

# **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, 2016

## Contents

---

Independent Auditor's Report	1-2
Schedule of Employer Allocations	3-26
Schedule of Pension Amounts by Employer	27-50
Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer	51-56

---



RSM US LLP

## Independent Auditor's Report

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

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio (SERS) Pension Plan as of and for the year ended June 30, 2016, 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, 2016, 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 opinion.

## Independent Auditor's Report (Continued)

### Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net 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, 2016, 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, 2016, and our report thereon, dated December 15, 2016, 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, 2016 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, 2017

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
01-009	\$ 726,467	0.1670854%
01-023	202,938	0.0466752%
02-001	116,593	0.0268161%
02-003	338,436	0.0778393%
02-006	442,044	0.1016689%
02-009	152,957	0.0351797%
02-010	496,442	0.1141803%
02-011	161,249	0.0370868%
02-013	152,655	0.0351102%
02-131	135,923	0.0312619%
02-154	894,374	0.2057035%
02-308	158,179	0.0363807%
02-761	303,223	0.0697404%
02-874	3,667	0.0008434%
02-895	54,630	0.0125647%
02-900	275,174	0.0632892%
03-013	126,151	0.0290144%
03-014	154,493	0.0355330%
03-103	459,727	0.1057359%
03-343	243,923	0.0561016%
03-747	115,997	0.0266790%
04-001	195,801	0.0450337%
04-019	220,341	0.0506778%
04-031	265,828	0.0611397%
04-033	208,165	0.0478774%
04-034	307,992	0.0708373%
04-104	641,895	0.1476340%
04-125	334,350	0.0768996%
04-244	357,668	0.0822626%
04-704	186,108	0.0428043%
05-001	324,179	0.0745603%
05-006	212,744	0.0489305%
05-017	385,307	0.0886195%
05-018	254,462	0.0585255%
05-105	583,216	0.1341380%
05-169	273,600	0.0629272%
05-710	172,069	0.0395754%
05-739	955,810	0.2198336%
05-902	52,971	0.0121832%
06-001	283,806	0.0652746%
06-008	116,495	0.0267935%
06-010	139,137	0.0320011%
06-011	70,501	0.0162150%
06-017	129,376	0.0297561%
06-185	326,186	0.0750219%
06-202	419,475	0.0964781%
07-020	265,466	0.0610564%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
07-026	114,743	0.0263906%
07-108	247,589	0.0569448%
07-163	221,867	0.0510288%
07-294	236,218	0.0543295%
07-304	228,156	0.0524752%
07-309	169,615	0.0390110%
07-724	84,251	0.0193775%
07-748	172,577	0.0396922%
08-001	183,173	0.0421293%
08-005	148,207	0.0340872%
08-011	502,138	0.1154903%
08-013	176,712	0.0406433%
08-017	254,382	0.0585071%
08-333	160,219	0.0368499%
08-743	124,570	0.0286507%
09-001	1,438,138	0.3307677%
09-006	284,760	0.0654940%
09-009	151,301	0.0347988%
09-015	467,917	0.1076196%
09-022	3,549,073	0.8162768%
09-024	382,483	0.0879700%
09-100	642,715	0.1478226%
09-147	1,802,193	0.4144993%
09-166	1,100,336	0.2530742%
09-291	1,648,613	0.3791763%
09-299	667,940	0.1536243%
09-760	849,006	0.1952690%
09-800	4,476	0.0010295%
09-820	30,140	0.0069321%
09-835	11,042	0.0025396%
09-846	7,847	0.0018048%
09-870	22,669	0.0052138%
09-884	11,506	0.0026463%
10-003	105,228	0.0242021%
10-315	349,590	0.0804047%
11-001	330,640	0.0760463%
11-007	176,311	0.0405510%
11-008	197,460	0.0454152%
11-012	371,430	0.0854279%
11-199	350,665	0.0806520%
11-346	142,648	0.0328086%
12-001	76,010	0.0174821%
12-007	314,458	0.0723245%
12-009	565,005	0.1299496%
12-011	652,170	0.1499973%
12-013	172,320	0.0396331%
12-014	345,785	0.0795296%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
12-016	279,888	0.0643735%
12-191	1,642,942	0.3778720%
12-703	191,284	0.0439948%
12-723	1,077,612	0.2478477%
12-816	20,142	0.0046326%
12-871	16,615	0.0038214%
12-890	6,469	0.0014879%
12-896	-	0.0000000%
13-001	424,355	0.0976005%
13-003	324,446	0.0746217%
13-004	284,019	0.0653236%
13-007	188,573	0.0433713%
13-008	534,687	0.1229765%
13-027	189,308	0.0435403%
13-029	329,348	0.0757491%
13-030	1,368,400	0.3147281%
13-388	1,485,015	0.3415493%
13-399	560,859	0.1289960%
13-764	120,886	0.0278034%
14-001	121,677	0.0279854%
14-003	323,491	0.0744020%
14-017	293,766	0.0675654%
14-018	287,483	0.0661203%
14-207	498,746	0.1147102%
15-001	351,400	0.0808210%
15-002	306,325	0.0704539%
15-021	170,205	0.0391467%
15-022	205,468	0.0472571%
15-023	156,738	0.0360493%
15-024	145,807	0.0335352%
15-134	456,699	0.1050395%
15-135	169,388	0.0389588%
15-186	298,531	0.0686613%
15-321	152,178	0.0350005%
15-340	132,754	0.0305330%
15-341	123,716	0.0284543%
15-759	124,006	0.0285210%
15-811	131,688	0.0302879%
16-023	246,677	0.0567350%
16-024	435,757	0.1002229%
16-126	292,270	0.0672213%
16-772	72,343	0.0166387%
17-009	172,696	0.0397196%
17-014	140,491	0.0323125%
17-015	165,460	0.0380553%
17-114	290,194	0.0667438%
17-141	313,851	0.0721848%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
17-323	148,404	0.0341325%
18-001	2,962,811	0.6814382%
18-006	303,122	0.0697172%
18-009	284,532	0.0654416%
18-014	185,017	0.0425534%
18-107	1,172,096	0.2695788%
18-111	1,738,431	0.3998342%
18-121	14,287,899	3.2861765%
18-122	2,102,952	0.4836730%
18-133	875,009	0.2012496%
18-137	1,491,790	0.3431075%
18-143	793,764	0.1825635%
18-152	1,389,192	0.3195102%
18-159	698,921	0.1607499%
18-178	3,277,722	0.7538668%
18-183	680,925	0.1566108%
18-188	2,226,188	0.5120170%
18-215	1,425,421	0.3278428%
18-219	773,998	0.1780174%
18-221	284,754	0.0654926%
18-224	486,305	0.1118488%
18-230	1,595,042	0.3668552%
18-233	1,233,357	0.2836686%
18-247	1,179,109	0.2711917%
18-250	675,489	0.1553606%
18-251	1,053,828	0.2423775%
18-258	1,094,333	0.2516935%
18-264	1,638,121	0.3767632%
18-271	804,628	0.1850622%
18-288	1,403,925	0.3228988%
18-289	1,499,437	0.3448663%
18-292	876,354	0.2015589%
18-317	547,250	0.1258660%
18-731	416,227	0.0957310%
18-742	328,760	0.0756139%
18-801	24,290	0.0055866%
18-804	31,058	0.0071433%
18-805	7,458	0.0017153%
18-807	40,891	0.0094048%
18-808	44,590	0.0102556%
18-809	19,760	0.0045447%
18-810	13,364	0.0030737%
18-811	-	0.0000000%
18-813	24,107	0.0055445%
18-816	7,874	0.0018110%
18-817	307,649	0.0707584%
18-818	22,993	0.0052883%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
18-819	19,146	0.0044035%
18-820	5,980	0.0013754%
18-822	66,848	0.0153749%
18-823	382,477	0.0879686%
18-824	225,653	0.0518996%
18-825	3,077	0.0007077%
18-826	17,969	0.0041328%
18-827	6,723	0.0015463%
18-828	27,171	0.0062493%
18-830	34,269	0.0078818%
18-831	30,413	0.0069949%
18-833	38,674	0.0088949%
18-834	26,252	0.0060379%
18-836	29,509	0.0067870%
18-838	15,095	0.0034718%
18-839	47,467	0.0109173%
18-840	6,668	0.0015336%
18-841	20,260	0.0046597%
18-842	37,624	0.0086534%
18-844	9,287	0.0021360%
18-845	23,284	0.0053553%
18-846	59,266	0.0136310%
18-848	18,746	0.0043115%
18-849	10,505	0.0024161%
18-851	8,763	0.0020155%
18-852	32,629	0.0075046%
18-854	-	0.0000000%
18-855	35,889	0.0082544%
18-856	14,249	0.0032772%
18-858	32,851	0.0075556%
18-862	26,852	0.0061759%
18-864	3,204	0.0007369%
18-866	324	0.0000745%
18-867	84,226	0.0193717%
18-869	45,978	0.0105748%
18-870	62,814	0.0144470%
18-871	23,302	0.0053594%
18-872	19,532	0.0044923%
18-873	21,335	0.0049070%
18-876	4,241	0.0009754%
18-877	3,844	0.0008841%
18-878	10,365	0.0023839%
18-879	36,593	0.0084163%
18-880	4,925	0.0011327%
18-881	24,108	0.0055448%
18-882	19,506	0.0044863%
18-883	16,405	0.0037731%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
18-884	5,992	0.0013781%
18-885	30,871	0.0071002%
18-887	811	0.0001865%
18-888	19,400	0.0044619%
18-889	30,240	0.0069551%
18-891	479,436	0.1102689%
18-893	20,641	0.0047474%
18-894	7,009	0.0016121%
18-895	12,058	0.0027733%
18-896	19,023	0.0043752%
18-897	26,141	0.0060124%
18-899	31,755	0.0073036%
18-910	262,133	0.0602899%
18-930	13,083	0.0030091%
18-931	40,125	0.0092286%
18-935	20,251	0.0046577%
18-946	27,906	0.0064183%
18-948	24,909	0.0057290%
18-950	33,343	0.0076688%
18-951	22,744	0.0052311%
18-952	51,531	0.0118520%
18-953	12,109	0.0027850%
18-954	3,388	0.0007792%
18-956	23,016	0.0052936%
18-957	15,628	0.0035944%
19-001	74,480	0.0171302%
19-003	133,429	0.0306883%
19-028	172,475	0.0396688%
19-045	143,179	0.0329308%
19-046	160,901	0.0370068%
19-047	118,199	0.0271854%
19-146	405,861	0.0933469%
19-372	254,081	0.0584379%
20-005	131,094	0.0301513%
20-013	184,485	0.0424310%
20-014	204,419	0.0470158%
20-129	467,140	0.1074409%
20-381	155,991	0.0358775%
21-014	723,799	0.1664717%
21-016	3,519,119	0.8093874%
21-018	412,073	0.0947756%
21-130	1,032,582	0.2374909%
21-756	360,445	0.0829013%
22-001	555,030	0.1276553%
22-006	9,603	0.0022087%
22-007	325,047	0.0747599%
22-010	455,825	0.1048385%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
22-011	432,862	0.0995570%
22-012	324,777	0.0746978%
22-187	815,780	0.1876271%
22-259	290,137	0.0667307%
22-708	383,652	0.0882389%
22-800	68,892	0.0158450%
23-001	256,939	0.0590952%
23-003	183,735	0.0422585%
23-009	1,865,425	0.4290425%
23-010	356,029	0.0818857%
23-013	103,761	0.0238647%
23-014	347,435	0.0799091%
23-015	309,141	0.0711016%
23-016	289,291	0.0665361%
23-153	1,175,411	0.2703412%
24-013	544,907	0.1253271%
24-204	344,033	0.0791266%
25-001	839,902	0.1931751%
25-004	685,890	0.1577528%
25-007	508,428	0.1169370%
25-010	1,074,820	0.2472056%
25-016	1,033,022	0.2375921%
25-112	536,353	0.1233597%
25-123	16,438,668	3.7808473%
25-124	3,641,038	0.8374285%
25-145	319,338	0.0734468%
25-216	1,433,852	0.3297819%
25-241	713,724	0.1641545%
25-255	4,537,601	1.0436354%
25-263	2,426,932	0.5581875%
25-275	2,467,874	0.5676041%
25-282	3,171,804	0.7295060%
25-293	1,086,702	0.2499384%
25-295	1,297,440	0.2984075%
25-707	483,973	0.1113124%
25-720	5,533,269	1.2726363%
25-800	34,095	0.0078418%
25-801	26,389	0.0060694%
25-802	35,103	0.0080736%
25-803	176,568	0.0406101%
25-804	10,227	0.0023522%
25-805	8,471	0.0019483%
25-806	58,042	0.0133495%
25-808	66,530	0.0153017%
25-810	67,150	0.0154443%
25-811	77,709	0.0178729%
25-812	22,488	0.0051722%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
25-813	32,798	0.0075434%
25-814	12,001	0.0027602%
25-815	12,745	0.0029313%
25-817	74,425	0.0171175%
25-818	26,942	0.0061966%
25-820	91,219	0.0209801%
25-821	16,706	0.0038423%
25-823	4,696	0.0010801%
25-824	66,557	0.0153079%
25-825	24,604	0.0056589%
25-830	7,123	0.0016383%
25-831	15,656	0.0036008%
25-832	6,525	0.0015007%
25-833	8,603	0.0019787%
25-834	24,030	0.0055268%
25-836	28,307	0.0065105%
25-838	62,038	0.0142686%
25-839	111,182	0.0255715%
25-840	53,668	0.0123435%
25-841	52,278	0.0120238%
25-842	6,035	0.0013880%
25-844	35,482	0.0081608%
25-846	70,109	0.0161249%
25-847	29,738	0.0068397%
25-849	30,036	0.0069082%
25-851	15,628	0.0035944%
25-852	26,834	0.0061717%
25-853	137,094	0.0315312%
25-855	123,460	0.0283955%
25-859	103,341	0.0237681%
25-860	34,044	0.0078300%
25-864	37,397	0.0086012%
25-867	45,415	0.0104453%
25-869	-	0.0000000%
25-870	13,148	0.0030240%
25-871	72,284	0.0166251%
25-873	56,215	0.0129293%
25-874	36,273	0.0083427%
25-875	-	0.0000000%
25-876	15,129	0.0034796%
25-877	10,522	0.0024200%
25-879	31,083	0.0071490%
25-880	28,119	0.0064673%
25-881	79,994	0.0183984%
25-882	43,511	0.0100074%
25-883	46,622	0.0107229%
25-886	7,823	0.0017993%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
25-887	37,675	0.0086651%
25-888	6,546	0.0015056%
25-889	6,858	0.0015773%
25-890	30,018	0.0069041%
25-892	24,608	0.0056598%
25-894	19,604	0.0045089%
25-896	9,574	0.0022020%
25-898	114,721	0.0263855%
25-901	-	0.0000000%
25-912	3,107,950	0.7148197%
25-914	220,378	0.0506863%
25-930	37,459	0.0086155%
25-931	20,897	0.0048063%
25-932	1,086	0.0002498%
25-935	1,305	0.0003001%
25-937	7,095	0.0016318%
25-938	6,682	0.0015368%
25-939	36,089	0.0083004%
25-942	6,472	0.0014885%
25-948	5,513	0.0012680%
25-950	10,122	0.0023280%
26-001	543,536	0.1250117%
26-002	208,324	0.0479139%
26-010	74,093	0.0170412%
26-013	106,042	0.0243894%
26-017	240,293	0.0552667%
26-019	252,500	0.0580743%
26-020	236,404	0.0543723%
26-374	283,999	0.0653190%
26-876	73,011	0.0167923%
27-001	110,842	0.0254933%
27-019	501,665	0.1153815%
27-142	392,230	0.0902118%
27-762	143,063	0.0329041%
28-001	366,397	0.0842703%
28-005	618,212	0.1421870%
28-006	483,074	0.1111057%
28-014	140,317	0.0322725%
28-019	810,914	0.1865079%
28-020	292,634	0.0673050%
28-022	-	0.0000000%
28-023	258,000	0.0593393%
29-001	239,848	0.0551644%
29-004	133,524	0.0307101%
29-011	463,141	0.1065211%
29-013	278,575	0.0640715%
29-209	763,893	0.1756932%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
29-223	793,159	0.1824243%
29-401	165,483	0.0380606%
29-406	1,801,547	0.4143507%
29-706	195,160	0.0448862%
29-800	6,801	0.0015642%
29-899	19,255	0.0044286%
29-909	177,148	0.0407435%
30-001	244,376	0.0562058%
30-027	301,495	0.0693430%
30-028	219,468	0.0504770%
30-115	341,174	0.0784691%
31-001	1,544,847	0.3553105%
31-015	386,004	0.0887798%
31-044	471,518	0.1084478%
31-046	1,335,667	0.3071996%
31-047	479,625	0.1103124%
31-048	1,482,149	0.3408901%
31-049	1,901,294	0.4372923%
31-119	10,534,992	2.4230185%
31-155	96,764	0.0222554%
31-175	441,373	0.1015145%
31-182	245,037	0.0563578%
31-184	213,907	0.0491980%
31-212	250,968	0.0577219%
31-218	286,779	0.0659584%
31-220	434,468	0.0999264%
31-231	637,140	0.1465404%
31-248	346,393	0.0796694%
31-252	1,003,862	0.2308854%
31-253	1,707,443	0.3927071%
31-256	1,594,380	0.3667029%
31-261	1,000,621	0.2301400%
31-268	396,200	0.0911249%
31-310	672,362	0.1546414%
31-733	2,150,177	0.4945346%
31-736	1,081,745	0.2487983%
31-800	94,422	0.0217168%
31-801	160	0.0000368%
31-803	6,322	0.0014540%
31-804	30,756	0.0070738%
31-807	74,246	0.0170764%
31-810	17,155	0.0039456%
31-812	21,662	0.0049822%
31-815	183,829	0.0422802%
31-816	1,540	0.0003542%
31-817	6,500	0.0014950%
31-818	35,334	0.0081267%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
31-820	-	0.0000000%
31-822	-	0.0000000%
31-823	10,713	0.0024640%
31-824	23,520	0.0054095%
31-825	26,082	0.0059988%
31-832	13,592	0.0031261%
31-838	106,321	0.0244535%
31-840	-	0.0000000%
31-841	8,863	0.0020385%
31-845	183,375	0.0421757%
31-846	50,182	0.0115417%
31-848	19,991	0.0045979%
31-849	11,452	0.0026339%
31-856	24,527	0.0056411%
31-868	78,798	0.0181233%
31-873	59,045	0.0135802%
31-877	35,181	0.0080915%
31-878	33,834	0.0077817%
31-883	19,290	0.0044366%
31-896	23,422	0.0053870%
31-900	36,387	0.0083689%
32-001	197,110	0.0453347%
32-002	112,916	0.0259704%
32-003	108,872	0.0250403%
32-005	244,500	0.0562343%
32-006	111,710	0.0256930%
32-009	122,243	0.0281155%
32-010	224,423	0.0516167%
32-011	64,526	0.0148408%
32-138	1,289,739	0.2966363%
33-003	83,220	0.0191404%
33-008	119,079	0.0273878%
33-011	170,052	0.0391115%
33-012	116,344	0.0267588%
33-151	364,850	0.0839145%
33-301	132,786	0.0305404%
34-004	101,076	0.0232472%
34-286	375,820	0.0864375%
35-006	81,743	0.0188007%
35-007	230,034	0.0529072%
35-014	204,690	0.0470781%
35-232	357,502	0.0822245%
35-715	309,382	0.0711570%
35-729	571,177	0.1313691%
35-904	484,402	0.1114111%
36-018	241,387	0.0555183%
36-019	164,971	0.0379429%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
36-022	125,656	0.0289005%
36-226	505,750	0.1163211%
36-336	404,874	0.0931199%
37-015	854,229	0.1964703%
38-016	352,263	0.0810195%
38-018	452,557	0.1040868%
39-012	122,380	0.0281471%
39-014	169,092	0.0388907%
39-024	149,831	0.0344607%
39-025	209,582	0.0482033%
39-110	402,249	0.0925161%
39-174	433,560	0.0997176%
39-246	276,850	0.0636747%
40-015	185,324	0.0426240%
40-149	480,315	0.1104711%
40-205	253,756	0.0583632%
41-001	256,119	0.0589066%
41-010	255,963	0.0588708%
41-025	341,292	0.0784962%
41-027	322,054	0.0740715%
41-192	350,360	0.0805818%
41-196	145,726	0.0335166%
41-721	421,097	0.0968511%
41-766	73,168	0.0168284%
41-800	-	0.0000000%
41-900	165,246	0.0380061%
42-001	304,271	0.0699815%
42-004	174,979	0.0402447%
42-007	121,461	0.0279357%
42-008	187,276	0.0430730%
42-011	162,271	0.0373219%
42-168	526,412	0.1210733%
42-714	238,789	0.0549208%
43-001	271,070	0.0623453%
43-003	248,593	0.0571757%
43-005	524,106	0.1205429%
43-008	806,036	0.1853860%
43-009	611,906	0.1407367%
43-014	716,363	0.1647615%
43-238	371,020	0.0853336%
43-239	1,856,396	0.4269658%
43-329	71,246	0.0163864%
43-397	1,974,867	0.4542138%
43-551	2,226,407	0.5120673%
43-702	214,841	0.0494128%
43-836	8,779	0.0020191%
44-001	81,631	0.0187749%

