

School Employees Retirement System of Ohio

Schedule of Employer Allocations and
Schedule of OPEB Amounts by Employer

As of and For the Year Ended June 30, 2020

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RSM US LLP

Independent Auditor's Report

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

Report on the Schedules

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio (SERS) OPEB Plan as of and for the year ended June 30, 2020, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the SERS' OPEB Plan as of and for the year ended June 30, 2020, and the related notes.

Management's Responsibility for the Schedule

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

Auditor's Responsibility

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

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

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

Independent Auditor's Report (Continued)

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources and total employer OPEB expense for all participating entities for SERS' OPEB Plan as of and for the year ended June 30, 2020, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of SERS' OPEB Plan as of and for the year ended June 30, 2020, and our report thereon, dated December 22, 2020, 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, 2020 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
January 29, 2021

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 800,247	\$ 95,813	\$ 896,060	0.1667954%
01-023	175,950	18,382	194,332	0.0361736%
02-001	222,723	22,786	245,509	0.0456998%
02-003	359,250	46,096	405,346	0.0754524%
02-006	486,549	65,530	552,079	0.1027657%
02-009	166,906	23,591	190,497	0.0354597%
02-010	491,605	62,240	553,845	0.1030944%
02-011	185,747	24,234	209,981	0.0390865%
02-013	171,779	24,075	195,854	0.0364569%
02-131	141,811	18,958	160,769	0.0299260%
02-154	1,096,066	121,728	1,217,794	0.2266840%
02-308	187,021	25,550	212,571	0.0395686%
02-761	301,105	25,766	326,871	0.0608448%
02-874	6,225	859	7,084	0.0013186%
02-895	40,555	1,927	42,482	0.0079077%
02-900	156,194	881	157,075	0.0292384%
03-013	152,442	18,375	170,817	0.0317964%
03-014	167,803	23,254	191,057	0.0355639%
03-015	11,591	145	11,736	0.0021846%
03-103	484,337	66,975	551,312	0.1026229%
03-343	240,217	33,817	274,034	0.0510095%
03-747	115,645	6,839	122,484	0.0227996%
04-001	279,392	37,898	317,290	0.0590613%
04-019	228,635	18,138	246,773	0.0459351%
04-031	287,318	40,054	327,372	0.0609380%
04-033	253,938	18,051	271,989	0.0506289%
04-034	317,140	43,617	360,757	0.0671524%
04-035	848	-	848	0.0001578%
04-104	771,444	89,403	860,847	0.1602407%
04-125	346,393	34,526	380,919	0.0709054%
04-244	356,946	50,585	407,531	0.0758591%
04-704	239,024	19,878	258,902	0.0481928%
05-001	355,867	49,273	405,140	0.0754140%
05-006	281,036	28,745	309,781	0.0576636%
05-017	384,443	42,186	426,629	0.0794141%
05-018	315,916	39,276	355,192	0.0661165%
05-105	614,736	51,216	665,952	0.1239624%
05-169	295,765	23,345	319,110	0.0594001%
05-710	182,257	2,498	184,755	0.0343909%
05-739	794,824	110,814	905,638	0.1685783%
06-001	281,773	40,114	321,887	0.0599170%
06-008	135,052	18,720	153,772	0.0286236%
06-010	154,355	21,053	175,408	0.0326510%
06-011	88,383	12,147	100,530	0.0187130%
06-017	146,258	19,798	166,056	0.0309102%
06-185	360,651	47,274	407,925	0.0759324%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
06-202	511,299	67,830	579,129	0.1078009%
07-020	333,609	44,858	378,467	0.0704490%
07-026	146,134	18,592	164,726	0.0306626%
07-108	304,023	34,366	338,389	0.0629888%
07-163	291,554	36,154	327,708	0.0610006%
07-294	281,082	32,073	313,155	0.0582916%
07-304	276,537	29,149	305,686	0.0569013%
07-309	224,737	30,338	255,075	0.0474805%
07-724	110,492	8,573	119,065	0.0221631%
07-748	191,916	9,054	200,970	0.0374092%
08-001	271,518	37,366	308,884	0.0574966%
08-005	156,245	21,028	177,273	0.0329981%
08-011	575,569	44,763	620,332	0.1154705%
08-013	190,457	26,695	217,152	0.0404214%
08-017	256,085	22,224	278,309	0.0518053%
08-333	204,096	13,933	218,029	0.0405846%
08-743	133,455	3,429	136,884	0.0254800%
09-001	2,146,006	73,542	2,219,548	0.4131536%
09-006	352,246	47,436	399,682	0.0743981%
09-009	202,791	18,539	221,330	0.0411991%
09-015	582,886	75,279	658,165	0.1225129%
09-022	4,344,883	415,251	4,760,134	0.8860662%
09-024	555,752	55,333	611,085	0.1137493%
09-100	706,735	98,552	805,287	0.1498986%
09-147	2,060,367	213,806	2,274,173	0.4233217%
09-166	1,323,563	174,956	1,498,519	0.2789390%
09-291	2,013,974	202,344	2,216,318	0.4125523%
09-299	763,643	78,550	842,193	0.1567684%
09-760	1,015,955	21,023	1,036,978	0.1930263%
09-820	11,947	-	11,947	0.0022239%
09-835	31,094	3,019	34,113	0.0063499%
09-870	31,431	142	31,573	0.0058771%
09-884	23,957	1,358	25,315	0.0047122%
10-003	133,088	17,768	150,856	0.0280808%
10-315	407,846	45,383	453,229	0.0843655%
11-001	480,771	48,338	529,109	0.0984900%
11-007	204,294	29,272	233,566	0.0434767%
11-008	230,882	32,923	263,805	0.0491055%
11-012	324,972	44,062	369,034	0.0686931%
11-199	386,296	51,120	437,416	0.0814220%
11-346	164,187	23,377	187,564	0.0349137%
12-001	300,870	15,826	316,696	0.0589508%
12-007	350,871	41,361	392,232	0.0730113%
12-009	652,239	73,835	726,074	0.1351537%
12-011	669,422	89,612	759,034	0.1412890%
12-013	190,987	16,233	207,220	0.0385726%

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School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
12-014	385,799	49,611	435,410	0.0810486%
12-016	347,700	47,282	394,982	0.0735232%
12-191	1,885,206	162,027	2,047,233	0.3810783%
12-703	196,160	10,026	206,186	0.0383801%
12-723	1,150,405	62,097	1,212,502	0.2256989%
12-816	24,080	-	24,080	0.0044823%
12-871	44,600	1,437	46,037	0.0085695%
12-890	592	40	632	0.0001176%
13-001	431,325	39,794	471,119	0.0876956%
13-003	392,872	32,424	425,296	0.0791659%
13-004	310,350	39,820	350,170	0.0651817%
13-007	181,328	24,803	206,131	0.0383699%
13-008	602,844	76,663	679,507	0.1264856%
13-027	197,423	26,211	223,634	0.0416279%
13-029	417,035	52,831	469,866	0.0874623%
13-030	1,633,080	219,254	1,852,334	0.3447992%
13-388	1,718,431	236,307	1,954,738	0.3638610%
13-399	575,086	37,663	612,749	0.1140590%
13-764	109,360	2,261	111,621	0.0207775%
14-001	120,106	3,123	123,229	0.0229382%
14-003	312,872	36,689	349,561	0.0650684%
14-017	322,206	44,474	366,680	0.0682550%
14-018	333,973	45,663	379,636	0.0706666%
14-207	557,804	71,111	628,915	0.1170682%
15-001	411,726	56,776	468,502	0.0872084%
15-002	281,882	38,203	320,085	0.0595816%
15-021	181,790	25,631	207,421	0.0386100%
15-022	229,690	32,110	261,800	0.0487323%
15-023	265,906	29,676	295,582	0.0550206%
15-024	193,591	25,288	218,879	0.0407428%
15-134	473,960	66,441	540,401	0.1005919%
15-135	189,454	25,655	215,109	0.0400411%
15-186	313,720	42,824	356,544	0.0663682%
15-321	173,077	22,503	195,580	0.0364059%
15-340	159,794	22,295	182,089	0.0338946%
15-341	122,735	17,295	140,030	0.0260656%
15-759	143,702	2,563	146,265	0.0272262%
15-811	98,054	2,520	100,574	0.0187212%
16-023	273,886	24,795	298,681	0.0555974%
16-024	449,712	57,032	506,744	0.0943269%
16-126	329,219	39,308	368,527	0.0685988%
16-772	79,530	2,110	81,640	0.0151967%
17-009	219,000	25,693	244,693	0.0455479%
17-014	151,098	21,467	172,565	0.0321218%
17-015	176,342	24,300	200,642	0.0373481%
17-114	305,772	39,730	345,502	0.0643128%

