320,552	0.0667428%
65-120	504,646	0.1050735%
66-011	240,743	0.0501256%
66-012	288,011	0.0599674%
66-013	252,021	0.0524738%
66-278	374,103	0.0778928%
66-719	136,191	0.0283566%
67-013	464,431	0.0967002%
67-017	311,742	0.0649085%
67-020	277,507	0.0577803%
67-023	374,241	0.0779215%
67-025	269,210	0.0560528%
67-026	215,920	0.0449572%
67-150	755,509	0.1573062%
67-181	612,113	0.1274494%
67-279	751,875	0.1565496%

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Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
67-284	519,696	0.1082071%
67-405	155,237	0.0323222%
67-758	218,104	0.0454119%
68-001	149,836	0.0311977%
68-003	5,863	0.0012207%
68-018	377,504	0.0786009%
68-019	176,221	0.0366914%
68-020	225,208	0.0468911%
68-025	167,461	0.0348674%
68-265	473,336	0.0985543%
69-001	174,417	0.0363157%
69-005	171,795	0.0357698%
69-006	109,306	0.0227588%
69-008	72,170	0.0150267%
69-009	118,105	0.0245909%
69-010	121,686	0.0253365%
69-012	77,811	0.0162012%
69-015	108,408	0.0225719%
69-017	134,039	0.0279086%
69-019	248,001	0.0516368%
70-001	228,966	0.0476735%
70-006	523,258	0.1089487%
70-007	129,279	0.0269175%
70-008	524,596	0.1092273%
70-010	156,459	0.0325767%
70-012	337,955	0.0703664%
70-013	202,486	0.0421601%
70-014	314,084	0.0653961%
70-158	871,436	0.1814436%
70-189	406,280	0.0845925%
70-712	418,873	0.0872145%
70-730	432,435	0.0900382%
70-800	53,708	0.0111827%
70-801	160,265	0.0333691%
70-820	32,809	0.0068312%
70-870	10,710	0.0022300%
71-001	366,520	0.0763139%
71-007	241,152	0.0502108%
71-013	404,885	0.0843020%
71-014	161,214	0.0335667%
71-015	285,732	0.0594929%
71-017	231,959	0.0482967%
71-018	258,948	0.0539161%
71-118	684,520	0.1425254%
71-755	272,503	0.0567385%
72-012	282,207	0.0587589%
72-013	232,022	0.0483098%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
72-140	821,289	0.1710024%
72-320	455,552	0.0948515%
72-334	178,112	0.0370851%
72-716	238,939	0.0497500%
72-735	518,407	0.1079387%
73-001	354,338	0.0737775%
73-002	224,298	0.0467016%
73-004	130,071	0.0270824%
73-005	129,314	0.0269248%
73-008	279,318	0.0581574%
73-013	235,305	0.0489934%
73-015	295,596	0.0615467%
73-016	276,499	0.0575705%
73-017	334,117	0.0695672%
73-018	119,800	0.0249438%
73-180	413,447	0.0860847%
73-728	257,800	0.0536771%
73-800	-	0.0000000%
73-875	116,403	0.0242365%
74-001	560,387	0.1166794%
74-003	175,691	0.0365810%
74-010	156,821	0.0326520%
74-013	90,345	0.0188109%
74-014	130,145	0.0270978%
74-139	375,268	0.0781354%
74-194	573,530	0.1194159%
74-897	53,689	0.0111787%
75-003	134,146	0.0279308%
75-005	147,001	0.0306074%
75-007	143,512	0.0298809%
75-010	102,931	0.0214315%
75-015	90,318	0.0188053%
75-020	172,815	0.0359822%
75-022	257,116	0.0535347%
75-190	762,875	0.1588399%
75-900	120,996	0.0251928%
76-001	1,360,895	0.2833549%
76-006	480,308	0.1000060%
76-007	289,247	0.0602248%
76-012	1,236,603	0.2574758%
76-013	628,075	0.1307729%
76-022	166,987	0.0347687%
76-024	1,019,985	0.2123733%
76-026	1,313,011	0.2733849%
76-033	349,701	0.0728120%
76-034	473,725	0.0986353%
76-035	342,160	0.0712419%

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



**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
76-036	314,189	0.0654180%
76-037	247,972	0.0516308%
76-102	750,709	0.1563068%
76-117	2,858,107	0.5950928%
76-164	794,890	0.1655058%
76-242	-	0.0000000%
76-262	920,573	0.1916745%
76-281	569,107	0.1184950%
76-770	92,658	0.0192925%
76-800	-	0.0000000%
76-803	30,884	0.0064304%
76-805	19,611	0.0040832%
76-807	17,391	0.0036210%
76-808	10,656	0.0022187%
76-858	44,065	0.0091749%
76-876	30,130	0.0062734%
76-889	38,365	0.0079881%
77-001	389,963	0.0811951%
77-002	682,412	0.1420865%
77-003	586,183	0.1220505%
77-005	383,711	0.0798933%
77-006	322,105	0.0670662%
77-007	884,090	0.1840783%
77-010	166,819	0.0347338%
77-016	551,035	0.1147322%
77-101	6,324,424	1.3168223%
77-106	881,569	0.1835534%
77-127	916,838	0.1908969%
77-237	536,851	0.1117789%
77-257	1,282,272	0.2669847%
77-277	497,890	0.1036668%
77-280	645,373	0.1343745%
77-285	967,658	0.2014782%
77-296	1,086,909	0.2263077%
77-300	1,426,344	0.2969822%
77-502	5,771,404	1.2016768%
77-765	116,894	0.0243388%
77-803	268	0.0000558%
77-804	50,107	0.0104329%
77-810	25,344	0.0052769%
77-811	13,536	0.0028184%
77-820	7,824	0.0016291%
77-825	35,431	0.0073772%
77-827	18,067	0.0037618%
77-829	-	0.0000000%
77-830	99,889	0.0207981%
77-831	30,764	0.0064054%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
77-832	18,399	0.0038309%
77-836	22,650	0.0047160%
77-837	16,980	0.0035344%
77-842	24,428	0.0050862%
77-847	3,759	0.0007827%
77-852	1,189	0.0002476%
77-888	34,293	0.0071402%
77-897	29,610	0.0061652%
77-911	350,818	0.0730446%
78-001	747,696	0.1556794%
78-002	62,597	0.0130335%
78-004	105,277	0.0219200%
78-005	164,299	0.0342091%
78-006	245,866	0.0511923%
78-013	569,961	0.1186728%
78-016	281,119	0.0585324%
78-017	135,113	0.0281322%
78-018	109,480	0.0227951%
78-023	96,372	0.0200658%
78-026	209,200	0.0435580%
78-027	207,930	0.0432936%
78-028	314,540	0.0654911%
78-029	163,305	0.0340021%
78-030	146,632	0.0305306%
78-031	141,201	0.0293998%
78-144	376,495	0.0783909%
78-173	426,267	0.0887540%
78-203	1,492,774	0.3108138%
78-338	412,134	0.0858113%
78-356	200,340	0.0417132%
78-718	284,880	0.0593155%
78-803	55,321	0.0115185%
78-805	13,007	0.0027082%
78-833	28,601	0.0059551%
78-865	10,882	0.0022658%
79-001	356,637	0.0742562%
79-019	80,544	0.0167702%
79-029	225,308	0.0469119%
79-031	340,181	0.0708298%
79-032	235,796	0.0490956%
79-132	376,022	0.0782924%
79-172	559,469	0.1164883%
79-198	394,125	0.0820616%
79-354	270,596	0.0563414%
79-763	285,281	0.0593990%
79-800	77,410	0.0161177%
80-020	252,830	0.0526423%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
80-022	404,968	0.0843193%
80-345	1,183,231	0.2463631%
81-015	153,460	0.0319522%
81-016	174,308	0.0362931%
81-200	460,195	0.0958182%
81-768	155,430	0.0323624%
82-019	520,037	0.1082781%
83-001	317,250	0.0660553%
83-003	345,905	0.0720216%
83-013	269,272	0.0560657%
83-014	1,031,513	0.2147736%
83-015	1,126,615	0.2345750%
83-161	1,096,874	0.2283826%
83-167	2,507,578	0.5221083%
83-225	636,611	0.1325502%
83-273	1,235,151	0.2571735%
83-769	326,891	0.0680627%
83-800	43,785	0.0091166%
83-887	30,064	0.0062597%
83-900	509,447	0.1060731%
84-005	228,458	0.0475677%
84-020	492,446	0.1025333%
84-023	142,527	0.0296759%
84-024	142,860	0.0297452%
84-160	555,934	0.1157522%
84-249	228,408	0.0475573%
84-734	173,923	0.0362129%
84-753	262,031	0.0545581%
85-001	377,183	0.0785341%
85-005	243,980	0.0507996%
85-006	287,035	0.0597642%
85-010	173,169	0.0360559%
85-011	230,063	0.0479019%
85-014	324,760	0.0676190%
85-016	176,406	0.0367299%
85-021	284,145	0.0591625%
85-208	995,888	0.2073560%
85-235	299,349	0.0623281%
85-364	179,207	0.0373131%
85-709	228,663	0.0476104%
85-870	5,118	0.0010656%
85-907	167,063	0.0347846%
86-007	141,916	0.0295486%
86-016	83,918	0.0174728%
86-020	115,532	0.0240552%
86-021	147,474	0.0307059%
86-022	155,302	0.0323358%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2019**

Employer Code	2019 Actual Employer Contribution	Employer Allocation Percentage
86-213	472,575	0.0983959%
86-351	227,735	0.0474172%
87-001	783,680	0.1631717%
87-012	258,289	0.0537789%
87-019	157,735	0.0328424%
87-026	231,690	0.0482407%
87-035	296,700	0.0617766%
87-036	305,111	0.0635278%
87-037	307,617	0.0640496%
87-113	650,393	0.1354198%
87-361	1,106,495	0.2303858%
87-383	419,486	0.0873421%
87-701	491,844	0.1024079%
87-738	1,736,184	0.3614947%
88-012	197,474	0.0411165%
88-314	172,093	0.0358319%
88-371	306,133	0.0637406%
TOTAL	\$ 480,279,242	100.0000000%

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
01-009	\$ 10,265,280	\$ 62,022	\$ 298,912	\$ -	\$ -	\$ 360,934	\$ -	\$ -	\$ -	\$ (302,682)	\$ (302,682)	\$ 875,519	\$ (203,143)	\$ 672,376
01-023	2,180,048	13,172	63,480	-	-	76,652	-	-	-	(31,547)	(31,547)	185,935	(21,172)	164,763
02-001	2,573,298	15,548	74,931	-	99,856	190,335	-	-	-	-	-	219,475	67,017	286,492
02-003	4,404,359	26,611	128,250	-	-	154,861	-	-	-	(54,676)	(54,676)	375,645	(36,696)	338,949
02-006	5,927,699	35,815	172,607	-	-	208,422	-	-	-	(3,270)	(3,270)	505,569	(2,194)	503,375
02-009	2,018,981	12,199	58,790	-	-	70,989	-	-	-	(144,614)	(144,614)	172,197	(97,056)	75,141
02-010	6,188,087	37,388	180,190	-	-	217,578	-	-	-	(210,764)	(210,764)	527,778	(141,452)	386,326
02-011	2,330,327	14,080	67,856	-	6,865	88,801	-	-	-	-	-	198,752	4,607	203,359
02-013	2,118,732	12,801	61,695	-	-	74,496	-	-	-	(39,665)	(39,665)	180,705	(26,621)	154,084
02-131	1,965,677	11,876	57,238	-	-	69,114	-	-	-	(24,312)	(24,312)	167,651	(16,317)	151,334
02-154	13,028,939	78,720	379,387	-	28,935	487,042	-	-	-	-	-	1,111,229	19,420	1,130,649
02-308	2,266,804	13,696	66,007	-	6,306	86,009	-	-	-	-	-	193,334	4,232	197,566
02-761	3,740,735	22,601	108,926	-	-	131,527	-	-	-	(78,944)	(78,944)	319,045	(52,982)	266,063
02-874	120,788	730	3,517	-	-	4,247	-	-	-	(2,039)	(2,039)	10,302	(1,369)	8,933
02-895	531,258	3,210	15,470	-	-	18,680	-	-	-	(50,851)	(50,851)	45,311	(34,129)	11,182
02-900	2,006,524	12,123	58,428	-	40,351	110,902	-	-	-	-	-	171,135	27,081	198,216
03-013	1,770,673	10,698	51,560	-	24,161	86,419	-	-	-	-	-	151,019	16,216	167,235
03-014	2,061,485	12,455	60,028	-	10,607	83,090	-	-	-	-	-	175,823	7,119	182,942
03-103	6,159,111	37,213	179,346	-	-	216,559	-	-	-	(161,773)	(161,773)	525,306	(108,573)	416,733
03-343	3,110,725	18,795	90,580	-	-	109,375	-	-	-	(183,357)	(183,357)	265,312	(123,059)	142,253
03-747	1,367,682	8,263	39,825	-	-	48,088	-	-	-	(47,620)	(47,620)	116,649	(31,959)	84,690
04-001	3,163,161	19,112	92,107	-	254,960	366,179	-	-	-	-	-	269,784	171,114	440,898
04-019	2,854,459	17,246	83,118	-	65,009	165,373	-	-	-	-	-	243,455	43,630	287,085
04-031	3,508,462	21,198	102,162	-	-	123,360	-	-	-	(34,552)	(34,552)	299,234	(23,189)	276,045
04-033	3,087,893	18,657	89,916	-	46,568	155,141	-	-	-	-	-	263,364	31,253	294,617
04-034	3,985,555	24,080	116,054	-	-	140,134	-	-	-	(1,237)	(1,237)	339,925	(831)	339,094
04-104	8,970,928	54,202	261,222	-	186,908	502,332	-	-	-	-	-	765,124	125,441	890,565
04-125	4,088,693	24,704	119,058	-	-	143,762	-	-	-	(67,675)	(67,675)	348,722	(45,420)	303,302
04-244	4,192,949	25,334	122,094	-	-	147,428	-	-	-	(179,255)	(179,255)	357,614	(120,305)	237,309
04-704	2,757,065	16,658	80,282	-	76,730	173,670	-	-	-	-	-	235,148	51,496	286,644
05-001	4,563,942	27,575	132,896	-	184,697	345,168	-	-	-	-	-	389,256	123,958	513,214
05-006	3,482,262	21,040	101,399	-	227,406	349,845	-	-	-	-	-	297,000	152,621	449,621
05-017	4,740,428	28,641	138,035	-	-	166,676	-	-	-	(61,612)	(61,612)	404,308	(41,351)	362,957
05-018	3,801,931	22,971	110,708	-	-	133,679	-	-	-	(929)	(929)	324,264	(623)	323,641
05-105	7,720,522	46,647	224,812	-	360	271,819	-	-	-	-	-	658,478	241	658,719
05-169	3,758,164	22,707	109,433	-	-	132,140	-	-	-	(723)	(723)	320,531	(485)	320,046
05-710	2,270,603	13,719	66,117	-	35,148	114,984	-	-	-	-	-	193,658	23,590	217,248
05-739	10,594,139	64,009	308,488	-	-	372,497	-	-	-	(476,255)	(476,255)	903,567	(319,635)	583,932
06-001	3,411,888	20,614	99,350	-	-	119,964	-	-	-	(219,044)	(219,044)	290,998	(147,009)	143,989
06-008	1,658,183	10,019	48,284	-	-	58,303	-	-	-	(32,605)	(32,605)	141,425	(21,883)	119,542
06-010	1,926,822	11,642	56,107	-	-	67,749	-	-	-	(2,183)	(2,183)	164,337	(1,465)	162,872
06-011	1,095,107	6,617	31,888	-	35,450	73,955	-	-	-	-	-	93,401	23,792	117,193
06-017	1,869,264	11,294	54,431	-	-	65,725	-	-	-	(48,919)	(48,919)	159,428	(32,831)	126,597
06-185	4,434,418	26,792	129,125	-	-	155,917	-	-	-	(182,086)	(182,086)	378,209	(122,205)	256,004
06-202	6,176,456	37,318	179,851	-	93,471	310,640	-	-	-	-	-	526,786	62,732	589,518
07-020	4,307,509	26,026	125,429	-	27,335	178,790	-	-	-	-	-	367,385	18,345	385,730
07-026	1,720,797	10,397	50,108	-	38,377	98,882	-	-	-	-	-	146,766	25,756	172,522

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
07-108	3,518,107	21,256	102,443	-	-	123,699	-	-	-	(65,279)	(65,279)	300,057	(43,812)	256,245
07-163	3,370,347	20,363	98,140	-	-	118,503	-	-	-	(87,970)	(87,970)	287,455	(59,041)	228,414
07-294	3,302,336	19,952	96,160	-	-	116,112	-	-	-	(73,279)	(73,279)	281,654	(49,180)	232,474
07-304	3,330,588	20,123	96,983	-	146,362	263,468	-	-	-	-	-	284,064	98,229	382,293
07-309	2,650,523	16,014	77,180	-	73,885	167,079	-	-	-	-	-	226,061	49,587	275,648
07-724	1,232,516	7,447	35,889	-	-	43,336	-	-	-	(32,136)	(32,136)	105,120	(21,568)	83,552
07-748	1,930,394	11,663	56,211	-	-	67,874	-	-	-	(68,374)	(68,374)	164,642	(45,889)	118,753
08-001	2,939,019	17,757	85,581	-	26,752	130,090	-	-	-	-	-	250,667	17,954	268,621
08-005	1,931,255	11,669	56,236	-	-	67,905	-	-	-	(53,340)	(53,340)	164,715	(35,798)	128,917
08-011	6,760,845	40,849	196,867	-	-	237,716	-	-	-	(93,454)	(93,454)	576,628	(62,721)	513,907
08-013	2,379,958	14,380	69,301	-	-	83,681	-	-	-	(38,408)	(38,408)	202,985	(25,777)	177,208
08-017	3,007,587	18,172	87,577	-	-	105,749	-	-	-	(167,685)	(167,685)	256,515	(112,540)	143,975
08-333	2,422,001	14,634	70,526	-	21,296	106,456	-	-	-	-	-	206,571	14,293	220,864
08-743	1,616,726	9,768	47,077	-	-	56,845	-	-	-	(15,042)	(15,042)	137,889	(10,095)	127,794
09-001	24,925,926	150,601	725,812	-	229,880	1,106,293	-	-	-	-	-	2,125,915	154,282	2,280,197
09-006	4,231,397	25,566	123,213	-	105,144	253,923	-	-	-	-	-	360,893	70,566	431,459
09-009	2,370,091	14,320	69,014	-	-	83,334	-	-	-	(3,006)	(3,006)	202,143	(2,017)	200,126
09-015	7,169,418	43,317	208,765	-	23,894	275,976	-	-	-	-	-	611,475	16,036	627,511
09-022	51,247,841	309,636	1,492,274	-	1,485,577	3,287,487	-	-	-	-	-	4,370,893	997,032	5,367,925
09-024	7,181,204	43,388	209,108	-	6,676	259,172	-	-	-	-	-	612,480	4,481	616,961
09-100	8,398,984	50,746	244,568	-	20,803	316,117	-	-	-	-	-	716,344	13,961	730,305
09-147	26,341,384	159,153	767,029	-	-	926,182	-	-	-	(960,294)	(960,294)	2,246,639	(644,492)	1,602,147
09-166	15,882,871	95,963	462,490	-	670,627	1,229,080	-	-	-	-	-	1,354,639	450,086	1,804,725
09-291	24,607,149	148,675	716,530	-	101,360	966,565	-	-	-	-	-	2,098,727	68,027	2,166,754
09-299	9,123,810	55,125	265,674	-	-	320,799	-	-	-	(49,371)	(49,371)	778,164	(33,135)	745,029
09-760	11,993,454	72,464	349,235	-	-	421,699	-	-	-	(7,125)	(7,125)	1,022,914	(4,782)	1,018,132
09-820	423,190	2,557	12,323	-	10,206	25,086	-	-	-	-	-	36,094	6,850	42,944
09-835	399,419	2,413	11,631	-	87,556	101,600	-	-	-	-	-	34,066	58,762	92,828
09-846	-	-	-	-	-	-	-	-	-	(14,302)	(14,302)	-	(9,598)	(9,598)
09-870	336,655	2,034	9,803	-	18,410	30,247	-	-	-	-	-	28,713	12,356	41,069
09-884	381,056	2,302	11,096	-	139,508	152,906	-	-	-	-	-	32,500	93,629	126,129
10-003	1,527,337	9,228	44,474	-	9,555	63,257	-	-	-	-	-	130,266	6,412	136,678
10-315	4,755,194	28,731	138,465	-	-	167,196	-	-	-	(62,624)	(62,624)	405,567	(42,029)	363,538
11-001	5,493,434	33,191	159,962	-	341,508	534,661	-	-	-	-	-	468,531	229,200	697,731
11-007	2,526,695	15,266	73,574	-	60,125	148,965	-	-	-	-	-	215,500	40,353	255,853
11-008	2,698,651	16,305	78,581	-	-	94,886	-	-	-	(116,981)	(116,981)	230,166	(78,511)	151,655
11-012	4,437,111	26,809	129,203	-	-	156,012	-	-	-	(204,108)	(204,108)	378,438	(136,986)	241,452
11-199	4,824,755	29,151	140,491	-	31,779	201,421	-	-	-	-	-	411,500	21,329	432,829
11-346	1,978,343	11,953	57,607	-	-	69,560	-	-	-	(24,905)	(24,905)	168,732	(16,714)	152,018
12-001	2,620,475	15,833	76,305	-	226,570	318,708	-	-	-	-	-	223,499	152,060	375,559
12-007	4,221,669	25,507	122,930	-	101,419	249,856	-	-	-	-	-	360,063	68,066	428,129
12-009	8,008,420	48,386	233,195	-	20,765	302,346	-	-	-	-	-	683,033	13,936	696,969
12-011	8,206,134	49,581	238,953	-	-	288,534	-	-	-	(130,186)	(130,186)	699,896	(87,373)	612,523
12-013	2,290,060	13,836	66,684	-	1,590	82,110	-	-	-	-	-	195,318	1,067	196,385
12-014	4,576,309	27,650	133,257	-	-	160,907	-	-	-	(135,734)	(135,734)	390,310	(91,097)	299,213
12-016	4,157,756	25,121	121,069	-	18,040	164,230	-	-	-	-	-	354,612	12,108	366,720
12-191	22,423,601	135,482	652,948	-	385,587	1,174,017	-	-	-	-	-	1,912,494	258,784	2,171,278