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, 2016

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
44-016	309,939	0.0712851%
44-017	367,603	0.0845477%
44-022	275,642	0.0633969%
44-024	245,749	0.0565216%
44-025	167,399	0.0385013%
44-148	288,136	0.0662705%
44-319	204,963	0.0471409%
44-771	191,206	0.0439768%
45-001	283,845	0.0652835%
45-007	692,767	0.1593345%
45-016	225,658	0.0519007%
45-029	409,052	0.0940808%
45-031	674,476	0.1551276%
45-032	395,450	0.0909524%
45-033	328,458	0.0755444%
45-034	279,808	0.0643551%
45-170	1,259,555	0.2896941%
45-267	273,158	0.0628256%
45-394	443,761	0.1020638%
45-737	457,464	0.1052154%
45-856	25,485	0.0058615%
45-866	20,729	0.0047676%
46-005	104,899	0.0241265%
46-018	319,842	0.0735628%
46-019	340,418	0.0782952%
46-109	467,527	0.1075299%
46-601	212,171	0.0487987%
46-752	211,785	0.0487100%
47-001	181,035	0.0416375%
47-004	680,001	0.1563983%
47-009	270,926	0.0623122%
47-010	186,329	0.0428551%
47-028	348,174	0.0800790%
47-029	566,348	0.1302584%
47-031	266,559	0.0613078%
47-136	1,339,991	0.3081942%
47-157	1,834,630	0.4219597%
47-234	292,389	0.0672486%
47-266	721,622	0.1659710%
47-276	384,801	0.0885031%
47-287	881,850	0.2028230%
47-302	709,259	0.1631276%
47-389	228,862	0.0526376%
47-725	325,177	0.0747898%
47-800	26,575	0.0061122%
47-801	39,872	0.0091704%
47-806	7,861	0.0018080%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
47-838	22,441	0.0051614%
47-856	14,120	0.0032476%
47-876	10,741	0.0024704%
47-885	14,348	0.0033000%
47-887	36,340	0.0083581%
47-888	11,290	0.0025967%
47-890	5,024	0.0011555%
47-891	15,698	0.0036105%
47-903	3,816	0.0008777%
48-001	429,390	0.0987585%
48-008	216,069	0.0496953%
48-013	600,411	0.1380928%
48-015	1,546,589	0.3557111%
48-016	836,462	0.1923839%
48-195	5,715,375	1.3145201%
48-229	568,028	0.1306448%
48-254	1,587,865	0.3652045%
48-260	749,341	0.1723463%
48-800	94,637	0.0217662%
48-801	31,339	0.0072079%
48-802	81,618	0.0187719%
48-803	59,834	0.0137617%
48-804	23,926	0.0055029%
48-805	54,194	0.0124645%
48-807	19,839	0.0045629%
48-809	7,903	0.0018177%
48-811	9,546	0.0021956%
48-812	24,832	0.0057113%
48-813	13,931	0.0032041%
48-815	158,323	0.0364138%
48-817	71	0.0000163%
48-820	-	0.0000000%
48-821	92,302	0.0212292%
48-822	52,719	0.0121252%
48-823	53,090	0.0122106%
48-824	21,331	0.0049061%
48-825	60,862	0.0139981%
48-828	39,103	0.0089936%
48-830	8,818	0.0020281%
48-831	543,286	0.1249542%
48-832	104,677	0.0240754%
48-834	5,866	0.0013492%
48-835	7,895	0.0018158%
48-837	29,089	0.0066904%
48-838	9,777	0.0022487%
48-840	-	0.0000000%
48-841	30,359	0.0069825%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
48-843	31,004	0.0071308%
48-847	37,333	0.0085865%
48-850	30,001	0.0069001%
48-853	1,689,733	0.3886338%
48-858	26,676	0.0061354%
48-859	2,941	0.0006764%
48-860	40,660	0.0093517%
48-861	61,202	0.0140763%
48-867	54,511	0.0125374%
48-885	26,409	0.0060740%
49-006	266,759	0.0613538%
49-018	306,037	0.0703876%
49-019	331,602	0.0762675%
49-228	338,586	0.0778738%
49-754	210,286	0.0483652%
50-001	659,520	0.1516877%
50-002	822,063	0.1890722%
50-005	849,807	0.1954532%
50-006	492,506	0.1132750%
50-011	173,303	0.0398592%
50-012	83,771	0.0192671%
50-013	244,400	0.0562113%
50-014	404,229	0.0929715%
50-016	181,376	0.0417160%
50-019	124,952	0.0287386%
50-020	106,235	0.0244338%
50-021	406,916	0.0935895%
50-116	317,072	0.0729257%
50-193	305,223	0.0702004%
50-210	1,994,861	0.4588124%
50-741	171,621	0.0394723%
50-800	16,222	0.0037310%
50-802	53,856	0.0123867%
50-810	38,504	0.0088558%
50-812	55,765	0.0128258%
50-831	24,806	0.0057053%
50-836	32,068	0.0073755%
50-840	6,979	0.0016052%
50-850	13,593	0.0031264%
50-851	21,359	0.0049125%
50-875	48,733	0.0112085%
50-880	17,403	0.0040026%
50-892	55,091	0.0126708%
50-900	126,353	0.0290608%
51-011	189,539	0.0435934%
51-016	140,292	0.0322668%
51-017	330,611	0.0760396%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
51-018	212,509	0.0488765%
51-162	902,906	0.2076658%
51-750	379,348	0.0872490%
51-767	214,902	0.0494269%
51-808	7,001	0.0016102%
51-908	1,539,469	0.3540735%
52-001	232,123	0.0533876%
52-020	350,012	0.0805018%
52-021	611,671	0.1406826%
52-022	569,565	0.1309983%
52-023	228,930	0.0526533%
52-201	796,201	0.1831240%
52-217	1,438,918	0.3309471%
52-272	1,377,204	0.3167530%
52-746	354,234	0.0814728%
53-007	139,629	0.0321143%
53-010	152,925	0.0351723%
53-012	413,034	0.0949967%
54-001	167,506	0.0385259%
54-030	139,289	0.0320361%
54-040	116,033	0.0266873%
54-041	160,699	0.0369603%
54-042	198,678	0.0456954%
54-222	610,656	0.1404492%
54-396	195,983	0.0450755%
55-001	443,968	0.1021114%
55-002	149,473	0.0343784%
55-009	111,373	0.0256155%
55-014	196,139	0.0451114%
55-179	587,276	0.1350718%
55-197	899,569	0.2068983%
55-322	162,027	0.0372658%
55-350	221,095	0.0508512%
55-369	398,197	0.0915842%
55-393	137,191	0.0315535%
55-757	355,279	0.0817132%
56-022	440,748	0.1013708%
57-001	773,423	0.1778851%
57-002	272,124	0.0625878%
57-008	114,701	0.0263809%
57-009	227,086	0.0522291%
57-011	810,679	0.1864539%
57-012	435,095	0.1000706%
57-020	329,295	0.0757369%
57-128	4,804,353	1.1049876%
57-165	1,244,044	0.2861266%
57-176	452,522	0.1040788%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
57-240	1,985,797	0.4567277%
57-245	583,654	0.1342388%
57-269	948,992	0.2182655%
57-274	1,918,347	0.4412144%
57-290	758,717	0.1745028%
57-297	1,018,019	0.2341415%
57-298	1,137,845	0.2617011%
57-726	426,322	0.0980529%
57-806	16,614	0.0038212%
57-808	14,727	0.0033872%
57-810	51,394	0.0118205%
57-811	6,946	0.0015976%
57-814	95,556	0.0219776%
57-815	59,727	0.0137370%
57-816	17,335	0.0039870%
57-817	1,779	0.0004092%
57-818	67,631	0.0155549%
57-819	15,034	0.0034578%
57-821	26,067	0.0059953%
57-822	20,655	0.0047506%
57-823	18,851	0.0043357%
57-824	46,638	0.0107266%
57-825	8,086	0.0018598%
57-830	8,948	0.0020580%
57-835	73,275	0.0168530%
57-837	43,743	0.0100608%
57-839	19,850	0.0045654%
57-842	11,836	0.0027222%
57-845	50,697	0.0116602%
57-847	20,053	0.0046121%
57-850	59,516	0.0136885%
57-860	15,641	0.0035974%
57-867	5,118	0.0011771%
57-871	25,964	0.0059716%
57-873	76,026	0.0174858%
57-874	23,383	0.0053780%
57-882	29,016	0.0066736%
57-907	86,959	0.0200003%
58-016	420,770	0.0967759%
59-014	307,349	0.0706894%
59-015	189,897	0.0436758%
59-016	204,201	0.0469657%
59-385	235,978	0.0542743%
59-800	9,430	0.0021689%
60-001	554,607	0.1275580%
60-003	421,380	0.0969162%
60-027	421,955	0.0970485%

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, 2016

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
60-028	329,814	0.0758563%
60-029	261,636	0.0601755%
60-030	566,859	0.1303760%
60-211	707,811	0.1627945%
60-717	328,925	0.0756518%
60-744	525,121	0.1207763%
60-800	23,870	0.0054900%
60-801	57,867	0.0133092%
61-018	189,244	0.0435256%
61-313	144,962	0.0333409%
62-006	218,416	0.0502351%
62-007	220,704	0.0507613%
62-010	1,960	0.0004508%
62-012	24,173	0.0055597%
62-014	1,324	0.0003045%
62-015	382,733	0.0880275%
62-236	407,792	0.0937910%
63-001	150,442	0.0346012%
63-002	101,515	0.0233482%
63-014	216,465	0.0497863%
63-392	292,318	0.0672323%
64-020	373,698	0.0859495%
64-021	145,234	0.0334034%
64-270	319,014	0.0733723%
64-324	187,395	0.0431003%
65-001	125,748	0.0289217%
65-020	337,735	0.0776781%
65-021	668,772	0.1538157%
65-022	289,342	0.0665478%
65-120	461,108	0.1060535%
66-011	197,384	0.0453978%
66-012	280,093	0.0644206%
66-013	184,912	0.0425292%
66-278	314,346	0.0722987%
66-719	123,225	0.0283414%
66-900	219,485	0.0504809%
67-001	-	0.0000000%
67-013	467,480	0.1075191%
67-017	310,969	0.0715220%
67-020	249,432	0.0573687%
67-023	352,773	0.0811368%
67-025	257,360	0.0591921%
67-026	207,647	0.0477582%
67-150	741,374	0.1705139%
67-181	575,383	0.1323365%
67-279	692,792	0.1593402%
67-284	502,057	0.1154717%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
67-405	137,226	0.0315616%
67-758	207,703	0.0477711%
68-001	124,605	0.0286588%
68-003	11,310	0.0026013%
68-018	338,467	0.0778465%
68-019	152,517	0.0350785%
68-020	191,283	0.0439946%
68-025	156,885	0.0360831%
68-265	424,848	0.0977138%
69-001	143,369	0.0329745%
69-005	151,395	0.0348204%
69-006	94,604	0.0217587%
69-008	60,906	0.0140082%
69-009	108,768	0.0250163%
69-010	106,981	0.0246053%
69-012	71,587	0.0164648%
69-015	95,855	0.0220464%
69-017	116,978	0.0269046%
69-019	250,115	0.0575257%
70-001	236,795	0.0544622%
70-006	467,829	0.1075994%
70-007	141,440	0.0325308%
70-008	500,550	0.1151251%
70-010	162,875	0.0374608%
70-012	321,985	0.0740556%
70-013	192,686	0.0443172%
70-014	303,708	0.0698520%
70-158	742,664	0.1708106%
70-189	356,216	0.0819287%
70-712	426,648	0.0981278%
70-730	440,174	0.1012388%
70-800	53,515	0.0123083%
70-801	75,849	0.0174451%
70-820	12,396	0.0028510%
70-870	19,811	0.0045565%
71-001	235,865	0.0542483%
71-007	223,785	0.0514699%
71-013	375,032	0.0862563%
71-014	140,787	0.0323806%
71-015	240,267	0.0552607%
71-017	231,226	0.0531813%
71-018	214,950	0.0494379%
71-118	579,033	0.1331760%
71-755	298,249	0.0685964%
72-012	265,798	0.0611328%
72-013	196,004	0.0450804%
72-140	758,944	0.1745550%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
72-320	397,132	0.0913392%
72-334	173,632	0.0399349%
72-716	205,809	0.0473355%
72-735	636,371	0.1463635%
73-001	281,702	0.0647907%
73-002	185,974	0.0427735%
73-004	113,806	0.0261751%
73-005	106,059	0.0243933%
73-008	263,166	0.0605274%
73-013	210,247	0.0483562%
73-015	253,572	0.0583208%
73-016	247,436	0.0569096%
73-017	310,460	0.0714049%
73-018	108,586	0.0249745%
73-180	408,278	0.0939028%
73-728	214,795	0.0494022%
73-800	24,863	0.0057184%
73-875	60,331	0.0138760%
74-001	567,340	0.1304866%
74-003	159,326	0.0366445%
74-010	133,058	0.0306030%
74-013	72,427	0.0166580%
74-014	108,346	0.0249193%
74-139	366,114	0.0842052%
74-194	444,459	0.1022243%
74-897	55,061	0.0126639%
75-003	112,540	0.0258839%
75-005	120,534	0.0277225%
75-007	122,479	0.0281698%
75-010	95,064	0.0218645%
75-015	77,631	0.0178549%
75-020	156,821	0.0360684%
75-022	237,026	0.0545153%
75-190	661,802	0.1522126%
75-900	116,416	0.0267754%
76-001	1,107,391	0.2546968%
76-006	435,040	0.1000580%
76-007	246,310	0.0566506%
76-012	1,054,283	0.2424821%
76-013	596,583	0.1372124%
76-022	149,977	0.0344943%
76-024	965,117	0.2219742%
76-026	1,162,409	0.2673508%
76-033	340,862	0.0783973%
76-034	445,202	0.1023952%
76-035	341,884	0.0786324%
76-036	297,308	0.0683800%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
76-037	230,532	0.0530217%
76-102	598,352	0.1376193%
76-117	2,292,460	0.5272593%
76-164	690,963	0.1589195%
76-242	68,485	0.0157514%
76-262	939,042	0.2159770%
76-281	527,424	0.1213060%
76-770	88,622	0.0203828%
76-800	20,461	0.0047060%
76-801	-	0.0000000%
76-803	9,747	0.0022418%
76-804	-	0.0000000%
76-805	10,370	0.0023851%
76-810	3,332	0.0007664%
76-858	24,580	0.0056533%
76-876	27,750	0.0063824%
76-889	13,401	0.0030822%
77-001	405,108	0.0931737%
77-002	634,836	0.1460105%
77-003	548,173	0.1260782%
77-005	367,907	0.0846176%
77-006	294,807	0.0678048%
77-007	766,224	0.1762294%
77-010	152,140	0.0349918%
77-016	503,680	0.1158450%
77-101	5,847,576	1.3449260%
77-106	709,959	0.1632886%
77-127	929,463	0.2137739%
77-237	511,055	0.1175412%
77-257	1,158,992	0.2665649%
77-277	520,153	0.1196337%
77-280	576,302	0.1325478%
77-285	903,806	0.2078728%
77-296	929,470	0.2137755%
77-300	1,326,767	0.3051527%
77-502	7,667,334	1.7634652%
77-765	124,031	0.0285268%
77-803	34,748	0.0079919%
77-804	33,769	0.0077668%
77-810	12,059	0.0027735%
77-811	17,469	0.0040178%
77-820	17,283	0.0039750%
77-825	44,254	0.0101783%
77-827	6,003	0.0013807%
77-829	27,519	0.0063293%
77-830	23,675	0.0054452%
77-831	31,740	0.0073001%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
77-832	11,780	0.0027094%
77-833	-	0.0000000%
77-836	6,716	0.0015447%
77-837	23,823	0.0054792%
77-842	23,303	0.0053596%
77-847	72,582	0.0166937%
77-852	17,706	0.0040723%
77-888	12,806	0.0029453%
77-897	25,876	0.0059514%
77-911	203,316	0.0467621%
78-001	633,285	0.1456538%
78-002	72,708	0.0167226%
78-004	107,529	0.0247314%
78-005	165,507	0.0380661%
78-006	217,005	0.0499105%
78-013	547,714	0.1259727%
78-016	225,870	0.0519495%
78-017	128,687	0.0295976%
78-018	96,667	0.0222331%
78-023	89,506	0.0205861%
78-026	187,195	0.0430543%
78-027	167,349	0.0384898%
78-028	302,071	0.0694755%
78-029	135,142	0.0310823%
78-030	152,297	0.0350279%
78-031	130,596	0.0300367%
78-144	303,065	0.0697041%
78-173	433,288	0.0996550%
78-203	1,314,652	0.3023663%
78-338	389,225	0.0895207%
78-356	212,223	0.0488107%
78-718	261,369	0.0601141%
78-803	55,212	0.0126986%
78-805	20,139	0.0046319%
78-833	22,622	0.0052030%
78-865	3,062	0.0007043%
79-001	309,069	0.0710850%
79-019	85,144	0.0195829%
79-029	207,122	0.0476375%
79-031	302,658	0.0696105%
79-032	229,417	0.0527653%
79-132	372,238	0.0856137%
79-172	480,755	0.1105723%
79-198	375,187	0.0862920%
79-354	230,568	0.0530300%
79-763	257,075	0.0591265%
79-800	58,875	0.0135411%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
80-020	220,159	0.0506359%
80-022	334,159	0.0768556%
80-345	1,103,309	0.2537580%
81-015	143,185	0.0329321%
81-016	165,493	0.0380629%
81-200	419,990	0.0965965%
81-768	143,269	0.0329515%
82-019	492,686	0.1133164%
83-001	234,501	0.0539346%
83-003	301,914	0.0694394%
83-013	257,242	0.0591649%
83-014	826,072	0.1899942%
83-015	1,017,075	0.2339244%
83-161	980,681	0.2255539%
83-167	2,306,815	0.5305609%
83-225	564,884	0.1299217%
83-273	1,072,113	0.2465830%
83-769	261,549	0.0601555%
83-800	80,630	0.0185447%
83-887	22,035	0.0050680%
83-900	188,671	0.0433938%
84-005	196,809	0.0452655%
84-020	435,056	0.1000617%
84-023	129,490	0.0297823%
84-024	141,546	0.0325552%
84-160	517,407	0.1190022%
84-249	211,395	0.0486203%
84-734	151,481	0.0348402%
84-753	268,040	0.0616484%
85-001	357,841	0.0823024%
85-005	219,868	0.0505690%
85-006	261,141	0.0600617%
85-010	162,469	0.0373674%
85-011	196,651	0.0452292%
85-014	314,887	0.0724231%
85-016	176,289	0.0405460%
85-021	269,228	0.0619217%
85-208	841,314	0.1934998%
85-235	256,136	0.0589106%
85-364	164,887	0.0379235%
85-709	229,051	0.0526811%
85-800	-	0.0000000%
85-870	949	0.0002183%
85-907	194,817	0.0448074%
86-007	114,461	0.0263257%
86-016	73,388	0.0168790%
86-020	104,421	0.0240165%

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, 2016**

Employer Code	2016 Actual Employer Contribution	Employer Allocation Percentage
86-021	131,588	0.0302649%
86-022	129,977	0.0298943%
86-213	408,121	0.0938667%
86-351	184,435	0.0424195%
87-001	618,703	0.1422999%
87-012	237,996	0.0547384%
87-019	157,024	0.0361151%
87-026	209,170	0.0481085%
87-035	285,255	0.0656078%
87-036	270,421	0.0621961%
87-037	264,542	0.0608439%
87-113	612,257	0.1408174%
87-361	852,916	0.1961683%
87-383	416,828	0.0958693%
87-701	459,582	0.1057026%
87-738	1,854,780	0.4265942%
88-012	184,262	0.0423797%
88-314	150,891	0.0347045%
88-371	278,335	0.0640163%
TOTAL	<b>\$ 434,787,939</b>	<b>100.000000%</b>

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
01-009	\$ 12,229,110	\$ 61,460	\$ 1,159,867	\$ 816,360	\$ 241,851	\$ 2,279,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,386,565	\$ 88,916	\$ 1,475,481
01-023	3,416,194	17,169	324,008	228,050	62,415	631,642	-	-	-	-	-	387,336	22,947	410,283
02-001	1,962,691	9,864	186,151	131,020	-	327,035	-	-	-	66,171	66,171	222,534	(24,328)	198,206
02-003	5,697,119	28,632	540,342	380,314	17,763	967,051	-	-	-	-	-	645,952	6,530	652,482
02-006	7,441,225	37,398	705,761	496,743	94,813	1,334,715	-	-	-	-	-	843,703	34,858	878,561
02-009	2,574,829	12,940	244,209	171,884	109,227	538,260	-	-	-	-	-	291,940	40,157	332,097
02-010	8,356,944	42,000	792,612	557,872	-	1,392,484	-	-	-	10,936	10,936	947,530	(4,020)	943,510
02-011	2,714,412	13,642	257,448	181,202	-	452,292	-	-	-	48,962	48,962	307,766	(18,001)	289,765
02-013	2,569,743	12,915	243,727	171,544	-	428,186	-	-	-	33,995	33,995	291,363	(12,498)	278,865
02-131	2,288,083	11,499	217,013	152,742	17,637	398,891	-	-	-	-	-	259,428	6,484	265,912
02-154	15,055,598	75,665	1,427,944	1,005,044	333,662	2,842,315	-	-	-	-	-	1,707,039	122,670	1,829,709
02-308	2,662,732	13,382	252,546	177,752	-	443,680	-	-	-	31,965	31,965	301,907	(11,752)	290,155
02-761	5,104,354	25,653	484,121	340,744	40,224	890,742	-	-	-	-	-	578,743	14,788	593,531
02-874	61,729	310	5,855	4,121	1,715	12,001	-	-	-	-	-	6,999	631	7,630
02-895	919,620	4,622	87,221	61,390	-	153,233	-	-	-	53,254	53,254	104,269	(19,578)	84,691
02-900	4,632,185	23,280	439,338	309,224	-	771,842	-	-	-	183,071	183,071	525,208	(67,306)	457,902
03-013	2,123,586	10,673	201,411	141,761	-	353,845	-	-	-	45,923	45,923	240,777	(16,883)	223,894
03-014	2,600,688	13,070	246,662	173,610	81,150	514,492	-	-	-	-	-	294,872	29,835	324,707
03-103	7,738,892	38,894	733,993	516,613	-	1,289,500	-	-	-	70,414	70,414	877,453	(25,887)	851,566
03-343	4,106,119	20,636	389,444	274,106	-	684,186	-	-	-	74,653	74,653	465,561	(27,446)	438,115
03-747	1,952,657	9,814	185,199	130,351	-	325,364	-	-	-	36,669	36,669	221,397	(13,481)	207,916
04-001	3,296,051	16,565	312,613	220,029	-	549,207	-	-	-	61,200	61,200	373,714	(22,500)	351,214
04-019	3,709,147	18,641	351,793	247,606	21,082	639,122	-	-	-	-	-	420,552	7,751	428,303
04-031	4,474,862	22,489	424,417	298,722	-	745,628	-	-	-	170,113	170,113	507,370	(62,542)	444,828
04-033	3,504,184	17,611	332,353	233,923	6,582	590,469	-	-	-	-	-	397,312	2,420	399,732
04-034	5,184,637	26,057	491,735	346,103	3,838	867,733	-	-	-	-	-	587,846	1,411	589,257
04-104	10,805,447	54,305	1,024,840	721,323	106,258	1,906,726	-	-	-	-	-	1,225,147	39,065	1,264,212
04-125	5,628,341	28,287	533,819	375,723	100,731	1,038,560	-	-	-	-	-	638,154	37,033	675,187
04-244	6,020,863	30,259	571,047	401,926	-	1,003,232	-	-	-	52,911	52,911	682,659	(19,452)	663,207
04-704	3,132,880	15,745	297,137	209,137	-	522,019	-	-	-	85,156	85,156	355,213	(31,308)	323,905
05-001	5,457,126	27,426	517,580	364,293	-	909,299	-	-	-	169,153	169,153	618,742	(62,188)	556,554
05-006	3,581,261	17,998	339,664	239,069	-	596,731	-	-	-	24,677	24,677	406,052	(9,073)	396,979
05-017	6,486,130	32,598	615,175	432,985	-	1,080,758	-	-	-	24,979	24,979	735,412	(9,183)	726,229
05-018	4,283,527	21,528	406,270	285,949	110,110	823,857	-	-	-	-	-	485,676	40,482	526,158
05-105	9,817,664	49,341	931,154	655,383	-	1,635,878	-	-	-	160,400	160,400	1,113,149	(58,970)	1,054,179
05-169	4,605,690	23,147	436,825	307,455	130,031	897,458	-	-	-	-	-	522,204	47,805	570,009
05-710	2,896,554	14,557	274,723	193,361	-	482,641	-	-	-	20,130	20,130	328,418	(7,401)	321,017
05-739	16,089,791	80,863	1,526,032	1,074,082	-	2,680,977	-	-	-	1,761,891	1,761,891	1,824,298	(647,754)	1,176,544
05-902	891,698	4,481	84,573	59,526	-	148,580	-	-	-	446,957	446,957	101,103	(164,322)	(63,219)
06-001	4,777,498	24,010	453,121	318,924	18,650	814,705	-	-	-	-	-	541,684	6,856	548,540
06-008	1,961,037	9,856	185,994	130,910	26,483	353,243	-	-	-	-	-	222,347	9,737	232,084
06-010	2,342,185	11,771	222,144	156,354	-	390,269	-	-	-	13,125	13,125	265,562	(4,826)	260,736
06-011	1,186,788	5,964	112,561	79,225	30,449	228,199	-	-	-	-	-	134,561	11,194	145,755
06-017	2,177,872	10,945	206,560	145,385	62,030	424,920	-	-	-	-	-	246,932	22,805	269,737
06-185	5,490,911	27,596	520,784	366,548	204,418	1,119,346	-	-	-	-	-	622,572	75,153	697,725
06-202	7,061,307	35,488	669,728	471,381	-	1,176,597	-	-	-	66,701	66,701	800,627	(24,523)	776,104
07-020	4,468,765	22,459	423,839	298,315	135,146	879,759	-	-	-	-	-	506,679	49,686	556,365