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School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
17-141	331,698	45,532	377,230	0.0702188%
17-323	163,728	23,237	186,965	0.0348022%
18-001	2,925,034	88,890	3,013,924	0.5610212%
18-006	334,737	41,673	376,410	0.0700661%
18-007	13,200	1,194	14,394	0.0026793%
18-008	11,640	1,518	13,158	0.0024493%
18-009	314,139	42,601	356,740	0.0664047%
18-014	212,219	26,446	238,665	0.0444258%
18-018	5,700	-	5,700	0.0010610%
18-019	9,009	212	9,221	0.0017164%
18-020	6,003	826	6,829	0.0012712%
18-107	1,209,450	103,021	1,312,471	0.2443074%
18-111	1,788,256	127,448	1,915,704	0.3565951%
18-121	16,744,446	523,658	17,268,104	3.2143387%
18-122	2,122,294	162,419	2,284,713	0.4252836%
18-133	800,991	50,380	851,371	0.1584769%
18-137	1,394,904	181,899	1,576,803	0.2935110%
18-143	878,604	86,657	965,261	0.1796767%
18-152	1,532,463	203,938	1,736,401	0.3232191%
18-159	942,036	57,658	999,694	0.1860862%
18-178	3,145,887	426,755	3,572,642	0.6650227%
18-183	709,395	97,457	806,852	0.1501899%
18-188	2,360,268	268,779	2,629,047	0.4893790%
18-215	1,465,775	104,988	1,570,763	0.2923867%
18-219	899,617	108,994	1,008,611	0.1877460%
18-221	268,254	34,884	303,138	0.0564271%
18-224	493,622	53,523	547,145	0.1018473%
18-230	1,742,669	136,710	1,879,379	0.3498335%
18-233	1,251,223	167,711	1,418,934	0.2641248%
18-247	1,159,701	107,144	1,266,845	0.2358145%
18-250	776,462	55,404	831,866	0.1548461%
18-251	1,112,023	128,325	1,240,348	0.2308822%
18-258	1,140,327	116,540	1,256,867	0.2339571%
18-264	1,670,281	116,505	1,786,786	0.3325979%
18-271	903,953	85,765	989,718	0.1842292%
18-288	1,505,543	103,604	1,609,147	0.2995316%
18-289	1,614,759	165,693	1,780,452	0.3314189%
18-292	995,612	87,704	1,083,316	0.2016518%
18-317	627,021	63,619	690,640	0.1285579%
18-731	463,618	8,538	472,156	0.0878886%
18-742	368,706	8,478	377,184	0.0702102%
18-801	14,809	1,147	15,956	0.0029701%
18-805	24,787	622	25,409	0.0047297%
18-808	336,448	6,285	342,733	0.0637974%
18-809	20,881	-	20,881	0.0038869%
18-810	-	-	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
18-816	-	-	-	0.000000%
18-817	164,131	2,800	166,931	0.0310731%
18-818	25,159	3,594	28,753	0.0053522%
18-819	32,724	1,507	34,231	0.0063719%
18-820	7,858	380	8,238	0.0015334%
18-822	79,351	3,398	82,749	0.0154032%
18-823	14,187	-	14,187	0.0026408%
18-824	33,464	2,063	35,527	0.0066131%
18-826	33,130	1,499	34,629	0.0064459%
18-827	15,749	2,274	18,023	0.0033549%
18-828	27,376	3,911	31,287	0.0058239%
18-830	36,716	1,724	38,440	0.0071553%
18-831	16,209	2,234	18,443	0.0034330%
18-833	26,653	1,139	27,792	0.0051733%
18-834	34,987	4,693	39,680	0.0073862%
18-836	47,181	6,608	53,789	0.0100125%
18-838	23,873	2,054	25,927	0.0048261%
18-839	80,622	2,072	82,694	0.0153929%
18-840	-	-	-	0.000000%
18-841	52,788	375	53,163	0.0098959%
18-842	(287)	-	(287)	-0.0000534%
18-844	14,281	2,040	16,321	0.0030380%
18-845	27,876	2,839	30,715	0.0057174%
18-846	64,557	8,829	73,386	0.0136603%
18-848	19,594	2,680	22,274	0.0041462%
18-849	15,258	565	15,823	0.0029453%
18-851	12,069	-	12,069	0.0022466%
18-852	52,147	3,203	55,350	0.0103030%
18-855	34,392	2,148	36,540	0.0068017%
18-856	-	-	-	0.000000%
18-858	9,883	1,042	10,925	0.0020336%
18-862	35,619	3,750	39,369	0.0073283%
18-867	115,211	12,042	127,253	0.0236873%
18-869	26,655	3,729	30,384	0.0056558%
18-870	51,097	7,447	58,544	0.0108976%
18-871	20,861	2,862	23,723	0.0044159%
18-872	18,438	1,794	20,232	0.0037660%
18-873	25,650	3,762	29,412	0.0054748%
18-877	18,809	765	19,574	0.0036436%
18-878	14,571	2,032	16,603	0.0030905%
18-879	16,694	1,583	18,277	0.0034021%
18-880	13,163	-	13,163	0.0024502%
18-881	8,977	-	8,977	0.0016710%
18-882	19,351	1,842	21,193	0.0039449%
18-883	18,675	2,367	21,042	0.0039168%
18-884	23,124	648	23,772	0.0044250%