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
12-703	2,607,923	15,757	75,940	-	-	91,697	-	-	-	(118,156)	(118,156)	222,428	(79,300)	143,128
12-723	14,230,468	85,980	414,374	-	44,319	544,673	-	-	-	-	-	1,213,707	29,745	1,243,452
12-816	277,643	1,678	8,085	-	4,630	14,393	-	-	-	-	-	23,680	3,107	26,787
12-871	474,789	2,869	13,825	-	24,891	41,585	-	-	-	-	-	40,494	16,706	57,200
12-890	161,713	977	4,709	-	14,654	20,340	-	-	-	-	-	13,792	9,835	23,627
13-001	5,658,522	34,188	164,769	-	-	198,957	-	-	-	(100,054)	(100,054)	482,611	(67,151)	415,460
13-003	4,676,324	28,254	136,169	-	-	164,423	-	-	-	(494,762)	(494,762)	398,840	(332,055)	66,785
13-004	3,756,818	22,698	109,394	-	-	132,092	-	-	-	(186,215)	(186,215)	320,416	(124,977)	195,439
13-007	2,384,367	14,406	69,430	-	-	83,836	-	-	-	(99,092)	(99,092)	203,361	(66,504)	136,857
13-008	7,489,817	45,253	218,094	-	-	263,347	-	-	-	(63,854)	(63,854)	638,801	(42,855)	595,946
13-027	2,459,671	14,861	71,623	-	-	86,484	-	-	-	(23,174)	(23,174)	209,784	(15,553)	194,231
13-029	4,805,561	29,035	139,932	-	148,596	317,563	-	-	-	-	-	409,863	99,729	509,592
13-030	20,982,134	126,773	610,974	-	614,676	1,352,423	-	-	-	-	-	1,789,552	412,535	2,202,087
13-388	20,835,630	125,888	606,708	-	-	732,596	-	-	-	(297,134)	(297,134)	1,777,057	(199,419)	1,577,638
13-399	7,698,127	46,512	224,160	-	51,671	322,343	-	-	-	-	-	656,568	34,678	691,246
13-764	1,652,218	9,983	48,111	-	-	58,094	-	-	-	(49,415)	(49,415)	140,917	(33,165)	107,752
14-001	1,677,431	10,135	48,845	-	70,646	129,626	-	-	-	-	-	143,067	47,414	190,481
14-003	4,120,284	24,894	119,978	-	-	144,872	-	-	-	(202,247)	(202,247)	351,416	(135,737)	215,679
14-017	3,867,854	23,369	112,627	-	-	135,996	-	-	-	(180,478)	(180,478)	329,887	(121,127)	208,760
14-018	4,289,237	25,915	124,897	-	3,177	153,989	-	-	-	-	-	365,826	2,132	367,958
14-207	6,770,824	40,909	197,158	-	91,456	329,523	-	-	-	-	-	577,479	61,380	638,859
15-001	4,617,695	27,900	134,462	-	349,658	512,020	-	-	-	-	-	393,840	234,670	628,510
15-002	3,598,048	21,739	104,771	-	86,647	213,157	-	-	-	-	-	306,875	58,153	365,028
15-021	2,317,284	14,001	67,476	-	-	81,477	-	-	-	(49,895)	(49,895)	197,640	(33,487)	164,153
15-022	2,840,369	17,161	82,708	-	10,319	110,188	-	-	-	-	-	242,253	6,926	249,179
15-023	2,928,681	17,695	85,280	-	47,256	150,231	-	-	-	-	-	249,785	31,716	281,501
15-024	2,248,753	13,587	65,481	-	165,611	244,679	-	-	-	-	-	191,795	111,149	302,944
15-134	5,861,113	35,412	170,668	-	-	206,080	-	-	-	(161,561)	(161,561)	499,890	(108,430)	391,460
15-135	2,417,532	14,607	70,396	-	-	85,003	-	-	-	(38,785)	(38,785)	206,190	(26,030)	180,160
15-186	3,926,118	23,721	114,324	-	-	138,045	-	-	-	(132,266)	(132,266)	334,856	(88,769)	246,087
15-321	2,032,078	12,278	59,172	-	-	71,450	-	-	-	(61,969)	(61,969)	173,315	(41,590)	131,725
15-340	1,942,031	11,734	56,550	-	5,038	73,322	-	-	-	-	-	165,634	3,381	169,015
15-341	1,572,151	9,499	45,779	-	52,257	107,535	-	-	-	-	-	134,088	35,071	169,159
15-759	1,758,389	10,624	51,202	-	19,970	81,796	-	-	-	-	-	149,972	13,402	163,374
15-811	1,208,811	7,304	35,199	-	-	42,503	-	-	-	(16,954)	(16,954)	103,099	(11,378)	91,721
16-023	3,365,446	20,334	97,998	-	18,428	136,760	-	-	-	-	-	287,037	12,367	299,404
16-024	5,671,009	34,264	165,133	-	-	199,397	-	-	-	(183,364)	(183,364)	483,676	(123,063)	360,613
16-126	4,255,785	25,713	123,923	-	-	149,636	-	-	-	(102,022)	(102,022)	362,973	(68,471)	294,502
16-772	949,811	5,739	27,657	-	-	33,396	-	-	-	(3,687)	(3,687)	81,009	(2,475)	78,534
17-009	2,543,155	15,366	74,054	-	59,347	148,767	-	-	-	-	-	216,904	39,831	256,735
17-014	1,908,071	11,528	55,561	-	39,446	106,535	-	-	-	-	-	162,738	26,474	189,212
17-015	2,219,788	13,412	64,638	-	37,585	115,635	-	-	-	-	-	189,324	25,225	214,549
17-114	3,923,192	23,704	114,239	-	-	137,943	-	-	-	(124,456)	(124,456)	334,606	(83,527)	251,079
17-141	4,373,199	26,423	127,342	-	47,404	201,169	-	-	-	-	-	372,987	31,814	404,801
17-323	2,106,909	12,730	61,351	-	-	74,081	-	-	-	(60,910)	(60,910)	179,697	(40,879)	138,818
18-001	35,511,959	214,561	1,034,065	-	-	1,248,626	-	-	-	(2,348,603)	(2,348,603)	3,028,791	(1,576,243)	1,452,548
18-006	4,107,689	24,818	119,611	-	-	144,429	-	-	-	(475,611)	(475,611)	350,342	(319,202)	31,140

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
18-007	118,820	718	3,460	-	-	4,178	-	-	-	(53,569)	(53,569)	10,134	(35,953)	(25,819)
18-008	310,706	1,877	9,047	-	58,018	68,942	-	-	-	-	-	26,500	38,938	65,438
18-009	3,932,334	23,759	114,505	-	-	138,264	-	-	-	(6,851)	(6,851)	335,386	(4,598)	330,788
18-014	2,688,486	16,244	78,285	-	-	94,529	-	-	-	(159,330)	(159,330)	229,299	(106,933)	122,366
18-018	154,498	933	4,499	-	29,652	35,084	-	-	-	-	-	13,177	19,900	33,077
18-019	67,622	409	1,969	-	38,733	41,111	-	-	-	-	-	5,767	25,996	31,763
18-107	14,992,629	90,584	436,567	-	-	527,151	-	-	-	(138,260)	(138,260)	1,278,711	(92,792)	1,185,919
18-111	21,847,469	132,001	636,171	-	-	768,172	-	-	-	(1,820,012)	(1,820,012)	1,863,356	(1,221,484)	641,872
18-121	218,043,860	1,317,407	6,349,170	-	14,898,915	22,565,492	-	-	-	-	-	18,596,812	9,999,272	28,596,084
18-122	26,289,534	158,840	765,519	-	653,228	1,577,587	-	-	-	-	-	2,242,216	438,408	2,680,624
18-133	10,115,689	61,118	294,556	-	131,440	487,114	-	-	-	-	-	862,760	88,215	950,975
18-137	18,943,194	114,454	551,603	-	-	666,057	-	-	-	(457,475)	(457,475)	1,615,652	(307,030)	1,308,622
18-143	10,596,796	64,025	308,566	-	-	372,591	-	-	-	(18,815)	(18,815)	903,793	(12,627)	891,166
18-152	18,287,605	110,493	532,513	-	21,073	664,079	-	-	-	-	-	1,559,737	14,143	1,573,880
18-159	11,400,863	68,883	331,979	-	-	400,862	-	-	-	(170,485)	(170,485)	972,372	(114,420)	857,952
18-178	37,921,377	229,119	1,104,224	-	-	1,333,343	-	-	-	(414,951)	(414,951)	3,234,288	(278,491)	2,955,797
18-183	8,880,648	53,656	258,594	-	22,636	334,886	-	-	-	-	-	757,424	15,192	772,616
18-188	29,746,110	179,724	866,170	-	474,244	1,520,138	-	-	-	-	-	2,537,025	318,284	2,855,309
18-215	18,097,963	109,347	526,990	-	-	636,337	-	-	-	(394,015)	(394,015)	1,543,563	(264,439)	1,279,124
18-219	10,982,884	66,358	319,808	-	96,895	483,061	-	-	-	-	-	936,723	65,030	1,001,753
18-221	3,063,248	18,508	89,198	-	-	107,706	-	-	-	(294,444)	(294,444)	261,262	(197,613)	63,649
18-224	6,083,256	36,755	177,137	-	-	213,892	-	-	-	(53,137)	(53,137)	518,837	(35,663)	483,174
18-230	20,630,312	124,647	600,729	-	-	725,376	-	-	-	(540,921)	(540,921)	1,759,545	(363,035)	1,396,510
18-233	15,605,366	94,287	454,409	-	-	548,696	-	-	-	(490,588)	(490,588)	1,330,971	(329,253)	1,001,718
18-247	15,592,197	94,207	454,026	-	-	548,233	-	-	-	(72,086)	(72,086)	1,329,848	(48,380)	1,281,468
18-250	9,821,364	59,340	285,986	-	491,197	836,523	-	-	-	-	-	837,657	329,663	1,167,320
18-251	13,437,314	81,187	391,278	-	75,077	547,542	-	-	-	-	-	1,146,059	50,388	1,196,447
18-258	14,232,676	85,993	414,438	-	-	500,431	-	-	-	(1,564,243)	(1,564,243)	1,213,895	(1,049,828)	164,067
18-264	21,160,786	127,852	616,176	-	-	744,028	-	-	-	(278,168)	(278,168)	1,804,789	(186,690)	1,618,099
18-271	10,453,307	63,158	304,387	-	-	367,545	-	-	-	(518,176)	(518,176)	891,555	(347,769)	543,786
18-288	18,272,348	110,400	532,068	-	-	642,468	-	-	-	(168,021)	(168,021)	1,558,436	(112,766)	1,445,670
18-289	20,246,730	122,329	589,560	-	-	711,889	-	-	-	(168,041)	(168,041)	1,726,830	(112,780)	1,614,050
18-292	12,836,268	77,556	373,776	-	582,256	1,033,588	-	-	-	-	-	1,094,797	390,776	1,485,573
18-317	7,497,332	45,298	218,313	-	10,285	273,896	-	-	-	-	-	639,442	6,902	646,344
18-731	5,762,612	34,817	167,800	-	-	202,617	-	-	-	(248,948)	(248,948)	491,489	(167,080)	324,409
18-742	4,321,899	26,113	125,848	-	62,048	214,009	-	-	-	-	-	368,612	41,643	410,255
18-801	376,120	2,272	10,952	-	24,473	37,697	-	-	-	-	-	32,079	16,425	48,504
18-804	-	-	-	-	-	-	-	-	-	(8,564)	(8,564)	-	(5,748)	(5,748)
18-805	256,044	1,547	7,456	-	-	9,003	-	-	-	(27,900)	(27,900)	21,838	(18,725)	3,113
18-807	-	-	-	-	-	-	-	-	-	(19,942)	(19,942)	-	(13,384)	(13,384)
18-808	461,333	2,787	13,433	-	-	16,220	-	-	-	(18,582)	(18,582)	39,347	(12,471)	26,876
18-809	202,614	1,224	5,900	-	-	7,124	-	-	-	(61,743)	(61,743)	17,281	(41,438)	(24,157)
18-810	9,519	58	277	-	-	335	-	-	-	(75,177)	(75,177)	812	(50,455)	(49,643)
18-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-816	7,138	43	208	-	-	251	-	-	-	(80,266)	(80,266)	609	(53,870)	(53,261)
18-817	2,367,698	14,305	68,944	-	-	83,249	-	-	-	(261,506)	(261,506)	201,939	(175,507)	26,432
18-818	305,884	1,848	8,907	-	-	10,755	-	-	-	(101,683)	(101,683)	26,089	(68,243)	(42,154)

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		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 Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
18-819	360,600	2,179	10,500	-	10,987	23,666	-	-	-	-	-	30,755	7,374	38,129
18-820	86,792	524	2,527	-	47,925	50,976	-	-	-	-	-	7,402	32,164	39,566
18-822	964,937	5,830	28,098	-	-	33,928	-	-	-	(58,072)	(58,072)	82,299	(38,975)	43,324
18-823	4,244,411	25,644	123,592	-	-	149,236	-	-	-	(362,225)	(362,225)	362,003	(243,104)	118,899
18-824	428,084	2,586	12,465	-	-	15,051	-	-	-	(83,114)	(83,114)	36,511	(55,782)	(19,271)
18-826	431,644	2,608	12,569	-	23,630	38,807	-	-	-	-	-	36,815	15,859	52,674
18-827	176,037	1,064	5,126	-	-	6,190	-	-	-	(7,399)	(7,399)	15,014	(4,966)	10,048
18-828	340,927	2,060	9,927	-	-	11,987	-	-	-	(18,812)	(18,812)	29,077	(12,625)	16,452
18-830	412,684	2,493	12,017	-	-	14,510	-	-	-	(16,632)	(16,632)	35,197	(11,162)	24,035
18-831	312,663	1,889	9,104	-	11,018	22,011	-	-	-	-	-	26,667	7,395	34,062
18-833	361,737	2,186	10,533	-	-	12,719	-	-	-	(53,518)	(53,518)	30,852	(35,918)	(5,066)
18-834	320,758	1,938	9,340	-	-	11,278	-	-	-	(42,692)	(42,692)	27,357	(28,652)	(1,295)
18-836	453,561	2,740	13,207	-	76,901	92,848	-	-	-	-	-	38,684	51,611	90,295
18-838	313,076	1,892	9,116	-	10,854	21,862	-	-	-	-	-	26,702	7,284	33,986
18-839	999,729	6,040	29,111	-	-	35,151	-	-	-	(38,363)	(38,363)	85,266	(25,747)	59,519
18-840	6,115	37	178	-	-	215	-	-	-	(68,258)	(68,258)	522	(45,810)	(45,288)
18-841	453,363	2,739	13,201	-	85,503	101,443	-	-	-	-	-	38,667	57,385	96,052
18-842	22,389	135	652	-	-	787	-	-	-	(210,438)	(210,438)	1,910	(141,234)	(139,324)
18-844	203,284	1,228	5,919	-	23,239	30,386	-	-	-	-	-	17,338	15,597	32,935
18-845	276,788	1,672	8,060	-	-	9,732	-	-	-	(21,570)	(21,570)	23,607	(14,477)	9,130
18-846	736,128	4,448	21,435	-	-	25,883	-	-	-	(82,316)	(82,316)	62,784	(55,245)	7,539
18-848	384,210	2,321	11,188	-	-	13,509	-	-	-	(9,665)	(9,665)	32,769	(6,486)	26,283
18-849	105,519	638	3,073	-	-	3,711	-	-	-	(3,873)	(3,873)	9,000	(2,599)	6,401
18-851	12,619	76	367	-	-	443	-	-	-	(123,678)	(123,678)	1,076	(83,005)	(81,929)
18-852	496,891	3,002	14,469	-	-	17,471	-	-	-	(47,003)	(47,003)	42,379	(31,545)	10,834
18-855	415,974	2,513	12,113	-	19,764	34,390	-	-	-	-	-	35,478	13,265	48,743
18-856	248,619	1,502	7,239	-	-	8,741	-	-	-	(19,672)	(19,672)	21,205	(13,202)	8,003
18-858	246,477	1,489	7,177	-	-	8,666	-	-	-	(82,837)	(82,837)	21,022	(55,595)	(34,573)
18-862	448,218	2,708	13,052	-	-	15,760	-	-	-	(7,838)	(7,838)	38,228	(5,260)	32,968
18-867	1,394,666	8,426	40,611	-	13,931	62,968	-	-	-	-	-	118,950	9,350	128,300
18-869	373,583	2,257	10,878	-	20,888	34,023	-	-	-	-	-	31,863	14,019	45,882
18-870	642,384	3,881	18,705	-	-	22,586	-	-	-	(53,042)	(53,042)	54,788	(35,598)	19,190
18-871	404,038	2,441	11,765	-	-	14,206	-	-	-	(55,591)	(55,591)	34,460	(37,310)	(2,850)
18-872	206,402	1,247	6,010	-	-	7,257	-	-	-	(3,547)	(3,547)	17,604	(2,381)	15,223
18-873	316,115	1,910	9,205	-	2,704	13,819	-	-	-	-	-	26,961	1,815	28,776
18-876	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-877	206,198	1,246	6,004	-	21,066	28,316	-	-	-	-	-	17,587	14,139	31,726
18-878	197,044	1,191	5,738	-	-	6,929	-	-	-	(21,725)	(21,725)	16,806	(14,580)	2,226
18-879	276,848	1,673	8,061	-	-	9,734	-	-	-	(108,403)	(108,403)	23,612	(72,754)	(49,142)
18-880	151,350	914	4,407	-	9,959	15,280	-	-	-	-	-	12,909	6,684	19,593
18-881	103,688	626	3,019	-	-	3,645	-	-	-	(11,302)	(11,302)	8,844	(7,586)	1,258
18-882	152,248	920	4,433	-	-	5,353	-	-	-	(31,996)	(31,996)	12,985	(21,473)	(8,488)
18-883	207,580	1,254	6,044	-	14,911	22,209	-	-	-	-	-	17,704	10,008	27,712
18-884	244,084	1,475	7,107	-	-	8,582	-	-	-	(9,788)	(9,788)	20,818	(6,569)	14,249
18-885	18,189	110	530	-	-	640	-	-	-	(123,506)	(123,506)	1,551	(82,890)	(81,339)
18-888	75,220	454	2,190	-	17	2,661	-	-	-	-	-	6,416	12	6,428
18-889	487,581	2,946	14,198	-	-	17,144	-	-	-	(12,646)	(12,646)	41,585	(8,487)	33,098