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
07-026	1,931,548	9,707	183,197	128,941	55,099	376,944	-	-	-	-	-	219,003	20,257	239,260
07-108	4,167,834	20,946	395,297	278,226	-	694,469	-	-	-	99,355	99,355	472,559	(36,528)	436,031
07-163	3,734,837	18,770	354,230	249,321	48,269	670,590	-	-	-	-	-	423,464	17,746	441,210
07-294	3,976,418	19,984	377,142	265,448	-	662,574	-	-	-	27,643	27,643	450,855	(10,163)	440,692
07-304	3,840,700	19,302	364,270	256,388	-	639,960	-	-	-	23,531	23,531	435,467	(8,651)	426,816
07-309	2,855,245	14,350	270,805	190,603	-	475,758	-	-	-	24,544	24,544	323,734	(9,023)	314,711
07-724	1,418,254	7,128	134,514	94,676	30,226	266,544	-	-	-	-	-	160,805	11,112	171,917
07-748	2,905,103	14,600	275,534	193,932	-	484,066	-	-	-	387,050	387,050	329,387	(142,298)	187,089
08-001	3,083,476	15,497	292,451	205,839	267,026	780,813	-	-	-	-	-	349,612	98,171	447,783
08-005	2,494,869	12,539	236,625	166,546	-	415,710	-	-	-	55,542	55,542	282,874	(20,420)	262,454
08-011	8,452,824	42,482	801,706	564,272	199,994	1,608,454	-	-	-	-	-	958,401	73,527	1,031,928
08-013	2,974,715	14,950	282,136	198,578	35,786	531,450	-	-	-	-	-	337,280	13,157	350,437
08-017	4,282,180	21,521	406,142	285,859	-	713,522	-	-	-	27,736	27,736	485,523	(10,197)	475,326
08-333	2,697,073	13,555	255,803	180,044	23,441	472,843	-	-	-	-	-	305,800	8,618	314,418
08-743	2,096,967	10,539	198,886	139,984	48,838	398,247	-	-	-	-	-	237,759	17,955	255,714
09-001	24,209,144	121,669	2,296,110	1,616,093	-	4,033,872	-	-	-	41,954	41,954	2,744,889	(15,424)	2,729,465
09-006	4,793,556	24,091	454,644	319,996	60,328	859,059	-	-	-	-	-	543,505	22,179	565,684
09-009	2,546,951	12,800	241,565	170,023	8,607	432,995	-	-	-	-	-	288,779	3,164	291,943
09-015	7,876,762	39,587	747,069	525,817	65,299	1,377,772	-	-	-	-	-	893,085	24,007	917,092
09-022	59,743,930	300,257	5,666,397	3,988,234	-	9,954,888	-	-	-	515,490	515,490	6,773,905	(189,519)	6,584,386
09-024	6,438,592	32,359	610,667	429,811	57,662	1,130,499	-	-	-	-	-	730,022	21,199	751,221
09-100	10,819,250	54,375	1,026,149	722,244	-	1,802,768	-	-	-	141,861	141,861	1,226,712	(52,155)	1,174,557
09-147	30,337,524	152,468	2,877,354	2,025,196	935,817	5,990,835	-	-	-	-	-	3,439,739	344,051	3,783,790
09-166	18,522,696	93,090	1,756,780	1,236,491	102,341	3,188,702	-	-	-	-	-	2,100,146	37,626	2,137,772
09-291	27,752,206	139,475	2,632,151	1,852,612	-	4,624,238	-	-	-	310,272	310,272	3,146,609	(114,070)	3,032,539
09-299	11,243,881	56,509	1,066,423	750,591	362,285	2,235,808	-	-	-	-	-	1,274,857	133,193	1,408,050
09-760	14,291,889	71,827	1,355,510	954,062	-	2,381,399	-	-	-	160,194	160,194	1,620,447	(58,895)	1,561,552
09-800	75,350	379	7,147	5,030	23,512	36,068	-	-	-	-	-	8,543	8,644	17,187
09-820	507,366	2,550	48,121	33,869	-	84,540	-	-	-	16,787	16,787	57,526	(6,172)	51,354
09-835	185,875	934	17,629	12,408	15,392	46,363	-	-	-	-	-	21,075	5,659	26,734
09-846	132,095	664	12,528	8,818	8,761	30,771	-	-	-	-	-	14,977	3,221	18,198
09-870	381,602	1,918	36,193	25,474	10,249	73,834	-	-	-	-	-	43,267	3,768	47,035
09-884	193,685	973	18,370	12,930	-	32,273	-	-	-	26,681	26,681	21,960	(9,809)	12,151
10-003	1,771,370	8,902	168,005	118,249	-	295,156	-	-	-	27,462	27,462	200,842	(10,097)	190,745
10-315	5,884,882	29,576	558,150	392,848	-	980,574	-	-	-	243,889	243,889	667,242	(89,665)	577,577
11-001	5,565,887	27,973	527,895	371,553	284,062	1,211,483	-	-	-	-	-	631,073	104,434	735,507
11-007	2,967,959	14,916	281,495	198,128	-	494,539	-	-	-	108	108	336,514	(40)	336,474
11-008	3,323,974	16,705	315,261	221,893	-	553,859	-	-	-	5,548	5,548	376,880	(2,040)	374,840
11-012	6,252,534	31,424	593,020	417,391	116,704	1,158,539	-	-	-	-	-	708,927	42,906	751,833
11-199	5,902,982	29,667	559,867	394,056	25,463	1,009,053	-	-	-	-	-	669,294	9,362	678,656
11-346	2,401,287	12,068	227,749	160,299	17,918	418,034	-	-	-	-	-	272,263	6,587	278,850
12-001	1,279,528	6,431	121,357	85,416	-	213,204	-	-	-	102,877	102,877	145,076	(37,822)	107,254
12-007	5,293,486	26,604	502,059	353,369	-	882,032	-	-	-	87,486	87,486	600,188	(32,164)	568,024
12-009	9,511,112	47,800	902,079	634,919	-	1,584,798	-	-	-	329,529	329,529	1,078,392	(121,151)	957,241
12-011	10,978,418	55,175	1,041,245	732,870	-	1,829,290	-	-	-	108,558	108,558	1,244,758	(39,911)	1,204,847
12-013	2,900,777	14,579	275,123	193,643	84,967	568,312	-	-	-	-	-	328,897	31,238	360,135
12-014	5,820,833	29,254	552,075	388,572	117,324	1,087,225	-	-	-	-	-	659,979	43,134	703,113

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
12-016	4,711,546	23,679	446,865	314,521	-	785,065	-	-	-	11,936	11,936	534,206	(4,388)	529,818
12-191	27,656,744	138,996	2,623,096	1,846,239	616,644	5,224,975	-	-	-	-	-	3,135,786	226,707	3,362,493
12-703	3,220,013	16,183	305,401	214,954	-	536,538	-	-	-	47,270	47,270	365,093	(17,378)	347,715
12-723	18,140,165	91,168	1,720,499	1,210,955	-	3,022,622	-	-	-	207,020	207,020	2,056,774	(76,110)	1,980,664
12-816	339,064	1,704	32,158	22,634	8,101	64,597	-	-	-	-	-	38,444	2,978	41,422
12-871	279,691	1,406	26,527	18,671	11,436	58,040	-	-	-	-	-	31,712	4,205	35,917
12-890	108,901	547	10,329	7,270	62,073	80,219	-	-	-	-	-	12,347	22,821	35,168
12-896	-	-	-	-	-	-	-	-	-	299,426	299,426	-	(110,083)	(110,083)
13-001	7,143,456	35,901	677,519	476,865	-	1,190,285	-	-	-	273,557	273,557	809,942	(100,573)	709,369
13-003	5,461,620	27,449	518,006	364,593	155,376	1,065,424	-	-	-	-	-	619,251	57,123	676,374
13-004	4,781,085	24,028	453,461	319,164	68,726	865,379	-	-	-	-	-	542,090	25,267	567,357
13-007	3,174,379	15,954	301,073	211,907	-	528,934	-	-	-	20,203	20,203	359,918	(7,428)	352,490
13-008	9,000,745	45,235	853,673	600,849	99,278	1,599,035	-	-	-	-	-	1,020,525	36,499	1,057,024
13-027	3,186,748	16,016	302,246	212,733	8,999	539,994	-	-	-	-	-	361,321	3,308	364,629
13-029	5,544,135	27,863	525,832	370,101	-	923,796	-	-	-	8,383	8,383	628,607	(3,082)	625,525
13-030	23,035,193	115,769	2,184,767	1,537,725	630,112	4,468,373	-	-	-	-	-	2,611,783	231,659	2,843,442
13-388	24,998,257	125,635	2,370,953	1,668,770	-	4,165,358	-	-	-	76,576	76,576	2,834,360	(28,153)	2,806,207
13-399	9,441,317	47,450	895,459	630,260	123,833	1,697,002	-	-	-	-	-	1,070,478	45,527	1,116,005
13-764	2,034,952	10,227	193,005	135,844	34,140	373,216	-	-	-	-	-	230,728	12,552	243,280
14-001	2,048,273	10,294	194,268	136,733	-	341,295	-	-	-	36,561	36,561	232,238	(13,441)	218,797
14-003	5,445,540	27,368	516,481	363,520	25,291	932,660	-	-	-	-	-	617,428	9,298	626,726
14-017	4,945,164	24,853	469,023	330,117	15,095	839,088	-	-	-	-	-	560,694	5,550	566,244
14-018	4,839,396	24,322	458,991	323,056	9,663	816,032	-	-	-	-	-	548,702	3,553	552,255
14-207	8,395,728	42,195	796,291	560,461	-	1,398,947	-	-	-	108,445	108,445	951,927	(39,869)	912,058
15-001	5,915,351	29,729	561,040	394,882	-	985,651	-	-	-	157,348	157,348	670,696	(57,849)	612,847
15-002	5,156,575	25,916	489,074	344,230	114,981	974,201	-	-	-	-	-	584,664	42,273	626,937
15-021	2,865,177	14,400	271,747	191,266	10,424	487,837	-	-	-	-	-	324,860	3,832	328,692
15-022	3,458,784	17,383	328,047	230,893	-	576,323	-	-	-	22,919	22,919	392,165	(8,426)	383,739
15-023	2,638,476	13,260	250,246	176,133	104,735	544,374	-	-	-	-	-	299,157	38,506	337,663
15-024	2,454,467	12,336	232,793	163,849	20,762	429,740	-	-	-	-	-	278,293	7,633	285,926
15-134	7,687,922	38,637	729,159	513,211	84,732	1,365,739	-	-	-	-	-	871,674	31,152	902,826
15-135	2,851,425	14,331	270,443	190,348	-	475,122	-	-	-	82,899	82,899	323,301	(30,478)	292,823
15-186	5,025,374	25,256	476,630	335,471	153,010	990,367	-	-	-	-	-	569,788	56,253	626,041
15-321	2,561,714	12,874	242,965	171,008	68,022	494,869	-	-	-	-	-	290,453	25,008	315,461
15-340	2,234,734	11,231	211,953	149,181	81,172	453,537	-	-	-	-	-	253,379	29,843	283,222
15-341	2,082,592	10,467	197,523	139,024	-	347,014	-	-	-	47,588	47,588	236,129	(17,495)	218,634
15-759	2,087,474	10,491	197,986	139,350	-	347,827	-	-	-	32,046	32,046	236,683	(11,781)	224,902
15-811	2,216,795	11,141	210,251	147,983	-	369,375	-	-	-	86,112	86,112	251,345	(31,659)	219,686
16-023	4,152,479	20,869	393,841	277,201	106,769	798,680	-	-	-	-	-	470,818	39,253	510,071
16-024	7,335,392	36,866	695,723	489,678	231,297	1,453,564	-	-	-	-	-	831,704	85,036	916,740
16-126	4,919,979	24,727	466,634	328,436	69,488	889,285	-	-	-	-	-	557,839	25,547	583,386
16-772	1,217,799	6,120	115,502	81,295	-	202,917	-	-	-	12,002	12,002	138,077	(4,413)	133,664
17-009	2,907,108	14,610	275,724	194,065	-	484,399	-	-	-	48,933	48,933	329,615	(17,990)	311,625
17-014	2,364,977	11,886	224,306	157,875	102,782	496,849	-	-	-	-	-	268,147	37,788	305,935
17-015	2,785,297	13,998	264,171	185,934	60,534	524,637	-	-	-	-	-	315,803	22,255	338,058
17-114	4,885,030	24,551	463,319	326,103	596	814,569	-	-	-	-	-	553,876	219	554,095
17-141	5,283,261	26,552	501,090	352,687	251,525	1,131,854	-	-	-	-	-	599,028	92,473	691,501

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
17-323	2,498,184	12,555	236,940	166,767	-	416,262	-	-	-	101,821	101,821	283,250	(37,434)	245,816
18-001	49,874,989	250,659	4,730,380	3,329,428	3,063,412	11,373,879	-	-	-	-	-	5,654,941	1,126,255	6,781,196
18-006	5,102,656	25,645	483,960	340,630	-	850,235	-	-	-	57,843	57,843	578,551	(21,266)	557,285
18-009	4,789,721	24,072	454,280	319,740	-	798,092	-	-	-	97,761	97,761	543,070	(35,942)	507,128
18-014	3,114,516	15,653	295,395	207,911	-	518,959	-	-	-	93,733	93,733	353,131	(34,461)	318,670
18-107	19,730,681	99,161	1,871,351	1,317,131	-	3,287,643	-	-	-	76,832	76,832	2,237,110	(28,247)	2,208,863
18-111	29,264,174	147,074	2,775,553	1,953,544	-	4,876,171	-	-	-	575,290	575,290	3,318,040	(211,503)	3,106,537
18-121	240,517,798	1,208,779	22,811,846	16,055,879	3,824,212	43,900,716	-	-	-	-	-	27,270,464	1,405,960	28,676,424
18-122	35,400,401	177,913	3,357,542	2,363,170	-	5,898,625	-	-	-	1,279,867	1,279,867	4,013,779	(470,540)	3,543,239
18-133	14,729,614	74,027	1,397,026	983,282	-	2,454,335	-	-	-	359	359	1,670,078	(132)	1,669,946
18-137	25,112,303	126,208	2,381,770	1,676,384	-	4,184,362	-	-	-	225,117	225,117	2,847,291	(82,763)	2,764,528
18-143	13,361,964	67,154	1,267,312	891,984	-	2,226,450	-	-	-	85,094	85,094	1,515,010	(31,285)	1,483,725
18-152	23,385,199	117,528	2,217,963	1,561,090	-	3,896,581	-	-	-	8,762	8,762	2,651,468	(3,221)	2,648,247
18-159	11,765,409	59,130	1,115,887	785,405	11,738	1,972,160	-	-	-	-	-	1,333,989	4,315	1,338,304
18-178	55,176,094	277,301	5,233,162	3,683,306	1,508,084	10,701,853	-	-	-	-	-	6,255,993	554,443	6,810,436
18-183	11,462,466	57,607	1,087,154	765,182	210,750	2,120,693	-	-	-	-	-	1,299,641	77,481	1,377,122
18-188	37,474,920	188,339	3,554,299	2,501,656	31,223	6,275,517	-	-	-	-	-	4,248,993	11,479	4,260,472
18-215	23,995,068	120,593	2,275,806	1,601,802	137,090	4,135,291	-	-	-	-	-	2,720,616	50,401	2,771,017
18-219	13,029,231	65,481	1,235,754	869,772	-	2,171,007	-	-	-	243,724	243,724	1,477,284	(89,604)	1,387,680
18-221	4,793,454	24,091	454,634	319,989	-	798,714	-	-	-	136,708	136,708	543,493	(50,260)	493,233
18-224	8,186,300	41,142	776,427	546,480	-	1,364,049	-	-	-	69,579	69,579	928,182	(25,580)	902,602
18-230	26,850,416	134,943	2,546,620	1,792,412	-	4,473,975	-	-	-	756,316	756,316	3,044,362	(278,058)	2,766,304
18-233	20,761,924	104,344	1,969,159	1,385,972	-	3,459,475	-	-	-	59,771	59,771	2,354,035	(21,975)	2,332,060
18-247	19,848,730	99,754	1,882,547	1,325,011	-	3,307,312	-	-	-	477,470	477,470	2,250,495	(175,541)	2,074,954
18-250	11,370,962	57,147	1,078,476	759,074	43,703	1,938,400	-	-	-	-	-	1,289,266	16,067	1,305,333
18-251	17,739,797	89,156	1,682,526	1,184,229	-	2,955,911	-	-	-	339,585	339,585	2,011,379	(124,848)	1,886,531
18-258	18,421,642	92,582	1,747,196	1,229,745	-	3,069,523	-	-	-	380,461	380,461	2,088,688	(139,876)	1,948,812
18-264	27,575,590	138,588	2,615,399	1,840,822	-	4,594,809	-	-	-	277,202	277,202	3,126,584	(101,912)	3,024,672
18-271	13,544,845	68,073	1,284,657	904,193	-	2,256,923	-	-	-	178,252	178,252	1,535,746	(65,534)	1,470,212
18-288	23,633,213	118,774	2,241,486	1,577,646	-	3,937,906	-	-	-	327,387	327,387	2,679,588	(120,363)	2,559,225
18-289	25,241,031	126,855	2,393,979	1,684,977	242,553	4,448,364	-	-	-	-	-	2,861,886	89,174	2,951,060
18-292	14,752,252	74,141	1,399,173	984,794	39,465	2,497,573	-	-	-	-	-	1,672,644	14,509	1,687,153
18-317	9,212,230	46,298	873,731	614,967	-	1,534,996	-	-	-	26,454	26,454	1,044,504	(9,726)	1,034,778
18-731	7,006,626	35,213	664,542	467,731	116,015	1,283,501	-	-	-	-	-	794,427	42,652	837,079
18-742	5,534,240	27,814	524,893	369,441	-	922,148	-	-	-	45,194	45,194	627,485	(16,615)	610,870
18-801	408,888	2,055	38,781	27,295	-	68,131	-	-	-	46,944	46,944	46,361	(17,259)	29,102
18-804	522,824	2,628	49,587	34,901	-	87,116	-	-	-	16,178	16,178	59,279	(5,948)	53,331
18-805	125,544	631	11,907	8,381	22,466	43,385	-	-	-	-	-	14,234	8,259	22,493
18-807	688,345	3,459	65,286	45,951	63,182	177,878	-	-	-	-	-	78,046	23,229	101,275
18-808	750,615	3,772	71,192	50,108	61,255	186,327	-	-	-	-	-	85,106	22,520	107,626
18-809	332,630	1,672	31,548	22,205	68,655	124,080	-	-	-	-	-	37,714	25,241	62,955
18-810	224,966	1,131	21,337	15,018	-	37,486	-	-	-	583	583	25,507	(214)	25,293
18-811	-	-	-	-	-	-	-	-	-	13,009	13,009	-	(4,783)	(4,783)
18-813	405,806	2,039	38,489	27,090	76,074	143,692	-	-	-	-	-	46,011	27,968	73,979
18-816	132,548	666	12,572	8,848	20,037	42,123	-	-	-	-	-	15,029	7,367	22,396
18-817	5,178,862	26,028	491,188	345,717	416,117	1,279,050	-	-	-	-	-	587,191	152,984	740,175
18-818	387,055	1,945	36,710	25,838	45,388	109,881	-	-	-	-	-	43,885	16,687	60,572

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
18-819	322,296	1,620	30,568	21,515	79,787	133,490	-	-	-	-	-	36,543	29,333	65,876
18-820	100,667	506	9,548	6,720	3,333	20,107	-	-	-	-	-	11,414	1,226	12,640
18-822	1,125,301	5,655	106,729	75,120	23,956	211,460	-	-	-	-	-	127,589	8,807	136,396
18-823	6,438,490	32,358	610,657	429,804	731,840	1,804,659	-	-	-	-	-	730,011	269,059	999,070
18-824	3,798,572	19,091	360,275	253,575	-	632,941	-	-	-	801,848	801,848	430,691	(294,797)	135,894
18-825	51,797	260	4,913	3,458	-	8,631	-	-	-	192,772	192,772	5,873	(70,872)	(64,999)
18-826	302,483	1,520	28,689	20,192	-	50,401	-	-	-	9,377	9,377	34,296	(3,447)	30,849
18-827	113,175	569	10,734	7,555	24,867	43,725	-	-	-	-	-	12,832	9,142	21,974
18-828	457,391	2,299	43,381	30,533	-	76,213	-	-	-	128,168	128,168	51,860	(47,120)	4,740
18-830	576,875	2,899	54,714	38,510	-	96,123	-	-	-	35,973	35,973	65,407	(13,225)	52,182
18-831	511,962	2,573	48,557	34,176	34,377	119,683	-	-	-	-	-	58,047	12,639	70,686
18-833	651,025	3,272	61,746	43,459	136,482	244,959	-	-	-	-	-	73,815	50,177	123,992
18-834	441,919	2,221	41,914	29,500	23,124	96,759	-	-	-	-	-	50,106	8,502	58,608
18-836	496,746	2,497	47,114	33,160	-	82,771	-	-	-	114,604	114,604	56,322	(42,134)	14,188
18-838	254,104	1,277	24,100	16,963	-	42,340	-	-	-	25,752	25,752	28,811	(9,468)	19,343
18-839	799,046	4,016	75,785	53,341	211,593	344,735	-	-	-	-	-	90,598	77,791	168,389
18-840	112,245	564	10,646	7,493	22,594	41,297	-	-	-	-	-	12,727	8,306	21,033
18-841	341,047	1,714	32,347	22,767	38,522	95,350	-	-	-	-	-	38,669	14,163	52,832
18-842	633,349	3,183	60,070	42,280	115,090	220,623	-	-	-	-	-	71,811	42,313	114,124
18-844	156,335	786	14,828	10,436	-	26,050	-	-	-	53,059	53,059	17,726	(19,507)	(1,781)
18-845	391,959	1,970	37,175	26,165	80,464	145,774	-	-	-	-	-	44,441	29,582	74,023
18-846	997,663	5,014	94,623	66,599	79,646	245,882	-	-	-	-	-	113,117	29,282	142,399
18-848	315,562	1,586	29,929	21,065	22,803	75,383	-	-	-	-	-	35,779	8,383	44,162
18-849	176,836	889	16,772	11,805	-	29,466	-	-	-	116	116	20,050	(42)	20,008
18-851	147,516	741	13,991	9,848	21,014	45,594	-	-	-	-	-	16,726	7,726	24,452
18-852	549,267	2,760	52,095	36,667	47,147	138,669	-	-	-	-	-	62,277	17,333	79,610
18-854	-	-	-	-	-	-	-	-	-	851	851	-	(313)	(313)
18-855	604,146	3,036	57,300	40,330	51,726	152,392	-	-	-	-	-	68,499	19,017	87,516
18-856	239,861	1,205	22,750	16,012	-	39,967	-	-	-	11,263	11,263	27,196	(4,141)	23,055
18-858	553,000	2,779	52,449	36,916	-	92,144	-	-	-	59,052	59,052	62,700	(21,710)	40,990
18-862	452,019	2,272	42,872	30,175	-	75,319	-	-	-	12,523	12,523	51,251	(4,604)	46,647
18-864	53,934	271	5,115	3,600	-	8,986	-	-	-	178,474	178,474	6,115	(65,616)	(59,501)
18-866	5,453	27	517	364	-	908	-	-	-	177,412	177,412	618	(65,225)	(64,607)
18-867	1,417,830	7,126	134,474	94,648	90,928	327,176	-	-	-	-	-	160,757	33,430	194,187
18-869	773,978	3,890	73,408	51,667	31,202	160,167	-	-	-	-	-	87,755	11,471	99,226
18-870	1,057,387	5,314	100,288	70,586	-	176,188	-	-	-	13,598	13,598	119,889	(4,999)	114,890
18-871	392,259	1,971	37,204	26,185	-	65,360	-	-	-	15,692	15,692	44,475	(5,769)	38,706
18-872	328,795	1,652	31,184	21,949	3,884	58,669	-	-	-	-	-	37,280	1,428	38,708
18-873	359,147	1,805	34,063	23,975	-	59,843	-	-	-	3,493	3,493	40,721	(1,284)	39,437
18-876	71,390	359	6,771	4,766	-	11,896	-	-	-	69,509	69,509	8,094	(25,555)	(17,461)
18-877	64,708	325	6,137	4,320	-	10,782	-	-	-	20,260	20,260	7,337	(7,449)	(112)
18-878	174,479	877	16,548	11,647	4,464	33,536	-	-	-	-	-	19,783	1,641	21,424
18-879	615,996	3,096	58,424	41,121	114,638	217,279	-	-	-	-	-	69,843	42,146	111,989
18-880	82,903	417	7,863	5,534	-	13,814	-	-	-	108,733	108,733	9,400	(39,976)	(30,576)
18-881	405,828	2,040	38,491	27,091	-	67,622	-	-	-	205,321	205,321	46,014	(75,486)	(29,472)
18-882	328,356	1,650	31,143	21,920	-	54,713	-	-	-	128,478	128,478	37,230	(47,234)	(10,004)
18-883	276,156	1,388	26,192	18,435	36,065	82,080	-	-	-	-	-	31,311	13,259	44,570