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School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
18-885	-	-	-	0.0000000%
18-888	-	-	-	0.0000000%
18-889	42,739	3,161	45,900	0.0085440%
18-891	53,703	6,797	60,500	0.0112617%
18-893	20,644	1,691	22,335	0.0041575%
18-894	22,550	-	22,550	0.0041975%
18-895	23,937	-	23,937	0.0044557%
18-897	23,372	1,047	24,419	0.0045454%
18-899	59,604	2,177	61,781	0.0115001%
18-900	24,057	2,389	26,446	0.0049227%
18-910	359,093	311	359,404	0.0669006%
18-930	24,539	2,410	26,949	0.0050164%
18-931	11,387	1,219	12,606	0.0023465%
18-935	18,445	2,610	21,055	0.0039192%
18-946	19,754	2,650	22,404	0.0041704%
18-947	24,337	3,315	27,652	0.0051472%
18-948	46,393	2,228	48,621	0.0090505%
18-950	21,636	1,194	22,830	0.0042496%
18-951	26,242	846	27,088	0.0050422%
18-952	109,820	8,922	118,742	0.0221030%
18-953	11,403	645	12,048	0.0022427%
18-954	27,012	-	27,012	0.0050281%
18-956	57,511	7,479	64,990	0.0120974%
18-957	40,050	1,317	41,367	0.0077002%
18-958	26,443	913	27,356	0.0050921%
19-001	68,792	3,396	72,188	0.0134373%
19-003	171,573	23,514	195,087	0.0363141%
19-028	207,821	27,160	234,981	0.0437401%
19-045	160,090	21,754	181,844	0.0338490%
19-046	167,615	23,586	191,201	0.0355908%
19-047	142,359	19,217	161,576	0.0300763%
19-146	472,958	65,288	538,246	0.1001908%
19-372	282,925	39,062	321,987	0.0599357%
20-005	166,998	22,543	189,541	0.0352818%
20-013	203,790	28,075	231,865	0.0431601%
20-014	200,212	26,109	226,321	0.0421281%
20-129	536,495	70,943	607,438	0.1130704%
20-381	184,113	25,997	210,110	0.0391105%
21-014	893,224	76,577	969,801	0.1805218%
21-016	4,725,525	414,720	5,140,245	0.9568212%
21-018	428,784	58,915	487,699	0.0907818%
21-130	1,318,174	155,213	1,473,387	0.2742608%
21-756	365,822	3,792	369,614	0.0688011%
22-001	488,000	68,655	556,655	0.1036175%
22-006	19,798	235	20,033	0.0037290%
22-007	321,518	40,192	361,710	0.0673298%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
22-010	487,452	62,648	550,100	0.1023973%
22-011	436,095	55,979	492,074	0.0915962%
22-012	367,834	50,334	418,168	0.0778391%
22-187	982,847	129,841	1,112,688	0.2071192%
22-259	310,862	41,883	352,745	0.0656611%
22-708	431,203	13,121	444,324	0.0827079%
22-800	151,981	667	152,648	0.0284144%
23-001	352,820	33,935	386,755	0.0719918%
23-003	220,821	27,592	248,413	0.0462404%
23-009	2,287,256	310,468	2,597,724	0.4835484%
23-010	389,210	53,979	443,189	0.0824966%
23-013	136,264	15,041	151,305	0.0281644%
23-014	400,765	46,740	447,505	0.0833000%
23-015	332,552	40,402	372,954	0.0694228%
23-016	313,234	35,340	348,574	0.0648847%
23-153	1,383,124	143,365	1,526,489	0.2841454%
24-013	710,641	69,309	779,950	0.1451823%
24-204	451,604	61,659	513,263	0.0955404%
25-001	775,321	23,769	799,090	0.1487451%
25-004	933,304	103,412	1,036,716	0.1929775%
25-007	530,539	31,158	561,697	0.1045560%
25-010	1,291,389	118,570	1,409,959	0.2624542%
25-016	1,249,454	91,199	1,340,653	0.2495533%
25-028	11,134	129	11,263	0.0020965%
25-029	13,300	-	13,300	0.0024757%
25-030	11,969	1,704	13,673	0.0025451%
25-033	20,426	-	20,426	0.0038022%
25-034	14,082	1,482	15,564	0.0028971%
25-035	13,745	-	13,745	0.0025585%
25-036	-	-	-	0.0000000%
25-037	14,860	991	15,851	0.0029506%
25-038	13,667	803	14,470	0.0026935%
25-112	587,796	50,545	638,341	0.1188228%
25-123	19,949,270	555,758	20,505,028	3.8168696%
25-124	4,249,953	355,083	4,605,036	0.8571958%
25-145	385,457	53,892	439,349	0.0817818%
25-216	1,639,456	227,664	1,867,120	0.3475515%
25-241	820,293	24,366	844,659	0.1572275%
25-255	5,367,001	337,514	5,704,515	1.0618562%
25-263	2,872,707	394,857	3,267,564	0.6082345%
25-275	2,799,274	270,994	3,070,268	0.5715093%
25-282	3,655,020	201,525	3,856,545	0.7178693%
25-293	1,251,270	170,536	1,421,806	0.2646594%
25-295	1,503,793	127,693	1,631,486	0.3036899%
25-707	509,962	15,654	525,616	0.0978398%
25-720	6,190,046	233,914	6,423,960	1.1957759%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
25-800	23,498	1,588	25,086	0.0046696%
25-801	38,939	2,829	41,768	0.0077748%
25-802	41,349	1,490	42,839	0.0079742%
25-803	375,908	19,249	395,157	0.0735558%
25-804	22,272	-	22,272	0.0041458%
25-806	30,029	241	30,270	0.0056346%
25-808	98,116	6,793	104,909	0.0195281%
25-810	78,385	1,167	79,552	0.0148081%
25-811	75,275	285	75,560	0.0140650%
25-813	73,196	2,097	75,293	0.0140153%
25-815	18,547	-	18,547	0.0034524%
25-817	109,684	3,059	112,743	0.0209863%
25-818	13,822	-	13,822	0.0025729%
25-820	103,019	1,049	104,068	0.0193715%
25-821	19,012	714	19,726	0.0036719%
25-823	9,496	208	9,704	0.0018063%
25-824	45,815	1,526	47,341	0.0088122%
25-825	17,372	2,136	19,508	0.0036313%
25-830	29,432	2,125	31,557	0.0058741%
25-831	10,850	414	11,264	0.0020967%
25-832	8,445	265	8,710	0.0016213%
25-833	18,006	-	18,006	0.0033517%
25-834	19,214	92	19,306	0.0035937%
25-836	22,463	877	23,340	0.0043446%
25-838	89,038	649	89,687	0.0166946%
25-840	133,472	11,749	145,221	0.0270319%
25-841	68,088	616	68,704	0.0127888%
25-842	7,209	-	7,209	0.0013419%
25-844	22,581	207	22,788	0.0042418%
25-846	78,963	1,374	80,337	0.0149542%
25-847	25,156	-	25,156	0.0046826%
25-849	34,660	895	35,555	0.0066183%
25-852	-	-	-	0.0000000%
25-853	132,215	6,863	139,078	0.0258884%
25-855	147,555	1,239	148,794	0.0276970%
25-859	2,874	-	2,874	0.0005350%
25-860	68,034	2,986	71,020	0.0132199%
25-864	56,087	8,074	64,161	0.0119431%
25-867	25,495	232	25,727	0.0047889%
25-870	43,210	5,010	48,220	0.0089758%
25-871	18,319	-	18,319	0.0034100%
25-873	15,796	-	15,796	0.0029403%
25-874	8,150	-	8,150	0.0015171%
25-876	25,303	844	26,147	0.0048671%
25-879	49,439	1,890	51,329	0.0095545%
25-880	30,830	4,557	35,387	0.0065870%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
25-881	67,062	6,291	73,353	0.0136542%
25-882	48,605	5,607	54,212	0.0100912%
25-883	48,260	614	48,874	0.0090976%
25-886	20,265	120	20,385	0.0037945%
25-887	52,004	2,755	54,759	0.0101930%
25-888	17,329	267	17,596	0.0032754%
25-889	46,155	4,570	50,725	0.0094421%
25-890	25,646	924	26,570	0.0049458%
25-892	26,104	179	26,283	0.0048924%
25-894	15,425	-	15,425	0.0028713%
25-896	11,354	576	11,930	0.0022207%
25-898	148,100	5,190	153,290	0.0285339%
25-912	4,576,876	515,066	5,091,942	0.9478300%
25-914	705,527	1,225	706,752	0.1315570%
25-930	32,701	4,672	37,373	0.0069567%
25-935	45,304	6,559	51,863	0.0096539%
25-937	12,754	589	13,343	0.0024837%
25-938	546	-	546	0.0001016%
25-939	42,675	1,728	44,403	0.0082653%
25-943	33,810	794	34,604	0.0064413%
25-948	27,114	337	27,451	0.0051098%
25-950	23,629	-	23,629	0.0043984%
25-953	53,941	4,804	58,745	0.0109350%
26-001	615,867	85,041	700,908	0.1304692%
26-002	229,705	30,948	260,653	0.0485188%
26-010	93,739	12,798	106,537	0.0198311%
26-013	124,101	15,003	139,104	0.0258933%
26-017	265,802	36,378	302,180	0.0562487%
26-019	283,980	28,915	312,895	0.0582433%
26-020	269,336	32,637	301,973	0.0562102%
26-374	330,139	45,470	375,609	0.0699170%
26-876	93,251	13,464	106,715	0.0198643%
27-001	149,530	20,249	169,779	0.0316032%
27-019	511,475	36,306	547,781	0.1019657%
27-142	365,193	46,422	411,615	0.0766193%
27-762	192,784	9,776	202,560	0.0377051%
28-001	188,043	17,419	205,462	0.0382453%
28-005	622,921	80,044	702,965	0.1308521%
28-006	507,085	55,514	562,599	0.1047239%
28-014	128,407	14,169	142,576	0.0265395%
28-019	877,545	84,243	961,788	0.1790302%
28-020	268,116	32,189	300,305	0.0558997%
28-023	298,696	40,566	339,262	0.0631513%
29-001	291,754	5,864	297,618	0.0553995%
29-004	163,012	22,588	185,600	0.0345482%
29-011	501,754	63,920	565,674	0.1052963%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
29-013	319,873	41,568	361,441	0.0672798%
29-209	973,980	132,060	1,106,040	0.2058817%
29-223	1,005,197	137,778	1,142,975	0.2127569%
29-401	184,552	24,039	208,591	0.0388278%
29-406	2,029,827	160,375	2,190,202	0.4076910%
29-706	215,416	5,873	221,289	0.0411914%
29-800	4,943	706	5,649	0.0010515%
29-899	27,509	1,345	28,854	0.0053710%
29-909	281,940	3,775	285,715	0.0531839%
30-001	246,796	33,125	279,921	0.0521054%
30-027	341,983	42,209	384,192	0.0715147%
30-028	294,826	36,347	331,173	0.0616456%
30-115	369,245	49,060	418,305	0.0778646%
31-001	2,003,887	59,421	2,063,308	0.3840706%
31-004	22,027	364	22,391	0.0041679%
31-009	28,712	987	29,699	0.0055283%
31-013	28,693	2,324	31,017	0.0057736%
31-015	338,292	40,899	379,191	0.0705838%
31-044	543,978	72,405	616,383	0.1147355%
31-046	1,538,769	211,140	1,749,909	0.3257335%
31-047	614,494	86,290	700,784	0.1304461%
31-048	1,510,334	183,244	1,693,578	0.3152479%
31-049	2,243,290	176,105	2,419,395	0.4503537%
31-051	-	-	-	0.0000000%
31-052	59,064	-	59,064	0.0109944%
31-053	4,988	-	4,988	0.0009285%
31-054	6,022	555	6,577	0.0012243%
31-119	13,691,646	714,503	14,406,149	2.6816055%
31-155	86,657	11,945	98,602	0.0183541%
31-175	589,850	82,292	672,142	0.1251146%
31-182	253,241	28,037	281,278	0.0523580%
31-184	238,735	30,966	269,701	0.0502030%
31-212	320,288	32,460	352,748	0.0656616%
31-218	382,591	51,976	434,567	0.0808917%
31-220	464,752	59,685	524,437	0.0976203%
31-231	851,184	107,545	958,729	0.1784608%
31-248	394,841	53,156	447,997	0.0833916%
31-252	1,144,907	115,830	1,260,737	0.2346775%
31-253	1,987,610	113,580	2,101,190	0.3911221%
31-256	1,602,692	115,176	1,717,868	0.3197693%
31-261	1,256,475	71,151	1,327,626	0.2471284%
31-268	433,019	46,902	479,921	0.0893340%
31-310	705,430	74,683	780,113	0.1452127%
31-733	1,696,380	68,067	1,764,447	0.3284397%
31-736	1,060,044	88,998	1,149,042	0.2138863%
31-800	99,751	4,198	103,949	0.0193494%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
31-804	561	-	561	0.0001044%
31-807	103,087	3,617	106,704	0.0198622%
31-810	33,899	2,950	36,849	0.0068592%
31-815	-	-	-	0.0000000%
31-818	33,636	2,417	36,053	0.0067110%
31-823	5,556	-	5,556	0.0010342%
31-824	18,395	1,162	19,557	0.0036404%
31-825	-	-	-	0.0000000%
31-838	207,708	6,137	213,845	0.0398058%
31-841	22,517	593	23,110	0.0043018%
31-845	138,585	889	139,474	0.0259621%
31-846	39,876	3,641	43,517	0.0081004%
31-848	37,120	3,344	40,464	0.0075321%
31-849	9,163	703	9,866	0.0018365%
31-856	20,511	-	20,511	0.0038180%
31-868	38,446	2,829	41,275	0.0076831%
31-873	359,028	14,636	373,664	0.0695550%
31-877	81,371	2,449	83,820	0.0156025%
31-883	34,446	4,361	38,807	0.0072237%
31-896	9,880	687	10,567	0.0019670%
31-900	109,875	14,037	123,912	0.0230654%
32-001	212,513	24,256	236,769	0.0440729%
32-002	150,560	20,477	171,037	0.0318374%
32-003	112,809	13,198	126,007	0.0234553%
32-005	279,402	38,493	317,895	0.0591740%
32-006	125,552	17,223	142,775	0.0265766%
32-009	145,218	19,319	164,537	0.0306274%
32-010	257,678	36,081	293,759	0.0546812%
32-011	70,852	9,313	80,165	0.0149222%
32-138	1,318,866	178,300	1,497,166	0.2786871%
33-003	89,091	11,032	100,123	0.0186372%
33-008	126,243	17,350	143,593	0.0267288%
33-011	210,182	22,889	233,071	0.0433846%
33-012	115,276	16,372	131,648	0.0245054%
33-151	440,208	59,874	500,082	0.0930868%
33-301	167,501	21,218	188,719	0.0351287%
34-004	183,948	17,137	201,085	0.0374306%
34-286	400,921	56,714	457,635	0.0851856%
35-006	95,758	13,529	109,287	0.0203430%
35-007	265,814	37,299	303,113	0.0564224%
35-014	239,419	32,620	272,039	0.0506382%
35-232	390,536	54,817	445,353	0.0828994%
35-715	355,133	9,074	364,207	0.0677946%
35-729	594,208	9,408	603,616	0.1123590%
35-904	387,290	2,458	389,748	0.0725489%
36-018	308,119	39,959	348,078	0.0647923%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
36-019	199,724	27,476	227,200	0.0422917%
36-022	173,365	23,270	196,635	0.0366023%
36-226	582,193	51,072	633,265	0.1178779%
36-336	483,142	58,021	541,163	0.1007338%
37-015	1,078,110	153,449	1,231,559	0.2292462%
38-016	353,953	49,197	403,150	0.0750436%
38-018	481,107	46,705	527,812	0.0982486%
39-012	130,861	18,151	149,012	0.0277376%
39-014	178,479	25,782	204,261	0.0380218%
39-024	181,841	23,161	205,002	0.0381597%
39-025	192,400	27,324	219,724	0.0409001%
39-110	442,167	45,386	487,553	0.0907546%
39-174	496,118	69,990	566,108	0.1053771%
39-246	295,334	41,356	336,690	0.0626725%
40-015	222,236	24,405	246,641	0.0459105%
40-149	579,032	78,825	657,857	0.1224556%
40-205	315,952	43,414	359,366	0.0668935%
41-001	327,074	26,217	353,291	0.0657627%
41-010	316,033	31,602	347,635	0.0647099%
41-025	251,295	34,998	286,293	0.0532915%
41-027	372,725	51,883	424,608	0.0790379%
41-192	375,393	47,947	423,340	0.0788018%
41-196	154,219	21,709	175,928	0.0327478%
41-721	834,561	19,528	854,089	0.1589828%
41-766	89,457	10,703	100,160	0.0186441%
41-900	187,801	165	187,966	0.0349886%
42-001	386,438	52,530	438,968	0.0817109%
42-004	192,174	25,702	217,876	0.0405561%
42-007	144,344	19,837	164,181	0.0305612%
42-008	219,333	30,669	250,002	0.0465362%
42-011	166,822	23,736	190,558	0.0354711%
42-168	608,934	39,971	648,905	0.1207892%
42-714	205,395	8,359	213,754	0.0397888%
43-001	389,160	49,675	438,835	0.0816861%
43-003	232,913	30,502	263,415	0.0490329%
43-005	573,841	80,328	654,169	0.1217691%
43-008	894,107	123,907	1,018,014	0.1894963%
43-009	634,884	44,533	679,417	0.1264688%
43-014	742,022	70,535	812,557	0.1512519%
43-238	405,185	54,251	459,436	0.0855208%
43-239	2,146,921	289,830	2,436,751	0.4535844%
43-329	71,925	10,154	82,079	0.0152784%
43-397	2,205,870	166,832	2,372,702	0.4416621%
43-551	2,182,581	127,284	2,309,865	0.4299655%
43-702	183,955	12,031	195,986	0.0364814%
43-836	23,797	2,902	26,699	0.0049698%