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		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 Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Contributions and Share of Contributions	Total Employer Pension Expense
18-891	458,892	2,773	13,362	-	-	16,135	-	-	-	(2,896,330)	(2,896,330)	39,139	(1,943,846)	(1,904,707)
18-893	238,077	1,438	6,932	-	62,723	71,093	-	-	-	-	-	20,305	42,096	62,401
18-894	210,662	1,273	6,134	-	69,536	76,943	-	-	-	-	-	17,967	46,669	64,636
18-895	109,253	660	3,181	-	-	3,841	-	-	-	(881)	(881)	9,318	(591)	8,727
18-896	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-897	267,514	1,616	7,790	-	-	9,406	-	-	-	(224,010)	(224,010)	22,816	(150,342)	(127,526)
18-899	653,058	3,946	19,016	-	142,540	165,502	-	-	-	-	-	55,699	95,665	151,364
18-900	239,423	1,447	6,972	-	39,337	47,756	-	-	-	-	-	20,420	26,400	46,820
18-910	4,083,571	24,673	118,909	-	144,624	288,206	-	-	-	-	-	348,285	97,063	445,348
18-930	258,084	1,559	7,515	-	57,860	66,934	-	-	-	-	-	22,012	38,832	60,844
18-931	190,492	1,151	5,547	-	-	6,698	-	-	-	(48,240)	(48,240)	16,247	(32,376)	(16,129)
18-935	235,564	1,423	6,859	-	-	8,282	-	-	-	(160,444)	(160,444)	20,091	(107,680)	(87,589)
18-946	142,154	859	4,139	-	-	4,998	-	-	-	(24,473)	(24,473)	12,124	(16,425)	(4,301)
18-947	279,498	1,689	8,139	-	53,377	63,205	-	-	-	-	-	23,838	35,824	59,662
18-948	614,388	3,712	17,890	-	161,869	183,471	-	-	-	-	-	52,401	108,637	161,038
18-950	209,052	1,263	6,087	-	-	7,350	-	-	-	(68,408)	(68,408)	17,830	(45,912)	(28,082)
18-951	251,832	1,522	7,333	-	439	9,294	-	-	-	-	-	21,479	294	21,773
18-952	1,418,533	8,571	41,306	-	187,199	237,076	-	-	-	-	-	120,986	125,637	246,623
18-953	185,544	1,121	5,403	-	-	6,524	-	-	-	(5,871)	(5,871)	15,825	(3,940)	11,885
18-954	291,662	1,762	8,493	-	139,381	149,636	-	-	-	-	-	24,876	93,544	118,420
18-956	676,266	4,086	19,692	-	14,106	37,884	-	-	-	-	-	57,678	9,467	67,145
18-957	374,104	2,260	10,893	-	22,632	35,785	-	-	-	-	-	31,907	15,190	47,097
18-958	290,902	1,758	8,471	-	31,200	41,429	-	-	-	-	-	24,811	20,940	45,751
19-001	941,979	5,691	27,429	-	-	33,120	-	-	-	(127,526)	(127,526)	80,341	(85,588)	(5,247)
19-003	2,099,448	12,685	61,133	-	18,973	92,791	-	-	-	-	-	179,061	12,733	191,794
19-028	2,587,065	15,631	75,332	-	-	90,963	-	-	-	(6,080)	(6,080)	220,649	(4,080)	216,569
19-045	1,926,906	11,642	56,109	-	-	67,751	-	-	-	(33,877)	(33,877)	164,344	(22,736)	141,608
19-046	2,098,335	12,678	61,101	-	-	73,779	-	-	-	(46,046)	(46,046)	178,966	(30,904)	148,062
19-047	1,753,112	10,592	51,048	-	28,462	90,102	-	-	-	-	-	149,522	19,102	168,624
19-146	5,894,421	35,614	171,638	-	115,305	322,557	-	-	-	-	-	502,731	77,386	580,117
19-372	3,683,518	22,256	107,260	-	102,800	232,316	-	-	-	-	-	314,165	68,993	383,158
20-005	2,050,464	12,389	59,707	-	61,459	133,555	-	-	-	-	-	174,883	41,247	216,130
20-013	2,490,808	15,049	72,529	-	-	87,578	-	-	-	(178,802)	(178,802)	212,439	(120,002)	92,437
20-014	2,641,745	15,961	76,924	-	-	92,885	-	-	-	(22,619)	(22,619)	225,313	(15,180)	210,133
20-129	6,229,012	37,635	181,381	-	-	219,016	-	-	-	(162,198)	(162,198)	531,268	(108,858)	422,410
20-381	2,186,390	13,210	63,665	-	-	76,875	-	-	-	(88,131)	(88,131)	186,476	(59,149)	127,327
21-014	11,009,719	66,520	320,589	-	-	387,109	-	-	-	(2,502)	(2,502)	939,011	(1,679)	937,332
21-016	56,481,923	341,260	1,644,684	-	1,042,627	3,028,571	-	-	-	-	-	4,817,305	699,749	5,517,054
21-018	5,035,177	30,422	146,618	-	-	177,040	-	-	-	(70,324)	(70,324)	429,447	(47,198)	382,249
21-130	14,657,966	88,562	426,822	-	42,702	558,086	-	-	-	-	-	1,250,168	28,659	1,278,827
21-756	4,844,200	29,268	141,057	-	-	170,325	-	-	-	(138,736)	(138,736)	413,159	(93,112)	320,047
22-001	6,950,039	41,992	202,377	-	-	244,369	-	-	-	(145,437)	(145,437)	592,764	(97,608)	495,156
22-006	198,635	1,200	5,784	-	38,274	45,258	-	-	-	-	-	16,941	25,687	42,628
22-007	4,397,694	26,571	128,055	-	-	154,626	-	-	-	(379,813)	(379,813)	375,076	(254,908)	120,168
22-010	5,528,095	33,400	160,971	-	-	194,371	-	-	-	(710,580)	(710,580)	471,487	(476,900)	(5,413)
22-011	5,281,068	31,908	153,778	-	-	185,686	-	-	-	(157,757)	(157,757)	450,419	(105,877)	344,542
22-012	4,595,150	27,764	133,805	-	333,376	494,945	-	-	-	-	-	391,917	223,742	615,659

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
22-187	12,532,311	75,719	364,926	-	205,877	646,522	-	-	-	-	-	1,068,872	138,172	1,207,044
22-259	3,641,163	22,000	106,026	-	-	128,026	-	-	-	(80,595)	(80,595)	310,552	(54,091)	256,461
22-708	5,123,118	30,954	149,179	-	-	180,133	-	-	-	(1,415,986)	(1,415,986)	436,947	(950,327)	(513,380)
22-800	1,666,332	10,068	48,522	-	-	58,590	-	-	-	(76,521)	(76,521)	142,120	(51,356)	90,764
23-001	4,134,733	24,982	120,398	-	-	145,380	-	-	-	(255,416)	(255,416)	352,649	(171,420)	181,229
23-003	2,607,558	15,755	75,929	-	-	91,684	-	-	-	(369,902)	(369,902)	222,397	(248,256)	(25,859)
23-009	26,151,059	158,003	761,487	-	-	919,490	-	-	-	(665,380)	(665,380)	2,230,406	(446,564)	1,783,842
23-010	4,749,235	28,695	138,292	-	-	166,987	-	-	-	(47,829)	(47,829)	405,059	(32,100)	372,959
23-013	1,708,400	10,322	49,747	-	-	60,069	-	-	-	(23,520)	(23,520)	145,708	(15,786)	129,922
23-014	4,913,019	29,684	143,061	-	-	172,745	-	-	-	(25,118)	(25,118)	419,028	(16,857)	402,171
23-015	3,864,204	23,347	112,521	-	-	135,868	-	-	-	(173,131)	(173,131)	329,575	(116,195)	213,380
23-016	3,548,202	21,438	103,319	-	-	124,757	-	-	-	(98,899)	(98,899)	302,624	(66,376)	236,248
23-153	16,395,432	99,060	477,415	-	-	576,475	-	-	-	(254,323)	(254,323)	1,398,355	(170,686)	1,227,669
24-013	8,122,113	49,073	236,506	-	262,746	548,325	-	-	-	-	-	692,729	176,340	869,069
24-204	5,513,041	33,309	160,533	-	276,551	470,393	-	-	-	-	-	470,204	185,604	655,808
25-001	9,626,492	58,163	280,312	-	-	338,475	-	-	-	(144,751)	(144,751)	821,037	(97,148)	723,889
25-004	10,667,804	64,454	310,633	-	424,139	799,226	-	-	-	-	-	909,850	284,657	1,194,507
25-007	6,507,930	39,320	189,503	-	-	228,823	-	-	-	(76,448)	(76,448)	555,057	(51,308)	503,749
25-010	15,642,976	94,514	455,504	-	-	550,018	-	-	-	(233,465)	(233,465)	1,334,179	(156,688)	1,177,491
25-016	14,941,730	90,277	435,085	-	48,761	574,123	-	-	-	-	-	1,274,370	32,725	1,307,095
25-028	85,248	515	2,482	-	14,411	17,408	-	-	-	-	-	7,271	9,672	16,943
25-029	148,245	896	4,317	-	24,778	29,991	-	-	-	-	-	12,644	16,630	29,274
25-030	132,025	798	3,844	-	27,670	32,312	-	-	-	-	-	11,260	18,571	29,831
25-033	132,725	802	3,865	-	76,024	80,691	-	-	-	-	-	11,320	51,022	62,342
25-034	187,477	1,133	5,459	-	107,385	113,977	-	-	-	-	-	15,990	72,071	88,061
25-035	106,752	645	3,108	-	61,146	64,899	-	-	-	-	-	9,105	41,038	50,143
25-036	5,169	31	151	-	2,961	3,143	-	-	-	-	-	441	1,987	2,428
25-112	7,425,115	44,862	216,210	-	198,039	459,111	-	-	-	-	-	633,283	132,912	766,195
25-123	234,076,366	1,414,273	6,816,018	-	6,630,940	14,861,231	-	-	-	-	-	19,964,205	4,450,302	24,414,507
25-124	50,883,304	307,434	1,481,659	-	1,648,886	3,437,979	-	-	-	-	-	4,339,802	1,106,635	5,446,437
25-145	4,633,108	27,993	134,910	-	-	162,903	-	-	-	(32,856)	(32,856)	395,155	(22,051)	373,104
25-216	20,261,581	122,419	589,992	-	51,739	764,150	-	-	-	-	-	1,728,096	34,724	1,762,820
25-241	10,932,931	66,056	318,354	-	618,354	1,002,764	-	-	-	-	-	932,462	415,002	1,347,464
25-255	60,840,134	367,592	1,771,590	-	-	2,139,182	-	-	-	(942,171)	(942,171)	5,189,013	(632,330)	4,556,683
25-263	34,312,134	207,312	999,127	-	807,585	2,014,024	-	-	-	-	-	2,926,458	542,003	3,468,461
25-275	34,634,442	209,259	1,008,512	-	-	1,217,771	-	-	-	(87,919)	(87,919)	2,953,948	(59,006)	2,894,942
25-282	44,224,078	267,199	1,287,751	-	-	1,554,950	-	-	-	(169,834)	(169,834)	3,771,841	(113,982)	3,657,859
25-293	15,488,784	93,582	451,014	-	141,598	686,194	-	-	-	-	-	1,321,028	95,032	1,416,060
25-295	18,442,085	111,426	537,011	-	-	648,437	-	-	-	(108,571)	(108,571)	1,572,913	(72,866)	1,500,047
25-707	6,129,925	37,037	178,496	-	-	215,533	-	-	-	(67,140)	(67,140)	522,817	(45,061)	477,756
25-720	75,127,789	453,917	2,187,629	-	-	2,641,546	-	-	-	(359,179)	(359,179)	6,407,598	(241,059)	6,166,539
25-800	299,057	1,807	8,708	-	82,278	92,793	-	-	-	-	-	25,506	55,220	80,726
25-801	355,604	2,149	10,355	-	-	12,504	-	-	-	(28,949)	(28,949)	30,329	(19,429)	10,900
25-802	429,317	2,594	12,501	-	-	15,095	-	-	-	(20,254)	(20,254)	36,616	(13,594)	23,022
25-803	3,350,399	20,243	97,559	-	203,810	321,612	-	-	-	-	-	285,753	136,786	422,539
25-804	136,745	826	3,982	-	9,952	14,760	-	-	-	-	-	11,663	6,680	18,343
25-806	377,455	2,281	10,991	-	-	13,272	-	-	-	(84,448)	(84,448)	32,193	(56,676)	(24,483)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
25-808	1,012,623	6,118	29,486	-	13,633	49,237	-	-	-	-	-	86,366	9,150	95,516
25-810	885,468	5,350	25,784	-	-	31,134	-	-	-	(24,439)	(24,439)	75,521	(16,402)	59,119
25-811	981,528	5,930	28,581	-	27,108	61,619	-	-	-	-	-	83,714	18,194	101,908
25-812	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-813	922,857	5,576	26,872	-	14,767	47,215	-	-	-	-	-	78,710	9,911	88,621
25-815	277,099	1,674	8,069	-	-	9,743	-	-	-	(192)	(192)	23,634	(129)	23,505
25-817	1,279,819	7,733	37,267	-	40,331	85,331	-	-	-	-	-	109,155	27,067	136,222
25-818	406,347	2,455	11,832	-	16,351	30,638	-	-	-	-	-	34,657	10,973	45,630
25-820	1,187,068	7,172	34,566	-	36,242	77,980	-	-	-	-	-	101,244	24,323	125,567
25-821	259,694	1,569	7,562	-	-	9,131	-	-	-	(9,088)	(9,088)	22,149	(6,100)	16,049
25-823	164,232	992	4,782	-	-	5,774	-	-	-	(887)	(887)	14,007	(596)	13,411
25-824	572,147	3,457	16,660	-	5,360	25,477	-	-	-	-	-	48,798	3,597	52,395
25-825	162,886	984	4,743	-	-	5,727	-	-	-	(106,285)	(106,285)	13,892	(71,332)	(57,440)
25-830	370,341	2,238	10,784	-	131,022	144,044	-	-	-	-	-	31,586	87,934	119,520
25-831	151,973	918	4,425	-	23,709	29,052	-	-	-	-	-	12,962	15,912	28,874
25-832	103,389	625	3,011	-	-	3,636	-	-	-	(2,903)	(2,903)	8,818	(1,948)	6,870
25-833	219,493	1,326	6,391	-	61,798	69,515	-	-	-	-	-	18,720	41,475	60,195
25-834	238,340	1,440	6,940	-	29,011	37,391	-	-	-	-	-	20,328	19,470	39,798
25-836	207,532	1,254	6,043	-	8,763	16,060	-	-	-	-	-	17,700	5,881	23,581
25-838	1,001,847	6,053	29,173	-	-	35,226	-	-	-	(33,682)	(33,682)	85,447	(22,605)	62,842
25-839	-	-	-	-	-	-	-	-	-	(137,523)	(137,523)	-	(92,297)	(92,297)
25-840	1,082,973	6,543	31,535	-	143,980	182,058	-	-	-	-	-	92,366	96,631	188,997
25-841	776,401	4,691	22,608	-	-	27,299	-	-	-	(78,789)	(78,789)	66,219	(52,879)	13,340
25-842	100,033	604	2,913	-	-	3,517	-	-	-	(1,950)	(1,950)	8,532	(1,309)	7,223
25-844	361,623	2,185	10,530	-	19,209	31,924	-	-	-	-	-	30,843	12,892	43,735
25-846	865,000	5,226	25,188	-	-	30,414	-	-	-	(35,889)	(35,889)	73,775	(24,086)	49,689
25-847	461,333	2,787	13,433	-	36,708	52,928	-	-	-	-	-	39,347	24,636	63,983
25-849	444,364	2,685	12,939	-	-	15,624	-	-	-	(26,543)	(26,543)	37,900	(17,814)	20,086
25-852	77,500	468	2,257	-	-	2,725	-	-	-	(299,067)	(299,067)	6,610	(200,716)	(194,106)
25-853	1,637,517	9,894	47,682	-	-	57,576	-	-	-	(227,773)	(227,773)	139,663	(152,867)	(13,204)
25-855	1,849,160	11,173	53,845	-	-	65,018	-	-	-	(16,258)	(16,258)	157,714	(10,912)	146,802
25-859	52,125	315	1,518	-	-	1,833	-	-	-	(1,276,081)	(1,276,081)	4,446	(856,431)	(851,985)
25-860	629,286	3,802	18,324	-	-	22,126	-	-	-	(41,451)	(41,451)	53,671	(27,819)	25,852
25-864	708,779	4,282	20,639	-	53,586	78,507	-	-	-	-	-	60,451	35,964	96,415
25-867	316,875	1,915	9,227	-	13,849	24,991	-	-	-	-	-	27,026	9,295	36,321
25-870	695,466	4,202	20,251	-	14,918	39,371	-	-	-	-	-	59,316	10,012	69,328
25-871	663,923	4,011	19,333	-	25,563	48,907	-	-	-	-	-	56,626	17,156	73,782
25-873	684,948	4,138	19,945	-	-	24,083	-	-	-	(22,979)	(22,979)	58,419	(15,422)	42,997
25-874	98,328	594	2,863	-	2,094	5,551	-	-	-	-	-	8,386	1,405	9,791
25-876	328,997	1,988	9,580	-	46,510	58,078	-	-	-	-	-	28,060	31,214	59,274
25-877	-	-	-	-	-	-	-	-	-	(1,635)	(1,635)	-	(1,097)	(1,097)
25-879	673,939	4,072	19,624	-	43,106	66,802	-	-	-	-	-	57,480	28,931	86,411
25-880	398,880	2,410	11,615	-	9,441	23,466	-	-	-	-	-	34,020	6,337	40,357
25-881	974,755	5,889	28,384	-	43,014	77,287	-	-	-	-	-	83,136	28,868	112,004
25-882	596,576	3,604	17,372	-	7,907	28,883	-	-	-	-	-	50,882	5,306	56,188
25-883	339,258	2,050	9,879	-	11,368	23,297	-	-	-	-	-	28,935	7,629	36,564
25-886	372,351	2,250	10,842	-	93,714	106,806	-	-	-	-	-	31,758	62,896	94,654