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
18-884	100,864	507	9,566	6,733	-	16,806	-	-	-	136,747	136,747	11,436	(50,275)	(38,839)
18-885	519,669	2,612	49,288	34,691	34,053	120,644	-	-	-	-	-	58,921	12,519	71,440
18-887	13,650	69	1,295	911	-	2,275	-	-	-	350,079	350,079	1,548	(128,705)	(127,157)
18-888	326,570	1,641	30,973	21,800	57,937	112,351	-	-	-	-	-	37,027	21,301	58,328
18-889	509,049	2,558	48,281	33,982	-	84,821	-	-	-	5,787	5,787	57,717	(2,127)	55,590
18-891	8,070,666	40,561	765,460	538,761	770,369	2,115,151	-	-	-	-	-	915,071	283,224	1,198,295
18-893	347,466	1,746	32,955	23,195	-	57,896	-	-	-	126,701	126,701	39,396	(46,581)	(7,185)
18-894	117,991	593	11,191	7,877	20,896	40,557	-	-	-	-	-	13,378	7,683	21,061
18-895	202,980	1,020	19,252	13,550	23,981	57,803	-	-	-	-	-	23,014	8,817	31,831
18-896	320,224	1,609	30,372	21,377	-	53,358	-	-	-	208,504	208,504	36,308	(76,656)	(40,348)
18-897	440,052	2,212	41,737	29,376	-	73,325	-	-	-	152,370	152,370	49,894	(56,019)	(6,125)
18-899	534,556	2,687	50,700	35,685	-	89,072	-	-	-	26,206	26,206	60,609	(9,634)	50,975
18-910	4,412,664	22,177	418,518	294,569	-	735,264	-	-	-	36,997	36,997	500,318	(13,602)	486,716
18-930	220,238	1,107	20,888	14,702	30,691	67,388	-	-	-	-	-	24,971	11,283	36,254
18-931	675,448	3,395	64,063	45,090	174,499	287,047	-	-	-	-	-	76,584	64,154	140,738
18-935	340,901	1,713	32,333	22,757	-	56,803	-	-	-	150,513	150,513	38,652	(55,335)	(16,683)
18-946	469,760	2,361	44,554	31,359	-	78,274	-	-	-	158,754	158,754	53,263	(58,366)	(5,103)
18-948	419,310	2,107	39,769	27,991	-	69,867	-	-	-	105,002	105,002	47,542	(38,603)	8,939
18-950	561,285	2,821	53,235	37,469	-	93,525	-	-	-	258,617	258,617	63,640	(95,080)	(31,440)
18-951	382,868	1,924	36,313	25,559	73,754	137,550	-	-	-	-	-	43,410	27,115	70,525
18-952	867,457	4,360	82,274	57,908	494,487	639,029	-	-	-	-	-	98,354	181,797	280,151
18-953	203,836	1,024	19,333	13,607	32,398	66,362	-	-	-	-	-	23,111	11,911	35,022
18-954	57,030	287	5,409	3,807	26,620	36,123	-	-	-	-	-	6,466	9,787	16,253
18-956	387,443	1,947	36,747	25,864	220,864	285,422	-	-	-	-	-	43,929	81,200	125,129
18-957	263,077	1,322	24,951	17,562	36,477	80,312	-	-	-	-	-	29,828	13,410	43,238
19-001	1,253,773	6,301	118,914	83,696	103,617	312,528	-	-	-	-	-	142,156	38,094	180,250
19-003	2,246,100	11,288	213,031	149,939	-	374,258	-	-	-	5,360	5,360	254,668	(1,970)	252,698
19-028	2,903,390	14,592	275,371	193,817	21,389	505,169	-	-	-	-	-	329,193	7,864	337,057
19-045	2,410,231	12,113	228,598	160,896	48,873	450,480	-	-	-	-	-	273,278	17,968	291,246
19-046	2,708,556	13,612	256,892	180,811	30,490	481,805	-	-	-	-	-	307,102	11,209	318,311
19-047	1,989,720	10,000	188,715	132,825	-	331,540	-	-	-	25,383	25,383	225,599	(9,332)	216,267
19-146	6,832,132	34,336	647,992	456,082	-	1,138,410	-	-	-	161,840	161,840	774,643	(59,500)	715,143
19-372	4,277,115	21,496	405,662	285,521	84,158	796,837	-	-	-	-	-	484,949	30,941	515,890
20-005	2,206,797	11,091	209,303	147,316	40,086	407,796	-	-	-	-	-	250,212	14,737	264,949
20-013	3,105,558	15,608	294,546	207,313	20,788	538,255	-	-	-	-	-	352,115	7,642	359,757
20-014	3,441,123	17,294	326,372	229,714	26,377	599,757	-	-	-	-	-	390,162	9,698	399,860
20-129	7,863,683	39,521	745,829	524,944	108,902	1,419,196	-	-	-	-	-	891,603	40,038	931,641
20-381	2,625,902	13,197	249,053	175,293	-	437,543	-	-	-	12,946	12,946	297,731	(4,760)	292,971
21-014	12,184,192	61,235	1,155,606	813,362	234,969	2,265,172	-	-	-	-	-	1,381,472	86,386	1,467,858
21-016	59,239,689	297,723	5,618,572	3,954,573	1,160,413	11,031,281	-	-	-	-	-	6,716,733	426,622	7,143,355
21-018	6,936,699	34,862	657,909	463,063	150,923	1,306,757	-	-	-	-	-	786,499	55,486	841,985
21-130	17,382,143	87,358	1,648,605	1,160,353	-	2,896,316	-	-	-	244,307	244,307	1,970,828	(89,819)	1,881,009
21-756	6,067,610	30,494	575,481	405,046	126,152	1,137,173	-	-	-	-	-	687,960	46,380	734,340
22-001	9,343,190	46,956	886,152	623,709	-	1,556,817	-	-	-	47,037	47,037	1,059,352	(17,293)	1,042,059
22-006	161,656	812	15,332	10,791	-	26,935	-	-	-	9,192	9,192	18,329	(3,380)	14,949
22-007	5,471,735	27,500	518,965	365,268	-	911,733	-	-	-	4,473	4,473	620,398	(1,645)	618,753
22-010	7,673,211	38,564	727,764	512,229	53,888	1,332,445	-	-	-	-	-	870,006	19,812	889,818

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
22-011	7,286,654	36,621	691,101	486,424	-	1,214,146	-	-	-	268,590	268,590	826,178	(98,746)	727,432
22-012	5,467,190	27,477	518,534	364,965	-	910,976	-	-	-	43,995	43,995	619,883	(16,175)	603,708
22-187	13,732,572	69,016	1,302,462	916,724	107,591	2,395,793	-	-	-	-	-	1,557,031	39,555	1,596,586
22-259	4,884,072	24,546	463,228	326,039	-	813,813	-	-	-	19,055	19,055	553,767	(7,006)	546,761
22-708	6,458,273	32,458	612,533	431,125	-	1,076,116	-	-	-	61,459	61,459	732,254	(22,595)	709,659
22-800	1,159,708	5,828	109,992	77,417	204,966	398,203	-	-	-	-	-	131,490	75,355	206,845
23-001	4,325,223	21,737	410,225	288,732	269,624	990,318	-	-	-	-	-	490,404	99,127	589,531
23-003	3,092,932	15,544	293,348	206,470	59,861	575,223	-	-	-	-	-	350,684	22,008	372,692
23-009	31,401,952	157,818	2,978,310	2,096,252	651,029	5,883,409	-	-	-	-	-	3,560,426	239,349	3,799,775
23-010	5,993,278	30,121	568,431	400,084	28,766	1,027,402	-	-	-	-	-	679,532	10,576	690,108
23-013	1,746,676	8,778	165,663	116,600	-	291,041	-	-	-	50,907	50,907	198,042	(18,716)	179,326
23-014	5,848,609	29,394	554,710	390,427	6,674	981,205	-	-	-	-	-	663,129	2,454	665,583
23-015	5,203,981	26,154	493,570	347,394	178,118	1,045,236	-	-	-	-	-	590,039	65,484	655,523
23-016	4,869,829	24,474	461,878	325,088	138,784	950,224	-	-	-	-	-	552,152	51,024	603,176
23-153	19,786,481	99,442	1,876,644	1,320,856	481,490	3,778,432	-	-	-	-	-	2,243,437	177,018	2,420,455
24-013	9,172,787	46,100	869,991	612,334	185,316	1,713,741	-	-	-	-	-	1,040,032	68,131	1,108,163
24-204	5,791,337	29,106	549,278	386,603	-	964,987	-	-	-	68,483	68,483	656,635	(25,177)	631,458
25-001	14,138,635	71,057	1,340,975	943,831	-	2,355,863	-	-	-	488,171	488,171	1,603,071	(179,474)	1,423,597
25-004	11,546,049	58,027	1,095,082	770,762	306,034	2,229,905	-	-	-	-	-	1,309,118	112,513	1,421,631
25-007	8,558,709	43,014	811,748	571,341	129,863	1,555,966	-	-	-	-	-	970,406	47,744	1,018,150
25-010	18,093,169	90,932	1,716,042	1,207,818	263,009	3,277,801	-	-	-	-	-	2,051,445	96,695	2,148,140
25-016	17,389,549	87,395	1,649,307	1,160,848	-	2,897,550	-	-	-	1,340,221	1,340,221	1,971,667	(492,728)	1,478,939
25-112	9,028,792	45,376	856,333	602,721	-	1,504,430	-	-	-	33,367	33,367	1,023,705	(12,267)	1,011,438
25-123	276,723,136	1,390,738	26,245,732	18,472,784	1,617,235	47,726,489	-	-	-	-	-	31,375,509	594,572	31,970,081
25-124	61,292,039	308,038	5,813,227	4,091,579	725,669	10,938,513	-	-	-	-	-	6,949,433	266,790	7,216,223
25-145	5,375,628	27,016	509,850	358,853	-	895,719	-	-	-	83,158	83,158	609,501	(30,573)	578,928
25-216	24,136,992	121,306	2,289,267	1,611,276	-	4,021,849	-	-	-	512,599	512,599	2,736,708	(188,456)	2,548,252
25-241	12,014,595	60,382	1,139,521	802,040	289,020	2,290,963	-	-	-	-	-	1,362,243	106,258	1,468,501
25-255	76,384,482	383,888	7,244,666	5,099,082	787,871	13,515,507	-	-	-	-	-	8,660,649	289,658	8,950,307
25-263	40,854,175	205,322	3,874,803	2,727,240	453,306	7,260,671	-	-	-	-	-	4,632,141	166,656	4,798,797
25-275	41,543,383	208,786	3,940,171	2,773,248	-	6,922,205	-	-	-	112,427	112,427	4,710,285	(41,333)	4,668,952
25-282	53,393,108	268,340	5,064,055	3,564,282	-	8,896,677	-	-	-	102,105	102,105	6,053,834	(37,538)	6,016,296
25-293	18,293,185	91,937	1,735,012	1,221,170	292,200	3,340,319	-	-	-	-	-	2,074,124	107,426	2,181,550
25-295	21,840,676	109,765	2,071,473	1,457,985	160,394	3,799,617	-	-	-	-	-	2,476,346	58,968	2,535,314
25-707	8,147,041	40,945	772,704	543,860	-	1,357,509	-	-	-	145,034	145,034	923,730	(53,322)	870,408
25-720	93,145,235	468,123	8,834,335	6,217,954	-	15,520,412	-	-	-	58,219	58,219	10,561,022	(21,404)	10,539,618
25-800	573,947	2,885	54,436	38,314	75,430	171,065	-	-	-	-	-	65,075	27,731	92,806
25-801	444,224	2,233	42,132	29,654	-	74,019	-	-	-	35,960	35,960	50,367	(13,220)	37,147
25-802	590,913	2,970	56,045	39,447	-	98,462	-	-	-	9,801	9,801	66,999	(3,603)	63,396
25-803	2,972,285	14,938	281,906	198,416	514,220	1,009,480	-	-	-	-	-	337,004	189,052	526,056
25-804	172,159	865	16,328	11,493	19,539	48,225	-	-	-	-	-	19,520	7,184	26,704
25-805	142,598	717	13,525	9,519	18,821	42,582	-	-	-	-	-	16,168	6,920	23,088
25-806	977,060	4,910	92,669	65,224	125,602	288,405	-	-	-	-	-	110,781	46,177	156,958
25-808	1,119,943	5,629	106,221	74,762	88,823	275,435	-	-	-	-	-	126,982	32,656	159,638
25-810	1,130,380	5,681	107,211	75,459	-	188,351	-	-	-	34,933	34,933	128,165	(12,843)	115,322
25-811	1,308,131	6,574	124,069	87,325	-	217,968	-	-	-	51,853	51,853	148,319	(19,064)	129,255
25-812	378,557	1,903	35,904	25,271	54,437	117,515	-	-	-	-	-	42,922	20,013	62,935

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
25-813	552,107	2,775	52,364	36,856	96,159	188,154	-	-	-	-	-	62,599	35,353	97,952
25-814	202,021	1,015	19,161	13,486	-	33,662	-	-	-	554,813	554,813	22,906	(203,975)	(181,069)
25-815	214,544	1,078	20,348	14,322	964	36,712	-	-	-	-	-	24,326	354	24,680
25-817	1,252,843	6,296	118,826	83,634	-	208,756	-	-	-	2,694	2,694	142,050	(991)	141,059
25-818	453,534	2,279	43,015	30,276	-	75,570	-	-	-	19,901	19,901	51,423	(7,317)	44,106
25-820	1,535,550	7,717	145,639	102,506	-	255,862	-	-	-	115,637	115,637	174,104	(42,513)	131,591
25-821	281,221	1,413	26,672	18,773	36,836	83,694	-	-	-	-	-	31,885	13,542	45,427
25-823	79,053	397	7,498	5,277	-	13,172	-	-	-	7,378	7,378	8,963	(2,712)	6,251
25-824	1,120,397	5,631	106,264	74,793	55,647	242,335	-	-	-	-	-	127,033	20,458	147,491
25-825	414,179	2,082	39,283	27,649	-	69,014	-	-	-	142,673	142,673	46,961	(52,453)	(5,492)
25-830	119,908	603	11,373	8,005	22,496	42,477	-	-	-	-	-	13,595	8,270	21,865
25-831	263,545	1,325	24,996	17,593	-	43,914	-	-	-	30,596	30,596	29,881	(11,248)	18,633
25-832	109,837	552	10,417	7,332	-	18,301	-	-	-	7,415	7,415	12,454	(2,726)	9,728
25-833	144,823	728	13,736	9,668	51,156	75,288	-	-	-	-	-	16,420	18,807	35,227
25-834	404,511	2,033	38,366	27,003	55,677	123,079	-	-	-	-	-	45,864	20,470	66,334
25-836	476,509	2,395	45,194	31,810	44,278	123,677	-	-	-	-	-	54,028	16,279	70,307
25-838	1,044,330	5,249	99,049	69,715	11,780	185,793	-	-	-	-	-	118,409	4,331	122,740
25-839	1,871,598	9,406	177,511	124,939	-	311,856	-	-	-	63,003	63,003	212,206	(23,163)	189,043
25-840	903,430	4,540	85,686	60,309	-	150,535	-	-	-	124,411	124,411	102,433	(45,740)	56,693
25-841	880,031	4,423	83,466	58,747	-	146,636	-	-	-	17,291	17,291	99,780	(6,357)	93,423
25-842	101,589	511	9,635	6,782	205	17,133	-	-	-	-	-	11,518	76	11,594
25-844	597,295	3,002	56,650	39,873	106,113	205,638	-	-	-	-	-	67,723	39,012	106,735
25-846	1,180,194	5,931	111,935	78,784	-	196,650	-	-	-	32,315	32,315	133,813	(11,880)	121,933
25-847	500,603	2,516	47,480	33,418	34,475	117,889	-	-	-	-	-	56,760	12,675	69,435
25-849	505,616	2,541	47,955	33,753	60,588	144,837	-	-	-	-	-	57,328	22,275	79,603
25-851	263,077	1,322	24,951	17,562	26,271	70,106	-	-	-	-	-	29,828	9,659	39,487
25-852	451,711	2,270	42,842	30,154	83,356	158,622	-	-	-	-	-	51,216	30,645	81,861
25-853	2,307,793	11,598	218,882	154,058	-	384,538	-	-	-	114,946	114,946	261,663	(42,260)	219,403
25-855	2,078,289	10,445	197,115	138,737	54,542	400,839	-	-	-	-	-	235,641	20,052	255,693
25-859	1,739,606	8,743	164,992	116,128	282,313	572,176	-	-	-	-	-	197,241	103,792	301,033
25-860	573,084	2,880	54,354	38,256	57,338	152,828	-	-	-	-	-	64,978	21,080	86,058
25-864	629,528	3,164	59,707	42,024	50,436	155,331	-	-	-	-	-	71,377	18,543	89,920
25-867	764,500	3,842	72,509	51,035	193,416	320,802	-	-	-	-	-	86,681	71,109	157,790
25-869	-	-	-	-	-	-	-	-	-	972	972	-	(358)	(358)
25-870	221,329	1,112	20,992	14,775	47,775	84,654	-	-	-	-	-	25,095	17,564	42,659
25-871	1,216,804	6,115	115,407	81,228	279,848	482,598	-	-	-	-	-	137,964	102,885	240,849
25-873	946,305	4,756	89,752	63,171	-	157,679	-	-	-	276,918	276,918	107,294	(101,808)	5,486
25-874	610,609	3,069	57,913	40,761	101,920	203,663	-	-	-	-	-	69,232	37,470	106,702
25-875	-	-	-	-	-	-	-	-	-	5,466	5,466	-	(2,009)	(2,009)
25-876	254,675	1,280	24,155	17,001	53,936	96,372	-	-	-	-	-	28,876	19,829	48,705
25-877	177,122	890	16,799	11,824	7,910	37,423	-	-	-	-	-	20,082	2,908	22,990
25-879	523,241	2,630	49,627	34,929	65,168	152,354	-	-	-	-	-	59,326	23,959	83,285
25-880	473,347	2,379	44,894	31,598	-	78,871	-	-	-	26,480	26,480	53,669	(9,735)	43,934
25-881	1,346,593	6,768	127,717	89,892	-	224,377	-	-	-	535,639	535,639	152,680	(196,926)	(44,246)
25-882	732,449	3,681	69,469	48,895	-	122,045	-	-	-	163,639	163,639	83,047	(60,161)	22,886
25-883	784,817	3,944	74,436	52,391	-	130,771	-	-	-	46,973	46,973	88,984	(17,270)	71,714
25-886	131,692	662	12,490	8,791	3,958	25,901	-	-	-	-	-	14,932	1,455	16,387

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
25-887	634,205	3,187	60,151	42,337	44,438	150,113	-	-	-	-	-	71,908	16,338	88,246
25-888	110,196	554	10,452	7,356	8,255	26,617	-	-	-	-	-	12,494	3,035	15,529
25-889	115,444	580	10,949	7,707	-	19,236	-	-	-	105,662	105,662	13,089	(38,847)	(25,758)
25-890	505,316	2,540	47,927	33,733	-	84,200	-	-	-	88,916	88,916	57,294	(32,690)	24,604
25-892	414,245	2,082	39,289	27,653	23,682	92,706	-	-	-	-	-	46,968	8,707	55,675
25-894	330,010	1,659	31,300	22,030	-	54,989	-	-	-	72,299	72,299	37,417	(26,580)	10,837
25-896	161,166	810	15,286	10,759	15,019	41,874	-	-	-	-	-	18,273	5,522	23,795
25-898	1,931,175	9,706	183,162	128,917	365,514	687,299	-	-	-	-	-	218,961	134,380	353,341
25-901	-	-	-	-	-	-	-	-	-	1,927,373	1,927,373	-	(708,593)	(708,593)
25-912	52,318,206	262,938	4,962,106	3,492,527	1,114,736	9,832,307	-	-	-	-	-	5,931,959	409,830	6,341,789
25-914	3,709,769	18,644	351,852	247,647	180,742	798,885	-	-	-	-	-	420,622	66,449	487,071
25-930	630,575	3,169	59,807	42,094	71,704	176,774	-	-	-	-	-	71,496	26,362	97,858
25-931	351,777	1,768	33,364	23,483	-	58,615	-	-	-	12,084	12,084	39,885	(4,443)	35,442
25-932	18,283	92	1,734	1,220	-	3,046	-	-	-	100,026	100,026	2,073	(36,774)	(34,701)
25-935	21,965	110	2,083	1,466	-	3,659	-	-	-	70,077	70,077	2,490	(25,764)	(23,274)
25-937	119,433	600	11,328	7,973	7,754	27,655	-	-	-	-	-	13,542	2,851	16,393
25-938	112,480	565	10,668	7,509	-	18,742	-	-	-	20,144	20,144	12,753	(7,406)	5,347
25-939	607,513	3,053	57,619	40,555	346,306	447,533	-	-	-	-	-	68,881	127,318	196,199
25-942	108,944	548	10,333	7,273	-	18,154	-	-	-	150,190	150,190	12,352	(55,217)	(42,865)
25-948	92,806	466	8,802	6,195	11,322	26,785	-	-	-	-	-	10,523	4,163	14,686
25-950	170,388	856	16,160	11,374	97,132	125,522	-	-	-	-	-	19,319	35,710	55,029
26-001	9,149,703	45,984	867,801	610,793	-	1,524,578	-	-	-	355,867	355,867	1,037,414	(130,833)	906,581
26-002	3,506,855	17,625	332,607	234,102	38,263	622,597	-	-	-	-	-	397,615	14,067	411,682
26-010	1,247,259	6,268	118,296	83,261	28,078	235,903	-	-	-	-	-	141,417	10,323	151,740
26-013	1,785,079	8,971	169,305	119,164	39,013	336,453	-	-	-	-	-	202,396	14,343	216,739
26-017	4,045,012	20,329	383,648	270,027	-	674,004	-	-	-	32,494	32,494	458,633	(11,947)	446,686
26-019	4,250,503	21,362	403,138	283,744	36,872	745,116	-	-	-	-	-	481,932	13,556	495,488
26-020	3,979,551	20,000	377,439	265,657	57,980	721,076	-	-	-	-	-	451,211	21,316	472,527
26-374	4,780,748	24,027	453,429	319,141	-	796,597	-	-	-	26,266	26,266	542,052	(9,656)	532,396
26-876	1,229,041	6,177	116,568	82,045	-	204,790	-	-	-	54,762	54,762	139,352	(20,133)	119,219
27-001	1,865,874	9,377	176,968	124,557	513,647	824,549	-	-	-	-	-	211,557	188,841	400,398
27-019	8,444,861	42,442	800,951	563,741	560,101	1,967,235	-	-	-	-	-	957,498	205,919	1,163,417
27-142	6,602,671	33,183	626,229	440,764	-	1,100,176	-	-	-	59,866	59,866	748,626	(22,010)	726,616
27-762	2,408,277	12,103	228,412	160,766	11,037	412,318	-	-	-	-	-	273,056	4,058	277,114
28-001	6,167,808	30,998	584,984	411,735	-	1,027,717	-	-	-	68,758	68,758	699,320	(25,278)	674,042
28-005	10,406,776	52,302	987,028	694,709	-	1,734,039	-	-	-	41,361	41,361	1,179,944	(15,206)	1,164,738
28-006	8,131,912	40,869	771,269	542,850	35,832	1,390,820	-	-	-	-	-	922,015	13,173	935,188
28-014	2,362,049	11,871	224,028	157,680	19,385	412,964	-	-	-	-	-	267,815	7,127	274,942
28-019	13,650,657	68,605	1,294,693	911,256	-	2,274,554	-	-	-	115,202	115,202	1,547,743	(42,354)	1,505,389
28-020	4,926,105	24,757	467,215	328,844	-	820,816	-	-	-	135,781	135,781	558,533	(49,920)	508,613
28-022	-	-	-	-	-	-	-	-	-	899,026	899,026	-	(330,524)	(330,524)
28-023	4,343,089	21,827	411,919	289,925	437,124	1,160,795	-	-	-	-	-	492,429	160,707	653,136
29-001	4,037,525	20,292	382,938	269,527	-	672,757	-	-	-	194,048	194,048	457,784	(71,341)	386,443
29-004	2,247,696	11,296	213,182	150,046	77,668	452,192	-	-	-	-	-	254,849	28,555	283,404
29-011	7,796,362	39,182	739,444	520,450	37,631	1,336,707	-	-	-	-	-	883,970	13,835	897,805
29-013	4,689,443	23,568	444,769	313,046	-	781,383	-	-	-	21,997	21,997	531,700	(8,087)	523,613
29-209	12,859,121	64,627	1,219,620	858,417	251,415	2,394,079	-	-	-	-	-	1,457,997	92,432	1,550,429