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

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Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
44-001	55,519	3,075	58,594	0.0109069%
44-016	343,954	33,924	377,878	0.0703394%
44-017	458,325	41,793	500,118	0.0930935%
44-022	241,635	34,426	276,061	0.0513869%
44-024	274,670	26,337	301,007	0.0560304%
44-025	214,190	25,832	240,022	0.0446784%
44-148	305,988	38,673	344,661	0.0641563%
44-319	234,504	30,991	265,495	0.0494201%
44-771	181,959	9,385	191,344	0.0356174%
45-001	428,257	38,578	466,835	0.0868981%
45-007	884,271	78,923	963,194	0.1792919%
45-016	256,885	36,227	293,112	0.0545608%
45-029	465,718	61,032	526,750	0.0980509%
45-031	776,281	85,924	862,205	0.1604935%
45-032	475,788	64,466	540,254	0.1005646%
45-033	369,780	49,719	419,499	0.0780869%
45-034	338,031	45,474	383,505	0.0713868%
45-170	1,528,245	196,245	1,724,490	0.3210019%
45-267	332,719	44,215	376,934	0.0701637%
45-394	500,187	48,662	548,849	0.1021645%
45-737	484,329	13,003	497,332	0.0925749%
45-856	-	-	-	0.0000000%
45-866	56,231	6,947	63,178	0.0117601%
46-005	168,494	23,886	192,380	0.0358102%
46-018	344,691	46,257	390,948	0.0727723%
46-019	365,322	48,155	413,477	0.0769659%
46-109	470,265	65,345	535,610	0.0997001%
46-601	231,848	31,164	263,012	0.0489579%
46-752	214,218	9,694	223,912	0.0416797%
47-001	205,569	25,147	230,716	0.0429462%
47-004	826,428	116,425	942,853	0.1755056%
47-009	300,585	40,187	340,772	0.0634324%
47-010	223,637	27,811	251,448	0.0468053%
47-026	14,773	-	14,773	0.0027499%
47-028	366,390	52,013	418,403	0.0778828%
47-029	625,421	55,612	681,033	0.1267696%
47-031	332,570	43,665	376,235	0.0700336%
47-136	1,540,909	213,951	1,754,860	0.3266551%
47-157	2,280,789	263,499	2,544,288	0.4736017%
47-234	313,055	40,670	353,725	0.0658435%
47-266	1,021,425	114,096	1,135,521	0.2113694%
47-276	395,431	54,872	450,303	0.0838208%
47-287	941,421	132,825	1,074,246	0.1999635%
47-302	819,238	76,702	895,940	0.1667731%
47-389	254,520	34,510	289,030	0.0538009%
47-725	399,375	15,258	414,633	0.0771811%