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
25-887	548,549	3,314	15,973	-	20,758	40,045	-	-	-	-	-	46,785	13,932	60,717
25-888	254,399	1,537	7,408	-	45,221	54,166	-	-	-	-	-	21,697	30,349	52,046
25-889	178,317	1,077	5,192	-	45,334	51,603	-	-	-	-	-	15,208	30,425	45,633
25-890	423,202	2,557	12,323	-	-	14,880	-	-	-	(27,105)	(27,105)	36,095	(18,191)	17,904
25-892	270,852	1,636	7,887	-	-	9,523	-	-	-	(58,096)	(58,096)	23,101	(38,991)	(15,890)
25-894	239,764	1,449	6,982	-	-	8,431	-	-	-	(37,194)	(37,194)	20,449	(24,963)	(4,514)
25-896	114,434	691	3,332	-	7,913	11,936	-	-	-	-	-	9,760	5,311	15,071
25-898	1,655,664	10,003	48,211	-	24,021	82,235	-	-	-	-	-	141,210	16,121	157,331
25-912	52,099,714	314,783	1,517,080	-	2,841,277	4,673,140	-	-	-	-	-	4,443,549	1,906,897	6,350,446
25-914	5,976,833	36,112	174,038	-	274,683	484,833	-	-	-	-	-	509,760	184,351	694,111
25-930	327,788	1,980	9,545	-	18,513	30,038	-	-	-	-	-	27,957	12,425	40,382
25-931	-	-	-	-	-	-	-	-	-	(823)	(823)	-	(552)	(552)
25-935	508,797	3,074	14,816	-	143,428	161,318	-	-	-	-	-	43,395	96,260	139,655
25-937	57,827	349	1,684	-	27,465	29,498	-	-	-	-	-	4,932	18,433	23,365
25-938	107,996	653	3,145	-	-	3,798	-	-	-	(30,460)	(30,460)	9,211	(20,443)	(11,232)
25-939	469,655	2,838	13,676	-	-	16,514	-	-	-	(6,481)	(6,481)	40,057	(4,349)	35,708
25-942	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-943	405,611	2,451	11,811	-	66,260	80,522	-	-	-	-	-	34,594	44,469	79,063
25-948	358,249	2,165	10,432	-	111,179	123,776	-	-	-	-	-	30,555	74,617	105,172
25-950	154,976	936	4,513	-	56,397	61,846	-	-	-	-	-	13,218	37,850	51,068
25-953	737,319	4,455	21,470	-	318,090	344,015	-	-	-	-	-	62,885	213,484	276,369
26-001	7,656,269	46,259	222,941	-	77,028	346,228	-	-	-	-	-	652,998	51,696	704,694
26-002	2,876,059	17,377	83,747	-	-	101,124	-	-	-	(2,258)	(2,258)	245,297	(1,516)	243,781
26-010	1,134,326	6,854	33,030	-	11,046	50,930	-	-	-	-	-	96,746	7,413	104,159
26-013	1,468,828	8,875	42,770	-	-	51,645	-	-	-	(311,048)	(311,048)	125,275	(208,757)	(83,482)
26-017	3,385,855	20,457	98,592	-	-	119,049	-	-	-	(51,804)	(51,804)	288,777	(34,768)	254,009
26-019	3,444,442	20,811	100,298	-	120,977	242,086	-	-	-	-	-	293,774	81,193	374,967
26-020	3,312,812	20,016	96,465	-	-	116,481	-	-	-	(79,392)	(79,392)	282,548	(53,284)	229,264
26-374	4,030,381	24,351	117,360	-	61,657	203,368	-	-	-	-	-	343,748	41,381	385,129
26-876	1,040,630	6,287	30,302	-	26,488	63,077	-	-	-	-	-	88,755	17,777	106,532
27-001	1,699,515	10,268	49,488	-	125,765	185,521	-	-	-	-	-	144,950	84,406	229,356
27-019	6,931,688	41,881	201,842	-	171,205	414,928	-	-	-	-	-	591,199	114,902	706,101
27-142	4,416,032	26,681	128,589	-	-	155,270	-	-	-	(10,566)	(10,566)	376,640	(7,091)	369,549
27-762	2,015,995	12,181	58,703	-	58,556	129,440	-	-	-	-	-	171,943	39,299	211,242
28-001	4,969,703	30,027	144,712	-	162,901	337,640	-	-	-	-	-	423,863	109,329	533,192
28-005	7,730,239	46,706	225,095	-	-	271,801	-	-	-	(394,758)	(394,758)	659,307	(264,939)	394,368
28-006	6,145,260	37,129	178,942	-	-	216,071	-	-	-	(266,163)	(266,163)	524,125	(178,633)	345,492
28-014	1,617,246	9,771	47,092	-	-	56,863	-	-	-	(98,324)	(98,324)	137,934	(65,989)	71,945
28-019	10,886,388	65,775	316,998	-	182,082	564,855	-	-	-	-	-	928,493	122,203	1,050,696
28-020	3,217,411	19,439	93,687	-	-	113,126	-	-	-	(164,474)	(164,474)	274,411	(110,385)	164,026
28-023	3,532,682	21,344	102,867	-	-	124,211	-	-	-	(203,646)	(203,646)	301,300	(136,675)	164,625
29-001	3,478,977	21,020	101,304	-	-	122,324	-	-	-	(154,203)	(154,203)	296,720	(103,492)	193,228
29-004	1,892,472	11,434	55,106	-	-	66,540	-	-	-	(60,787)	(60,787)	161,408	(40,796)	120,612
29-011	6,445,567	38,944	187,687	-	-	226,631	-	-	-	(267,568)	(267,568)	549,738	(179,576)	370,162
29-013	3,828,724	23,133	111,488	-	27,599	162,220	-	-	-	-	-	326,549	18,522	345,071
29-209	11,427,614	69,045	332,758	-	347,228	749,031	-	-	-	-	-	974,653	233,039	1,207,692
29-223	11,614,205	70,172	338,191	-	143,253	551,616	-	-	-	-	-	990,568	96,143	1,086,711

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
29-401	2,389,040	14,434	69,566	-	-	84,000	-	-	-	(101,891)	(101,891)	203,760	(68,384)	135,376
29-406	25,539,250	154,306	743,672	-	592,678	1,490,656	-	-	-	-	-	2,178,225	397,770	2,575,995
29-706	2,420,392	14,624	70,479	-	-	85,103	-	-	-	(189,797)	(189,797)	206,434	(127,380)	79,054
29-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29-899	391,623	2,366	11,404	-	97,655	111,425	-	-	-	-	-	33,401	65,541	98,942
29-909	2,963,874	17,908	86,304	-	49,014	153,226	-	-	-	-	-	252,787	32,896	285,683
30-001	2,961,672	17,894	86,240	-	-	104,134	-	-	-	(40,998)	(40,998)	252,599	(27,516)	225,083
30-027	4,109,311	24,828	119,658	-	-	144,486	-	-	-	(109,170)	(109,170)	350,480	(73,269)	277,211
30-028	3,600,148	21,752	104,832	-	262,047	388,631	-	-	-	-	-	307,054	175,871	482,925
30-115	4,129,145	24,948	120,236	-	-	145,184	-	-	-	(46,362)	(46,362)	352,172	(31,115)	321,057
31-001	22,471,652	135,772	654,347	-	255,597	1,045,716	-	-	-	-	-	1,916,592	171,542	2,088,134
31-004	229,772	1,388	6,691	-	57,054	65,133	-	-	-	-	-	19,597	38,292	57,889
31-009	394,860	2,386	11,498	-	226,172	240,056	-	-	-	-	-	33,677	151,794	185,471
31-013	12,756	77	371	-	7,306	7,754	-	-	-	-	-	1,088	4,904	5,992
31-015	4,314,964	26,071	125,646	-	204,369	356,086	-	-	-	-	-	368,020	137,160	505,180
31-044	6,687,916	40,408	194,744	-	-	235,152	-	-	-	(317,971)	(317,971)	570,408	(213,403)	357,005
31-046	18,917,951	114,301	550,868	-	103,550	768,719	-	-	-	-	-	1,613,499	69,497	1,682,996
31-047	7,341,284	44,356	213,769	-	297,343	555,468	-	-	-	-	-	626,133	199,559	825,692
31-048	19,459,518	117,573	566,637	-	-	684,210	-	-	-	(296,812)	(296,812)	1,659,689	(199,202)	1,460,487
31-049	27,688,526	167,292	806,256	-	238,414	1,211,962	-	-	-	-	-	2,361,535	160,009	2,521,544
31-051	5,169	31	151	-	2,961	3,143	-	-	-	-	-	441	1,987	2,428
31-119	161,522,902	975,911	4,703,349	-	6,763,002	12,442,262	-	-	-	-	-	13,776,178	4,538,928	18,315,106
31-155	932,855	5,636	27,164	-	-	32,800	-	-	-	(10,282)	(10,282)	79,563	(6,900)	72,663
31-175	7,471,496	45,142	217,561	-	139,058	401,761	-	-	-	-	-	637,239	93,328	730,567
31-182	3,320,537	20,062	96,690	-	-	116,752	-	-	-	(55,937)	(55,937)	283,206	(37,542)	245,664
31-184	2,992,042	18,078	87,125	-	120,857	226,060	-	-	-	-	-	255,189	81,112	336,301
31-212	3,904,943	23,593	113,707	-	65,588	202,888	-	-	-	-	-	333,050	44,019	377,069
31-218	4,761,022	28,766	138,635	-	244,600	412,001	-	-	-	-	-	406,064	164,161	570,225
31-220	5,383,063	32,524	156,748	-	75,051	264,323	-	-	-	-	-	459,118	50,369	509,487
31-231	9,990,156	60,360	290,901	-	629,228	980,489	-	-	-	-	-	852,054	422,300	1,274,354
31-248	4,695,781	28,372	136,735	-	47,274	212,381	-	-	-	-	-	400,500	31,727	432,227
31-252	14,330,519	86,584	417,287	-	355,751	859,622	-	-	-	-	-	1,222,240	238,759	1,460,999
31-253	24,628,802	148,806	717,160	-	867,224	1,733,190	-	-	-	-	-	2,100,574	582,029	2,682,603
31-256	20,202,156	122,060	588,262	-	188,580	898,902	-	-	-	-	-	1,723,028	126,564	1,849,592
31-261	15,069,680	91,050	438,811	-	-	529,861	-	-	-	(280,368)	(280,368)	1,285,283	(188,167)	1,097,116
31-268	5,332,607	32,219	155,279	-	-	187,498	-	-	-	(57,250)	(57,250)	454,814	(38,423)	416,391
31-310	8,507,040	51,399	247,715	-	136,635	435,749	-	-	-	-	-	725,560	91,702	817,262
31-733	21,305,525	128,727	620,391	-	-	749,118	-	-	-	(1,784,610)	(1,784,610)	1,817,134	(1,197,724)	619,410
31-736	12,911,525	78,011	375,968	-	-	453,979	-	-	-	(410,804)	(410,804)	1,101,215	(275,708)	825,507
31-800	1,249,197	7,548	36,375	-	-	43,923	-	-	-	(288,182)	(288,182)	106,543	(193,411)	(86,868)
31-803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-804	247,823	1,497	7,216	-	-	8,713	-	-	-	(3,787)	(3,787)	21,137	(2,542)	18,595
31-807	1,093,024	6,604	31,828	-	27,900	66,332	-	-	-	-	-	93,223	18,725	111,948
31-810	475,710	2,874	13,852	-	111,439	128,165	-	-	-	-	-	40,573	74,792	115,365
31-812	-	-	-	-	3,842	3,842	-	-	-	-	-	-	2,578	2,578
31-815	473	3	14	-	-	17	-	-	-	(1,207,611)	(1,207,611)	40	(810,477)	(810,437)
31-817	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
31-818	466,915	2,821	13,596	-	-	16,417	-	-	-	(48,542)	(48,542)	39,823	(32,578)	7,245
31-823	71,086	429	2,070	-	-	2,499	-	-	-	(31,163)	(31,163)	6,063	(20,914)	(14,851)
31-824	247,811	1,497	7,216	-	-	8,713	-	-	-	(11,217)	(11,217)	21,136	(7,528)	13,608
31-825	22,736	137	662	-	-	799	-	-	-	(185,914)	(185,914)	1,939	(124,774)	(122,835)
31-832	-	-	-	-	-	-	-	-	-	(5,645)	(5,645)	-	(3,788)	(3,788)
31-838	2,356,486	14,238	68,618	-	151,406	234,262	-	-	-	-	-	200,983	101,615	302,598
31-841	220,205	1,330	6,412	-	38,552	46,294	-	-	-	-	-	18,781	25,873	44,654
31-845	1,806,476	10,915	52,602	-	-	63,517	-	-	-	(175,766)	(175,766)	154,073	(117,964)	36,109
31-846	595,691	3,599	17,346	-	-	20,945	-	-	-	(685)	(685)	50,806	(460)	50,346
31-848	286,265	1,730	8,336	-	-	10,066	-	-	-	(43,106)	(43,106)	24,415	(28,931)	(4,516)
31-849	154,635	934	4,503	-	4	5,441	-	-	-	-	-	13,189	2	13,191
31-856	250,821	1,515	7,304	-	-	8,819	-	-	-	(23,880)	(23,880)	21,392	(16,027)	5,365
31-868	570,538	3,447	16,613	-	-	20,060	-	-	-	(47,377)	(47,377)	48,661	(31,796)	16,865
31-873	4,140,208	25,015	120,558	-	518,707	664,280	-	-	-	-	-	353,115	348,125	701,240
31-877	660,070	3,988	19,220	-	-	23,208	-	-	-	(14,706)	(14,706)	56,297	(9,869)	46,428
31-878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-883	443,383	2,679	12,911	-	120,148	135,738	-	-	-	-	-	37,816	80,636	118,452
31-896	349,052	2,109	10,164	-	-	12,273	-	-	-	(167,966)	(167,966)	29,770	(112,729)	(82,959)
31-900	1,526,278	9,222	44,443	-	-	53,665	-	-	-	(24,048)	(24,048)	130,175	(16,140)	114,035
32-001	2,613,439	15,790	76,100	-	-	91,890	-	-	-	(86,274)	(86,274)	222,898	(57,902)	164,996
32-002	1,784,476	10,782	51,962	-	52,164	114,908	-	-	-	-	-	152,197	35,009	187,206
32-003	1,595,743	9,641	46,466	-	54,913	111,020	-	-	-	-	-	136,100	36,854	172,954
32-005	3,443,682	20,807	100,276	-	6,991	128,074	-	-	-	-	-	293,709	4,692	298,401
32-006	1,563,170	9,445	45,518	-	12,214	67,177	-	-	-	-	-	133,322	8,198	141,520
32-009	1,801,444	10,884	52,456	-	55,927	119,267	-	-	-	-	-	153,644	37,535	191,179
32-010	3,243,838	19,599	94,457	-	63,052	177,108	-	-	-	-	-	276,665	42,317	318,982
32-011	832,547	5,030	24,243	-	-	29,273	-	-	-	(9,685)	(9,685)	71,007	(6,500)	64,507
32-138	17,100,029	103,317	497,932	-	-	601,249	-	-	-	(725,588)	(725,588)	1,458,450	(486,972)	971,478
33-003	1,146,981	6,930	33,399	-	29,590	69,919	-	-	-	-	-	97,825	19,859	117,684
33-008	1,660,211	10,031	48,343	-	-	58,374	-	-	-	(62,463)	(62,463)	141,598	(41,921)	99,677
33-011	2,515,261	15,197	73,241	-	8,811	97,249	-	-	-	-	-	214,525	5,914	220,439
33-012	1,423,990	8,604	41,465	-	-	50,069	-	-	-	(71,297)	(71,297)	121,451	(47,851)	73,600
33-151	5,460,982	32,995	159,017	-	92,292	284,304	-	-	-	-	-	465,763	61,941	527,704
33-301	1,940,350	11,723	56,501	-	40,594	108,818	-	-	-	-	-	165,491	27,245	192,736
34-004	1,874,110	11,323	54,572	-	160,827	226,722	-	-	-	-	-	159,842	107,938	267,780
34-286	4,872,219	29,438	141,873	-	107,094	278,405	-	-	-	-	-	415,548	71,875	487,423
35-006	1,161,741	7,019	33,828	-	-	40,847	-	-	-	(69,138)	(69,138)	99,084	(46,402)	52,682
35-007	3,323,929	20,083	96,789	-	42,250	159,122	-	-	-	-	-	283,496	28,355	311,851
35-014	2,894,146	17,486	84,274	-	42,801	144,561	-	-	-	-	-	246,840	28,726	275,566
35-232	4,897,373	29,590	142,605	-	145,272	317,467	-	-	-	-	-	417,694	97,498	515,192
35-715	4,309,741	26,039	125,494	-	-	151,533	-	-	-	(11,275)	(11,275)	367,575	(7,567)	360,008
35-729	7,613,016	45,997	221,682	-	327,957	595,636	-	-	-	-	-	649,309	220,106	869,415
35-904	6,964,691	42,080	202,803	-	22,465	267,348	-	-	-	-	-	594,014	15,077	609,091
36-018	3,617,242	21,855	105,330	-	99,324	226,509	-	-	-	-	-	308,512	66,661	375,173
36-019	2,454,675	14,831	71,477	-	35,607	121,915	-	-	-	-	-	209,358	23,898	233,256
36-022	2,006,201	12,121	58,418	-	27,890	98,429	-	-	-	-	-	171,107	18,718	189,825
36-226	6,937,821	41,918	202,021	-	52,126	296,065	-	-	-	-	-	591,722	34,984	626,706