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
29-223	13,351,776	67,103	1,266,346	891,304	-	2,224,753	-	-	-	48,575	48,575	1,513,855	(17,858)	1,495,997
29-401	2,785,685	14,000	264,208	185,960	95,666	559,834	-	-	-	-	-	315,847	35,171	351,018
29-406	30,326,648	152,414	2,876,323	2,024,470	289,596	5,342,803	-	-	-	-	-	3,438,505	106,469	3,544,974
29-706	3,285,256	16,511	311,589	219,309	-	547,409	-	-	-	433,973	433,973	372,490	(159,549)	212,941
29-800	114,485	575	10,858	7,643	7,135	26,211	-	-	-	-	-	12,981	2,623	15,604
29-899	324,133	1,629	30,742	21,638	75,446	129,455	-	-	-	-	-	36,751	27,737	64,488
29-909	2,982,048	14,987	282,832	199,068	111,273	608,160	-	-	-	-	-	338,112	40,909	379,021
30-001	4,113,746	20,675	390,167	274,615	53,934	739,391	-	-	-	-	-	466,426	19,828	486,254
30-027	5,075,268	25,507	481,362	338,802	-	845,671	-	-	-	19,088	19,088	575,446	(7,017)	568,429
30-028	3,694,451	18,567	350,399	246,625	-	615,591	-	-	-	20,410	20,410	418,885	(7,503)	411,382
30-115	5,743,214	28,864	544,714	383,391	-	956,969	-	-	-	157,910	157,910	651,179	(58,055)	593,124
31-001	26,005,450	130,697	2,466,480	1,736,006	574,010	4,907,193	-	-	-	-	-	2,948,558	211,033	3,159,591
31-015	6,497,862	32,657	616,288	433,768	31,140	1,113,853	-	-	-	-	-	736,743	11,448	748,191
31-044	7,937,378	39,891	752,819	529,863	75,623	1,398,196	-	-	-	-	-	899,958	27,803	927,761
31-046	22,484,176	113,000	2,132,506	1,500,942	65,860	3,812,308	-	-	-	-	-	2,549,308	24,213	2,573,521
31-047	8,073,850	40,577	765,762	538,974	-	1,345,313	-	-	-	395,677	395,677	915,432	(145,470)	769,962
31-048	24,950,010	125,392	2,366,377	1,665,550	179,159	4,336,478	-	-	-	-	-	2,828,890	65,867	2,894,757
31-049	32,005,761	160,853	3,035,578	2,136,560	416,515	5,749,506	-	-	-	-	-	3,628,887	153,131	3,782,018
31-119	177,342,597	891,277	16,820,011	11,838,589	-	29,549,877	-	-	-	3,206,057	3,206,057	20,107,514	(1,178,697)	18,928,817
31-155	1,628,890	8,186	154,492	108,737	-	271,415	-	-	-	25,126	25,126	184,687	(9,238)	175,449
31-175	7,429,925	37,341	704,689	495,988	132,691	1,370,709	-	-	-	-	-	842,422	48,784	891,206
31-182	4,124,871	20,731	391,222	275,358	79,577	766,888	-	-	-	-	-	467,687	29,256	496,943
31-184	3,600,840	18,097	341,521	240,376	-	599,994	-	-	-	45,469	45,469	408,272	(16,716)	391,556
31-212	4,224,710	21,232	400,692	282,023	-	703,947	-	-	-	63,171	63,171	479,007	(23,224)	455,783
31-218	4,827,546	24,262	457,867	322,265	-	804,394	-	-	-	46,059	46,059	547,358	(16,933)	530,425
31-220	7,313,690	36,757	693,665	488,229	154,096	1,372,747	-	-	-	-	-	829,243	56,653	885,896
31-231	10,725,405	53,903	1,017,248	715,979	-	1,787,130	-	-	-	81,716	81,716	1,216,071	(30,043)	1,186,028
31-248	5,831,065	29,305	553,046	389,255	91,543	1,063,149	-	-	-	-	-	661,140	33,656	694,796
31-252	16,898,681	84,928	1,602,751	1,128,079	206,086	3,021,844	-	-	-	-	-	1,916,012	75,767	1,991,779
31-253	28,742,536	144,452	2,726,078	1,918,722	-	4,789,252	-	-	-	533,491	533,491	3,258,895	(196,137)	3,062,758
31-256	26,839,269	134,887	2,545,563	1,791,668	-	4,472,118	-	-	-	578,792	578,792	3,043,098	(212,791)	2,830,307
31-261	16,844,124	84,654	1,597,576	1,124,437	725,920	3,532,587	-	-	-	-	-	1,909,826	266,882	2,176,708
31-268	6,669,502	33,519	632,567	445,226	-	1,111,312	-	-	-	30,734	30,734	756,204	(11,299)	744,905
31-310	11,318,324	56,883	1,073,483	755,560	-	1,885,926	-	-	-	134,910	134,910	1,283,298	(49,599)	1,233,699
31-733	36,195,370	181,908	3,432,940	2,416,239	-	6,031,087	-	-	-	1,545,776	1,545,776	4,103,915	(568,300)	3,535,615
31-736	18,209,740	91,517	1,727,098	1,215,600	319,795	3,354,010	-	-	-	-	-	2,064,662	117,572	2,182,234
31-800	1,589,469	7,988	150,753	106,106	-	264,847	-	-	-	381,343	381,343	180,218	(140,200)	40,018
31-801	2,693	14	255	180	-	449	-	-	-	116,843	116,843	305	(42,957)	(42,652)
31-803	106,419	535	10,093	7,104	-	17,732	-	-	-	10,691	10,691	12,066	(3,930)	8,136
31-804	517,737	2,602	49,105	34,562	-	86,269	-	-	-	9,225	9,225	58,702	(3,392)	55,310
31-807	1,249,835	6,281	118,540	83,433	152,218	360,472	-	-	-	-	-	141,709	55,963	197,672
31-810	288,782	1,451	27,389	19,278	31,672	79,790	-	-	-	-	-	32,743	11,644	44,387
31-812	364,651	1,833	34,585	24,342	51,299	112,059	-	-	-	-	-	41,345	18,860	60,205
31-815	3,094,521	15,552	293,499	206,576	453,863	969,490	-	-	-	-	-	350,864	166,861	517,725
31-816	25,924	130	2,459	1,731	-	4,320	-	-	-	24,839	24,839	2,939	(9,132)	(6,193)
31-817	109,420	550	10,378	7,304	-	18,232	-	-	-	10,468	10,468	12,406	(3,849)	8,557
31-818	594,799	2,989	56,414	39,706	215,040	314,149	-	-	-	-	-	67,440	79,059	146,499

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
31-820	-	-	-	-	-	-	-	-	-	14,841	14,841	-	(5,456)	(5,456)
31-822	-	-	-	-	-	-	-	-	-	3,463	3,463	-	(1,273)	(1,273)
31-823	180,342	906	17,104	12,039	-	30,049	-	-	-	9,698	9,698	20,448	(3,565)	16,883
31-824	395,925	1,990	37,551	26,430	-	65,971	-	-	-	134,979	134,979	44,891	(49,625)	(4,734)
31-825	439,057	2,207	41,642	29,309	158,231	231,389	-	-	-	-	-	49,781	58,173	107,954
31-832	228,802	1,150	21,701	15,274	16,190	54,315	-	-	-	-	-	25,942	5,952	31,894
31-838	1,789,771	8,995	169,750	119,477	22,302	320,524	-	-	-	-	-	202,928	8,199	211,127
31-840	-	-	-	-	-	-	-	-	-	18,691	18,691	-	(6,872)	(6,872)
31-841	149,199	750	14,151	9,960	38,832	63,693	-	-	-	-	-	16,917	14,276	31,193
31-845	3,086,872	15,514	292,774	206,066	60,951	575,305	-	-	-	-	-	349,997	22,408	372,405
31-846	844,746	4,245	80,120	56,391	20,545	161,301	-	-	-	-	-	95,779	7,553	103,332
31-848	336,524	1,691	31,918	22,465	7,951	64,025	-	-	-	-	-	38,156	2,923	41,079
31-849	192,777	969	18,284	12,869	35,501	67,623	-	-	-	-	-	21,858	13,052	34,910
31-856	412,876	2,075	39,159	27,562	19,316	88,112	-	-	-	-	-	46,813	7,101	53,914
31-868	1,326,458	6,666	125,808	88,548	213,372	434,394	-	-	-	-	-	150,397	78,445	228,842
31-873	993,945	4,995	94,270	66,351	256,223	421,839	-	-	-	-	-	112,696	94,200	206,896
31-877	592,223	2,976	56,169	39,534	9,484	108,163	-	-	-	-	-	67,148	3,487	70,635
31-878	569,549	2,862	54,019	38,020	185,189	280,090	-	-	-	-	-	64,577	68,084	132,661
31-883	324,718	1,632	30,798	21,677	19,886	73,993	-	-	-	-	-	36,817	7,311	44,128
31-896	394,279	1,982	37,395	26,320	43,266	108,963	-	-	-	-	-	44,704	15,907	60,611
31-900	612,526	3,078	58,095	40,889	70,712	172,774	-	-	-	-	-	69,450	25,997	95,447
32-001	3,318,082	16,676	314,703	221,500	-	552,879	-	-	-	312,188	312,188	376,212	(114,775)	261,437
32-002	1,900,794	9,553	180,280	126,888	17,363	334,084	-	-	-	-	-	215,516	6,384	221,900
32-003	1,832,719	9,211	173,824	122,344	-	305,379	-	-	-	51,837	51,837	207,798	(19,058)	188,740
32-005	4,115,832	20,685	390,365	274,754	145,929	831,733	-	-	-	-	-	466,663	53,651	520,314
32-006	1,880,491	9,451	178,355	125,533	13,668	327,007	-	-	-	-	-	213,214	5,025	218,239
32-009	2,057,795	10,342	195,171	137,369	36,341	379,223	-	-	-	-	-	233,318	13,361	246,679
32-010	3,777,866	18,987	358,311	252,193	35,220	664,711	-	-	-	-	-	428,343	12,949	441,292
32-011	1,086,210	5,459	103,021	72,510	-	180,990	-	-	-	9,197	9,197	123,157	(3,381)	119,776
32-138	21,711,040	109,114	2,059,178	1,449,331	203,528	3,821,151	-	-	-	-	-	2,461,648	74,827	2,536,475
33-003	1,400,901	7,041	132,868	93,518	23,070	256,497	-	-	-	-	-	158,837	8,481	167,318
33-008	2,004,534	10,074	190,120	133,814	25,512	359,520	-	-	-	-	-	227,279	9,379	236,658
33-011	2,862,601	14,387	271,503	191,094	27,931	504,915	-	-	-	-	-	324,568	10,269	334,837
33-012	1,958,497	9,843	185,753	130,740	22,691	349,027	-	-	-	-	-	222,059	8,342	230,401
33-151	6,141,767	30,867	582,514	409,997	121,248	1,144,626	-	-	-	-	-	696,368	44,577	740,945
33-301	2,235,275	11,234	212,004	149,217	-	372,455	-	-	-	69,772	69,772	253,441	(25,652)	227,789
34-004	1,701,481	8,551	161,376	113,583	115,920	399,430	-	-	-	-	-	192,918	42,617	235,535
34-286	6,326,427	31,795	600,028	422,324	6,235	1,060,382	-	-	-	-	-	717,305	2,292	719,597
35-006	1,376,038	6,916	130,510	91,858	1,292	230,576	-	-	-	-	-	156,018	475	156,493
35-007	3,872,319	19,461	367,269	258,498	-	645,228	-	-	-	27,145	27,145	439,052	(9,980)	429,072
35-014	3,445,683	17,317	326,805	230,018	82,332	656,472	-	-	-	-	-	390,679	30,269	420,948
35-232	6,018,075	30,245	570,783	401,739	-	1,002,767	-	-	-	96,841	96,841	682,343	(35,603)	646,740
35-715	5,208,036	26,174	493,955	347,665	-	867,794	-	-	-	5,898	5,898	590,499	(2,169)	588,330
35-729	9,615,006	48,322	911,933	641,854	492,733	2,094,842	-	-	-	-	-	1,090,172	181,152	1,271,324
35-904	8,154,265	40,981	773,389	544,342	7,847	1,366,559	-	-	-	-	-	924,549	2,885	927,434
36-018	4,063,427	20,422	385,395	271,256	7,618	684,691	-	-	-	-	-	460,721	2,801	463,522
36-019	2,777,070	13,957	263,390	185,385	18,420	481,152	-	-	-	-	-	314,871	6,772	321,643

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
36-022	2,115,250	10,631	200,620	141,205	-	352,456	-	-	-	78,545	78,545	239,832	(28,877)	210,955
36-226	8,513,631	42,787	807,473	568,331	66,044	1,484,635	-	-	-	-	-	965,295	24,281	989,576
36-336	6,815,517	34,253	646,416	454,973	127,683	1,263,325	-	-	-	-	-	772,759	46,942	819,701
37-015	14,379,813	72,269	1,363,850	959,931	291,715	2,687,765	-	-	-	-	-	1,630,416	107,248	1,737,664
38-016	5,929,880	29,802	562,418	395,852	22,265	1,010,337	-	-	-	-	-	672,343	8,186	680,529
38-018	7,618,193	38,287	722,546	508,556	-	1,269,389	-	-	-	166,665	166,665	863,768	(61,274)	802,494
39-012	2,060,108	10,354	195,390	137,523	-	343,267	-	-	-	73,629	73,629	233,580	(27,069)	206,511
39-014	2,846,440	14,305	269,970	190,015	-	474,290	-	-	-	76,172	76,172	322,736	(28,004)	294,732
39-024	2,522,205	12,676	239,218	168,371	-	420,265	-	-	-	23,674	23,674	285,973	(8,703)	277,270
39-025	3,528,037	17,731	334,616	235,516	118,426	706,289	-	-	-	-	-	400,017	43,539	443,556
39-110	6,771,325	34,031	642,224	452,023	-	1,128,278	-	-	-	40,855	40,855	767,748	(15,020)	752,728
39-174	7,298,408	36,680	692,216	487,209	-	1,216,105	-	-	-	63,039	63,039	827,510	(23,176)	804,334
39-246	4,660,401	23,422	442,014	311,107	95,049	871,592	-	-	-	-	-	528,407	34,944	563,351
40-015	3,119,684	15,679	295,886	208,256	-	519,821	-	-	-	229,321	229,321	353,717	(84,309)	269,408
40-149	8,085,465	40,635	766,864	539,749	-	1,347,248	-	-	-	24,192	24,192	916,749	(8,894)	907,855
40-205	4,271,648	21,468	405,143	285,156	-	711,767	-	-	-	91,313	91,313	484,329	(33,571)	450,758
41-001	4,311,420	21,668	408,915	287,811	746,864	1,465,258	-	-	-	-	-	488,839	274,583	763,422
41-010	4,308,799	21,655	408,667	287,636	17,344	735,302	-	-	-	-	-	488,542	6,376	494,918
41-025	5,745,198	28,874	544,902	383,523	69,453	1,026,752	-	-	-	-	-	651,404	25,534	676,938
41-027	5,421,350	27,246	514,187	361,905	-	903,338	-	-	-	6,158	6,158	614,685	(2,264)	612,421
41-192	5,897,844	29,641	559,379	393,713	99,030	1,081,763	-	-	-	-	-	668,711	36,408	705,119
41-196	2,453,106	12,329	232,664	163,758	25,204	433,955	-	-	-	-	-	278,139	9,266	287,405
41-721	7,088,607	35,625	672,317	473,203	431,525	1,612,670	-	-	-	-	-	803,723	158,649	962,372
41-766	1,231,684	6,190	116,819	82,222	6,079	211,310	-	-	-	-	-	139,651	2,235	141,886
41-800	-	-	-	-	-	-	-	-	-	5,265	5,265	-	(1,936)	(1,936)
41-900	2,781,696	13,980	263,829	185,693	73,619	537,121	-	-	-	-	-	315,395	27,066	342,461
42-001	5,122,000	25,742	485,795	341,922	204,635	1,058,094	-	-	-	-	-	580,744	75,233	655,977
42-004	2,945,541	14,804	279,369	196,631	-	490,804	-	-	-	32,603	32,603	333,972	(11,986)	321,986
42-007	2,044,635	10,276	193,923	136,491	-	340,690	-	-	-	64,849	64,849	231,825	(23,842)	207,983
42-008	3,152,546	15,844	299,002	210,450	-	525,296	-	-	-	43,211	43,211	357,443	(15,887)	341,556
42-011	2,731,619	13,728	259,080	182,350	-	455,158	-	-	-	243,466	243,466	309,717	(89,510)	220,207
42-168	8,861,448	44,535	840,462	591,550	-	1,476,547	-	-	-	105,023	105,023	1,004,732	(38,612)	966,120
42-714	4,019,696	20,202	381,247	268,337	-	669,786	-	-	-	148,432	148,432	455,762	(54,571)	401,191
43-001	4,563,101	22,933	432,786	304,612	100,761	861,092	-	-	-	-	-	517,375	37,045	554,420
43-003	4,184,734	21,031	396,900	279,354	-	697,285	-	-	-	279,138	279,138	474,475	(102,624)	371,851
43-005	8,822,628	44,340	836,780	588,959	12,483	1,482,562	-	-	-	-	-	1,000,330	4,589	1,004,919
43-008	13,568,545	68,192	1,286,905	905,775	-	2,260,872	-	-	-	149,650	149,650	1,538,433	(55,018)	1,483,415
43-009	10,300,628	51,768	976,960	687,623	-	1,716,351	-	-	-	276,214	276,214	1,167,909	(101,549)	1,066,360
43-014	12,059,022	60,605	1,143,735	805,006	329,331	2,338,677	-	-	-	-	-	1,367,280	121,077	1,488,357
43-238	6,245,632	31,389	592,365	416,930	-	1,040,684	-	-	-	37,416	37,416	708,144	(13,756)	694,388
43-239	31,249,957	157,054	2,963,894	2,086,106	-	5,207,054	-	-	-	447,539	447,539	3,543,192	(164,537)	3,378,655
43-329	1,199,333	6,028	113,750	80,062	-	199,840	-	-	-	83,532	83,532	135,983	(30,710)	105,273
43-397	33,244,259	167,077	3,153,043	2,219,236	-	5,539,356	-	-	-	574,302	574,302	3,769,311	(211,141)	3,558,170
43-551	37,478,602	188,358	3,554,648	2,501,902	-	6,244,908	-	-	-	88,808	88,808	4,249,410	(32,650)	4,216,760
43-702	3,616,561	18,176	343,012	241,425	-	602,613	-	-	-	27,788	27,788	410,054	(10,216)	399,838
43-836	147,779	743	14,016	9,865	26,938	51,562	-	-	-	-	-	16,756	9,904	26,660
44-001	1,374,149	6,906	130,331	91,732	-	228,969	-	-	-	8,032	8,032	155,804	(2,953)	152,851