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

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Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
47-800	89,520	7,051	96,571	0.0179760%
47-801	68,155	6,110	74,265	0.0138239%
47-806	15,370	591	15,961	0.0029710%
47-838	27,668	1,455	29,123	0.0054210%
47-856	18,030	2,577	20,607	0.0038359%
47-876	13,168	1,815	14,983	0.0027890%
47-885	37,718	2,285	40,003	0.0074463%
47-887	42,510	4,959	47,469	0.0088360%
47-888	22,410	2,096	24,506	0.0045616%
47-890	37,547	3,159	40,706	0.0075771%
47-891	35,434	3,004	38,438	0.0071550%
47-903	5,003	-	5,003	0.0009313%
48-001	388,396	50,379	438,775	0.0816749%
48-005	6,235	385	6,620	0.0012323%
48-008	279,578	27,178	306,756	0.0571005%
48-013	709,795	98,345	808,140	0.1504297%
48-015	1,677,147	226,652	1,903,799	0.3543791%
48-016	975,993	84,762	1,060,755	0.1974522%
48-018	8,256	1,232	9,488	0.0017661%
48-019	79,732	-	79,732	0.0148416%
48-020	21,354	3,030	24,384	0.0045389%
48-195	7,940,127	456,132	8,396,259	1.5629058%
48-229	597,161	74,591	671,752	0.1250420%
48-254	1,747,786	244,689	1,992,475	0.3708855%
48-260	849,298	83,224	932,522	0.1735826%
48-800	92,157	12,830	104,987	0.0195426%
48-801	32,496	4,411	36,907	0.0068700%
48-802	111,407	1,724	113,131	0.0210586%
48-803	-	-	-	0.0000000%
48-804	-	-	-	0.0000000%
48-805	73,193	9,494	82,687	0.0153916%
48-807	26,503	3,763	30,266	0.0056338%
48-809	40,670	5,961	46,631	0.0086800%
48-811	39,827	2,565	42,392	0.0078910%
48-812	42,119	5,658	47,777	0.0088934%
48-813	2,665	112	2,777	0.0005169%
48-815	154,430	21,878	176,308	0.0328185%
48-821	106,083	14,046	120,129	0.0223612%
48-822	83,396	10,956	94,352	0.0175630%
48-823	64,686	2,855	67,541	0.0125723%
48-824	49,300	6,563	55,863	0.0103985%
48-825	109,221	10,770	119,991	0.0223355%
48-828	45,826	6,297	52,123	0.0097023%
48-831	915,897	3,806	919,703	0.1711964%
48-832	113,146	1,756	114,902	0.0213882%
48-834	16,521	1,490	18,011	0.0033526%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
48-835	18,501	2,813	21,314	0.0039675%
48-838	3,482	-	3,482	0.0006482%
48-843	1,533	-	1,533	0.0002854%
48-845	36,274	3,486	39,760	0.0074011%
48-847	58,565	4,425	62,990	0.0117252%
48-850	4,572	42	4,614	0.0008589%
48-853	-	-	-	0.0000000%
48-858	-	-	-	0.0000000%
48-859	-	-	-	0.0000000%
48-860	41,454	2,402	43,856	0.0081635%
48-861	33,350	4,752	38,102	0.0070924%
48-867	38,734	5,525	44,259	0.0082385%
49-006	297,214	28,615	325,829	0.0606508%
49-018	280,167	28,991	309,158	0.0575476%
49-019	372,930	52,046	424,976	0.0791064%
49-228	341,349	47,085	388,434	0.0723043%
49-754	187,729	2,147	189,876	0.0353441%
50-001	336,702	1,745	338,447	0.0629996%
50-002	807,974	111,544	919,518	0.1711619%
50-005	860,807	119,995	980,802	0.1825695%
50-006	534,167	71,656	605,823	0.1127698%
50-011	184,014	24,863	208,877	0.0388810%
50-012	97,498	13,472	110,970	0.0206563%
50-013	261,151	36,161	297,312	0.0553426%
50-014	284,733	39,109	323,842	0.0602810%
50-016	201,606	19,908	221,514	0.0412333%
50-019	121,926	16,886	138,812	0.0258389%
50-020	118,667	15,560	134,227	0.0249854%
50-021	374,133	51,663	425,796	0.0792590%
50-116	379,209	53,330	432,539	0.0805142%
50-193	331,641	46,615	378,256	0.0704098%
50-210	2,284,937	282,503	2,567,440	0.4779113%
50-741	191,457	8,904	200,361	0.0372958%
50-800	18,502	2,456	20,958	0.0039012%
50-802	22,148	-	22,148	0.0041227%
50-808	123,145	199	123,344	0.0229596%
50-810	33,877	513	34,390	0.0064015%
50-812	66,090	4,494	70,584	0.0131387%
50-831	55,137	3,761	58,898	0.0109635%
50-836	44,703	4,184	48,887	0.0091000%
50-850	70,074	8,750	78,824	0.0146725%
50-851	16,860	1,676	18,536	0.0034503%
50-875	27,595	3,942	31,537	0.0058704%
50-892	45,106	2,688	47,794	0.0088965%
50-900	630,481	84,907	715,388	0.1331646%
51-011	211,328	29,391	240,719	0.0448082%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
51-016	167,517	22,288	189,805	0.0353309%
51-017	353,910	49,143	403,053	0.0750255%
51-018	228,147	26,604	254,751	0.0474201%
51-019	8,086	550	8,636	0.0016075%
51-162	1,083,185	151,283	1,234,468	0.2297877%
51-750	420,381	15,777	436,158	0.0811878%
51-767	286,020	13,668	299,688	0.0557849%
51-811	356,149	6,948	363,097	0.0675880%
51-908	1,068,037	937	1,068,974	0.1989822%
52-001	281,087	35,093	316,180	0.0588547%
52-020	371,460	52,417	423,877	0.0789018%
52-021	723,324	98,065	821,389	0.1528959%
52-022	628,450	87,269	715,719	0.1332262%
52-023	264,937	37,228	302,165	0.0562459%
52-201	981,520	136,884	1,118,404	0.2081832%
52-217	1,577,736	176,576	1,754,312	0.3265531%
52-272	1,459,228	154,963	1,614,191	0.3004705%
52-746	326,855	11,466	338,321	0.0629761%
53-007	144,515	18,868	163,383	0.0304126%
53-010	207,610	29,658	237,268	0.0441658%
53-012	485,864	59,321	545,185	0.1014824%
54-001	147,949	21,117	169,066	0.0314705%
54-030	145,367	20,800	166,167	0.0309308%
54-040	148,685	19,731	168,416	0.0313495%
54-041	194,243	25,951	220,194	0.0409876%
54-042	218,959	28,424	247,383	0.0460486%
54-222	654,625	86,793	741,418	0.1380099%
54-396	217,170	29,543	246,713	0.0459239%
55-001	586,011	69,422	655,433	0.1220043%
55-002	188,678	25,957	214,635	0.0399528%
55-009	133,022	16,854	149,876	0.0278984%
55-014	217,750	31,013	248,763	0.0463055%
55-179	686,516	83,457	769,973	0.1433252%
55-197	990,307	69,117	1,059,424	0.1972045%
55-322	196,788	26,330	223,118	0.0415319%
55-350	269,463	36,556	306,019	0.0569633%
55-369	485,067	59,876	544,943	0.1014374%
55-393	128,815	16,329	145,144	0.0270176%
55-757	407,808	5,715	413,523	0.0769745%
56-022	679,594	68,826	748,420	0.1393132%
57-001	1,123,639	22,624	1,146,263	0.2133690%
57-002	297,129	40,701	337,830	0.0628847%
57-008	148,559	18,230	166,789	0.0310466%
57-009	246,620	33,923	280,543	0.0522211%
57-011	953,869	63,066	1,016,935	0.1892955%
57-012	504,571	40,473	545,044	0.1014562%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
57-020	360,139	47,357	407,496	0.0758526%
57-021	21,007	-	21,007	0.0039103%
57-022	23,278	3,295	26,573	0.0049464%
57-128	5,122,750	227,659	5,350,409	0.9959418%
57-165	1,326,869	157,810	1,484,679	0.2763628%
57-176	490,595	44,905	535,500	0.0996796%
57-240	2,467,812	255,488	2,723,300	0.5069236%
57-245	666,113	90,592	756,705	0.1408554%
57-269	936,328	118,350	1,054,678	0.1963211%
57-274	2,297,390	314,761	2,612,151	0.4862339%
57-290	1,011,087	59,470	1,070,557	0.1992768%
57-297	1,263,196	114,549	1,377,745	0.2564577%
57-298	1,320,230	175,334	1,495,564	0.2783889%
57-726	447,471	32,465	479,936	0.0893368%
57-806	31,152	3,753	34,905	0.0064973%
57-808	4,388	-	4,388	0.0008168%
57-810	112,979	15,220	128,199	0.0238634%
57-814	129,091	1,710	130,801	0.0243477%
57-815	42,569	5,699	48,268	0.0089848%
57-818	99,587	13,961	113,548	0.0211362%
57-819	13,866	518	14,384	0.0026775%
57-822	48,679	3,382	52,061	0.0096908%
57-824	72,534	30	72,564	0.0135073%
57-825	12,253	-	12,253	0.0022808%
57-829	4,778	641	5,419	0.0010087%
57-830	17,766	608	18,374	0.0034202%
57-835	147,844	10,839	158,683	0.0295377%
57-839	-	-	-	0.0000000%
57-842	44,998	1,857	46,855	0.0087217%
57-845	33,641	4,764	38,405	0.0071488%
57-847	26,561	2,949	29,510	0.0054931%
57-850	32,969	2,230	35,199	0.0065521%
57-860	16,938	950	17,888	0.0033297%
57-867	7,525	288	7,813	0.0014543%
57-871	22,338	-	22,338	0.0041581%
57-873	66,773	9,243	76,016	0.0141499%
57-874	-	-	-	0.0000000%
57-882	31,811	548	32,359	0.0060234%
57-901	182,280	1,704	183,984	0.0342474%
57-907	136,724	-	136,724	0.0254502%
58-016	474,622	62,920	537,542	0.1000597%
59-014	347,856	44,377	392,233	0.0730115%
59-015	198,962	28,154	227,116	0.0422761%
59-016	207,984	27,902	235,886	0.0439086%
59-385	247,982	33,590	281,572	0.0524127%
59-800	5,409	571	5,980	0.0011131%