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
36-336	5,710,384	34,502	166,279	-	8,736	209,517	-	-	-	-	-	487,035	5,863	492,898
37-015	12,700,415	76,735	369,820	-	204,924	651,479	-	-	-	-	-	1,083,210	137,533	1,220,743
38-016	4,315,275	26,073	125,656	-	-	151,729	-	-	-	(99,520)	(99,520)	368,047	(66,792)	301,255
38-018	5,971,287	36,078	173,877	-	32,222	242,177	-	-	-	-	-	509,287	21,625	530,912
39-012	1,602,372	9,681	46,659	-	-	56,340	-	-	-	(84,448)	(84,448)	136,665	(56,676)	79,989
39-014	2,408,138	14,550	70,122	-	63,086	147,758	-	-	-	-	-	205,388	42,340	247,728
39-024	2,211,053	13,359	64,383	-	-	77,742	-	-	-	(75,314)	(75,314)	188,579	(50,547)	138,032
39-025	2,607,223	15,753	75,919	-	-	91,672	-	-	-	(415,760)	(415,760)	222,368	(279,033)	(56,665)
39-110	5,582,207	33,727	162,547	-	-	196,274	-	-	-	(44,717)	(44,717)	476,103	(30,011)	446,092
39-174	6,080,791	36,740	177,065	-	-	213,805	-	-	-	(62,932)	(62,932)	518,626	(42,236)	476,390
39-246	3,813,826	23,043	111,054	-	120,329	254,426	-	-	-	-	-	325,279	80,758	406,037
40-015	2,792,156	16,870	81,304	-	-	98,174	-	-	-	(1,802)	(1,802)	238,141	(1,210)	236,931
40-149	6,351,859	38,378	184,958	-	-	223,336	-	-	-	(113,352)	(113,352)	541,746	(76,075)	465,671
40-205	3,780,727	22,843	110,090	-	52,657	185,590	-	-	-	-	-	322,456	35,341	357,797
41-001	3,297,214	19,922	96,011	-	194,386	310,319	-	-	-	-	-	281,217	130,460	411,677
41-010	3,836,364	23,179	111,710	-	-	134,889	-	-	-	(182,716)	(182,716)	327,201	(122,629)	204,572
41-025	3,185,437	19,246	92,756	-	-	112,002	-	-	-	(337,608)	(337,608)	271,684	(226,583)	45,101
41-027	4,421,363	26,714	128,745	-	112,951	268,410	-	-	-	-	-	377,095	75,806	452,901
41-192	4,379,218	26,459	127,517	-	-	153,976	-	-	-	(32,133)	(32,133)	373,500	(21,565)	351,935
41-196	1,945,866	11,757	56,661	-	-	68,418	-	-	-	(56,935)	(56,935)	165,962	(38,211)	127,751
41-721	9,304,418	56,217	270,933	-	578,441	905,591	-	-	-	-	-	793,567	388,216	1,181,783
41-766	1,097,015	6,628	31,944	-	-	38,572	-	-	-	(54,450)	(54,450)	93,564	(36,544)	57,020
41-900	2,359,800	14,258	68,714	-	-	82,972	-	-	-	(38,233)	(38,233)	201,266	(25,659)	175,607
42-001	4,326,871	26,143	125,993	-	-	152,136	-	-	-	(67,699)	(67,699)	369,036	(45,436)	323,600
42-004	2,419,835	14,620	70,463	-	13,949	99,032	-	-	-	-	-	206,386	9,361	215,747
42-007	1,793,271	10,835	52,218	-	12,725	75,778	-	-	-	-	-	152,947	8,540	161,487
42-008	2,673,624	16,154	77,853	-	-	94,007	-	-	-	(22,229)	(22,229)	228,032	(14,918)	213,114
42-011	2,050,973	12,392	59,722	-	-	72,114	-	-	-	(23,390)	(23,390)	174,926	(15,698)	159,228
42-168	7,395,725	44,684	215,354	-	-	260,038	-	-	-	(35,851)	(35,851)	630,776	(24,061)	606,715
42-714	2,669,148	16,127	77,722	-	-	93,849	-	-	-	(38,596)	(38,596)	227,650	(25,904)	201,746
43-001	2,955,940	17,860	86,073	-	-	103,933	-	-	-	(332,868)	(332,868)	252,110	(223,402)	28,708
43-003	2,759,716	16,674	80,360	-	-	97,034	-	-	-	(204,414)	(204,414)	235,374	(137,190)	98,184
43-005	7,496,075	45,291	218,277	-	-	263,568	-	-	-	(234,099)	(234,099)	639,335	(157,114)	482,221
43-008	10,969,901	66,279	319,430	-	-	385,709	-	-	-	(233,975)	(233,975)	935,615	(157,031)	778,584
43-009	7,521,300	45,443	219,011	-	-	264,454	-	-	-	(344,935)	(344,935)	641,487	(231,500)	409,987
43-014	9,284,141	56,094	270,343	-	98,934	425,371	-	-	-	-	-	791,838	66,398	858,236
43-238	5,172,216	31,250	150,609	-	-	181,859	-	-	-	(44,799)	(44,799)	441,135	(30,067)	411,068
43-239	26,403,238	159,527	768,830	-	-	928,357	-	-	-	(778,174)	(778,174)	2,251,914	(522,264)	1,729,650
43-329	962,107	5,813	28,015	-	-	33,828	-	-	-	(4,188)	(4,188)	82,057	(2,811)	79,246
43-397	25,134,895	151,863	731,897	-	-	883,760	-	-	-	(864,424)	(864,424)	2,143,738	(580,150)	1,563,588
43-551	27,623,543	166,900	804,364	-	-	971,264	-	-	-	(218,444)	(218,444)	2,355,993	(146,607)	2,209,386
43-702	2,509,218	15,161	73,065	-	-	88,226	-	-	-	(113,211)	(113,211)	214,009	(75,981)	138,028
43-836	303,868	1,836	8,848	-	108,434	119,118	-	-	-	-	-	25,917	72,774	98,691
44-001	428,347	2,588	12,473	-	-	15,061	-	-	-	(251,985)	(251,985)	36,533	(169,118)	(132,585)
44-016	4,262,653	25,755	124,123	-	12,084	161,962	-	-	-	-	-	363,559	8,110	371,669
44-017	5,197,650	31,404	151,349	-	213,516	396,269	-	-	-	-	-	443,304	143,299	586,603
44-022	3,305,292	19,970	96,246	-	-	116,216	-	-	-	(174,758)	(174,758)	281,906	(117,288)	164,618

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
44-024	3,450,569	20,848	100,476	-	-	121,324	-	-	-	(76,013)	(76,013)	294,297	(51,016)	243,281
44-025	2,542,155	15,360	74,024	-	49,288	138,672	-	-	-	-	-	216,819	33,080	249,899
44-148	4,209,044	25,431	122,562	-	-	147,993	-	-	-	(39,113)	(39,113)	358,987	(26,251)	332,736
44-319	2,815,365	17,010	81,980	-	-	98,990	-	-	-	(159,206)	(159,206)	240,121	(106,850)	133,271
44-771	2,254,969	13,624	65,662	-	66,805	146,091	-	-	-	-	-	192,325	44,835	237,160
45-001	4,171,937	25,207	121,482	-	-	146,689	-	-	-	(100,987)	(100,987)	355,822	(67,776)	288,046
45-007	10,687,202	64,571	311,198	-	1,625	377,394	-	-	-	-	-	911,504	1,090	912,594
45-016	3,415,107	20,634	99,444	-	64,248	184,326	-	-	-	-	-	291,272	43,120	334,392
45-029	5,657,864	34,184	164,750	-	17,276	216,210	-	-	-	-	-	482,555	11,595	494,150
45-031	9,742,345	58,863	283,685	-	-	342,548	-	-	-	(5,857)	(5,857)	830,918	(3,931)	826,987
45-032	5,674,731	34,286	165,241	-	51,774	251,301	-	-	-	-	-	483,994	34,747	518,741
45-033	4,513,049	27,268	131,414	-	59,245	217,927	-	-	-	-	-	384,915	39,761	424,676
45-034	3,868,069	23,371	112,633	-	-	136,004	-	-	-	(1,703)	(1,703)	329,905	(1,143)	328,762
45-170	17,629,725	106,518	513,356	-	209,948	829,822	-	-	-	-	-	1,503,627	140,905	1,644,532
45-267	3,945,467	23,838	114,887	-	-	138,725	-	-	-	(52,990)	(52,990)	336,506	(35,564)	300,942
45-394	6,050,857	36,559	176,194	-	-	212,753	-	-	-	(242,969)	(242,969)	516,073	(163,066)	353,007
45-737	6,014,467	36,339	175,134	-	-	211,473	-	-	-	(104,263)	(104,263)	512,970	(69,975)	442,995
45-856	75,442	456	2,197	-	-	2,653	-	-	-	(197,614)	(197,614)	6,434	(132,627)	(126,193)
45-866	704,483	4,256	20,514	-	138,514	163,284	-	-	-	-	-	60,085	92,962	153,047
46-005	1,973,413	11,923	57,463	-	72,545	141,931	-	-	-	-	-	168,311	48,688	216,999
46-018	4,513,187	27,268	131,418	-	87,967	246,653	-	-	-	-	-	384,927	59,038	443,965
46-019	4,755,428	28,732	138,472	-	265,543	432,747	-	-	-	-	-	405,587	178,216	583,803
46-109	6,019,409	36,369	175,278	-	-	211,647	-	-	-	(205,472)	(205,472)	513,391	(137,901)	375,490
46-601	2,630,629	15,894	76,601	-	107,145	199,640	-	-	-	-	-	224,365	71,910	296,275
46-752	2,741,718	16,565	79,835	-	-	96,400	-	-	-	(72,315)	(72,315)	233,839	(48,534)	185,305
47-001	2,631,963	15,902	76,640	-	22,626	115,168	-	-	-	-	-	224,478	15,185	239,663
47-004	10,187,918	61,555	296,660	-	252,605	610,820	-	-	-	-	-	868,921	169,534	1,038,455
47-009	3,817,116	23,063	111,150	-	8,294	142,507	-	-	-	-	-	325,559	5,566	331,125
47-010	2,648,991	16,005	77,135	-	2,694	95,834	-	-	-	-	-	225,931	1,808	227,739
47-026	183,139	1,107	5,333	-	104,900	111,340	-	-	-	-	-	15,620	70,403	86,023
47-028	4,615,404	27,886	134,395	-	-	162,281	-	-	-	(75,979)	(75,979)	393,645	(50,993)	342,652
47-029	7,642,388	46,175	222,537	-	8,342	277,054	-	-	-	-	-	651,814	5,598	657,412
47-031	3,819,671	23,078	111,224	-	112,015	246,317	-	-	-	-	-	325,777	75,178	400,955
47-136	18,693,666	112,946	544,337	-	169,700	826,983	-	-	-	-	-	1,594,370	113,893	1,708,263
47-157	28,279,753	170,864	823,472	-	597,928	1,592,264	-	-	-	-	-	2,411,961	401,294	2,813,255
47-234	3,666,191	22,151	106,755	-	50,848	179,754	-	-	-	-	-	312,687	34,126	346,813
47-266	11,495,110	69,453	334,723	-	133,157	537,333	-	-	-	-	-	980,410	89,367	1,069,777
47-276	4,969,039	30,023	144,692	-	-	174,715	-	-	-	(430,240)	(430,240)	423,806	(288,751)	135,055
47-287	11,775,577	71,147	342,890	-	-	414,037	-	-	-	(289,879)	(289,879)	1,004,331	(194,549)	809,782
47-302	9,626,863	58,165	280,322	-	172,459	510,946	-	-	-	-	-	821,069	115,744	936,813
47-389	3,110,192	18,792	90,565	-	-	109,357	-	-	-	(2,046)	(2,046)	265,266	(1,373)	263,893
47-725	4,882,349	29,499	142,168	-	110,277	281,944	-	-	-	-	-	416,412	74,012	490,424
47-800	568,569	3,435	16,556	-	37,702	57,693	-	-	-	-	-	48,493	25,303	73,796
47-801	782,354	4,727	22,781	-	27,430	54,938	-	-	-	-	-	66,726	18,410	85,136
47-806	186,202	1,125	5,422	-	39,720	46,267	-	-	-	-	-	15,881	26,658	42,539
47-838	438,824	2,651	12,778	-	111,885	127,314	-	-	-	-	-	37,427	75,090	112,517
47-856	162,994	985	4,746	-	-	5,731	-	-	-	(8,677)	(8,677)	13,902	(5,824)	8,078

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
47-876	155,210	938	4,520	-	-	5,458	-	-	-	(3,653)	(3,653)	13,238	(2,452)	10,786
47-885	466,191	2,817	13,575	-	152,723	169,115	-	-	-	-	-	39,761	102,498	142,259
47-887	567,869	3,431	16,536	-	-	19,967	-	-	-	(10,422)	(10,422)	48,433	(6,994)	41,439
47-888	282,962	1,710	8,240	-	8,294	18,244	-	-	-	-	-	24,134	5,566	29,700
47-890	423,088	2,556	12,320	-	55,917	70,793	-	-	-	-	-	36,085	37,528	73,613
47-891	449,959	2,719	13,102	-	44,950	60,771	-	-	-	-	-	38,377	30,168	68,545
47-903	55,326	334	1,611	-	1,690	3,635	-	-	-	-	-	4,719	1,134	5,853
48-001	5,093,358	30,774	148,312	-	-	179,086	-	-	-	(474,216)	(474,216)	434,409	(318,266)	116,143
48-005	108,421	655	3,157	-	62,102	65,914	-	-	-	-	-	9,247	41,680	50,927
48-008	3,391,276	20,490	98,750	-	26,735	145,975	-	-	-	-	-	289,240	17,943	307,183
48-013	8,442,183	51,007	245,826	-	-	296,833	-	-	-	(75,722)	(75,722)	720,028	(50,820)	669,208
48-015	20,822,360	125,807	606,322	-	72,579	804,708	-	-	-	-	-	1,775,925	48,711	1,824,636
48-016	11,671,793	70,520	339,868	-	249,024	659,412	-	-	-	-	-	995,479	167,130	1,162,609
48-195	94,896,936	573,361	2,763,282	-	-	3,336,643	-	-	-	(1,929,491)	(1,929,491)	8,093,695	(1,294,960)	6,798,735
48-229	7,478,473	45,184	217,764	-	-	262,948	-	-	-	(241,519)	(241,519)	637,834	(162,093)	475,741
48-254	21,971,722	132,752	639,790	-	406,815	1,179,357	-	-	-	-	-	1,873,953	273,031	2,146,984
48-260	10,376,334	62,693	302,146	-	-	364,839	-	-	-	(60,739)	(60,739)	884,990	(40,764)	844,226
48-800	1,058,914	6,398	30,834	-	195,191	232,423	-	-	-	-	-	90,314	131,001	221,315
48-801	339,348	2,050	9,881	-	-	11,931	-	-	-	(20,940)	(20,940)	28,943	(14,053)	14,890
48-802	1,235,681	7,466	35,982	-	-	43,448	-	-	-	(1,014)	(1,014)	105,390	(681)	104,709
48-803	6,964	42	203	-	-	245	-	-	-	(346,789)	(346,789)	594	(232,745)	(232,151)
48-804	3,811	23	111	-	-	134	-	-	-	(136,917)	(136,917)	325	(91,890)	(91,565)
48-805	1,025,540	6,196	29,862	-	139,943	176,001	-	-	-	-	-	87,468	93,921	181,389
48-807	342,513	2,069	9,974	-	92,984	105,027	-	-	-	-	-	29,213	62,406	91,619
48-809	563,376	3,404	16,405	-	135,731	155,540	-	-	-	-	-	48,050	91,094	139,144
48-811	346,127	2,091	10,079	-	-	12,170	-	-	-	(12,872)	(12,872)	29,521	(8,639)	20,882
48-812	482,328	2,914	14,045	-	78,186	95,145	-	-	-	-	-	41,137	52,474	93,611
48-813	318,969	1,927	9,288	-	54,255	65,470	-	-	-	-	-	27,205	36,412	63,617
48-815	1,904,409	11,506	55,454	-	-	66,960	-	-	-	(15,144)	(15,144)	162,426	(10,164)	152,262
48-821	1,252,213	7,566	36,463	-	104,201	148,230	-	-	-	-	-	106,800	69,934	176,734
48-822	959,743	5,799	27,947	-	11,463	45,209	-	-	-	-	-	81,856	7,694	89,550
48-823	732,562	4,426	21,331	-	-	25,757	-	-	-	(37,541)	(37,541)	62,480	(25,195)	37,285
48-824	548,029	3,311	15,958	-	129,072	148,341	-	-	-	-	-	46,741	86,625	133,366
48-825	1,315,311	7,947	38,300	-	49,151	95,398	-	-	-	-	-	112,182	32,988	145,170
48-828	522,726	3,158	15,221	-	-	18,379	-	-	-	(7,879)	(7,879)	44,583	(5,288)	39,295
48-830	-	-	-	-	-	-	-	-	-	(3,112)	(3,112)	-	(2,088)	(2,088)
48-831	10,122,707	61,161	294,761	-	1,498,141	1,854,063	-	-	-	-	-	863,359	1,005,464	1,868,823
48-832	1,312,529	7,930	38,219	-	-	46,149	-	-	-	(36,598)	(36,598)	111,945	(24,563)	87,382
48-834	198,025	1,196	5,766	-	48,391	55,353	-	-	-	-	-	16,889	32,477	49,366
48-835	146,055	882	4,253	-	3,502	8,637	-	-	-	-	-	12,457	2,351	14,808
48-837	-	-	-	-	-	-	-	-	-	(13,959)	(13,959)	-	(9,368)	(9,368)
48-838	431,884	2,609	12,576	-	45,498	60,683	-	-	-	-	-	36,835	30,536	67,371
48-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-843	556,998	3,365	16,219	-	53,062	72,646	-	-	-	-	-	47,506	35,612	83,118
48-845	459,580	2,777	13,382	-	51,945	68,104	-	-	-	-	-	39,197	34,862	74,059
48-847	509,186	3,076	14,827	-	-	17,903	-	-	-	(21,087)	(21,087)	43,428	(14,152)	29,276
48-850	380,159	2,297	11,070	-	56,023	69,390	-	-	-	-	-	32,424	37,599	70,023

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
48-853	565,195	3,415	16,458	-	-	19,873	-	-	-	(5,727,771)	(5,727,771)	48,205	(3,844,142)	(3,795,937)
48-858	38,035	230	1,108	-	-	1,338	-	-	-	(181,791)	(181,791)	3,244	(122,008)	(118,764)
48-859	33,745	204	983	-	-	1,187	-	-	-	(63,049)	(63,049)	2,878	(42,314)	(39,436)
48-860	492,344	2,975	14,336	-	-	17,311	-	-	-	(107,255)	(107,255)	41,992	(71,983)	(29,991)
48-861	475,698	2,874	13,852	-	-	16,726	-	-	-	(57,041)	(57,041)	40,572	(38,282)	2,290
48-867	553,222	3,343	16,109	-	-	19,452	-	-	-	(3,609)	(3,609)	47,184	(2,422)	44,762
48-885	-	-	-	-	-	-	-	-	-	(16,392)	(16,392)	-	(11,001)	(11,001)
49-006	3,726,998	22,518	108,526	-	-	131,044	-	-	-	(10,580)	(10,580)	317,873	(7,100)	310,773
49-018	3,754,562	22,685	109,328	-	1,953	133,966	-	-	-	-	-	320,224	1,311	321,535
49-019	4,480,363	27,070	130,463	-	-	157,533	-	-	-	(174,635)	(174,635)	382,127	(117,205)	264,922
49-228	4,420,526	26,709	128,720	-	79,982	235,411	-	-	-	-	-	377,024	53,679	430,703
49-754	2,034,752	12,294	59,249	-	-	71,543	-	-	-	(192,963)	(192,963)	173,543	(129,506)	44,037
50-001	4,604,305	27,819	134,072	-	-	161,891	-	-	-	(289,245)	(289,245)	392,698	(194,124)	198,574
50-002	10,348,500	62,525	301,336	-	898	364,759	-	-	-	-	-	882,616	603	883,219
50-005	11,218,968	67,784	326,683	-	-	394,467	-	-	-	(376,567)	(376,567)	956,858	(252,730)	704,128
50-006	6,807,053	41,128	198,213	-	-	239,341	-	-	-	(9,336)	(9,336)	580,569	(6,265)	574,304
50-011	2,288,726	13,828	66,645	-	-	80,473	-	-	-	(56,928)	(56,928)	195,204	(38,206)	156,998
50-012	1,230,249	7,433	35,823	-	19,322	62,578	-	-	-	-	-	104,927	12,968	117,895
50-013	3,116,020	18,827	90,735	-	-	109,562	-	-	-	(135,515)	(135,515)	265,763	(90,949)	174,814
50-014	3,540,891	21,394	103,106	-	-	124,500	-	-	-	(277,380)	(277,380)	302,000	(186,161)	115,839
50-016	2,394,132	14,465	69,714	-	-	84,179	-	-	-	(96,131)	(96,131)	204,194	(64,517)	139,677
50-019	1,421,214	8,587	41,384	-	-	49,971	-	-	-	(34,384)	(34,384)	121,214	(23,077)	98,137
50-020	1,514,796	9,152	44,109	-	-	53,261	-	-	-	(32,883)	(32,883)	129,196	(22,069)	107,127
50-021	4,831,994	29,195	140,702	-	-	169,897	-	-	-	(197,148)	(197,148)	412,118	(132,314)	279,804
50-116	4,296,584	25,960	125,111	-	87,343	238,414	-	-	-	-	-	366,453	58,620	425,073
50-193	4,267,237	25,782	124,257	-	42,825	192,864	-	-	-	-	-	363,950	28,742	392,692
50-210	30,039,627	181,497	874,717	-	-	1,056,214	-	-	-	(222,443)	(222,443)	2,562,059	(149,291)	2,412,768
50-741	2,283,587	13,797	66,495	-	22,983	103,275	-	-	-	-	-	194,766	15,424	210,190
50-800	298,339	1,803	8,687	-	9,767	20,257	-	-	-	-	-	25,445	6,555	32,000
50-802	525,778	3,177	15,310	-	-	18,487	-	-	-	(64,793)	(64,793)	44,843	(43,485)	1,358
50-808	1,572,235	9,499	45,782	-	76,257	131,538	-	-	-	-	-	134,095	51,179	185,274
50-810	431,148	2,605	12,554	-	-	15,159	-	-	-	(13,935)	(13,935)	36,772	(9,352)	27,420
50-812	866,908	5,238	25,243	-	37,760	68,241	-	-	-	-	-	73,938	25,342	99,280
50-831	580,553	3,508	16,905	-	82,679	103,092	-	-	-	-	-	49,515	55,489	105,004
50-836	512,321	3,095	14,918	-	-	18,013	-	-	-	(14,956)	(14,956)	43,696	(10,037)	33,659
50-840	-	-	-	-	-	-	-	-	-	(58,576)	(58,576)	-	(39,313)	(39,313)
50-850	17,692	107	515	-	10,134	10,756	-	-	-	-	-	1,509	6,801	8,310
50-851	359,104	2,170	10,457	-	7,454	20,081	-	-	-	-	-	30,628	5,003	35,631
50-875	403,553	2,438	11,751	-	-	14,189	-	-	-	(25,967)	(25,967)	34,419	(17,428)	16,991
50-880	-	-	-	-	-	-	-	-	-	(49,899)	(49,899)	-	(33,489)	(33,489)
50-892	539,341	3,259	15,705	-	-	18,964	-	-	-	(116,946)	(116,946)	46,000	(78,488)	(32,488)
50-900	8,579,718	51,838	249,831	-	-	301,669	-	-	-	(62,017)	(62,017)	731,758	(41,622)	690,136
51-011	2,816,287	17,016	82,007	-	3,513	102,536	-	-	-	-	-	240,199	2,357	242,556
51-016	2,090,839	12,633	60,883	-	45,820	119,336	-	-	-	-	-	178,326	30,752	209,078
51-017	4,471,891	27,019	130,216	-	-	157,235	-	-	-	(100,219)	(100,219)	381,405	(67,261)	314,144
51-018	2,885,416	17,433	84,020	-	-	101,453	-	-	-	(1,090)	(1,090)	246,095	(731)	245,364
51-162	13,402,732	80,978	390,271	-	208,584	679,833	-	-	-	-	-	1,143,110	139,990	1,283,100