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
44-016	5,217,412	26,221	494,844	348,291	-	869,356	-	-	-	94,366	94,366	591,562	(34,694)	556,868
44-017	6,188,112	31,100	586,910	413,090	256,647	1,287,747	-	-	-	-	-	701,622	94,356	795,978
44-022	4,640,068	23,320	440,086	309,750	51,040	824,196	-	-	-	-	-	526,102	18,765	544,867
44-024	4,136,860	20,791	392,359	276,158	-	689,308	-	-	-	49,215	49,215	469,047	(18,094)	450,953
44-025	2,817,940	14,162	267,267	188,113	21,894	491,436	-	-	-	-	-	319,505	8,049	327,554
44-148	4,850,389	24,377	460,034	323,790	-	808,201	-	-	-	72,202	72,202	549,948	(26,545)	523,403
44-319	3,450,279	17,340	327,241	230,325	-	574,906	-	-	-	40,441	40,441	391,201	(14,868)	376,333
44-771	3,218,696	16,176	305,276	214,866	102,420	638,738	-	-	-	-	-	364,943	37,655	402,598
45-001	4,778,150	24,014	453,182	318,968	117,607	913,771	-	-	-	-	-	541,758	43,238	584,996
45-007	11,661,815	58,609	1,106,062	778,490	73,097	2,016,258	-	-	-	-	-	1,322,244	26,874	1,349,118
45-016	3,798,652	19,091	360,282	253,581	82,020	714,974	-	-	-	-	-	430,700	30,154	460,854
45-029	6,885,846	34,606	653,086	459,668	39,297	1,186,657	-	-	-	-	-	780,733	14,447	795,180
45-031	11,353,909	57,062	1,076,858	757,936	591,346	2,483,202	-	-	-	-	-	1,287,332	217,406	1,504,738
45-032	6,656,876	33,456	631,370	444,383	110,327	1,219,536	-	-	-	-	-	754,772	40,562	795,334
45-033	5,529,153	27,788	524,411	369,101	99,956	1,021,256	-	-	-	-	-	626,908	36,749	663,657
45-034	4,710,200	23,672	446,738	314,432	37,412	822,254	-	-	-	-	-	534,053	13,754	547,807
45-170	21,202,935	106,560	2,010,987	1,415,412	170,139	3,703,098	-	-	-	-	-	2,404,038	62,551	2,466,589
45-267	4,598,254	23,110	436,120	306,959	109,855	876,044	-	-	-	-	-	521,361	40,388	561,749
45-394	7,470,128	37,543	708,502	498,672	58,735	1,303,452	-	-	-	-	-	846,980	21,594	868,574
45-737	7,700,796	38,702	730,380	514,070	80,872	1,364,024	-	-	-	-	-	873,134	29,733	902,867
45-856	429,008	2,156	40,689	28,639	12,380	83,864	-	-	-	-	-	48,642	4,552	53,194
45-866	348,944	1,754	33,096	23,294	13,188	71,332	-	-	-	-	-	39,564	4,849	44,413
46-005	1,765,837	8,875	167,480	117,879	-	294,234	-	-	-	77,951	77,951	200,215	(28,659)	171,556
46-018	5,384,118	27,059	510,655	359,419	48,080	945,213	-	-	-	-	-	610,464	17,677	628,141
46-019	5,730,486	28,800	543,506	382,541	137,884	1,092,731	-	-	-	-	-	649,736	50,692	700,428
46-109	7,870,196	39,554	746,447	525,379	116,410	1,427,790	-	-	-	-	-	892,341	42,798	935,139
46-601	3,571,615	17,950	338,749	238,425	4,478	599,602	-	-	-	-	-	404,958	1,646	406,604
46-752	3,565,123	17,917	338,133	237,991	92,400	686,441	-	-	-	-	-	404,222	33,971	438,193
47-001	3,047,481	15,316	289,037	203,436	-	507,789	-	-	-	248,963	248,963	345,530	(91,531)	253,999
47-004	11,446,912	57,529	1,085,679	764,144	357,823	2,265,175	-	-	-	-	-	1,297,877	131,553	1,429,430
47-009	4,560,678	22,921	432,556	304,450	-	759,927	-	-	-	151,647	151,647	517,100	(55,752)	461,348
47-010	3,136,598	15,764	297,490	209,385	-	522,639	-	-	-	80,568	80,568	355,635	(29,620)	326,015
47-028	5,861,044	29,456	555,889	391,257	-	976,602	-	-	-	145,926	145,926	664,539	(53,649)	610,890
47-029	9,533,713	47,914	904,222	636,428	4,588	1,593,152	-	-	-	-	-	1,080,954	1,687	1,082,641
47-031	4,487,165	22,551	425,584	299,543	-	747,678	-	-	-	113,102	113,102	508,765	(41,581)	467,184
47-136	22,556,972	113,365	2,139,410	1,505,801	348,225	4,106,801	-	-	-	-	-	2,557,562	128,024	2,685,586
47-157	30,883,557	155,213	2,929,143	2,061,646	718,481	5,864,483	-	-	-	-	-	3,501,649	264,147	3,765,796
47-234	4,921,977	24,737	466,824	328,569	-	820,130	-	-	-	69,824	69,824	558,065	(25,671)	532,394
47-266	12,147,546	61,050	1,152,131	810,915	51,114	2,075,210	-	-	-	-	-	1,377,317	18,792	1,396,109
47-276	6,477,610	32,555	614,367	432,416	-	1,079,338	-	-	-	165,551	165,551	734,446	(60,865)	673,581
47-287	14,844,772	74,606	1,407,948	990,970	-	2,473,524	-	-	-	65,650	65,650	1,683,135	(24,136)	1,658,999
47-302	11,939,435	60,004	1,132,393	797,023	-	1,989,420	-	-	-	287,852	287,852	1,353,721	(105,828)	1,247,893
47-389	3,852,587	19,362	365,398	257,181	-	641,941	-	-	-	194,169	194,169	436,815	(71,386)	365,429
47-725	5,473,923	27,510	519,173	365,414	-	912,097	-	-	-	164,822	164,822	620,646	(60,596)	560,050
47-800	447,357	2,248	42,429	29,864	-	74,541	-	-	-	129,248	129,248	50,722	(47,517)	3,205
47-801	671,189	3,373	63,659	44,806	36,413	148,251	-	-	-	-	-	76,101	13,387	89,488
47-806	132,329	665	12,551	8,834	22,033	44,083	-	-	-	-	-	15,004	8,100	23,104

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
47-838	377,767	1,899	35,829	25,218	77,414	140,360	-	-	-	-	-	42,832	28,461	71,293
47-856	237,694	1,195	22,544	15,867	-	39,606	-	-	-	42,781	42,781	26,950	(15,728)	11,222
47-876	180,810	909	17,149	12,070	28,534	58,662	-	-	-	-	-	20,501	10,490	30,991
47-885	241,530	1,214	22,908	16,123	-	40,245	-	-	-	4,184	4,184	27,385	(1,538)	25,847
47-887	611,736	3,074	58,020	40,837	9,170	111,101	-	-	-	-	-	69,360	3,371	72,731
47-888	190,054	955	18,026	12,687	4,357	36,025	-	-	-	-	-	21,549	1,602	23,151
47-890	84,572	425	8,021	5,646	3,645	17,737	-	-	-	-	-	9,589	1,340	10,929
47-891	264,255	1,328	25,063	17,640	-	44,031	-	-	-	15,179	15,179	29,962	(5,581)	24,381
47-903	64,240	323	6,093	4,288	2,287	12,991	-	-	-	-	-	7,284	841	8,125
48-001	7,228,211	36,327	685,558	482,523	-	1,204,408	-	-	-	542,168	542,168	819,551	(199,327)	620,224
48-008	3,637,237	18,280	344,973	242,806	89,137	695,196	-	-	-	-	-	412,398	32,771	445,169
48-013	10,107,119	50,796	958,607	674,705	-	1,684,108	-	-	-	325,471	325,471	1,145,968	(119,659)	1,026,309
48-015	26,034,770	130,844	2,469,261	1,737,963	-	4,338,068	-	-	-	170,290	170,290	2,951,882	(62,606)	2,889,276
48-016	14,080,726	70,766	1,335,483	939,966	115,626	2,461,841	-	-	-	-	-	1,596,505	42,509	1,639,014
48-195	96,210,742	483,530	9,125,082	6,422,594	-	16,031,206	-	-	-	4,432,896	4,432,896	10,908,596	(1,629,741)	9,278,855
48-229	9,561,994	48,056	906,905	638,315	-	1,593,276	-	-	-	17,135	17,135	1,084,161	(6,299)	1,077,862
48-254	26,729,600	134,336	2,535,162	1,784,347	-	4,453,845	-	-	-	421,820	421,820	3,030,664	(155,081)	2,875,583
48-260	12,614,159	63,395	1,196,387	842,064	-	2,101,846	-	-	-	23,391	23,391	1,430,222	(8,600)	1,421,622
48-800	1,593,085	8,006	151,096	106,347	312,433	577,882	-	-	-	-	-	180,628	114,865	295,493
48-801	527,552	2,651	50,036	35,217	-	87,904	-	-	-	21,765	21,765	59,815	(8,002)	51,813
48-802	1,373,930	6,905	130,310	91,717	-	228,932	-	-	-	9,498	9,498	155,779	(3,492)	152,287
48-803	1,007,229	5,062	95,530	67,238	72,529	240,359	-	-	-	-	-	114,202	26,665	140,867
48-804	402,762	2,024	38,200	26,887	-	67,111	-	-	-	46,016	46,016	45,666	(16,918)	28,748
48-805	912,286	4,585	86,526	60,900	367,912	519,923	-	-	-	-	-	103,437	135,262	238,699
48-807	333,962	1,678	31,675	22,294	37,813	93,460	-	-	-	-	-	37,865	13,902	51,767
48-809	133,039	669	12,618	8,881	-	22,168	-	-	-	725	725	15,084	(266)	14,818
48-811	160,698	808	15,241	10,727	18,068	44,844	-	-	-	-	-	18,220	6,642	24,862
48-812	418,014	2,101	39,646	27,905	-	69,652	-	-	-	10,689	10,689	47,395	(3,930)	43,465
48-813	234,511	1,179	22,242	15,655	-	39,076	-	-	-	90,899	90,899	26,589	(33,419)	(6,830)
48-815	2,665,154	13,394	252,776	177,914	109,775	553,859	-	-	-	-	-	302,181	40,358	342,539
48-817	1,193	6	113	80	-	199	-	-	-	427,240	427,240	135	(157,074)	(156,939)
48-820	-	-	-	-	-	-	-	-	-	5,749	5,749	-	(2,114)	(2,114)
48-821	1,553,782	7,809	147,368	103,723	321,522	580,422	-	-	-	-	-	176,171	118,207	294,378
48-822	887,453	4,460	84,170	59,242	-	147,872	-	-	-	3,438	3,438	100,621	(1,264)	99,357
48-823	893,703	4,492	84,763	59,660	24,357	173,272	-	-	-	-	-	101,330	8,955	110,285
48-824	359,081	1,805	34,057	23,971	-	59,833	-	-	-	51,282	51,282	40,713	(18,854)	21,859
48-825	1,024,532	5,149	97,171	68,393	34,957	205,670	-	-	-	-	-	116,164	12,852	129,016
48-828	658,249	3,308	62,431	43,942	-	109,681	-	-	-	8,946	8,946	74,634	(3,289)	71,345
48-830	148,438	746	14,079	9,909	35,190	59,924	-	-	-	-	-	16,830	12,937	29,767
48-831	9,145,494	45,963	867,402	610,512	620,895	2,144,772	-	-	-	-	-	1,036,937	228,270	1,265,207
48-832	1,762,097	8,856	167,126	117,630	69,576	363,188	-	-	-	-	-	199,791	25,580	225,371
48-834	98,749	496	9,366	6,592	14,695	31,149	-	-	-	-	-	11,196	5,403	16,599
48-835	132,900	668	12,605	8,872	23,807	45,952	-	-	-	-	-	15,068	8,752	23,820
48-837	489,676	2,461	46,443	32,689	82,817	164,410	-	-	-	-	-	55,521	30,448	85,969
48-838	164,584	827	15,610	10,987	45,901	73,325	-	-	-	-	-	18,661	16,876	35,537
48-840	-	-	-	-	-	-	-	-	-	11,444	11,444	-	(4,208)	(4,208)
48-841	511,055	2,568	48,471	34,116	44,353	129,508	-	-	-	-	-	57,945	16,306	74,251

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
48-843	521,909	2,623	49,500	34,840	7,419	94,382	-	-	-	-	-	59,175	2,727	61,902
48-847	628,453	3,158	59,605	41,953	-	104,716	-	-	-	31,874	31,874	71,255	(11,719)	59,536
48-850	505,024	2,538	47,899	33,713	-	84,150	-	-	-	17,477	17,477	57,261	(6,425)	50,836
48-853	28,444,408	142,954	2,697,802	1,898,820	506,703	5,246,279	-	-	-	-	-	3,225,093	186,288	3,411,381
48-858	449,055	2,257	42,590	29,977	-	74,824	-	-	-	45,368	45,368	50,915	(16,679)	34,236
48-859	49,506	249	4,695	3,305	-	8,249	-	-	-	43,190	43,190	5,613	(15,879)	(10,266)
48-860	684,458	3,440	64,917	45,691	90,453	204,501	-	-	-	-	-	77,605	33,255	110,860
48-861	1,030,255	5,178	97,714	68,775	58,014	229,681	-	-	-	-	-	116,813	21,329	138,142
48-867	917,622	4,612	87,032	61,256	3,072	155,972	-	-	-	-	-	104,042	1,130	105,172
48-885	444,561	2,234	42,164	29,677	90,047	164,122	-	-	-	-	-	50,405	33,106	83,511
49-006	4,490,532	22,568	425,903	299,768	88,298	836,537	-	-	-	-	-	509,147	32,463	541,610
49-018	5,151,723	25,891	488,614	343,906	48,686	907,097	-	-	-	-	-	584,114	17,899	602,013
49-019	5,582,077	28,054	529,431	372,634	102,851	1,032,970	-	-	-	-	-	632,909	37,813	670,722
49-228	5,699,644	28,645	540,581	380,482	152,511	1,102,219	-	-	-	-	-	646,239	56,070	702,309
49-754	3,539,886	17,791	335,740	236,307	45,272	635,110	-	-	-	-	-	401,360	16,644	418,004
50-001	11,102,140	55,796	1,052,979	741,129	-	1,849,904	-	-	-	359,491	359,491	1,258,786	(132,166)	1,126,620
50-002	13,838,340	69,548	1,312,494	923,785	-	2,305,827	-	-	-	283,980	283,980	1,569,023	(104,404)	1,464,619
50-005	14,305,371	71,895	1,356,789	954,962	-	2,383,646	-	-	-	392,991	392,991	1,621,976	(144,482)	1,477,494
50-006	8,290,685	41,667	786,328	553,449	98,433	1,479,877	-	-	-	-	-	940,017	36,189	976,206
50-011	2,917,326	14,662	276,693	194,747	-	486,102	-	-	-	25,173	25,173	330,773	(9,255)	321,518
50-012	1,410,174	7,087	133,748	94,137	-	234,972	-	-	-	43,459	43,459	159,889	(15,977)	143,912
50-013	4,114,148	20,677	390,205	274,642	32,821	718,345	-	-	-	-	-	466,472	12,066	478,538
50-014	6,804,656	34,198	645,386	454,248	26,725	1,160,557	-	-	-	-	-	771,528	9,825	781,353
50-016	3,053,226	15,345	289,582	203,820	40,844	549,591	-	-	-	-	-	346,182	15,016	361,198
50-019	2,103,400	10,571	199,496	140,413	185,242	535,722	-	-	-	-	-	238,488	68,104	306,592
50-020	1,788,329	8,988	169,614	119,381	-	297,983	-	-	-	60,426	60,426	202,765	(22,215)	180,550
50-021	6,849,888	34,426	649,676	457,268	94,910	1,236,280	-	-	-	-	-	776,656	34,894	811,550
50-116	5,337,488	26,825	506,233	356,307	2,395	891,760	-	-	-	-	-	605,177	881	606,058
50-193	5,138,022	25,822	487,314	342,991	203	856,330	-	-	-	-	-	582,561	75	582,636
50-210	33,580,834	168,768	3,184,965	2,241,704	-	5,595,437	-	-	-	435,873	435,873	3,807,473	(160,248)	3,647,225
50-741	2,889,008	14,519	274,007	192,857	-	481,383	-	-	-	73,373	73,373	327,562	(26,975)	300,587
50-800	273,075	1,372	25,900	18,229	-	45,501	-	-	-	36,769	36,769	30,962	(13,518)	17,444
50-802	906,592	4,556	85,985	60,520	-	151,061	-	-	-	31,567	31,567	102,792	(11,606)	91,186
50-810	648,163	3,257	61,475	43,268	83,771	191,771	-	-	-	-	-	73,490	30,798	104,288
50-812	938,730	4,718	89,034	62,665	21,262	177,679	-	-	-	-	-	106,435	7,817	114,252
50-831	417,575	2,099	39,605	27,875	33,116	102,695	-	-	-	-	-	47,346	12,175	59,521
50-836	539,819	2,713	51,199	36,036	17,634	107,582	-	-	-	-	-	61,206	6,483	67,689
50-840	117,486	590	11,143	7,843	32,830	52,406	-	-	-	-	-	13,321	12,070	25,391
50-850	228,824	1,150	21,703	15,275	-	38,128	-	-	-	90,055	90,055	25,945	(33,109)	(7,164)
50-851	359,550	1,807	34,101	24,002	104,490	164,400	-	-	-	-	-	40,767	38,415	79,182
50-875	820,359	4,123	77,807	54,763	6,911	143,604	-	-	-	-	-	93,014	2,541	95,555
50-880	292,953	1,472	27,785	19,556	-	48,813	-	-	-	30,529	30,529	33,216	(11,224)	21,992
50-892	927,386	4,661	87,958	61,908	139,349	293,876	-	-	-	-	-	105,149	51,231	156,380
50-900	2,126,982	10,690	201,733	141,988	648,887	1,003,298	-	-	-	-	-	241,162	238,561	479,723
51-011	3,190,635	16,035	302,615	212,992	107,877	639,519	-	-	-	-	-	361,762	39,660	401,422
51-016	2,361,632	11,869	223,988	157,652	24,942	418,451	-	-	-	-	-	267,767	9,170	276,937
51-017	5,565,397	27,970	527,849	371,521	-	927,340	-	-	-	48,075	48,075	631,018	(17,675)	613,343

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
51-018	3,577,309	17,979	339,289	238,805	-	596,073	-	-	-	4,450	4,450	405,604	(1,636)	403,968
51-162	15,199,220	76,387	1,441,566	1,014,631	396,836	2,929,420	-	-	-	-	-	1,723,323	145,895	1,869,218
51-750	6,385,822	32,093	605,662	426,289	-	1,064,044	-	-	-	274,653	274,653	724,039	(100,975)	623,064
51-767	3,617,593	18,181	343,110	241,494	223,640	826,425	-	-	-	-	-	410,171	82,220	492,391
51-808	117,852	592	11,178	7,867	9,994	29,631	-	-	-	-	-	13,362	3,674	17,036
51-908	25,914,913	130,242	2,457,893	1,729,962	6,294,948	10,613,045	-	-	-	-	-	2,938,293	2,314,319	5,252,612
52-001	3,907,480	19,638	370,604	260,846	-	651,088	-	-	-	118,267	118,267	443,039	(43,480)	399,559
52-020	5,891,989	29,612	558,824	393,323	156,814	1,138,573	-	-	-	-	-	668,047	57,652	725,699
52-021	10,296,668	51,748	976,585	687,359	-	1,715,692	-	-	-	100,326	100,326	1,167,460	(36,884)	1,130,576
52-022	9,587,867	48,186	909,359	640,043	207,059	1,804,647	-	-	-	-	-	1,087,095	76,125	1,163,220
52-023	3,853,736	19,368	365,507	257,258	137,420	779,553	-	-	-	-	-	436,945	50,522	487,467
52-201	13,402,987	67,360	1,271,203	894,723	-	2,233,286	-	-	-	10,774	10,774	1,519,662	(3,961)	1,515,701
52-217	24,222,274	121,735	2,297,355	1,616,969	304,630	4,340,689	-	-	-	-	-	2,746,377	111,997	2,858,374
52-272	23,183,397	116,514	2,198,823	1,547,619	-	3,862,956	-	-	-	351,340	351,340	2,628,587	(129,169)	2,499,418
52-746	5,963,057	29,969	565,565	398,067	-	993,601	-	-	-	138,902	138,902	676,105	(51,067)	625,038
53-007	2,350,470	11,813	222,930	156,907	-	391,650	-	-	-	42,028	42,028	266,502	(15,451)	251,051
53-010	2,574,288	12,938	244,158	171,848	-	428,944	-	-	-	42,790	42,790	291,879	(15,732)	276,147
53-012	6,952,882	34,943	659,444	464,143	189,833	1,348,363	-	-	-	-	-	788,334	69,792	858,126
54-001	2,819,740	14,171	267,438	188,233	6,224	476,066	-	-	-	-	-	319,709	2,288	321,997
54-030	2,344,747	11,784	222,387	156,525	-	390,696	-	-	-	62,470	62,470	265,853	(22,967)	242,886
54-040	1,953,264	9,817	185,257	130,391	-	325,465	-	-	-	69,223	69,223	221,466	(25,450)	196,016
54-041	2,705,153	13,595	256,570	180,584	-	450,749	-	-	-	10,604	10,604	306,716	(3,898)	302,818
54-042	3,344,482	16,808	317,206	223,262	-	557,276	-	-	-	21,375	21,375	379,205	(7,859)	371,346
54-222	10,279,586	51,662	974,965	686,219	128,087	1,840,933	-	-	-	-	-	1,165,523	47,091	1,212,614
54-396	3,299,111	16,580	312,903	220,234	-	549,717	-	-	-	21,254	21,254	374,061	(7,814)	366,247
55-001	7,473,612	37,560	708,833	498,905	126,955	1,372,253	-	-	-	-	-	847,375	46,675	894,050
55-002	2,516,182	12,646	238,647	167,969	-	419,262	-	-	-	57,905	57,905	285,290	(21,288)	264,002
55-009	1,874,818	9,422	177,817	125,154	5,886	318,279	-	-	-	-	-	212,571	2,164	214,735
55-014	3,301,738	16,594	313,152	220,409	56,679	606,834	-	-	-	-	-	374,359	20,838	395,197
55-179	9,886,009	49,684	937,636	659,945	64,741	1,712,006	-	-	-	-	-	1,120,899	23,802	1,144,701
55-197	15,143,047	76,105	1,436,238	1,010,881	-	2,523,224	-	-	-	175,099	175,099	1,716,954	(64,374)	1,652,580
55-322	2,727,513	13,708	258,690	182,076	-	454,474	-	-	-	59,361	59,361	309,252	(21,824)	287,428
55-350	3,721,839	18,705	352,997	248,453	-	620,155	-	-	-	42,515	42,515	421,991	(15,631)	406,360
55-369	6,703,118	33,688	635,755	447,470	35,766	1,152,679	-	-	-	-	-	760,015	13,149	773,164
55-393	2,309,425	11,607	219,037	154,167	14,817	399,628	-	-	-	-	-	261,848	5,448	267,296
55-757	5,980,652	30,057	567,233	399,241	-	996,531	-	-	-	28,615	28,615	678,100	(10,520)	667,580
56-022	7,419,407	37,288	703,692	495,286	128,881	1,365,147	-	-	-	-	-	841,230	47,383	888,613
57-001	13,019,548	65,433	1,234,836	869,126	-	2,169,395	-	-	-	1,087,634	1,087,634	1,476,186	(399,865)	1,076,321
57-002	4,580,849	23,022	434,469	305,797	-	763,288	-	-	-	58,759	58,759	519,387	(21,602)	497,785
57-008	1,930,838	9,704	183,130	128,894	33,283	355,011	-	-	-	-	-	218,923	12,237	231,160
57-009	3,822,688	19,212	362,562	255,185	-	636,959	-	-	-	63,765	63,765	433,425	(23,443)	409,982
57-011	13,646,705	68,585	1,294,318	910,992	18,522	2,292,417	-	-	-	-	-	1,547,295	6,810	1,554,105
57-012	7,324,245	36,810	694,666	488,933	83,416	1,303,825	-	-	-	-	-	830,440	30,668	861,108
57-020	5,543,242	27,859	525,747	370,042	136,383	1,060,031	-	-	-	-	-	628,506	50,141	678,647
57-128	80,874,897	406,456	7,670,558	5,398,842	-	13,475,856	-	-	-	1,547,366	1,547,366	9,169,783	(568,884)	8,600,899
57-165	20,941,827	105,248	1,986,222	1,397,982	323,258	3,812,710	-	-	-	-	-	2,374,433	118,845	2,493,278
57-176	7,617,608	38,284	722,490	508,517	-	1,269,291	-	-	-	43,315	43,315	863,702	(15,924)	847,778