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

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Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
60-001	620,174	66,489	686,663	0.1278176%
60-003	456,259	54,123	510,382	0.0950041%
60-027	393,554	54,905	448,459	0.0834776%
60-028	366,722	49,886	416,608	0.0775487%
60-029	270,693	36,698	307,391	0.0572187%
60-030	661,161	89,745	750,906	0.1397760%
60-211	907,846	85,827	993,673	0.1849654%
60-717	393,053	16,011	409,064	0.0761444%
60-744	450,719	6,512	457,231	0.0851104%
60-800	18,869	1,133	20,002	0.0037232%
60-801	111,737	5,882	117,619	0.0218940%
61-018	221,704	31,297	253,001	0.0470944%
61-313	177,209	24,755	201,964	0.0375942%
62-006	239,922	33,535	273,457	0.0509021%
62-007	223,058	30,457	253,515	0.0471901%
62-010	2,093	299	2,392	0.0004453%
62-012	24,580	316	24,896	0.0046342%
62-014	566	75	641	0.0001193%
62-015	374,354	51,551	425,905	0.0792793%
62-236	449,247	38,270	487,517	0.0907479%
63-001	200,851	27,012	227,863	0.0424151%
63-002	109,391	14,472	123,863	0.0230562%
63-014	231,127	31,046	262,173	0.0488017%
63-392	304,739	43,504	348,243	0.0648230%
64-020	424,226	36,947	461,173	0.0858442%
64-021	176,627	10,891	187,518	0.0349052%
64-270	349,033	29,233	378,266	0.0704116%
64-324	221,328	28,637	249,965	0.0465293%
65-001	135,902	5,167	141,069	0.0262590%
65-020	384,424	41,708	426,132	0.0793215%
65-021	830,382	97,914	928,296	0.1727959%
65-022	336,616	41,840	378,456	0.0704470%
65-120	540,960	45,095	586,055	0.1090901%
66-011	258,837	16,124	274,961	0.0511821%
66-012	272,433	37,412	309,845	0.0576755%
66-013	266,205	21,217	287,422	0.0535016%
66-278	394,189	37,110	431,299	0.0802833%
66-719	138,847	8,568	147,415	0.0274403%
67-013	460,010	50,737	510,747	0.0950720%
67-017	313,259	44,721	357,980	0.0666355%
67-020	275,666	37,849	313,515	0.0583587%
67-023	390,337	54,117	444,454	0.0827321%
67-025	274,462	37,559	312,021	0.0580806%
67-026	208,946	29,927	238,873	0.0444646%
67-150	748,092	101,568	849,660	0.1581584%
67-181	580,171	84,456	664,627	0.1237157%

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

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Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
67-279	777,200	83,758	860,958	0.1602614%
67-284	500,749	68,005	568,754	0.1058696%
67-405	152,454	20,945	173,399	0.0322770%
67-758	211,170	10,690	221,860	0.0412977%
68-001	162,534	22,650	185,184	0.0344707%
68-003	6,077	75	6,152	0.0011452%
68-018	389,416	52,774	442,190	0.0823106%
68-019	178,572	25,281	203,853	0.0379458%
68-020	223,690	31,115	254,805	0.0474302%
68-025	164,907	16,602	181,509	0.0337867%
68-265	455,915	51,233	507,148	0.0944021%
69-001	183,088	20,491	203,579	0.0378948%
69-005	189,060	24,795	213,855	0.0398076%
69-006	106,697	14,282	120,979	0.0225194%
69-008	73,126	10,296	83,422	0.0155284%
69-009	117,590	14,333	131,923	0.0245566%
69-010	120,402	16,778	137,180	0.0255351%
69-012	80,911	10,945	91,856	0.0170984%
69-015	112,169	14,548	126,717	0.0235875%
69-017	141,012	18,912	159,924	0.0297688%
69-019	249,100	33,377	282,477	0.0525811%
70-001	241,949	32,236	274,185	0.0510377%
70-006	561,071	71,027	632,098	0.1176607%
70-007	132,982	18,556	151,538	0.0282078%
70-008	554,469	74,168	628,637	0.1170165%
70-010	162,010	21,905	183,915	0.0342345%
70-012	357,742	44,772	402,514	0.0749252%
70-013	206,966	28,509	235,475	0.0438321%
70-014	321,202	42,740	363,942	0.0677453%
70-158	928,541	118,445	1,046,986	0.1948892%
70-189	416,771	55,596	472,367	0.0879279%
70-712	419,342	29,609	448,951	0.0835691%
70-730	401,624	22,514	424,138	0.0789504%
70-800	45,765	6,061	51,826	0.0096471%
70-801	180,125	5,034	185,159	0.0344661%
70-820	39,482	518	40,000	0.0074457%
70-870	11,130	76	11,206	0.0020859%
71-001	368,661	51,372	420,033	0.0781863%
71-007	229,720	18,756	248,476	0.0462521%
71-013	417,877	47,899	465,776	0.0867010%
71-014	152,480	20,443	172,923	0.0321884%
71-015	276,475	32,631	309,106	0.0575380%
71-017	241,685	33,378	275,063	0.0512011%
71-018	253,079	28,287	281,366	0.0523743%
71-118	681,517	93,329	774,846	0.1442322%
71-755	292,391	21,227	313,618	0.0583778%