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
51-750	4,920,964	29,732	143,292	-	-	173,024	-	-	-	(178,957)	(178,957)	419,706	(120,105)	299,601
51-767	3,035,157	18,338	88,380	-	-	106,718	-	-	-	(68,717)	(68,717)	258,866	(46,119)	212,747
51-808	-	-	-	-	-	-	-	-	-	(5,514)	(5,514)	-	(3,701)	(3,701)
51-811	3,852,184	23,275	112,171	-	119,085	254,531	-	-	-	-	-	328,550	79,923	408,473
51-908	12,374,361	74,765	360,326	-	-	435,091	-	-	-	(1,287,470)	(1,287,470)	1,055,401	(864,073)	191,328
52-001	3,129,153	18,906	91,117	-	-	110,023	-	-	-	(43,774)	(43,774)	266,883	(29,379)	237,504
52-020	4,538,777	27,423	132,164	-	152,630	312,217	-	-	-	-	-	387,109	102,436	489,545
52-021	8,416,862	50,854	245,089	-	17,581	313,524	-	-	-	-	-	717,868	11,799	729,667
52-022	7,933,499	47,934	231,014	-	-	278,948	-	-	-	(288,289)	(288,289)	676,643	(193,482)	483,161
52-023	3,170,150	19,154	92,311	-	57,552	169,017	-	-	-	-	-	270,380	38,625	309,005
52-201	11,823,616	71,438	344,289	-	273,227	688,954	-	-	-	-	-	1,008,428	183,373	1,191,801
52-217	19,258,758	116,360	560,791	-	-	677,151	-	-	-	(663,979)	(663,979)	1,642,566	(445,623)	1,196,943
52-272	18,413,826	111,255	536,188	-	-	647,443	-	-	-	(57,630)	(57,630)	1,570,503	(38,678)	1,531,825
52-746	4,415,446	26,678	128,572	-	76,130	231,380	-	-	-	-	-	376,590	51,094	427,684
53-007	1,755,990	10,610	51,132	-	-	61,742	-	-	-	(11,943)	(11,943)	149,767	(8,016)	141,751
53-010	2,424,371	14,648	70,595	-	46,362	131,605	-	-	-	-	-	206,773	31,115	237,888
53-012	6,129,649	37,035	178,488	-	49,477	265,000	-	-	-	-	-	522,794	33,206	556,000
54-001	1,874,822	11,328	54,593	-	-	65,921	-	-	-	(128,273)	(128,273)	159,902	(86,090)	73,812
54-030	1,850,303	11,179	53,879	-	-	65,058	-	-	-	(38,863)	(38,863)	157,811	(26,083)	131,728
54-040	1,717,010	10,374	49,997	-	49,323	109,694	-	-	-	-	-	146,443	33,103	179,546
54-041	2,376,804	14,360	69,210	-	73,731	157,301	-	-	-	-	-	202,716	49,484	252,200
54-042	2,514,998	15,195	73,234	-	-	88,429	-	-	-	(66,328)	(66,328)	214,502	(44,516)	169,986
54-222	7,891,719	47,681	229,797	-	-	277,478	-	-	-	(207,981)	(207,981)	673,079	(139,585)	533,494
54-396	2,520,915	15,231	73,406	-	-	88,637	-	-	-	(119,904)	(119,904)	215,007	(80,473)	134,534
55-001	6,893,192	41,648	200,721	-	187,076	429,445	-	-	-	-	-	587,916	125,554	713,470
55-002	2,284,777	13,804	66,530	-	-	80,334	-	-	-	(1,792)	(1,792)	194,867	(1,203)	193,664
55-009	1,633,730	9,871	47,572	-	-	57,443	-	-	-	(3,667)	(3,667)	139,340	(2,461)	136,879
55-014	2,650,553	16,014	77,181	-	55,423	148,618	-	-	-	-	-	226,064	37,197	263,261
55-179	7,796,430	47,106	227,022	-	-	274,128	-	-	-	(281,273)	(281,273)	664,952	(188,774)	476,178
55-197	12,407,885	74,968	361,302	-	-	436,270	-	-	-	(207,347)	(207,347)	1,058,260	(139,159)	919,101
55-322	2,388,442	14,431	69,548	-	37,763	121,742	-	-	-	-	-	203,709	25,345	229,054
55-350	3,343,201	20,199	97,350	-	-	117,549	-	-	-	(3,335)	(3,335)	285,139	(2,238)	282,901
55-369	5,982,039	36,143	174,190	-	1,741	212,074	-	-	-	-	-	510,204	1,168	511,372
55-393	1,601,660	9,677	46,638	-	-	56,315	-	-	-	(33,507)	(33,507)	136,604	(22,488)	114,116
55-757	5,127,779	30,982	149,315	-	-	180,297	-	-	-	(31,961)	(31,961)	437,345	(21,451)	415,894
56-022	7,881,517	47,620	229,500	-	176,619	453,739	-	-	-	-	-	672,209	118,537	790,746
57-001	12,794,111	77,301	372,549	-	884,219	1,334,069	-	-	-	-	-	1,091,201	593,435	1,684,636
57-002	3,589,313	21,686	104,516	-	11,165	137,367	-	-	-	-	-	306,130	7,494	313,624
57-008	1,594,774	9,636	46,438	-	-	56,074	-	-	-	(23,410)	(23,410)	136,017	(15,712)	120,305
57-009	3,089,048	18,664	89,949	-	80,489	189,102	-	-	-	-	-	263,463	54,020	317,483
57-011	11,781,596	71,184	343,066	-	60,338	474,588	-	-	-	-	-	1,004,844	40,495	1,045,339
57-012	5,836,270	35,262	169,945	-	-	205,207	-	-	-	(25,176)	(25,176)	497,772	(16,896)	480,876
57-020	4,767,424	28,804	138,822	-	10,048	177,674	-	-	-	-	-	406,610	6,744	413,354
57-021	77,763	470	2,264	-	14,192	16,926	-	-	-	-	-	6,632	9,524	16,156
57-022	306,698	1,853	8,931	-	175,674	186,458	-	-	-	-	-	26,158	117,902	144,060
57-128	62,887,475	379,962	1,831,206	-	-	2,211,168	-	-	-	(132,002)	(132,002)	5,363,630	(88,592)	5,275,038
57-165	15,751,092	95,167	458,652	-	-	553,819	-	-	-	(473,024)	(473,024)	1,343,400	(317,465)	1,025,935

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
57-176	6,075,657	36,709	176,916	-	-	213,625	-	-	-	(187,072)	(187,072)	518,189	(125,552)	392,637
57-240	29,565,388	178,632	860,908	-	363,935	1,403,475	-	-	-	-	-	2,521,612	244,252	2,765,864
57-245	8,255,771	49,881	240,398	-	361,248	651,527	-	-	-	-	-	704,129	242,449	946,578
57-269	11,359,902	68,636	330,786	-	-	399,422	-	-	-	(224,198)	(224,198)	968,878	(150,469)	818,409
57-274	27,934,877	168,781	813,429	-	357,821	1,340,031	-	-	-	-	-	2,382,547	240,149	2,622,696
57-290	12,365,141	74,709	360,058	-	768,852	1,203,619	-	-	-	-	-	1,054,614	516,008	1,570,622
57-297	15,430,645	93,231	449,321	-	435,226	977,778	-	-	-	-	-	1,316,069	292,098	1,608,167
57-298	14,881,336	89,912	433,326	-	289,259	812,497	-	-	-	-	-	1,269,219	194,133	1,463,352
57-726	5,474,037	33,074	159,397	-	-	192,471	-	-	-	(98,598)	(98,598)	466,877	(66,173)	400,704
57-806	367,678	2,221	10,706	-	79,698	92,625	-	-	-	-	-	31,359	53,488	84,847
57-808	46,531	281	1,355	-	-	1,636	-	-	-	(48,470)	(48,470)	3,969	(32,530)	(28,561)
57-810	1,196,623	7,230	34,844	-	6,049	48,123	-	-	-	-	-	102,059	4,059	106,118
57-811	-	-	-	-	-	-	-	-	-	(30,032)	(30,032)	-	(20,155)	(20,155)
57-814	1,517,944	9,171	44,201	-	32,660	86,032	-	-	-	-	-	129,464	21,920	151,384
57-815	550,470	3,326	16,029	-	-	19,355	-	-	-	(45,841)	(45,841)	46,949	(30,766)	16,183
57-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-817	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-818	1,235,358	7,464	35,972	-	232,149	275,585	-	-	-	-	-	105,363	155,805	261,168
57-819	174,607	1,055	5,084	-	-	6,139	-	-	-	(8,674)	(8,674)	14,892	(5,822)	9,070
57-821	-	-	-	-	-	-	-	-	-	(130,045)	(130,045)	-	(87,279)	(87,279)
57-822	798,987	4,827	23,266	-	312,491	340,584	-	-	-	-	-	68,145	209,725	277,870
57-823	-	-	-	-	-	-	-	-	-	(130,045)	(130,045)	-	(87,279)	(87,279)
57-824	842,838	5,092	24,542	-	35,279	64,913	-	-	-	-	-	71,885	23,677	95,562
57-825	248,643	1,502	7,240	-	37,369	46,111	-	-	-	-	-	21,207	25,080	46,287
57-829	30,957	187	901	-	-	1,088	-	-	-	(42,859)	(42,859)	2,640	(28,765)	(26,125)
57-830	143,548	867	4,180	-	-	5,047	-	-	-	(1,875)	(1,875)	12,243	(1,258)	10,985
57-835	1,472,088	8,894	42,865	-	-	51,759	-	-	-	(82,545)	(82,545)	125,553	(55,400)	70,153
57-837	-	-	-	-	-	-	-	-	-	(67,195)	(67,195)	-	(45,098)	(45,098)
57-839	66,162	400	1,927	-	-	2,327	-	-	-	(217,056)	(217,056)	5,643	(145,675)	(140,032)
57-842	535,321	3,234	15,588	-	276,650	295,472	-	-	-	-	-	45,657	185,671	231,328
57-845	390,127	2,357	11,360	-	-	13,717	-	-	-	(92,789)	(92,789)	33,274	(62,275)	(29,001)
57-847	297,537	1,798	8,664	-	44,244	54,706	-	-	-	-	-	25,377	29,694	55,071
57-850	345,104	2,085	10,049	-	-	12,134	-	-	-	(60,358)	(60,358)	29,434	(40,509)	(11,075)
57-860	121,524	734	3,539	-	-	4,273	-	-	-	(9,993)	(9,993)	10,365	(6,707)	3,658
57-867	65,253	394	1,900	-	-	2,294	-	-	-	(9,736)	(9,736)	5,565	(6,535)	(970)
57-871	323,151	1,952	9,410	-	-	11,362	-	-	-	(5,093)	(5,093)	27,561	(3,418)	24,143
57-873	957,248	5,784	27,874	-	-	33,658	-	-	-	(61,565)	(61,565)	81,643	(41,318)	40,325
57-874	39,094	236	1,138	-	-	1,374	-	-	-	(201,100)	(201,100)	3,334	(134,966)	(131,632)
57-882	395,147	2,387	11,506	-	93,385	107,278	-	-	-	-	-	33,702	62,675	96,377
57-901	1,682,128	10,163	48,981	-	-	59,144	-	-	-	(567,070)	(567,070)	143,468	(380,584)	(237,116)
57-907	1,496,284	9,040	43,570	-	124,206	176,816	-	-	-	-	-	127,617	83,359	210,976
58-016	5,871,212	35,473	170,962	-	78,522	284,957	-	-	-	-	-	500,752	52,699	553,451
59-014	4,087,436	24,696	119,021	-	-	143,717	-	-	-	(164,762)	(164,762)	348,615	(110,578)	238,037
59-015	2,463,949	14,887	71,747	-	-	86,634	-	-	-	(124,452)	(124,452)	210,149	(83,525)	126,624
59-016	2,390,793	14,445	69,617	-	-	84,062	-	-	-	(69,714)	(69,714)	203,909	(46,788)	157,121
59-385	3,034,858	18,336	88,371	-	-	106,707	-	-	-	(91,374)	(91,374)	258,841	(61,324)	197,517
59-800	90,645	548	2,639	-	-	3,187	-	-	-	(43,031)	(43,031)	7,731	(28,880)	(21,149)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
60-001	8,959,542	54,133	260,891	-	126,937	441,961	-	-	-	-	-	764,153	85,192	849,345
60-003	5,868,286	35,456	170,877	-	166,396	372,729	-	-	-	-	-	500,502	111,676	612,178
60-027	5,014,984	30,300	146,030	-	-	176,330	-	-	-	(220,874)	(220,874)	427,725	(148,237)	279,488
60-028	4,313,343	26,061	125,599	-	-	151,660	-	-	-	(9,082)	(9,082)	367,882	(6,095)	361,787
60-029	3,372,722	20,378	98,210	-	-	118,588	-	-	-	(26,389)	(26,389)	287,657	(17,710)	269,947
60-030	7,740,093	46,765	225,382	-	36,907	309,054	-	-	-	-	-	660,147	24,769	684,916
60-211	9,756,249	58,947	284,090	-	-	343,037	-	-	-	(168,953)	(168,953)	832,104	(113,392)	718,712
60-717	4,679,172	28,271	136,252	-	-	164,523	-	-	-	(17,547)	(17,547)	399,083	(11,776)	387,307
60-744	5,669,974	34,258	165,103	-	-	199,361	-	-	-	(419,756)	(419,756)	483,588	(281,715)	201,873
60-800	104,023	629	3,029	-	-	3,658	-	-	-	(8,181)	(8,181)	8,872	(5,490)	3,382
60-801	1,473,171	8,901	42,897	-	61,997	113,795	-	-	-	-	-	125,646	41,608	167,254
61-018	2,615,132	15,800	76,149	-	-	91,949	-	-	-	(1,351)	(1,351)	223,043	(906)	222,137
61-313	2,116,524	12,788	61,631	-	-	74,419	-	-	-	(37,064)	(37,064)	180,517	(24,876)	155,641
62-006	3,266,598	19,737	95,119	-	-	114,856	-	-	-	(436,768)	(436,768)	278,606	(293,133)	(14,527)
62-007	2,949,011	17,818	85,872	-	16,306	119,996	-	-	-	-	-	251,519	10,944	262,463
62-010	25,452	154	741	-	-	895	-	-	-	(754)	(754)	2,171	(506)	1,665
62-012	287,210	1,735	8,363	-	435	10,533	-	-	-	-	-	24,496	292	24,788
62-014	7,611	46	222	-	-	268	-	-	-	(2,029)	(2,029)	649	(1,361)	(712)
62-015	4,744,712	28,667	138,160	-	-	166,827	-	-	-	(10,545)	(10,545)	404,673	(7,078)	397,595
62-236	5,706,513	34,478	166,167	-	-	200,645	-	-	-	(66,839)	(66,839)	486,705	(44,858)	441,847
63-001	2,268,521	13,706	66,057	-	77,099	156,862	-	-	-	-	-	193,481	51,745	245,226
63-002	1,310,573	7,918	38,162	-	16,018	62,098	-	-	-	-	-	111,778	10,751	122,529
63-014	2,841,703	17,169	82,747	-	-	99,916	-	-	-	(88,508)	(88,508)	242,367	(59,402)	182,965
63-392	3,732,861	22,554	108,696	-	-	131,250	-	-	-	(29,579)	(29,579)	318,373	(19,852)	298,521
64-020	5,056,519	30,551	147,240	-	-	177,791	-	-	-	(21,711)	(21,711)	431,267	(14,571)	416,696
64-021	2,021,775	12,215	58,872	-	-	71,087	-	-	-	(47,643)	(47,643)	172,436	(31,976)	140,460
64-270	4,271,634	25,809	124,385	-	-	150,194	-	-	-	(203,523)	(203,523)	364,325	(136,592)	227,733
64-324	2,608,694	15,762	75,962	-	-	91,724	-	-	-	(20,731)	(20,731)	222,494	(13,913)	208,581
65-001	1,682,104	10,163	48,981	-	14,616	73,760	-	-	-	-	-	143,465	9,810	153,275
65-020	4,692,951	28,355	136,653	-	10,672	175,680	-	-	-	-	-	400,259	7,162	407,421
65-021	9,725,316	58,760	283,189	-	-	341,949	-	-	-	(21,878)	(21,878)	829,466	(14,684)	814,782
65-022	3,993,339	24,127	116,281	-	-	140,408	-	-	-	(61,753)	(61,753)	340,589	(41,445)	299,144
65-120	6,286,732	37,984	183,062	-	-	221,046	-	-	-	(17,804)	(17,804)	536,191	(11,949)	524,242
66-011	2,999,103	18,120	87,330	-	-	105,450	-	-	-	(10,477)	(10,477)	255,791	(7,031)	248,760
66-012	3,587,955	21,678	104,477	-	-	126,155	-	-	-	(58,309)	(58,309)	306,014	(39,133)	266,881
66-013	3,139,599	18,969	91,421	-	-	110,390	-	-	-	(199,708)	(199,708)	267,774	(134,032)	133,742
66-278	4,660,463	28,158	135,707	-	136,546	300,411	-	-	-	-	-	397,488	91,642	489,130
66-719	1,696,625	10,251	49,404	-	-	59,655	-	-	-	(31,464)	(31,464)	144,704	(21,117)	123,587
67-013	5,785,743	34,957	168,474	-	-	203,431	-	-	-	(218,485)	(218,485)	493,462	(146,635)	346,827
67-017	3,883,589	23,464	113,085	-	-	136,549	-	-	-	(101,888)	(101,888)	331,229	(68,381)	262,848
67-020	3,457,097	20,888	100,666	-	15,710	137,264	-	-	-	-	-	294,853	10,543	305,396
67-023	4,662,180	28,169	135,757	-	-	163,926	-	-	-	(113,437)	(113,437)	397,634	(76,133)	321,501
67-025	3,353,737	20,263	97,657	-	-	117,920	-	-	-	(111,693)	(111,693)	286,038	(74,962)	211,076
67-026	2,689,868	16,252	78,326	-	-	94,578	-	-	-	(146,211)	(146,211)	229,417	(98,128)	131,289
67-150	9,411,906	56,866	274,063	-	15,638	346,567	-	-	-	-	-	802,735	10,495	813,230
67-181	7,625,521	46,073	222,046	-	-	268,119	-	-	-	(199,924)	(199,924)	650,375	(134,177)	516,198
67-279	9,366,637	56,593	272,745	-	51,260	380,598	-	-	-	-	-	798,874	34,402	833,276