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
57-240	33,428,253	168,002	3,170,494	2,231,519	375,136	5,945,151	-	-	-	-	-	3,790,173	137,917	3,928,090
57-245	9,825,042	49,378	931,853	655,875	-	1,637,106	-	-	-	115,296	115,296	1,113,986	(42,388)	1,071,598
57-269	15,975,021	80,286	1,515,147	1,066,420	174,548	2,836,401	-	-	-	-	-	1,811,285	64,172	1,875,457
57-274	32,292,823	162,295	3,062,804	2,155,723	229,396	5,610,218	-	-	-	-	-	3,661,435	84,337	3,745,772
57-290	12,771,995	64,189	1,211,356	852,601	-	2,128,146	-	-	-	148,123	148,123	1,448,118	(54,457)	1,393,661
57-297	17,136,997	86,126	1,625,354	1,143,988	358,294	3,213,762	-	-	-	-	-	1,943,032	131,726	2,074,758
57-298	19,154,106	96,263	1,816,666	1,278,641	119,728	3,311,298	-	-	-	-	-	2,171,737	44,018	2,215,755
57-726	7,176,568	36,068	680,660	479,075	-	1,195,803	-	-	-	87,518	87,518	813,696	(32,176)	781,520
57-806	279,677	1,406	26,526	18,670	86,889	133,491	-	-	-	-	-	31,710	31,945	63,655
57-808	247,912	1,246	23,513	16,549	-	41,308	-	-	-	64,834	64,834	28,109	(23,836)	4,273
57-810	865,152	4,348	82,055	57,754	153,447	297,604	-	-	-	-	-	98,093	56,414	154,507
57-811	116,930	588	11,090	7,806	-	19,484	-	-	-	5,093	5,093	13,258	(1,873)	11,385
57-814	1,608,558	8,084	152,563	107,380	21,588	289,615	-	-	-	-	-	182,382	7,937	190,319
57-815	1,005,422	5,053	95,359	67,117	145,716	313,245	-	-	-	-	-	113,997	53,572	167,569
57-816	291,812	1,467	27,677	19,480	50,383	99,007	-	-	-	-	-	33,086	18,523	51,609
57-817	29,950	151	2,841	1,999	-	4,991	-	-	-	2,411	2,411	3,396	(887)	2,509
57-818	1,138,475	5,722	107,978	75,999	-	189,699	-	-	-	122,404	122,404	129,083	(45,001)	84,082
57-819	253,079	1,272	24,003	16,894	67,571	109,740	-	-	-	-	-	28,695	24,842	53,537
57-821	438,801	2,205	41,618	29,292	-	73,115	-	-	-	569	569	49,752	(209)	49,543
57-822	347,700	1,747	32,978	23,211	29,749	87,685	-	-	-	-	-	39,423	10,937	50,360
57-823	317,333	1,595	30,097	21,184	-	52,876	-	-	-	27,179	27,179	35,980	(9,992)	25,988
57-824	785,088	3,946	74,461	52,409	-	130,816	-	-	-	93,654	93,654	89,015	(34,431)	54,584
57-825	136,120	684	12,910	9,087	2,686	25,367	-	-	-	-	-	15,434	988	16,422
57-830	150,627	757	14,286	10,055	-	25,098	-	-	-	8,393	8,393	17,078	(3,085)	13,993
57-835	1,233,484	6,199	116,989	82,342	164,118	369,648	-	-	-	-	-	139,855	60,337	200,192
57-837	736,358	3,701	69,840	49,156	-	122,697	-	-	-	97,681	97,681	83,490	(35,912)	47,578
57-839	334,145	1,679	31,692	22,306	-	55,677	-	-	-	17	17	37,886	(6)	37,880
57-842	199,240	1,001	18,897	13,300	18,532	51,730	-	-	-	-	-	22,590	6,813	29,403
57-845	853,419	4,289	80,942	56,970	9,247	151,448	-	-	-	-	-	96,763	3,400	100,163
57-847	337,563	1,697	32,016	22,534	29,252	85,499	-	-	-	-	-	38,274	10,754	49,028
57-850	1,001,872	5,035	95,022	66,880	-	166,937	-	-	-	48,931	48,931	113,595	(17,989)	95,606
57-860	263,296	1,323	24,972	17,576	-	43,871	-	-	-	6,213	6,213	29,853	(2,284)	27,569
57-867	86,153	433	8,171	5,751	-	14,355	-	-	-	18,946	18,946	9,768	(6,965)	2,803
57-871	437,066	2,197	41,453	29,177	-	72,827	-	-	-	74,475	74,475	49,556	(27,380)	22,176
57-873	1,279,799	6,432	121,382	85,434	105,678	318,926	-	-	-	-	-	145,107	38,852	183,959
57-874	393,620	1,978	37,333	26,276	60,899	126,486	-	-	-	-	-	44,630	22,389	67,019
57-882	488,446	2,455	46,327	32,606	46,771	128,159	-	-	-	-	-	55,381	17,195	72,576
57-907	1,463,837	7,357	138,837	97,719	76,127	320,040	-	-	-	-	-	165,973	27,988	193,961
58-016	7,083,103	35,598	671,795	472,836	24,008	1,204,237	-	-	-	-	-	803,099	8,826	811,925
59-014	5,173,812	26,002	490,709	345,380	-	862,091	-	-	-	34,858	34,858	586,619	(12,815)	573,804
59-015	3,196,666	16,066	303,187	213,395	-	532,648	-	-	-	134,083	134,083	362,445	(49,295)	313,150
59-016	3,437,456	17,276	326,025	229,469	116,729	689,499	-	-	-	-	-	389,747	42,915	432,662
59-385	3,972,378	19,964	376,759	265,178	-	661,901	-	-	-	275,251	275,251	450,397	(101,195)	349,202
59-800	158,743	798	15,056	10,597	90,491	116,942	-	-	-	-	-	17,999	33,269	51,268
60-001	9,336,069	46,921	885,477	623,234	175,302	1,730,934	-	-	-	-	-	1,058,545	64,449	1,122,994
60-003	7,093,372	35,649	672,769	473,521	-	1,181,939	-	-	-	135,015	135,015	804,263	(49,638)	754,625
60-027	7,103,055	35,698	673,687	474,168	19,780	1,203,333	-	-	-	-	-	805,361	7,272	812,633

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
60-028	5,551,981	27,903	526,576	370,625	-	925,104	-	-	-	8,219	8,219	629,496	(3,022)	626,474
60-029	4,404,291	22,135	417,724	294,011	-	733,870	-	-	-	114,983	114,983	499,369	(42,273)	457,096
60-030	9,542,320	47,957	905,039	637,002	-	1,589,998	-	-	-	42,539	42,539	1,081,930	(15,639)	1,066,291
60-211	11,915,055	59,882	1,130,080	795,395	41,413	2,026,770	-	-	-	-	-	1,350,957	15,226	1,366,183
60-717	5,537,014	27,828	525,157	369,626	-	922,611	-	-	-	56,757	56,757	627,799	(20,867)	606,932
60-744	8,839,711	44,426	838,400	590,099	-	1,472,925	-	-	-	372,163	372,163	1,002,267	(136,825)	865,442
60-800	401,817	2,019	38,110	26,824	3,886	70,839	-	-	-	-	-	45,559	1,429	46,988
60-801	974,111	4,896	92,389	65,027	27,375	189,687	-	-	-	-	-	110,447	10,065	120,512
61-018	3,185,672	16,010	302,144	212,661	28,301	559,116	-	-	-	-	-	361,199	10,405	371,604
61-313	2,440,246	12,264	231,444	162,900	19,948	426,556	-	-	-	-	-	276,681	7,334	284,015
62-006	3,676,746	18,478	348,720	245,443	-	612,641	-	-	-	29,662	29,662	416,878	(10,905)	405,973
62-007	3,715,259	18,672	352,373	248,014	56,544	675,603	-	-	-	-	-	421,245	20,788	442,033
62-010	32,994	166	3,129	2,203	-	5,498	-	-	-	79	79	3,741	(29)	3,712
62-012	406,919	2,045	38,594	27,164	15,353	83,156	-	-	-	-	-	46,137	5,644	51,781
62-014	22,287	112	2,114	1,488	964	4,678	-	-	-	-	-	2,527	354	2,881
62-015	6,442,801	32,380	611,066	430,092	219,078	1,292,616	-	-	-	-	-	730,500	80,543	811,043
62-236	6,864,636	34,500	651,075	458,252	3,048	1,146,875	-	-	-	-	-	778,328	1,120	779,448
63-001	2,532,489	12,728	240,193	169,057	121,741	543,719	-	-	-	-	-	287,139	44,758	331,897
63-002	1,708,873	8,588	162,078	114,077	4,204	288,947	-	-	-	-	-	193,756	1,545	195,301
63-014	3,643,898	18,313	345,605	243,250	81,707	688,875	-	-	-	-	-	413,154	30,040	443,194
63-392	4,920,784	24,731	466,710	328,489	49,541	869,471	-	-	-	-	-	557,930	18,214	576,144
64-020	6,290,710	31,615	596,641	419,939	58,284	1,106,479	-	-	-	-	-	713,255	21,428	734,683
64-021	2,444,821	12,287	231,878	163,205	82,341	489,711	-	-	-	-	-	277,199	30,273	307,472
64-270	5,370,175	26,989	509,333	358,489	59,593	954,404	-	-	-	-	-	608,883	21,909	630,792
64-324	3,154,544	15,854	299,192	210,583	-	525,629	-	-	-	6,703	6,703	357,670	(2,465)	355,205
65-001	2,116,802	10,638	200,767	141,308	-	352,713	-	-	-	27,475	27,475	240,008	(10,101)	229,907
65-020	5,685,320	28,573	539,223	379,526	15,514	962,836	-	-	-	-	-	644,615	5,703	650,318
65-021	11,257,890	56,579	1,067,752	751,526	37,830	1,913,687	-	-	-	-	-	1,276,446	13,908	1,290,354
65-022	4,870,685	24,479	461,959	325,145	-	811,583	-	-	-	51,016	51,016	552,250	(18,756)	533,494
65-120	7,762,138	39,010	736,198	518,165	-	1,293,373	-	-	-	67,739	67,739	880,089	(24,904)	855,185
66-011	3,322,700	16,699	315,141	221,808	94,905	648,553	-	-	-	-	-	376,735	34,891	411,626
66-012	4,714,994	23,696	447,192	314,752	30,182	815,822	-	-	-	-	-	534,597	11,096	545,693
66-013	3,112,745	15,644	295,227	207,793	242,244	760,908	-	-	-	-	-	352,930	89,060	441,990
66-278	5,291,598	26,594	501,880	353,243	43,374	925,091	-	-	-	-	-	599,974	15,947	615,921
66-719	2,074,329	10,425	196,739	138,473	-	345,637	-	-	-	127,895	127,895	235,192	(47,020)	188,172
66-900	3,694,736	18,569	350,426	246,644	-	615,639	-	-	-	2,310,863	2,310,863	418,918	(849,582)	(430,664)
67-001	-	-	-	-	-	-	-	-	-	3,093,160	3,093,160	-	(1,137,191)	(1,137,191)
67-013	7,869,406	39,550	746,372	525,326	206,045	1,517,293	-	-	-	-	-	892,251	75,752	968,003
67-017	5,234,750	26,308	496,489	349,448	96,036	968,281	-	-	-	-	-	593,528	35,308	628,836
67-020	4,198,859	21,102	398,240	280,297	60,466	760,105	-	-	-	-	-	476,076	22,230	498,306
67-023	5,938,465	29,845	563,232	396,425	-	989,502	-	-	-	36,060	36,060	673,317	(13,257)	660,060
67-025	4,332,316	21,773	410,897	289,206	248,847	970,723	-	-	-	-	-	491,208	91,488	582,696
67-026	3,495,460	17,567	331,526	233,341	24,946	607,380	-	-	-	-	-	396,323	9,172	405,495
67-150	12,480,044	62,721	1,183,666	833,111	-	2,079,498	-	-	-	297,800	297,800	1,415,016	(109,485)	1,305,531
67-181	9,685,811	48,678	918,648	646,581	-	1,613,907	-	-	-	147,757	147,757	1,098,200	(54,323)	1,043,877
67-279	11,662,232	58,611	1,106,101	778,518	8,530	1,951,760	-	-	-	-	-	1,322,291	3,136	1,325,427
67-284	8,451,463	42,475	801,577	564,181	67,368	1,475,601	-	-	-	-	-	958,246	24,768	983,014

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
67-405	2,310,018	11,610	219,093	154,206	-	384,909	-	-	-	10,172	10,172	261,915	(3,740)	258,175
67-758	3,496,404	17,572	331,615	233,404	124,582	707,173	-	-	-	-	-	396,430	45,802	442,232
68-001	2,097,560	10,542	198,942	140,024	-	349,508	-	-	-	38,889	38,889	237,826	(14,298)	223,528
68-003	190,391	957	18,058	12,710	2,066	33,791	-	-	-	-	-	21,587	760	22,347
68-018	5,697,646	28,635	540,392	380,349	35,947	985,323	-	-	-	-	-	646,012	13,216	659,228
68-019	2,567,423	12,903	243,507	171,390	-	427,800	-	-	-	93,153	93,153	291,100	(34,248)	256,852
68-020	3,219,999	16,183	305,400	214,953	-	536,536	-	-	-	21,973	21,973	365,091	(8,078)	357,013
68-025	2,640,950	13,273	250,480	176,298	-	440,051	-	-	-	16,980	16,980	299,437	(6,243)	293,194
68-265	7,151,749	35,943	678,306	477,418	-	1,191,667	-	-	-	74,353	74,353	810,882	(27,335)	783,547
69-001	2,413,429	12,129	228,901	161,110	-	402,140	-	-	-	16,714	16,714	273,640	(6,145)	267,495
69-005	2,548,532	12,808	241,715	170,128	-	424,651	-	-	-	53,561	53,561	288,958	(19,691)	269,267
69-006	1,592,536	8,004	151,044	106,310	-	265,358	-	-	-	42,909	42,909	180,565	(15,776)	164,789
69-008	1,025,271	5,153	97,242	68,442	-	170,837	-	-	-	12,328	12,328	116,248	(4,533)	111,715
69-009	1,830,962	9,202	173,657	122,227	76,858	381,944	-	-	-	-	-	207,599	28,257	235,856
69-010	1,800,881	9,051	170,804	120,219	-	300,074	-	-	-	703	703	204,188	(259)	203,929
69-012	1,205,071	6,056	114,295	80,445	-	200,796	-	-	-	23,312	23,312	136,634	(8,571)	128,063
69-015	1,613,593	8,109	153,041	107,716	64,574	333,440	-	-	-	-	-	182,953	23,741	206,694
69-017	1,969,168	9,897	186,765	131,453	31,378	359,493	-	-	-	-	-	223,269	11,536	234,805
69-019	4,210,350	21,160	399,330	281,064	107,308	808,862	-	-	-	-	-	477,379	39,452	516,831
70-001	3,986,131	20,033	378,063	266,096	-	664,192	-	-	-	120,590	120,590	451,957	(44,334)	407,623
70-006	7,875,283	39,579	746,929	525,718	120,701	1,432,927	-	-	-	-	-	892,918	44,375	937,293
70-007	2,380,954	11,966	225,821	158,942	-	396,729	-	-	-	15,548	15,548	269,958	(5,716)	264,242
70-008	8,426,095	42,347	799,171	562,488	-	1,404,006	-	-	-	75,118	75,118	955,370	(27,617)	927,753
70-010	2,741,785	13,779	260,044	183,029	62,441	519,293	-	-	-	-	-	310,870	22,956	333,826
70-012	5,420,187	27,240	514,076	361,827	-	903,143	-	-	-	67,612	67,612	614,553	(24,858)	589,695
70-013	3,243,610	16,302	307,639	216,529	-	540,470	-	-	-	16,917	16,917	367,768	(6,219)	361,549
70-014	5,112,522	25,694	484,896	341,289	22,145	874,024	-	-	-	-	-	579,670	8,142	587,812
70-158	12,501,760	62,831	1,185,726	834,561	-	2,083,118	-	-	-	303,979	303,979	1,417,478	(111,757)	1,305,721
70-189	5,996,425	30,136	568,729	400,294	-	999,159	-	-	-	96,148	96,148	679,889	(35,349)	644,540
70-712	7,182,050	36,095	681,180	479,441	45,064	1,241,780	-	-	-	-	-	814,317	16,568	830,885
70-730	7,409,746	37,239	702,775	494,641	-	1,234,655	-	-	-	307,904	307,904	840,134	(113,200)	726,934
70-800	900,854	4,527	85,441	60,137	97,920	248,025	-	-	-	-	-	102,141	36,000	138,141
70-801	1,276,820	6,417	121,100	85,235	-	212,752	-	-	-	40,668	40,668	144,769	(14,952)	129,817
70-820	208,667	1,049	19,791	13,930	11,410	46,180	-	-	-	-	-	23,659	4,195	27,854
70-870	333,494	1,676	31,630	22,263	173,032	228,601	-	-	-	-	-	37,812	63,615	101,427
71-001	3,970,475	19,955	376,579	265,051	82,186	743,771	-	-	-	-	-	450,182	30,215	480,397
71-007	3,767,122	18,933	357,292	251,476	46,953	674,654	-	-	-	-	-	427,125	17,262	444,387
71-013	6,313,165	31,728	598,770	421,438	161	1,052,097	-	-	-	-	-	715,801	59	715,860
71-014	2,369,961	11,911	224,778	158,208	104,882	499,779	-	-	-	-	-	268,712	38,559	307,271
71-015	4,044,573	20,327	383,606	269,997	-	673,930	-	-	-	71,804	71,804	458,583	(26,398)	432,185
71-017	3,892,380	19,562	369,172	259,838	-	648,572	-	-	-	98,953	98,953	441,327	(36,380)	404,947
71-018	3,618,398	18,185	343,186	241,548	-	602,919	-	-	-	77,541	77,541	410,262	(28,508)	381,754
71-118	9,747,254	48,987	924,476	650,683	332,571	1,956,717	-	-	-	-	-	1,105,166	122,269	1,227,435
71-755	5,020,624	25,232	476,180	335,154	318,342	1,154,908	-	-	-	-	-	569,250	117,038	686,288
72-012	4,474,357	22,487	424,369	298,688	-	745,544	-	-	-	25,372	25,372	507,313	(9,328)	497,985
72-013	3,299,469	16,582	312,937	220,258	-	549,777	-	-	-	63,940	63,940	374,101	(23,508)	350,593
72-140	12,775,815	64,208	1,211,719	852,856	69,428	2,198,211	-	-	-	-	-	1,448,551	25,525	1,474,076

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
72-320	6,685,187	33,598	634,055	446,273	15,625	1,129,551	-	-	-	-	-	757,982	5,744	763,726
72-334	2,922,866	14,690	277,218	195,117	-	487,025	-	-	-	12,989	12,989	331,401	(4,776)	326,625
72-716	3,464,522	17,412	328,592	231,276	-	577,280	-	-	-	11,253	11,253	392,815	(4,137)	388,678
72-735	10,712,458	53,838	1,016,020	715,115	291,270	2,076,243	-	-	-	-	-	1,214,603	107,085	1,321,688
73-001	4,742,081	23,832	449,761	316,560	255,469	1,045,622	-	-	-	-	-	537,668	93,922	631,590
73-002	3,130,626	15,734	296,923	208,986	-	521,643	-	-	-	32,061	32,061	354,958	(11,787)	343,171
73-004	1,915,776	9,628	181,701	127,889	52,756	371,974	-	-	-	-	-	217,215	19,396	236,611
73-005	1,785,364	8,973	169,332	119,183	-	297,488	-	-	-	88,060	88,060	202,429	(32,375)	170,054
73-008	4,430,047	22,264	420,167	295,730	-	738,161	-	-	-	51,491	51,491	502,289	(18,930)	483,359
73-013	3,539,228	17,787	335,677	236,263	26,516	616,243	-	-	-	-	-	401,286	9,748	411,034
73-015	4,268,544	21,453	404,849	284,949	143,213	854,464	-	-	-	-	-	483,977	52,652	536,629
73-016	4,165,258	20,933	395,053	278,054	83,203	777,243	-	-	-	-	-	472,267	30,589	502,856
73-017	5,226,180	26,265	495,676	348,876	-	870,817	-	-	-	108,173	108,173	592,556	(39,769)	552,787
73-018	1,827,903	9,187	173,367	122,023	78,539	383,116	-	-	-	-	-	207,252	28,874	236,126
73-180	6,872,819	34,541	651,851	458,798	-	1,145,190	-	-	-	30,979	30,979	779,256	(11,389)	767,867
73-728	3,615,785	18,172	342,938	241,373	171,637	774,120	-	-	-	-	-	409,966	63,102	473,068
73-800	418,534	2,103	39,696	27,939	29,442	99,180	-	-	-	-	-	47,454	10,824	58,278
73-875	1,015,595	5,104	96,324	67,797	38,423	207,648	-	-	-	-	-	115,151	14,126	129,277
74-001	9,550,415	47,998	905,807	637,542	120,794	1,712,141	-	-	-	-	-	1,082,848	44,410	1,127,258
74-003	2,682,039	13,479	254,377	179,041	-	446,897	-	-	-	30,095	30,095	304,096	(11,064)	293,032
74-010	2,239,857	11,257	212,439	149,523	33,474	406,693	-	-	-	-	-	253,960	12,307	266,267
74-013	1,219,212	6,127	115,636	81,389	-	203,152	-	-	-	545	545	138,237	(200)	138,037
74-014	1,823,863	9,166	172,984	121,753	-	303,903	-	-	-	29,388	29,388	206,794	(10,805)	195,989
74-139	6,163,044	30,974	584,532	411,417	-	1,026,923	-	-	-	269,038	269,038	698,780	(98,911)	599,869
74-194	7,481,876	37,602	709,616	499,456	211,816	1,458,490	-	-	-	-	-	848,312	77,873	926,185
74-897	926,881	4,658	87,910	61,874	-	154,442	-	-	-	29,420	29,420	105,092	(10,816)	94,276
75-003	1,894,463	9,521	179,680	126,466	41,179	356,846	-	-	-	-	-	214,799	15,139	229,938
75-005	2,029,031	10,197	192,443	135,449	13,960	352,049	-	-	-	-	-	230,056	5,133	235,189
75-007	2,061,769	10,362	195,548	137,634	20,224	363,768	-	-	-	-	-	233,768	7,435	241,203
75-010	1,600,280	8,043	151,778	106,827	62,413	329,061	-	-	-	-	-	181,443	22,946	204,389
75-015	1,306,814	6,568	123,944	87,237	173	217,922	-	-	-	-	-	148,170	63	148,233
75-020	2,639,874	13,267	250,378	176,226	110,937	550,808	-	-	-	-	-	299,315	40,786	340,101
75-022	3,990,017	20,053	378,432	266,355	-	664,840	-	-	-	10,434	10,434	452,397	(3,836)	448,561
75-190	11,140,558	55,990	1,056,623	743,693	453,599	2,309,905	-	-	-	-	-	1,263,142	166,765	1,429,907
75-900	1,959,712	9,849	185,868	130,822	7,444	333,983	-	-	-	-	-	222,197	2,737	224,934
76-001	18,641,456	93,687	1,768,044	1,244,419	1,269,003	4,375,153	-	-	-	-	-	2,113,611	466,545	2,580,156
76-006	7,323,322	36,805	694,579	488,872	7,653	1,227,909	-	-	-	-	-	830,335	2,814	833,149
76-007	4,146,301	20,838	393,255	276,788	76,614	767,495	-	-	-	-	-	470,117	28,167	498,284
76-012	17,747,452	89,194	1,683,252	1,184,740	-	2,957,186	-	-	-	361,592	361,592	2,012,247	(132,938)	1,879,309
76-013	10,042,682	50,472	952,495	670,404	-	1,673,371	-	-	-	79,235	79,235	1,138,662	(29,131)	1,109,531
76-022	2,524,664	12,688	239,451	168,535	-	420,674	-	-	-	21,611	21,611	286,252	(7,945)	278,307
76-024	16,246,463	81,650	1,540,891	1,084,540	357,094	3,064,175	-	-	-	-	-	1,842,062	131,285	1,973,347
76-026	19,567,612	98,342	1,855,885	1,306,245	146,721	3,407,193	-	-	-	-	-	2,218,621	53,941	2,272,562
76-033	5,737,959	28,837	544,215	383,040	-	956,092	-	-	-	114,143	114,143	650,583	(41,964)	608,619
76-034	7,494,384	37,665	710,803	500,291	-	1,248,759	-	-	-	228,311	228,311	849,731	(83,938)	765,793
76-035	5,755,166	28,924	545,847	384,189	46,949	1,005,909	-	-	-	-	-	652,534	17,260	669,794
76-036	5,004,785	25,153	474,677	334,097	31,766	865,693	-	-	-	-	-	567,454	11,679	579,133