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

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Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
72-012	278,279	37,522	315,801	0.0587842%
72-013	222,550	29,822	252,372	0.0469773%
72-140	794,656	79,460	874,116	0.1627107%
72-320	464,742	65,300	530,042	0.0986637%
72-334	189,588	25,556	215,144	0.0400476%
72-716	245,743	21,645	267,388	0.0497724%
72-735	507,986	41,418	549,404	0.1022678%
73-001	428,677	38,165	466,842	0.0868994%
73-002	227,131	30,544	257,675	0.0479644%
73-004	130,939	16,732	147,671	0.0274879%
73-005	138,005	17,035	155,040	0.0288596%
73-008	281,393	39,354	320,747	0.0597048%
73-013	240,535	28,225	268,760	0.0500278%
73-015	295,526	32,939	328,465	0.0611415%
73-016	283,407	35,151	318,558	0.0592974%
73-017	363,890	29,642	393,532	0.0732533%
73-018	123,351	16,932	140,283	0.0261127%
73-180	433,670	41,503	475,173	0.0884502%
73-728	243,526	15,140	258,666	0.0481489%
73-875	114,099	15,447	129,546	0.0241141%
74-001	542,509	56,067	598,576	0.1114208%
74-003	188,738	23,407	212,145	0.0394893%
74-010	149,658	21,026	170,684	0.0317717%
74-013	98,799	13,244	112,043	0.0208560%
74-014	141,239	19,819	161,058	0.0299798%
74-139	404,131	53,498	457,629	0.0851845%
74-194	614,683	81,980	696,663	0.1296790%
74-897	59,256	3,740	62,996	0.0117263%
75-003	137,747	18,830	156,577	0.0291457%
75-005	144,259	19,178	163,437	0.0304227%
75-007	149,442	20,682	170,124	0.0316674%
75-010	108,143	13,727	121,870	0.0226853%
75-015	88,563	12,277	100,840	0.0187707%
75-020	175,896	25,076	200,972	0.0374096%
75-022	269,889	35,805	305,694	0.0569028%
75-190	746,797	97,301	844,098	0.1571230%
75-900	128,873	-	128,873	0.0239888%
76-001	1,481,759	86,387	1,568,146	0.2918996%
76-006	502,349	70,355	572,704	0.1066049%
76-007	303,940	41,150	345,090	0.0642361%
76-012	1,233,593	148,373	1,381,966	0.2572435%
76-013	644,522	89,499	734,021	0.1366330%
76-022	168,446	23,399	191,845	0.0357106%
76-024	1,084,298	151,193	1,235,491	0.2299781%
76-026	1,328,958	179,502	1,508,460	0.2807894%
76-033	345,443	47,845	393,288	0.0732079%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
76-034	464,523	53,690	518,213	0.0964618%
76-035	355,643	47,201	402,844	0.0749866%
76-036	321,919	44,031	365,950	0.0681191%
76-037	250,204	32,517	282,721	0.0526266%
76-102	766,527	106,640	873,167	0.1625340%
76-117	2,792,840	347,292	3,140,132	0.5845140%
76-164	785,891	108,529	894,420	0.1664901%
76-262	966,485	129,024	1,095,509	0.2039215%
76-281	581,586	81,628	663,214	0.1234527%
76-770	95,033	7,944	102,977	0.0191685%
76-803	33,547	1,353	34,900	0.0064964%
76-805	19,618	762	20,380	0.0037936%
76-807	30,191	2,031	32,222	0.0059979%
76-808	11,522	1,641	13,163	0.0024502%
76-858	33,862	2,618	36,480	0.0067905%
76-876	28,507	1,145	29,652	0.0055195%
76-889	32,487	3,923	36,410	0.0067775%
77-001	412,748	52,265	465,013	0.0865590%
77-002	689,596	40,392	729,988	0.1358822%
77-003	564,493	77,328	641,821	0.1194706%
77-005	370,726	52,160	422,886	0.0787173%
77-006	326,059	32,267	358,326	0.0666999%
77-007	908,723	128,328	1,037,051	0.1930399%
77-010	165,731	22,541	188,272	0.0350455%
77-016	536,293	73,331	609,624	0.1134773%
77-101	6,447,590	697,045	7,144,635	1.3299246%
77-106	929,923	107,892	1,037,815	0.1931821%
77-127	874,456	121,841	996,297	0.1854538%
77-237	555,618	75,282	630,900	0.1174377%
77-257	1,324,051	182,328	1,506,379	0.2804021%
77-277	504,545	68,017	572,562	0.1065785%
77-280	687,220	95,835	783,055	0.1457603%
77-285	1,008,496	93,013	1,101,509	0.2050383%
77-296	1,087,582	127,964	1,215,546	0.2262655%
77-300	1,422,274	192,198	1,614,472	0.3005229%
77-502	5,222,213	189,154	5,411,367	1.0072887%
77-765	132,639	749	133,388	0.0248293%
77-803	(287)	-	(287)	-0.0000534%
77-804	27,030	3,665	30,695	0.0057137%
77-810	36,590	5,009	41,599	0.0077434%
77-811	12,261	262	12,523	0.0023311%
77-820	3,785	227	4,012	0.0007468%
77-825	40,780	3,709	44,489	0.0082813%
77-827	13,675	1,463	15,138	0.0028178%
77-830	101,184	-	101,184	0.0188347%
77-831	23,682	759	24,441	0.0045495%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
77-832	23,517	883	24,400	0.0045419%
77-836	25,732	3,371	29,103	0.0054173%
77-837	10,889	2,173	13,062	0.0024314%
77-842	32,389	4,371	36,760	0.0068426%
77-847	-	-	-	0.0000000%
77-852	-	-	-	0.0000000%
77-888	30,211	4,416	34,627	0.0064456%
77-897	22,529	1,173	23,702	0.0044120%
77-911	403,540	2,178	405,718	0.0755216%
78-001	739,396	57,482	796,878	0.1483334%
78-002	67,441	9,287	76,728	0.0142824%
78-004	110,764	15,792	126,556	0.0235575%
78-005	163,847	23,059	186,906	0.0347913%
78-006	240,535	33,315	273,850	0.0509753%
78-013	562,705	77,926	640,631	0.1192491%
78-016	276,242	36,957	313,199	0.0582998%
78-017	125,796	16,439	142,235	0.0264761%
78-018	113,750	16,791	130,541	0.0242993%
78-023	99,432	13,289	112,721	0.0209822%
78-026	208,668	28,945	237,613	0.0442300%
78-027	204,047	27,940	231,987	0.0431828%
78-028	319,722	32,444	352,166	0.0655533%
78-029	164,235	22,919	187,154	0.0348374%
78-030	133,177	18,155	151,332	0.0281694%
78-031	149,814	19,526	169,340	0.0315215%
78-144	370,803	49,570	420,373	0.0782495%
78-173	413,664	58,958	472,622	0.0879753%
78-203	1,484,658	144,780	1,629,438	0.3033087%
78-338	405,112	57,133	462,245	0.0860437%
78-356	193,371	25,549	218,920	0.0407505%
78-718	319,526	5,462	324,988	0.0604943%
78-803	38,776	4,980	43,756	0.0081449%
78-805	13,446	145	13,591	0.0025299%
78-833	28,862	3,637	32,499	0.0060495%
78-865	20,329	-	20,329	0.0037841%
79-001	405,704	36,734	442,438	0.0823568%
79-019	79,661	10,357	90,018	0.0167562%
79-029	217,436	30,154	247,590	0.0460872%
79-031	382,282	25,810	408,092	0.0759635%
79-032	239,273	32,283	271,556	0.0505483%
79-132	377,543	52,224	429,767	0.0799982%
79-172	577,601	77,090	654,691	0.1218662%
79-198	428,736	52,122	480,858	0.0895084%
79-354	268,034	15,362	283,396	0.0527522%
79-763	290,845	11,391	302,236	0.0562592%
79-800	81,103	7,886	88,989	0.0165647%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2020

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
80-020	248,899	33,241	282,140	0.0525184%
80-022	384,873	54,555	439,428	0.0817965%
80-345	1,188,878	121,444	1,310,322	0.2439074%
81-015	161,475	22,026	183,501	0.0341574%
81-016	181,733	25,228	206,961	0.0385244%
81-200	469,575	65,047	534,622	0.0995162%
81-768	163,518	7,686	171,204	0.0318684%
82-019	534,253	69,786	604,039	0.1124377%
83-001	322,057	3,480	325,537	0.0605965%
83-003	371,600	50,029	421,629	0.0784833%
83-013	272,429	33,314	305,743	0.0569120%
83-014	1,163,909	66,601	1,230,510	0.2290510%
83-015	1,184,104	161,463	1,345,567	0.2504680%
83-161	1,106,904	122,108	1,229,012	0.2287721%
83-167	2,559,875	262,590	2,822,465	0.5253824%
83-225	668,723	53,358	722,081	0.1344104%
83-273	1,193,752	97,043	1,290,795	0.2402726%
83-769	360,329	15,692	376,021	0.0699937%
83-800	41,267	465	41,732	0.0077681%
83-887	32,232	5,544	37,776	0.0070317%
83-900	581,144	64,477	645,621	0.1201779%
84-005	235,394	33,173	268,567	0.0499919%
84-020	494,092	68,039	562,131	0.1046368%
84-023	150,851	21,595	172,446	0.0320996%
84-024	147,375	19,573	166,948	0.0310762%
84-160	549,777	73,106	622,883	0.1159454%
84-249	205,852	27,928	233,780	0.0435165%
84-734	181,880	9,061	190,941	0.0355424%
84-753	274,722	4,968	279,690	0.0520624%
85-001	409,366	53,980	463,346	0.0862487%
85-005	249,297	34,052	283,349	0.0527435%
85-006	273,268	38,408	311,676	0.0580163%
85-010	176,853	23,509	200,362	0.0372960%
85-011	235,830	32,784	268,614	0.0500006%
85-014	337,031	46,874	383,905	0.0714613%
85-016	184,005	25,600	209,605	0.0390165%
85-021	297,658	37,738	335,396	0.0624317%
85-208	1,011,315	119,392	1,130,707	0.2104733%
85-235	313,186	41,843	355,029	0.0660862%
85-364	181,977	24,988	206,965	0.0385251%
85-709	237,832	21,081	258,913	0.0481949%
85-870	4,555	-	4,555	0.0008479%
85-907	174,316	1,751	176,067	0.0327737%
86-007	142,964	20,222	163,186	0.0303760%
86-016	87,333	11,587	98,920	0.0184133%
86-020	122,742	15,666	138,408	0.0257637%