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
67-284	6,474,221	39,117	188,521	-	-	227,638	-	-	-	(52,568)	(52,568)	552,182	(35,281)	516,901
67-405	1,933,894	11,684	56,313	-	-	67,997	-	-	-	(29,555)	(29,555)	164,940	(19,836)	145,104
67-758	2,717,074	16,416	79,118	-	-	95,534	-	-	-	(32,304)	(32,304)	231,737	(21,680)	210,057
68-001	1,866,613	11,278	54,353	-	-	65,631	-	-	-	(82,988)	(82,988)	159,202	(55,696)	103,506
68-003	73,037	441	2,127	-	-	2,568	-	-	-	(2,207)	(2,207)	6,229	(1,481)	4,748
68-018	4,702,830	28,414	136,941	-	-	165,355	-	-	-	(111,755)	(111,755)	401,101	(75,003)	326,098
68-019	2,195,311	13,264	63,925	-	-	77,189	-	-	-	(63,131)	(63,131)	187,237	(42,369)	144,868
68-020	2,805,577	16,951	81,695	-	-	98,646	-	-	-	(95,966)	(95,966)	239,286	(64,407)	174,879
68-025	2,086,178	12,605	60,747	-	22,242	95,594	-	-	-	-	-	177,929	14,927	192,856
68-265	5,896,677	35,627	171,704	-	-	207,331	-	-	-	(188,100)	(188,100)	502,924	(126,242)	376,682
69-001	2,172,832	13,128	63,270	-	124,620	201,018	-	-	-	-	-	185,319	83,638	268,957
69-005	2,140,170	12,931	62,319	-	-	75,250	-	-	-	(11,875)	(11,875)	182,534	(7,970)	174,564
69-006	1,361,699	8,227	39,651	-	44,385	92,263	-	-	-	-	-	116,138	29,788	145,926
69-008	899,074	5,432	26,180	-	15,035	46,647	-	-	-	-	-	76,681	10,090	86,771
69-009	1,471,317	8,890	42,843	-	-	51,733	-	-	-	(2,587)	(2,587)	125,488	(1,737)	123,751
69-010	1,515,927	9,159	44,142	-	31,598	84,899	-	-	-	-	-	129,292	21,207	150,499
69-012	969,346	5,857	28,226	-	7,694	41,777	-	-	-	-	-	82,675	5,164	87,839
69-015	1,350,516	8,160	39,325	-	10,627	58,112	-	-	-	-	-	115,185	7,133	122,318
69-017	1,669,820	10,089	48,623	-	-	58,712	-	-	-	(36,650)	(36,650)	142,418	(24,597)	117,821
69-019	3,089,520	18,667	89,963	-	-	108,630	-	-	-	(180,283)	(180,283)	263,503	(120,996)	142,507
70-001	2,852,389	17,234	83,058	-	-	100,292	-	-	-	(285,828)	(285,828)	243,278	(191,831)	51,447
70-006	6,518,592	39,385	189,813	-	-	229,198	-	-	-	(210,922)	(210,922)	555,966	(141,558)	414,408
70-007	1,610,521	9,731	46,896	-	-	56,627	-	-	-	(110,322)	(110,322)	137,360	(74,042)	63,318
70-008	6,535,261	39,486	190,299	-	-	229,785	-	-	-	(100,538)	(100,538)	557,388	(67,475)	489,913
70-010	1,949,121	11,776	56,756	-	-	68,532	-	-	-	(94,181)	(94,181)	166,239	(63,208)	103,031
70-012	4,210,145	25,437	122,594	-	39,141	187,172	-	-	-	-	-	359,080	26,269	385,349
70-013	2,522,513	15,241	73,452	-	-	88,693	-	-	-	(1,720)	(1,720)	215,143	(1,155)	213,988
70-014	3,912,763	23,641	113,935	-	-	137,576	-	-	-	(50,920)	(50,920)	333,717	(34,175)	299,542
70-158	10,856,089	65,592	316,116	-	575,573	957,281	-	-	-	-	-	925,908	386,291	1,312,199
70-189	5,061,318	30,580	147,379	-	149,963	327,922	-	-	-	-	-	431,676	100,647	532,323
70-712	5,218,196	31,528	151,947	-	-	183,475	-	-	-	(75,290)	(75,290)	445,056	(50,531)	394,525
70-730	5,387,143	32,549	156,867	-	-	189,416	-	-	-	(30,888)	(30,888)	459,466	(20,731)	438,735
70-800	669,081	4,043	19,483	-	-	23,526	-	-	-	(21,632)	(21,632)	57,065	(14,518)	42,547
70-801	1,996,532	12,063	58,137	-	358,979	429,179	-	-	-	-	-	170,283	240,926	411,209
70-820	408,723	2,469	11,902	-	23,445	37,816	-	-	-	-	-	34,860	15,735	50,595
70-870	133,425	806	3,885	-	-	4,691	-	-	-	(13,263)	(13,263)	11,380	(8,901)	2,479
71-001	4,565,994	27,587	132,956	-	186,552	347,095	-	-	-	-	-	389,431	125,202	514,633
71-007	3,004,200	18,151	87,479	-	188,148	293,778	-	-	-	-	-	256,226	126,274	382,500
71-013	5,043,936	30,475	146,873	-	-	177,348	-	-	-	(111,333)	(111,333)	430,194	(74,720)	355,474
71-014	2,008,355	12,134	58,481	-	-	70,615	-	-	-	(92,193)	(92,193)	171,291	(61,874)	109,417
71-015	3,559,565	21,507	103,650	-	-	125,157	-	-	-	(712,846)	(712,846)	303,593	(478,420)	(174,827)
71-017	2,889,676	17,459	84,144	-	3,335	104,938	-	-	-	-	-	246,459	2,238	248,697
71-018	3,225,895	19,491	93,934	-	22,965	136,390	-	-	-	-	-	275,134	15,413	290,547
71-118	8,527,545	51,523	248,312	-	27,575	327,410	-	-	-	-	-	727,308	18,506	745,814
71-755	3,394,764	20,511	98,851	-	-	119,362	-	-	-	(84,434)	(84,434)	289,537	(56,667)	232,870
72-012	3,515,648	21,241	102,371	-	7,749	131,361	-	-	-	-	-	299,847	5,200	305,047
72-013	2,890,460	17,464	84,167	-	184,800	286,431	-	-	-	-	-	246,525	124,027	370,552

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
72-140	10,231,373	61,817	297,925	-	-	359,742	-	-	-	(82,525)	(82,525)	872,627	(55,386)	817,241
72-320	5,675,132	34,289	165,253	-	73,680	273,222	-	-	-	-	-	484,028	49,449	533,477
72-334	2,218,867	13,406	64,611	-	16,611	94,628	-	-	-	-	-	189,246	11,149	200,395
72-716	2,976,630	17,985	86,676	-	-	104,661	-	-	-	(88,217)	(88,217)	253,875	(59,206)	194,669
72-735	6,458,162	39,020	188,054	-	-	227,074	-	-	-	(535,380)	(535,380)	550,812	(359,315)	191,497
73-001	4,414,237	26,671	128,537	-	192,796	348,004	-	-	-	-	-	376,487	129,393	505,880
73-002	2,794,239	16,883	81,365	-	65,962	164,210	-	-	-	-	-	238,319	44,269	282,588
73-004	1,620,387	9,790	47,184	-	11,786	68,760	-	-	-	-	-	138,202	7,910	146,112
73-005	1,610,958	9,733	46,909	-	63,083	119,725	-	-	-	-	-	137,398	42,337	179,735
73-008	3,479,659	21,024	101,323	-	-	122,347	-	-	-	(83,734)	(83,734)	296,778	(56,198)	240,580
73-013	2,931,361	17,711	85,358	-	53,247	156,316	-	-	-	-	-	250,014	35,736	285,750
73-015	3,682,447	22,249	107,228	-	135,189	264,666	-	-	-	-	-	314,073	90,731	404,804
73-016	3,444,544	20,812	100,301	-	-	121,113	-	-	-	(10,473)	(10,473)	293,783	(7,029)	286,754
73-017	4,162,328	25,149	121,202	-	6,419	152,770	-	-	-	-	-	355,002	4,308	359,310
73-018	1,492,431	9,017	43,458	-	54,199	106,674	-	-	-	-	-	127,288	36,376	163,664
73-180	5,150,599	31,120	149,979	-	-	181,099	-	-	-	(56,139)	(56,139)	439,291	(37,678)	401,613
73-728	3,211,595	19,404	93,518	-	42,353	155,275	-	-	-	-	-	273,915	28,424	302,339
73-800	-	-	-	-	-	-	-	-	-	(20,021)	(20,021)	-	(13,437)	(13,437)
73-875	1,450,112	8,761	42,225	-	100,517	151,503	-	-	-	-	-	123,679	67,461	191,140
74-001	6,981,133	42,180	203,282	-	-	245,462	-	-	-	(790,083)	(790,083)	595,416	(530,257)	65,159
74-003	2,188,705	13,224	63,732	-	-	76,956	-	-	-	(3,753)	(3,753)	186,673	(2,518)	184,155
74-010	1,953,626	11,804	56,887	-	34,285	102,976	-	-	-	-	-	166,623	23,010	189,633
74-013	1,125,489	6,800	32,773	-	20,748	60,321	-	-	-	-	-	95,992	13,924	109,916
74-014	1,621,309	9,796	47,211	-	14,106	71,113	-	-	-	-	-	138,280	9,467	147,747
74-139	4,674,978	28,246	136,130	-	-	164,376	-	-	-	(229,233)	(229,233)	398,726	(153,847)	244,879
74-194	7,144,863	43,169	208,050	-	208,029	459,248	-	-	-	-	-	609,380	139,617	748,997
74-897	668,841	4,041	19,476	-	41,602	65,119	-	-	-	-	-	57,045	27,920	84,965
75-003	1,671,149	10,097	48,662	-	-	58,759	-	-	-	(685)	(685)	142,531	(460)	142,071
75-005	1,831,294	11,065	53,325	-	23,476	87,866	-	-	-	-	-	156,190	15,755	171,945
75-007	1,787,827	10,802	52,059	-	-	62,861	-	-	-	(28,387)	(28,387)	152,483	(19,051)	133,432
75-010	1,282,284	7,747	37,339	-	-	45,086	-	-	-	(99,616)	(99,616)	109,365	(66,856)	42,509
75-015	1,125,154	6,798	32,763	-	7,714	47,275	-	-	-	-	-	95,964	5,178	101,142
75-020	2,152,878	13,008	62,689	-	-	75,697	-	-	-	(24,404)	(24,404)	183,618	(16,379)	167,239
75-022	3,203,075	19,353	93,270	-	-	112,623	-	-	-	(65,677)	(65,677)	273,188	(44,079)	229,109
75-190	9,503,670	57,421	276,735	-	95,839	429,995	-	-	-	-	-	810,561	64,322	874,883
75-900	1,507,329	9,107	43,892	-	-	52,999	-	-	-	(84,146)	(84,146)	128,559	(56,474)	72,085
76-001	16,953,621	102,433	493,669	-	843,775	1,439,877	-	-	-	-	-	1,445,963	566,292	2,012,255
76-006	5,983,534	36,152	174,233	-	-	210,385	-	-	-	(124,946)	(124,946)	510,332	(83,856)	426,476
76-007	3,603,355	21,771	104,925	-	-	126,696	-	-	-	(79,889)	(79,889)	307,328	(53,617)	253,711
76-012	15,405,229	93,077	448,581	-	383,884	925,542	-	-	-	-	-	1,313,901	257,641	1,571,542
76-013	7,824,372	47,274	227,836	-	-	275,110	-	-	-	(50,190)	(50,190)	667,335	(33,685)	633,650
76-022	2,080,272	12,569	60,575	-	-	73,144	-	-	-	(25,364)	(25,364)	177,425	(17,023)	160,402
76-024	12,706,667	76,773	370,003	-	-	446,776	-	-	-	(423,536)	(423,536)	1,083,743	(284,252)	799,491
76-026	16,357,098	98,829	476,299	-	259,659	834,787	-	-	-	-	-	1,395,086	174,267	1,569,353
76-033	4,356,470	26,322	126,855	-	-	153,177	-	-	-	(34,603)	(34,603)	371,560	(23,224)	348,336
76-034	5,901,523	35,657	171,845	-	56,842	264,344	-	-	-	-	-	503,337	38,149	541,486
76-035	4,262,528	25,754	124,120	-	-	149,874	-	-	-	(11,628)	(11,628)	363,548	(7,804)	355,744

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
76-036	3,914,074	23,649	113,973	-	73,604	211,226	-	-	-	-	-	333,829	49,399	383,228
76-037	3,089,161	18,665	89,953	-	-	108,618	-	-	-	(48,387)	(48,387)	263,472	(32,475)	230,997
76-102	9,352,110	56,505	272,322	-	448,582	777,409	-	-	-	-	-	797,635	301,061	1,098,696
76-117	35,605,446	215,126	1,036,787	-	527,244	1,779,157	-	-	-	-	-	3,036,764	353,855	3,390,619
76-164	9,902,502	59,830	288,349	-	-	348,179	-	-	-	(386,879)	(386,879)	844,578	(259,651)	584,927
76-242	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-262	11,468,221	69,290	333,941	-	-	403,231	-	-	-	(122,941)	(122,941)	978,117	(82,510)	895,607
76-281	7,089,764	42,836	206,445	-	29,243	278,524	-	-	-	-	-	604,681	19,627	624,308
76-770	1,154,304	6,974	33,612	-	6,621	47,207	-	-	-	-	-	98,450	4,444	102,894
76-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	384,742	2,325	11,203	-	128,667	142,195	-	-	-	-	-	32,814	86,354	119,168
76-805	244,305	1,476	7,114	-	53,230	61,820	-	-	-	-	-	20,837	35,725	56,562
76-807	216,651	1,309	6,309	-	2,635	10,253	-	-	-	-	-	18,478	1,769	20,247
76-808	132,749	802	3,865	-	-	4,667	-	-	-	(70,129)	(70,129)	11,322	(47,066)	(35,744)
76-858	548,950	3,317	15,985	-	88,402	107,704	-	-	-	-	-	46,820	59,331	106,151
76-876	375,349	2,268	10,930	-	-	13,198	-	-	-	(28,887)	(28,887)	32,013	(19,387)	12,626
76-889	477,942	2,888	13,917	-	158,860	175,665	-	-	-	-	-	40,763	106,618	147,381
77-001	4,858,045	29,352	141,460	-	194,190	365,002	-	-	-	-	-	414,339	130,329	544,668
77-002	8,501,284	51,364	247,547	-	-	298,911	-	-	-	(78,553)	(78,553)	725,069	(52,720)	672,349
77-003	7,302,495	44,121	212,640	-	-	256,761	-	-	-	(34,501)	(34,501)	622,825	(23,155)	599,670
77-005	4,780,156	28,881	139,192	-	-	168,073	-	-	-	(189,142)	(189,142)	407,696	(126,941)	280,755
77-006	4,012,688	24,244	116,845	-	-	141,089	-	-	-	(109,294)	(109,294)	342,239	(73,352)	268,887
77-007	11,013,727	66,544	320,706	-	183,268	570,518	-	-	-	-	-	939,353	122,999	1,062,352
77-010	2,078,184	12,556	60,514	-	32,633	105,703	-	-	-	-	-	177,247	21,901	199,148
77-016	6,864,629	41,476	199,890	-	74,416	315,782	-	-	-	-	-	585,479	49,944	635,423
77-101	78,787,787	476,031	2,294,204	-	651,696	3,421,931	-	-	-	-	-	6,719,757	437,380	7,157,137
77-106	10,982,322	66,354	319,792	-	324,770	710,916	-	-	-	-	-	936,675	217,967	1,154,642
77-127	11,421,696	69,009	332,586	-	-	401,595	-	-	-	(87,645)	(87,645)	974,149	(58,822)	915,327
77-237	6,687,928	40,408	194,744	-	-	235,152	-	-	-	(68,381)	(68,381)	570,409	(45,894)	524,515
77-257	15,974,163	96,515	465,148	-	447,451	1,009,114	-	-	-	-	-	1,362,425	300,302	1,662,727
77-277	6,202,566	37,476	180,611	-	-	218,087	-	-	-	(559,250)	(559,250)	529,013	(375,335)	153,678
77-280	8,039,862	48,576	234,111	-	177,236	459,923	-	-	-	-	-	685,714	118,951	804,665
77-285	12,054,794	72,834	351,021	-	304,896	728,751	-	-	-	-	-	1,028,145	204,629	1,232,774
77-296	13,540,387	81,810	394,279	-	188,145	664,234	-	-	-	-	-	1,154,850	126,272	1,281,122
77-300	17,768,966	107,359	517,410	-	352,907	977,676	-	-	-	-	-	1,515,503	236,850	1,752,353
77-502	71,898,430	434,406	2,093,594	-	-	2,528,000	-	-	-	(6,388,097)	(6,388,097)	6,132,168	(4,287,313)	1,844,855
77-765	1,456,233	8,798	42,404	-	-	51,202	-	-	-	(62,967)	(62,967)	124,201	(42,259)	81,942
77-803	3,339	20	97	-	-	117	-	-	-	(266,890)	(266,890)	285	(179,120)	(178,835)
77-804	624,219	3,771	18,176	-	24,106	46,053	-	-	-	-	-	53,239	16,179	69,418
77-810	315,726	1,908	9,194	-	106,813	117,915	-	-	-	-	-	26,928	71,686	98,614
77-811	168,630	1,019	4,910	-	-	5,929	-	-	-	(14,929)	(14,929)	14,382	(10,019)	4,363
77-820	97,472	589	2,838	-	-	3,427	-	-	-	(10,998)	(10,998)	8,313	(7,381)	932
77-825	441,391	2,667	12,853	-	-	15,520	-	-	-	(47,202)	(47,202)	37,646	(31,679)	5,967
77-827	225,075	1,360	6,554	-	22,311	30,225	-	-	-	-	-	19,197	14,973	34,170
77-829	-	-	-	-	-	-	-	-	-	(272,524)	(272,524)	-	(182,902)	(182,902)
77-830	1,244,387	7,519	36,235	-	234,695	278,449	-	-	-	-	-	106,133	157,514	263,647
77-831	383,246	2,316	11,160	-	-	13,476	-	-	-	(36,825)	(36,825)	32,687	(24,714)	7,973