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
76-037	3,880,699	19,503	368,064	259,058	-	646,625	-	-	-	69,938	69,938	440,003	(25,712)	414,291
76-102	10,072,463	50,622	955,320	672,392	19,089	1,697,423	-	-	-	-	-	1,142,039	7,018	1,149,057
76-117	38,590,516	193,946	3,660,107	2,576,128	-	6,430,181	-	-	-	413,447	413,447	4,375,482	(152,002)	4,223,480
76-164	11,631,441	58,457	1,103,181	776,462	-	1,938,100	-	-	-	23,745	23,745	1,318,800	(8,730)	1,310,070
76-242	1,152,857	5,794	109,342	76,960	36,131	228,227	-	-	-	-	-	130,714	13,283	143,997
76-262	15,807,524	79,444	1,499,260	1,055,239	182,472	2,816,415	-	-	-	-	-	1,792,294	67,085	1,859,379
76-281	8,878,480	44,621	842,077	592,687	101,504	1,580,889	-	-	-	-	-	1,006,663	37,318	1,043,981
76-770	1,491,833	7,498	141,492	99,588	-	248,578	-	-	-	98,621	98,621	169,147	(36,258)	132,889
76-800	344,436	1,731	32,668	22,993	-	57,392	-	-	-	143,133	143,133	39,053	(52,622)	(13,569)
76-801	-	-	-	-	-	-	-	-	-	24,729	24,729	-	(9,091)	(9,091)
76-803	164,079	825	15,562	10,953	54,057	81,397	-	-	-	-	-	18,604	19,874	38,478
76-804	-	-	-	-	-	-	-	-	-	19,046	19,046	-	(7,002)	(7,002)
76-805	174,567	877	16,557	11,653	-	29,087	-	-	-	43,920	43,920	19,793	(16,147)	3,646
76-810	56,093	282	5,320	3,745	-	9,347	-	-	-	233,568	233,568	6,360	(85,871)	(79,511)
76-858	413,769	2,079	39,244	27,621	9,896	78,840	-	-	-	-	-	46,914	3,638	50,552
76-876	467,133	2,348	44,305	31,184	28,791	106,628	-	-	-	-	-	52,965	10,585	63,550
76-889	225,589	1,134	21,396	15,059	10,103	47,692	-	-	-	-	-	25,578	3,714	29,292
77-001	6,819,455	34,273	646,789	455,236	-	1,136,298	-	-	-	602,879	602,879	773,206	(221,647)	551,559
77-002	10,686,621	53,708	1,013,570	713,390	-	1,780,668	-	-	-	103,614	103,614	1,211,674	(38,093)	1,173,581
77-003	9,227,761	46,376	875,205	616,004	186,324	1,723,909	-	-	-	-	-	1,046,265	68,501	1,114,766
77-005	6,193,228	31,126	587,395	413,432	-	1,031,953	-	-	-	273,601	273,601	702,202	(100,589)	601,613
77-006	4,962,686	24,941	470,685	331,286	56,198	883,110	-	-	-	-	-	562,681	20,661	583,342
77-007	12,898,366	64,824	1,223,342	861,037	50,181	2,199,384	-	-	-	-	-	1,462,447	18,449	1,480,896
77-010	2,561,077	12,871	242,905	170,966	-	426,742	-	-	-	59,028	59,028	290,381	(21,701)	268,680
77-016	8,478,785	42,612	804,168	566,005	-	1,412,785	-	-	-	124,656	124,656	961,344	(45,830)	915,514
77-101	98,436,174	494,714	9,336,152	6,571,153	947,745	17,349,764	-	-	-	-	-	11,160,921	348,435	11,509,356
77-106	11,951,219	60,064	1,133,510	797,809	324,302	2,315,685	-	-	-	-	-	1,355,057	119,228	1,474,285
77-127	15,646,277	78,634	1,483,967	1,044,475	-	2,607,076	-	-	-	177,410	177,410	1,774,011	(65,224)	1,708,787
77-237	8,602,931	43,236	815,943	574,293	-	1,433,472	-	-	-	63,086	63,086	975,420	(23,194)	952,226
77-257	19,510,091	98,053	1,850,429	1,302,405	-	3,250,887	-	-	-	79,897	79,897	2,212,099	(29,374)	2,182,725
77-277	8,756,083	44,006	830,468	584,516	177,625	1,636,615	-	-	-	-	-	992,785	65,303	1,058,088
77-280	9,701,276	48,756	920,115	647,613	-	1,616,484	-	-	-	30,138	30,138	1,099,953	(11,080)	1,088,873
77-285	15,214,371	76,463	1,443,003	1,015,643	-	2,535,109	-	-	-	188,084	188,084	1,725,041	(69,149)	1,655,892
77-296	15,646,394	78,635	1,483,978	1,044,482	369,452	2,976,547	-	-	-	-	-	1,774,024	135,828	1,909,852
77-300	22,334,362	112,247	2,118,297	1,490,941	-	3,721,485	-	-	-	71,398	71,398	2,532,322	(26,249)	2,506,073
77-502	129,069,381	648,669	12,241,551	8,616,088	-	21,506,308	-	-	-	9,413,655	9,413,655	14,634,185	(3,460,902)	11,173,283
77-765	2,087,899	10,493	198,026	139,379	-	347,898	-	-	-	30,386	30,386	236,731	(11,171)	225,560
77-803	584,933	2,940	55,478	39,048	74,553	172,019	-	-	-	-	-	66,321	27,409	93,730
77-804	568,458	2,857	53,915	37,948	-	94,720	-	-	-	198,306	198,306	64,453	(72,906)	(8,453)
77-810	202,995	1,020	19,253	13,551	36,047	69,871	-	-	-	-	-	23,016	13,252	36,268
77-811	294,066	1,478	27,891	19,631	7,234	56,234	-	-	-	-	-	33,342	2,659	36,001
77-820	290,933	1,462	27,593	19,421	72,389	120,865	-	-	-	-	-	32,987	26,613	59,600
77-825	744,958	3,744	70,655	49,730	112,484	236,613	-	-	-	-	-	84,465	41,354	125,819
77-827	101,055	508	9,584	6,746	13,767	30,605	-	-	-	-	-	11,458	5,062	16,520
77-829	463,246	2,328	43,936	30,924	83,033	160,221	-	-	-	-	-	52,524	30,527	83,051
77-830	398,538	2,003	37,799	26,605	14,058	80,465	-	-	-	-	-	45,187	5,168	50,355
77-831	534,300	2,685	50,676	35,667	-	89,028	-	-	-	5,017	5,017	60,580	(1,844)	58,736

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		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 and Proportionate Share of Contributions	Total Employer Pension Expense
77-832	198,303	997	18,808	13,238	3,729	36,772	-	-	-	-	-	22,484	1,371	23,855
77-833	-	-	-	-	-	-	-	-	-	37,537	37,537	-	(13,801)	(13,801)
77-836	113,058	568	10,723	7,547	5,308	24,146	-	-	-	-	-	12,819	1,952	14,771
77-837	401,027	2,015	38,035	26,771	-	66,821	-	-	-	80,576	80,576	45,469	(29,624)	15,845
77-842	392,273	1,971	37,205	26,186	31,765	97,127	-	-	-	-	-	44,477	11,678	56,155
77-847	1,221,825	6,141	115,884	81,563	-	203,588	-	-	-	8,095	8,095	138,533	(2,976)	135,557
77-852	298,055	1,498	28,269	19,897	110,327	159,991	-	-	-	-	-	33,794	40,562	74,356
77-888	215,569	1,083	20,446	14,390	66,913	102,832	-	-	-	-	-	24,442	24,600	49,042
77-897	435,588	2,189	41,313	29,078	97,655	170,235	-	-	-	-	-	49,388	35,903	85,291
77-911	3,422,554	17,201	324,611	228,474	-	570,286	-	-	-	50,544	50,544	388,057	(18,583)	369,474
78-001	10,660,514	53,577	1,011,094	711,648	168,614	1,944,933	-	-	-	-	-	1,208,714	61,990	1,270,704
78-002	1,223,940	6,151	116,084	81,705	-	203,940	-	-	-	30,121	30,121	138,773	(11,074)	127,699
78-004	1,810,110	9,097	171,679	120,835	-	301,611	-	-	-	51,362	51,362	205,234	(18,883)	186,351
78-005	2,786,087	14,002	264,246	185,987	-	464,235	-	-	-	114,511	114,511	315,893	(42,099)	273,794
78-006	3,652,988	18,359	346,467	243,857	-	608,683	-	-	-	63,184	63,184	414,184	(23,230)	390,954
78-013	9,220,039	46,337	874,472	615,488	-	1,536,297	-	-	-	67,955	67,955	1,045,389	(24,983)	1,020,406
78-016	3,802,224	19,109	360,621	253,819	-	633,549	-	-	-	7,059	7,059	431,105	(2,595)	428,510
78-017	2,166,271	10,887	205,459	144,610	90,140	451,096	-	-	-	-	-	245,617	33,140	278,757
78-018	1,627,258	8,178	154,337	108,628	111,985	383,128	-	-	-	-	-	184,502	41,171	225,673
78-023	1,506,713	7,572	142,904	100,581	-	251,057	-	-	-	13,212	13,212	170,835	(4,858)	165,977
78-026	3,151,177	15,837	298,873	210,358	-	525,068	-	-	-	52,990	52,990	357,288	(19,482)	337,806
78-027	2,817,098	14,158	267,187	188,057	-	469,402	-	-	-	11,398	11,398	319,409	(4,191)	315,218
78-028	5,084,966	25,556	482,282	339,449	-	847,287	-	-	-	83,528	83,528	576,545	(30,709)	545,836
78-029	2,274,938	11,433	215,766	151,865	-	379,064	-	-	-	55,791	55,791	257,938	(20,512)	237,426
78-030	2,563,719	12,885	243,155	171,142	-	427,182	-	-	-	66,578	66,578	290,680	(24,477)	266,203
78-031	2,198,409	11,049	208,508	146,756	-	366,313	-	-	-	47,661	47,661	249,261	(17,523)	231,738
78-144	5,101,697	25,640	483,869	340,566	-	850,075	-	-	-	35,998	35,998	578,442	(13,234)	565,208
78-173	7,293,826	36,657	691,781	486,903	84,384	1,299,725	-	-	-	-	-	826,991	31,023	858,014
78-203	22,130,423	111,222	2,098,954	1,477,327	126,080	3,813,583	-	-	-	-	-	2,509,199	46,353	2,555,552
78-338	6,552,089	32,929	621,431	437,388	1,457	1,093,205	-	-	-	-	-	742,891	536	743,427
78-356	3,572,493	17,954	338,832	238,483	-	595,269	-	-	-	126,522	126,522	405,057	(46,516)	358,541
78-718	4,399,797	22,112	417,298	293,711	-	733,121	-	-	-	109,569	109,569	498,859	(40,283)	458,576
78-803	929,420	4,671	88,151	62,044	65,982	220,848	-	-	-	-	-	105,380	24,258	129,638
78-805	339,012	1,704	32,154	22,631	-	56,489	-	-	-	75,203	75,203	38,438	(27,648)	10,790
78-833	380,812	1,914	36,118	25,421	120,221	183,674	-	-	-	-	-	43,177	44,199	87,376
78-865	51,548	259	4,889	3,441	-	8,589	-	-	-	14,564	14,564	5,845	(5,355)	490
79-001	5,202,766	26,148	493,455	347,313	22,820	889,736	-	-	-	-	-	589,902	8,390	598,292
79-019	1,433,288	7,203	135,940	95,680	-	238,823	-	-	-	8,140	8,140	162,509	(2,992)	159,517
79-029	3,486,625	17,523	330,688	232,751	23,643	604,605	-	-	-	-	-	395,322	8,692	404,014
79-031	5,094,846	25,605	483,219	340,109	42,418	891,351	-	-	-	-	-	577,665	15,595	593,260
79-032	3,861,933	19,409	366,284	257,805	53,790	697,288	-	-	-	-	-	437,875	19,776	457,651
79-132	6,266,133	31,492	594,310	418,299	25,984	1,070,085	-	-	-	-	-	710,469	9,553	720,022
79-172	8,092,872	40,673	767,566	540,244	123,371	1,471,854	-	-	-	-	-	917,589	45,357	962,946
79-198	6,315,778	31,741	599,018	421,613	218,768	1,271,140	-	-	-	-	-	716,098	80,429	796,527
79-354	3,881,307	19,506	368,121	259,098	63,028	709,753	-	-	-	-	-	440,072	23,172	463,244
79-763	4,327,514	21,749	410,442	288,885	-	721,076	-	-	-	103,581	103,581	490,664	(38,081)	452,583
79-800	991,084	4,981	93,999	66,160	-	165,140	-	-	-	6,431	6,431	112,371	(2,364)	110,007

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
80-020	3,706,081	18,626	351,502	247,401	90,683	708,212	-	-	-	-	-	420,204	33,339	453,543
80-022	5,625,121	28,270	533,513	375,508	44,631	981,922	-	-	-	-	-	637,789	16,409	654,198
80-345	18,572,744	93,342	1,761,527	1,239,832	151,512	3,246,213	-	-	-	-	-	2,105,821	55,703	2,161,524
81-015	2,410,326	12,114	228,607	160,902	32,768	434,391	-	-	-	-	-	273,288	12,047	285,335
81-016	2,785,853	14,001	264,223	185,971	80,525	544,720	-	-	-	-	-	315,866	29,605	345,471
81-200	7,069,973	35,532	670,550	471,959	-	1,178,041	-	-	-	78,726	78,726	801,610	(28,943)	772,667
81-768	2,411,746	12,121	228,741	160,997	-	401,859	-	-	-	940	940	273,449	(345)	273,104
82-019	8,293,715	41,682	786,615	553,651	-	1,381,948	-	-	-	60,500	60,500	940,361	(22,242)	918,119
83-001	3,947,515	19,839	374,401	263,518	-	657,758	-	-	-	190,179	190,179	447,578	(69,919)	377,659
83-003	5,082,323	25,542	482,032	339,273	-	846,847	-	-	-	26,540	26,540	576,246	(9,758)	566,488
83-013	4,330,325	21,763	410,708	289,073	-	721,544	-	-	-	32,925	32,925	490,982	(12,105)	478,877
83-014	13,905,822	69,887	1,318,894	928,290	425,258	2,742,329	-	-	-	-	-	1,576,674	156,345	1,733,019
83-015	17,121,108	86,046	1,623,847	1,142,928	340,554	3,193,375	-	-	-	-	-	1,941,231	125,204	2,066,435
83-161	16,508,464	82,967	1,565,741	1,102,030	376,292	3,127,030	-	-	-	-	-	1,871,768	138,342	2,010,110
83-167	38,832,162	195,160	3,683,026	2,592,259	-	6,470,445	-	-	-	106,666	106,666	4,402,880	(39,216)	4,363,664
83-225	9,509,070	47,790	901,885	634,782	284,885	1,869,342	-	-	-	-	-	1,078,160	104,737	1,182,897
83-273	18,047,600	90,702	1,711,720	1,204,776	50,548	3,057,746	-	-	-	-	-	2,046,279	18,584	2,064,863
83-769	4,402,828	22,127	417,585	293,913	-	733,625	-	-	-	123,413	123,413	499,203	(45,372)	453,831
83-800	1,357,301	6,821	128,733	90,607	215,930	442,091	-	-	-	-	-	153,894	79,386	233,280
83-887	370,931	1,864	35,181	24,762	78,430	140,237	-	-	-	-	-	42,057	28,835	70,892
83-900	3,176,026	15,962	301,229	212,017	471,483	1,000,691	-	-	-	-	-	360,105	173,340	533,445
84-005	3,313,017	16,650	314,222	221,162	-	552,034	-	-	-	101,579	101,579	375,638	(37,345)	338,293
84-020	7,323,593	36,806	694,604	488,890	114,887	1,335,187	-	-	-	-	-	830,366	42,238	872,604
84-023	2,179,790	10,955	206,742	145,513	-	363,210	-	-	-	22,988	22,988	247,150	(8,451)	238,699
84-024	2,382,740	11,975	225,990	159,061	-	397,026	-	-	-	11,393	11,393	270,161	(4,189)	265,972
84-160	8,709,863	43,773	826,085	581,431	-	1,451,289	-	-	-	47,399	47,399	987,544	(17,426)	970,118
84-249	3,558,557	17,884	337,510	237,553	2,710	595,657	-	-	-	-	-	403,477	996	404,473
84-734	2,549,981	12,816	241,852	170,225	26,184	451,077	-	-	-	-	-	289,123	9,626	298,749
84-753	4,512,094	22,677	427,948	301,207	-	751,832	-	-	-	417,304	417,304	511,592	(153,420)	358,172
85-001	6,023,776	30,274	571,323	402,120	-	1,003,717	-	-	-	44,819	44,819	682,990	(16,477)	666,513
85-005	3,701,184	18,601	351,038	247,074	-	616,713	-	-	-	72,639	72,639	419,649	(26,706)	392,943
85-006	4,395,962	22,093	416,934	293,455	-	732,482	-	-	-	91,053	91,053	498,424	(33,476)	464,948
85-010	2,734,949	13,745	259,395	182,573	-	455,713	-	-	-	56,199	56,199	310,095	(20,662)	289,433
85-011	3,310,360	16,637	313,970	220,985	-	551,592	-	-	-	250,633	250,633	375,336	(92,145)	283,191
85-014	5,300,703	26,640	502,744	353,851	93,300	976,535	-	-	-	-	-	601,006	34,301	635,307
85-016	2,967,593	14,914	281,461	198,103	-	494,478	-	-	-	37,584	37,584	336,473	(13,818)	322,655
85-021	4,532,097	22,777	429,846	302,542	75,766	830,931	-	-	-	-	-	513,860	27,855	541,715
85-208	14,162,400	71,176	1,343,229	945,418	129,310	2,489,133	-	-	-	-	-	1,605,766	47,541	1,653,307
85-235	4,311,712	21,670	408,943	287,830	9,194	727,637	-	-	-	-	-	488,872	3,380	492,252
85-364	2,775,650	13,950	263,256	185,290	17	462,513	-	-	-	-	-	314,710	6	314,716
85-709	3,855,770	19,378	365,700	257,394	-	642,472	-	-	-	27,718	27,718	437,176	(10,191)	426,985
85-800	-	-	-	-	-	-	-	-	-	872	872	-	(321)	(321)
85-870	15,978	80	1,515	1,067	94	2,756	-	-	-	-	-	1,812	35	1,847
85-907	3,279,488	16,482	311,042	218,924	45,450	591,898	-	-	-	-	-	371,836	16,710	388,546
86-007	1,926,798	9,684	182,747	128,624	78,137	399,192	-	-	-	-	-	218,465	28,727	247,192
86-016	1,235,387	6,209	117,170	82,469	4,697	210,545	-	-	-	-	-	140,071	1,727	141,798
86-020	1,757,786	8,834	166,717	117,342	-	292,893	-	-	-	13,082	13,082	199,302	(4,810)	194,492

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, 2016

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2016					Deferred Inflows of Resources for the year ended June 30, 2016					Pension Expense for the year ended June 30, 2016**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
86-021	2,215,111	11,133	210,092	147,871	-	369,096	-	-	-	25,126	25,126	251,154	(9,237)	241,917
86-022	2,187,987	10,996	207,519	146,060	69,552	434,127	-	-	-	-	-	248,079	25,571	273,650
86-213	6,870,176	34,528	651,600	458,622	29,338	1,174,088	-	-	-	-	-	778,956	10,786	789,742
86-351	3,104,716	15,603	294,466	207,257	60,175	577,501	-	-	-	-	-	352,020	22,123	374,143
87-001	10,415,040	52,343	987,812	695,261	296,134	2,031,550	-	-	-	-	-	1,180,881	108,873	1,289,754
87-012	4,006,346	20,135	379,981	267,446	141,853	809,415	-	-	-	-	-	454,249	52,152	506,401
87-019	2,643,292	13,284	250,702	176,454	-	440,440	-	-	-	34,697	34,697	299,703	(12,756)	286,947
87-026	3,521,098	17,696	333,958	235,053	125,577	712,284	-	-	-	-	-	399,230	46,168	445,398
87-035	4,801,886	24,133	455,434	320,552	-	800,119	-	-	-	11,220	11,220	544,449	(4,125)	540,324
87-036	4,552,181	22,878	431,750	303,883	-	758,511	-	-	-	20,706	20,706	516,137	(7,613)	508,524
87-037	4,453,212	22,381	422,364	297,276	-	742,021	-	-	-	157,178	157,178	504,915	(57,786)	447,129
87-113	10,306,534	51,798	977,520	688,018	-	1,717,336	-	-	-	166,196	166,196	1,168,579	(61,101)	1,107,478
87-361	14,357,710	72,158	1,361,753	958,456	191,669	2,584,036	-	-	-	-	-	1,627,910	70,467	1,698,377
87-383	7,016,748	35,264	665,502	468,406	-	1,169,172	-	-	-	267,921	267,921	795,575	(98,501)	697,074
87-701	7,736,455	38,881	733,762	516,451	44,681	1,333,775	-	-	-	-	-	877,177	16,427	893,604
87-738	31,222,759	156,917	2,961,314	2,084,290	-	5,202,521	-	-	-	3,183,585	3,183,585	3,540,109	(1,170,435)	2,369,674
88-012	3,101,803	15,589	294,190	207,062	139,322	656,163	-	-	-	-	-	351,690	51,221	402,911
88-314	2,540,049	12,766	240,910	169,562	30,174	453,412	-	-	-	-	-	287,997	11,094	299,091
88-371	4,685,382	23,559	444,369	312,770	36,874	817,572	-	-	-	-	-	531,252	13,553	544,805
<b>TOTAL</b>	<b>\$ 7,319,077,298</b>	<b>\$ 36,783,758</b>	<b>\$ 694,175,922</b>	<b>\$ 488,588,466</b>	<b>\$ 87,572,514</b>	<b>\$ 1,307,120,660</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 87,572,514</b>	<b>\$ 87,572,514</b>	<b>\$ 829,853,902</b>	<b>\$ -</b>	<b>\$ 829,853,902</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 our 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 2016, 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, 2016 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, 2016 and total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the year ended June 30, 2016 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 to separately finance specific liabilities of an individual employer. SERS has determined that the actual contributions made to the Plan during fiscal year 2016 are appropriate as the allocation basis because they are representative of future contributions.

#### Note 3. Contributions

The fiscal year 2016 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 2016 CAFR as follows:

Defined Benefit Plan Employer Contributions - CAFR Total	\$ 436,421,681
Service credits and ARP payments paid by employees	(908,936)
Employer penalties	(312,050)
Other employer payments and miscellaneous revenue	(412,756)
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 434,787,939</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. 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, 2016 is as follows:

	Deferred Outflows**	Deferred Inflows**
2017	\$ 366,695,534	\$ -
2018	366,695,534	-
2019	312,613,099	-
2020	173,543,979	-
	<b><u>\$ 1,219,548,146</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. 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, 2016:

Service Cost	\$ 344,059,634
Interest on the Total Pension Liability	1,385,878,598
Employee contributions	(314,325,716)
Projected earnings on plan investments	(974,263,029)
Pension plan administrative expenses	21,808,880
Other	
Recognition of Outflow (Inflow) of current period differences in expected and actual experience liabilities	13,523,441
Recognition of Outflow (Inflow) of current period differences in changes of assumptions	179,628,113
Recognition of Outflow (Inflow) of current period differences in expected and actual earnings of plan investments	173,543,981
<b>Total Pension Expense - Schedule of Pension Amounts by Employer</b>	<u>829,853,902</u>
Recognition of beginning deferred outflows of resources as pension expense	136,693,094
Recognition of beginning deferred inflows of resources as pension expense	<u>(205,351,327)</u>
<b>Total Pension Expense</b>	<u><u>\$ 761,195,669</u></u>

The average of the expected remaining service lives of all members for fiscal year 2016 is 3.72 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, 2016 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	\$ 19,770,708,121	\$ 12,451,630,823	\$ 7,319,077,298	62.98%

The activity related to the net pension liability for fiscal year 2016 is set forth in the following table:

Net pension liability, July 1, 2015	\$ 5,706,096,931
Total pension expense	761,195,669
Change in deferred outflows of resources	1,082,855,052
Change in deferred inflows of resources	205,351,327
Employer contributions	<u>(436,421,681)</u>
Net pension liability, June 30, 2016	<u><u>\$ 7,319,077,298</u></u>

## 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 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, 2016
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	3.00%
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.



## 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.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
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.

(\$ in thousands)	1% Decrease	Current Discount	1% Increase
Rate	6.50%	7.50%	8.50%
System's net pension liability	\$ 9,690,002,193	\$ 7,319,077,298	\$ 5,334,514,506

## 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 Assets			
	(1) Active Member Contributions	(2) Retired Members and Beneficiaries	(3) Active Members (Employer Financed Portion)		(1)	(2)	(3)	
Pension								
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%	