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
77-832	229,209	1,385	6,674	-	1,477	9,536	-	-	-	-	-	19,549	991	20,540
77-836	282,167	1,705	8,216	-	40,522	50,443	-	-	-	-	-	24,066	27,196	51,262
77-837	211,469	1,278	6,158	-	27,424	34,860	-	-	-	-	-	18,036	18,405	36,441
77-842	304,316	1,839	8,861	-	92,306	103,006	-	-	-	-	-	25,955	61,950	87,905
77-847	46,830	283	1,364	-	-	1,647	-	-	-	(335,319)	(335,319)	3,994	(225,046)	(221,052)
77-852	14,814	90	431	-	-	521	-	-	-	(64,056)	(64,056)	1,264	(42,991)	(41,727)
77-888	427,211	2,581	12,440	-	124,308	139,329	-	-	-	-	-	36,437	83,428	119,865
77-897	368,875	2,229	10,741	-	79,797	92,767	-	-	-	-	-	31,461	53,555	85,016
77-911	4,370,386	26,406	127,260	-	475,357	629,023	-	-	-	-	-	372,747	319,032	691,779
78-001	9,314,571	56,278	271,229	-	548,149	875,656	-	-	-	-	-	794,433	367,886	1,162,319
78-002	779,817	4,712	22,707	-	-	27,419	-	-	-	(109,822)	(109,822)	66,510	(73,706)	(7,196)
78-004	1,311,512	7,924	38,190	-	-	46,114	-	-	-	(77,206)	(77,206)	111,858	(51,816)	60,042
78-005	2,046,790	12,367	59,600	-	43,137	115,104	-	-	-	-	-	174,569	28,951	203,520
78-006	3,062,925	18,506	89,189	-	-	107,695	-	-	-	(124,641)	(124,641)	261,235	(83,651)	177,584
78-013	7,100,402	42,900	206,755	-	-	249,655	-	-	-	(43,387)	(43,387)	605,588	(29,119)	576,469
78-016	3,502,096	21,159	101,977	-	108,886	232,022	-	-	-	-	-	298,691	73,078	371,769
78-017	1,683,199	10,170	49,013	-	5,720	64,903	-	-	-	-	-	143,559	3,839	147,398
78-018	1,363,871	8,240	39,714	-	-	47,954	-	-	-	(26,670)	(26,670)	116,324	(17,899)	98,425
78-023	1,200,572	7,254	34,959	-	-	42,213	-	-	-	(54,056)	(54,056)	102,396	(36,279)	66,117
78-026	2,606,152	15,746	75,888	-	2,228	93,862	-	-	-	-	-	222,277	1,495	223,772
78-027	2,590,332	15,651	75,427	-	61,572	152,650	-	-	-	-	-	220,928	41,323	262,251
78-028	3,918,447	23,675	114,100	-	-	137,775	-	-	-	(44,614)	(44,614)	334,202	(29,942)	304,260
78-029	2,034,405	12,292	59,239	-	-	71,531	-	-	-	(24,414)	(24,414)	173,513	(16,386)	157,127
78-030	1,826,699	11,037	53,191	-	-	64,228	-	-	-	(188,052)	(188,052)	155,798	(126,210)	29,588
78-031	1,759,042	10,628	51,221	-	-	61,849	-	-	-	(11,824)	(11,824)	150,027	(7,935)	142,092
78-144	4,690,265	28,338	136,575	-	193,807	358,720	-	-	-	-	-	400,029	130,071	530,100
78-173	5,310,307	32,085	154,630	-	-	186,715	-	-	-	(40,252)	(40,252)	452,912	(27,014)	425,898
78-203	18,596,535	112,359	541,508	-	185,184	839,051	-	-	-	-	-	1,586,086	124,284	1,710,370
78-338	5,134,241	31,021	149,503	-	-	180,524	-	-	-	(74,036)	(74,036)	437,896	(49,688)	388,208
78-356	2,495,774	15,079	72,674	-	-	87,753	-	-	-	(77,837)	(77,837)	212,863	(52,239)	160,624
78-718	3,548,950	21,443	103,341	-	54,714	179,498	-	-	-	-	-	302,688	36,721	339,409
78-803	689,172	4,164	20,068	-	-	24,232	-	-	-	(78,093)	(78,093)	58,779	(52,412)	6,367
78-805	162,036	979	4,718	-	-	5,697	-	-	-	(49,943)	(49,943)	13,820	(33,519)	(19,699)
78-833	356,304	2,153	10,375	-	69,372	81,900	-	-	-	-	-	30,389	46,558	76,947
78-865	135,567	819	3,948	-	41,423	46,190	-	-	-	-	-	11,562	27,801	39,363
79-001	4,442,879	26,844	129,371	-	213,266	369,481	-	-	-	-	-	378,930	143,131	522,061
79-019	1,003,390	6,062	29,217	-	6,536	41,815	-	-	-	-	-	85,578	4,386	89,964
79-029	2,806,821	16,959	81,731	-	4,784	103,474	-	-	-	-	-	239,392	3,211	242,603
79-031	4,237,871	25,605	123,402	-	-	149,007	-	-	-	(21,248)	(21,248)	361,445	(14,261)	347,184
79-032	2,937,476	17,748	85,536	-	-	103,284	-	-	-	(54,714)	(54,714)	250,535	(36,721)	213,814
79-132	4,684,372	28,303	136,403	-	-	164,706	-	-	-	(188,700)	(188,700)	399,527	(126,645)	272,882
79-172	6,969,699	42,110	202,949	-	-	245,059	-	-	-	(124,359)	(124,359)	594,441	(83,463)	510,978
79-198	4,909,889	29,665	142,970	-	-	172,635	-	-	-	(315,359)	(315,359)	418,761	(211,651)	207,110
79-354	3,371,005	20,367	98,160	-	60,612	179,139	-	-	-	-	-	287,511	40,679	328,190
79-763	3,553,946	21,473	103,487	-	-	124,960	-	-	-	(126,484)	(126,484)	303,114	(84,889)	218,225
79-800	964,350	5,827	28,081	-	2,587	36,495	-	-	-	-	-	82,249	1,737	83,986
80-020	3,149,681	19,030	91,715	-	8,677	119,422	-	-	-	-	-	268,634	5,824	274,458

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
80-022	5,044,972	30,481	146,903	-	-	177,384	-	-	-	(257,458)	(257,458)	430,282	(172,791)	257,491
80-345	14,740,336	89,060	429,220	-	-	518,280	-	-	-	(356,941)	(356,941)	1,257,193	(239,557)	1,017,636
81-015	1,911,756	11,551	55,668	-	28,877	96,096	-	-	-	-	-	163,052	19,380	182,432
81-016	2,171,480	13,120	63,231	-	-	76,351	-	-	-	(40,234)	(40,234)	185,204	(27,003)	158,201
81-200	5,732,971	34,638	166,937	-	80,486	282,061	-	-	-	-	-	488,961	54,017	542,978
81-768	1,936,299	11,699	56,383	-	-	68,082	-	-	-	(1,001)	(1,001)	165,146	(671)	164,475
82-019	6,478,469	39,142	188,645	-	54,964	282,751	-	-	-	-	-	552,544	36,889	589,433
83-001	3,952,204	23,879	115,083	-	317,336	456,298	-	-	-	-	-	337,081	212,978	550,059
83-003	4,309,179	26,036	125,478	-	-	151,514	-	-	-	(24,185)	(24,185)	367,527	(16,232)	351,295
83-013	3,354,509	20,268	97,679	-	-	117,947	-	-	-	(7,423)	(7,423)	286,104	(4,982)	281,122
83-014	12,850,281	77,641	374,184	-	-	451,825	-	-	-	(690,491)	(690,491)	1,095,992	(463,417)	632,575
83-015	14,035,034	84,799	408,683	-	327,560	821,042	-	-	-	-	-	1,197,038	219,839	1,416,877
83-161	13,664,531	82,560	397,894	-	239,675	720,129	-	-	-	-	-	1,165,439	160,856	1,326,295
83-167	31,238,655	188,742	909,631	-	-	1,098,373	-	-	-	(686,690)	(686,690)	2,664,324	(460,866)	2,203,458
83-225	7,930,711	47,917	230,933	-	-	278,850	-	-	-	(47,133)	(47,133)	676,405	(31,633)	644,772
83-273	15,387,141	92,968	448,055	-	116,213	657,236	-	-	-	-	-	1,312,359	77,996	1,390,355
83-769	4,072,311	24,605	118,581	-	185,057	328,243	-	-	-	-	-	347,325	124,200	471,525
83-800	545,462	3,296	15,883	-	-	19,179	-	-	-	(58,209)	(58,209)	46,522	(39,067)	7,455
83-887	374,529	2,263	10,906	-	84,365	97,534	-	-	-	-	-	31,943	56,621	88,564
83-900	6,346,540	38,345	184,803	-	762,566	985,714	-	-	-	-	-	541,292	511,790	1,053,082
84-005	2,846,059	17,196	82,874	-	25,255	125,325	-	-	-	-	-	242,738	16,949	259,687
84-020	6,134,747	37,066	178,636	-	131,131	346,833	-	-	-	-	-	523,228	88,008	611,236
84-023	1,775,561	10,728	51,702	-	-	62,430	-	-	-	(38,144)	(38,144)	151,436	(25,600)	125,836
84-024	1,779,707	10,753	51,823	-	-	62,576	-	-	-	(79,581)	(79,581)	151,790	(53,410)	98,380
84-160	6,925,657	41,844	201,667	-	166,855	410,366	-	-	-	-	-	590,685	111,984	702,669
84-249	2,845,437	17,192	82,856	-	-	100,048	-	-	-	(139,332)	(139,332)	242,685	(93,512)	149,173
84-734	2,166,681	13,091	63,091	-	-	76,182	-	-	-	(89,913)	(89,913)	184,795	(60,345)	124,450
84-753	3,264,307	19,723	95,053	-	129,740	244,516	-	-	-	-	-	278,410	87,074	365,484
85-001	4,698,833	28,390	136,824	-	23,006	188,220	-	-	-	-	-	400,760	15,441	416,201
85-005	3,039,429	18,364	88,504	-	-	106,868	-	-	-	(130,439)	(130,439)	259,231	(87,543)	171,688
85-006	3,575,797	21,605	104,123	-	-	125,728	-	-	-	(66,085)	(66,085)	304,977	(44,352)	260,625
85-010	2,157,288	13,034	62,818	-	-	75,852	-	-	-	(25,864)	(25,864)	183,994	(17,359)	166,635
85-011	2,866,055	17,317	83,456	-	25,594	126,367	-	-	-	-	-	244,444	17,177	261,621
85-014	4,045,763	24,444	117,808	-	-	142,252	-	-	-	(66,462)	(66,462)	345,060	(44,605)	300,455
85-016	2,197,614	13,278	63,992	-	-	77,270	-	-	-	(95,493)	(95,493)	187,433	(64,089)	123,344
85-021	3,539,796	21,387	103,075	-	-	124,462	-	-	-	(177,161)	(177,161)	301,907	(118,900)	183,007
85-208	12,406,473	74,959	361,261	-	225,901	662,121	-	-	-	-	-	1,058,140	151,612	1,209,752
85-235	3,729,200	22,532	108,590	-	60,341	191,463	-	-	-	-	-	318,061	40,498	358,559
85-364	2,232,508	13,489	65,008	-	50,029	128,526	-	-	-	-	-	190,409	33,576	223,985
85-709	2,848,614	17,211	82,948	-	-	100,159	-	-	-	(18,184)	(18,184)	242,956	(12,204)	230,752
85-870	63,757	385	1,857	-	10,696	12,938	-	-	-	-	-	5,438	7,179	12,617
85-907	2,081,224	12,575	60,603	-	-	73,178	-	-	-	(25,292)	(25,292)	177,506	(16,975)	160,531
86-007	1,767,945	10,682	51,480	-	20,597	82,759	-	-	-	-	-	150,787	13,823	164,610
86-016	1,045,428	6,316	30,442	-	7,673	44,431	-	-	-	-	-	89,164	5,150	94,314
86-020	1,439,265	8,696	41,910	-	17,084	67,690	-	-	-	-	-	122,754	11,466	134,220
86-021	1,837,188	11,100	53,497	-	40,042	104,639	-	-	-	-	-	156,692	26,874	183,566
86-022	1,934,708	11,689	56,336	-	17,622	85,647	-	-	-	-	-	165,010	11,827	176,837

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2019

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					Pension Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
86-213	5,887,199	35,570	171,428	-	-	206,998	-	-	-	(4,479)	(4,479)	502,115	(3,006)	499,109
86-351	2,837,054	17,141	82,612	-	75,674	175,427	-	-	-	-	-	241,970	50,788	292,758
87-001	9,762,849	58,987	284,282	-	191,812	535,081	-	-	-	-	-	832,667	128,733	961,400
87-012	3,217,686	19,441	93,695	-	-	113,136	-	-	-	(40,101)	(40,101)	274,434	(26,913)	247,521
87-019	1,965,018	11,873	57,219	-	-	69,092	-	-	-	(49,309)	(49,309)	167,595	(33,094)	134,501
87-026	2,886,326	17,439	84,046	-	4,414	105,899	-	-	-	-	-	246,173	2,963	249,136
87-035	3,696,202	22,332	107,629	-	44,124	174,085	-	-	-	-	-	315,247	29,614	344,861
87-036	3,800,980	22,965	110,680	-	51,009	184,654	-	-	-	-	-	324,183	34,234	358,417
87-037	3,832,200	23,154	111,589	-	42,445	177,188	-	-	-	-	-	326,846	28,486	355,332
87-113	8,102,404	48,954	235,932	-	-	284,886	-	-	-	(6,083)	(6,083)	691,049	(4,083)	686,966
87-361	13,784,386	83,284	401,384	-	285,369	770,037	-	-	-	-	-	1,175,661	191,522	1,367,183
87-383	5,225,831	31,574	152,170	-	76,678	260,422	-	-	-	-	-	445,708	51,462	497,170
87-701	6,127,244	37,020	178,418	-	37,373	252,811	-	-	-	-	-	522,588	25,082	547,670
87-738	21,628,862	130,680	629,806	-	-	760,486	-	-	-	(20,426)	(20,426)	1,844,711	(13,708)	1,831,003
88-012	2,460,072	14,864	71,634	-	42,280	128,778	-	-	-	-	-	209,818	28,376	238,194
88-314	2,143,885	12,953	62,427	-	-	75,380	-	-	-	(58,117)	(58,117)	182,851	(39,005)	143,846
88-371	3,813,712	23,042	111,051	-	27,009	161,102	-	-	-	-	-	325,269	18,127	343,396
<b>TOTAL</b>	<b>\$ 5,983,175,344</b>	<b>\$ 36,149,958</b>	<b>\$ 174,222,722</b>	<b>\$ -</b>	<b>\$ 94,708,198</b>	<b>\$ 305,080,878</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (94,708,198)</b>	<b>\$ (94,708,198)</b>	<b>\$ 510,300,935</b>	<b>\$ -</b>	<b>\$ 510,300,935</b>

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

## School Employees Retirement System of Ohio

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

#### **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 Plan). 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 pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the SERS plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Retirement Board sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2019, employees and their employers were required to contribute 10% and 14%, respectively, of active member payroll. SERS does not have a special funding situation and accordingly has no non-employer contributing entities.

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2019 and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability as of June 30, 2019 and total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the year ended June 30, 2019 for all SERS employers. The pension expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The pension expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

**Measurement focus and basis of accounting:** The 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 Pension 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.

## School Employees Retirement System of Ohio

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

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

**Basis of allocation:** In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those contributions to separately finance specific liabilities of an individual employer. SERS has determined that the actual contributions made to the Plan during fiscal year 2019 are appropriate as the allocation basis because they are representative of future contributions.

#### Note 3. Contributions

The fiscal year 2019 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 2019 CAFR as follows:

Defined Benefit Plan Employer Contributions - CAFR Total	\$ 464,683,489
Service credits and ARP payments paid by employees	(620,937)
Employer penalties	(240,308)
Other employer payments and miscellaneous revenue	16,456,998
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 480,279,242</u></b>

#### 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 the 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 pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through 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, 2019 is as follows:

	Deferred Outflows**	Deferred Inflows**
	<u>                    </u>	<u>                    </u>
2020	\$ 67,817,397	\$ -
2021	55,443,922	-
2022	43,555,681	-
2023	43,555,681	-
	<b><u>\$ 210,372,680</u></b>	<b><u>\$ -</u></b>

\*\* The tables above do not include deferred outflows/inflows from previous years. Refer to previous year reports to calculate the cumulative deferred outflows/inflows for financial reporting purposes. The change in proportionate share of contributions as reflected on the Schedule of Pension Amounts by Employer results in deferred outflows and inflows, which have been excluded from this table. 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 Pension Amounts by Employer

#### Note 5. Pension Expense

The components of pension expense for the year ended June 30, 2019:

Service cost	\$ 355,452,912
Interest on the Total Pension Liability	1,449,726,066
Employee contributions	(345,212,684)
Projected earnings on plan investments	(1,049,362,780)
Pension plan administrative expenses	31,880,024
Recognition of outflow (inflow) of current period differences in expected and actual experience	24,261,716
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	43,555,681
<b>Total Pension Expense - Schedule of Pension Amounts by Employer</b>	<b>510,300,935</b>
Recognition of beginning deferred outflows of resources as pension expense	608,154,104
Recognition of beginning deferred inflows of resources as pension expense	(187,950,846)
<b>Total Pension Expense</b>	<b>\$ 930,504,193</b>

The average of the expected remaining service lives of all members for fiscal year 2019 is 2.49 years.

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

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

The components of the net pension liability as of June 30, 2019 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total Pension Liability (b) / (a)
Pension funds	\$ 20,527,251,448	\$ 14,544,076,104	\$ 5,983,175,344	70.85%

The activity related to the net pension liability for fiscal year 2019 is set forth in the following table:

Net pension liability, July 1, 2018	\$ 5,727,185,218
Total pension expense	930,504,193
Change in deferred outflows of resources	(397,781,424)
Change in deferred inflows of resources	187,950,846
Employer contributions	(464,683,489)
Net pension liability, June 30, 2019	<b>\$ 5,983,175,344</b>

## School Employees Retirement System of Ohio

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

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

The total pension liability is determined by SERS' actuaries in accordance with GASB Statement No. 67, as part of their annual actuarial valuation for each defined benefit 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.

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 pension liability in the latest actuarial valuation are presented below:

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumptions Experience Study Date	5 year period ended June 30, 2015
Investment Rate of Return	7.50% net of investment expense, including inflation
Cost of Living Increases (COLA) or "Ad Hoc" COLA	2.50%
Future Salary Increases, including Inflation	3.50% - 18.20%
Inflation	3.00%
Mortality Assumptions	Mortality rates were based on the RP-2014 Blue Collar Mortality Table with fully generational projection and a five year age set-back for both males and females. Mortality among service retired members, and beneficiaries were based upon the RP-2014 Blue Collar Mortality Table with fully generational projection with Scale BB, 120% of male rates, and 110% of female rates. Mortality among disable members were based upon the RP-2000 Disabled Mortality Table, 90% for male rates and 100% for female rates, set back five years is used for the period after disability retirement.



## School Employees Retirement System of Ohio

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

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

The long-term return expectation for the Pension Plan Investments has been determined by using a building-block approach and assumes a time horizon, as defined in the *Statement of Investment Policy*. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating an arithmetic weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

<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%

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

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

<i>(\$ in thousands)</i>	1% Decrease	Current Discount	1% Increase
Rate	6.50%	7.50%	8.50%
System's net pension liability	\$ 8,384,567,692	\$ 5,983,175,344	\$ 3,969,307,340

## School Employees Retirement System of Ohio

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

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

SERS' financing objective is to pay for pension 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.

#### 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)
Pension								
2019	\$ 2,842	\$ 12,666	\$ 4,582	\$ 14,268	100%	90%	0%	
2018	2,733	12,427	4,399	13,824	100%	89%	0%	
2017	3,010	11,690	4,449	13,537	100%	90%	0%	
2016	2,914	11,689	4,728	13,015	100%	86%	0%	
2015	2,979	11,046	4,062	12,446	100%	86%	0%	
2014	2,892	10,437	4,128	11,882	100%	86%	0%	
2013	2,860	9,796	4,196	10,988	100%	83%	0%	
2012	2,826	9,190	4,322	10,266	100%	81%	0%	
2011	2,749	8,525	4,636	10,378	100%	90%	0%	
2010	2,569	7,850	4,404	10,766	100%	100%	8%	