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

School Employees Retirement System of Ohio

**Schedule of Employer Allocations
As of and for the Year Ended June 30, 2020**

Employer Code	2020 Actual Employer Contribution	2020 Surcharge Adjusted to Statewide Limit	2020 Contributions & Surcharge	Employer Allocation Percentage
86-021	148,204	18,827	167,031	0.0310917%
86-022	163,445	20,819	184,264	0.0342995%
86-213	496,006	67,833	563,839	0.1049547%
86-351	232,643	31,208	263,851	0.0491140%
87-001	757,753	102,019	859,772	0.1600406%
87-012	263,603	34,127	297,730	0.0554204%
87-019	167,405	22,332	189,737	0.0353182%
87-026	219,503	31,901	251,404	0.0467971%
87-035	314,730	41,921	356,651	0.0663881%
87-036	310,820	40,583	351,403	0.0654112%
87-037	305,117	39,133	344,250	0.0640798%
87-113	638,479	88,579	727,058	0.1353368%
87-361	1,115,988	110,290	1,226,278	0.2282632%
87-383	420,310	57,458	477,768	0.0889332%
87-701	492,392	24,471	516,863	0.0962105%
87-738	1,782,513	52,368	1,834,881	0.3415505%
88-012	209,687	29,224	238,911	0.0444716%
88-314	179,933	24,566	204,499	0.0380661%
88-371	319,531	43,571	363,102	0.0675889%
TOTAL	\$ 490,809,232	\$ 46,411,814	\$ 537,221,046	100.0000000%

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense		Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	
					Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources				Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources		Share of OPEB Expense	Share of Contributions
01-009	\$ 3,625,010	\$ -	\$ 31,937	\$ 367,480	\$ -	\$ 399,417	\$ (1,090,216)	\$ -	\$ -	\$ (189,671)	\$ (1,279,887)	\$ 255,586	\$ (34,486)	\$ 221,100
01-023	786,171	-	6,926	79,697	-	86,623	(236,440)	-	-	(27,178)	(263,618)	55,430	(4,942)	50,488
02-001	993,206	-	8,750	100,685	40,870	150,305	(298,705)	-	-	-	(298,705)	70,027	7,431	77,458
02-003	1,639,828	-	14,447	166,235	7,524	188,206	(493,175)	-	-	-	(493,175)	115,618	1,368	116,986
02-006	2,233,435	-	19,677	226,411	36,154	282,242	(671,702)	-	-	-	(671,702)	157,471	6,573	164,044
02-009	770,655	-	6,790	78,124	17,346	102,260	(231,773)	-	-	-	(231,773)	54,336	3,154	57,490
02-010	2,240,579	-	19,740	227,135	-	246,875	(673,850)	-	-	(59,164)	(733,014)	157,975	(10,757)	147,218
02-011	849,478	-	7,484	86,114	-	93,598	(255,479)	-	-	(14,561)	(270,040)	59,894	(2,647)	57,247
02-013	792,328	-	6,980	80,321	2,373	89,674	(238,291)	-	-	-	(238,291)	55,864	431	56,295
02-131	650,390	-	5,730	65,932	-	71,662	(195,604)	-	-	(79,092)	(274,696)	45,857	(14,380)	31,477
02-154	4,926,585	-	43,404	499,425	89,711	632,540	(1,481,662)	-	-	-	(1,481,662)	347,356	16,311	363,667
02-308	859,955	-	7,576	87,177	14,389	109,142	(258,630)	-	-	-	(258,630)	60,632	2,616	63,248
02-761	1,322,357	-	11,650	134,052	4,277	149,979	(397,697)	-	-	-	(397,697)	93,235	778	94,013
02-874	28,657	-	252	2,905	-	3,157	(8,619)	-	-	(14,349)	(22,968)	2,021	(2,609)	(588)
02-895	171,860	-	1,514	17,422	-	18,936	(51,687)	-	-	(14,084)	(65,771)	12,117	(2,561)	9,556
02-900	635,446	-	5,598	64,417	-	70,015	(191,109)	-	-	(27,067)	(218,176)	44,803	(4,921)	39,882
03-013	691,040	-	6,088	70,053	38,654	114,795	(207,829)	-	-	-	(207,829)	48,723	7,028	55,751
03-014	772,920	-	6,810	78,354	4,812	89,976	(232,454)	-	-	-	(232,454)	54,496	875	55,371
03-015	47,479	-	418	4,813	46,487	51,718	(14,279)	-	-	-	(14,279)	3,348	8,452	11,800
03-103	2,230,331	-	19,649	226,096	-	245,745	(670,768)	-	-	(57,397)	(728,165)	157,253	(10,436)	146,817
03-343	1,108,603	-	9,767	112,383	-	122,150	(333,411)	-	-	(50,440)	(383,851)	78,164	(9,171)	68,993
03-747	495,510	-	4,365	50,232	-	54,597	(149,024)	-	-	(5,815)	(154,839)	34,937	(1,057)	33,880
04-001	1,283,595	-	11,309	130,122	109,394	250,825	(386,039)	-	-	-	(386,039)	90,502	19,890	110,392
04-019	998,320	-	8,795	101,203	-	109,998	(300,243)	-	-	(23,873)	(324,116)	70,388	(4,341)	66,047
04-031	1,324,382	-	11,668	134,257	15,550	161,475	(398,306)	-	-	-	(398,306)	93,377	2,827	96,204
04-033	1,100,332	-	9,694	111,544	-	121,238	(330,923)	-	-	(3,523)	(334,446)	77,580	(641)	76,939
04-034	1,459,441	-	12,858	147,949	-	160,807	(438,925)	-	-	(25,072)	(463,997)	102,900	(4,559)	98,341
04-035	3,430	-	30	348	3,358	3,736	(1,031)	-	-	-	(1,031)	242	611	853
04-104	3,482,555	-	30,682	353,039	136,065	519,786	(1,047,372)	-	-	-	(1,047,372)	245,542	24,739	270,281
04-125	1,541,006	-	13,576	156,217	24,852	194,645	(463,455)	-	-	-	(463,455)	108,651	4,519	113,170
04-244	1,648,667	-	14,525	167,131	81,642	263,298	(495,834)	-	-	-	(495,834)	116,241	14,844	131,085
04-704	1,047,387	-	9,228	106,177	53,125	168,530	(315,000)	-	-	-	(315,000)	73,847	9,659	83,506
05-001	1,638,993	-	14,440	166,150	-	180,590	(492,924)	-	-	(53,965)	(546,889)	115,559	(9,812)	105,747
05-006	1,253,219	-	11,041	127,043	-	138,084	(376,903)	-	-	(37,457)	(414,360)	88,360	(6,810)	81,550
05-017	1,725,928	-	15,206	174,963	-	190,169	(519,070)	-	-	(37,981)	(557,051)	121,689	(6,906)	114,783
05-018	1,436,928	-	12,659	145,666	35,295	193,620	(432,154)	-	-	-	(432,154)	101,313	6,417	107,730
05-105	2,694,109	-	23,735	273,111	-	296,846	(810,249)	-	-	(135,991)	(946,240)	189,952	(24,726)	165,226
05-169	1,290,959	-	11,373	130,869	-	142,242	(388,254)	-	-	(85,871)	(474,125)	91,021	(15,613)	75,408
05-710	747,427	-	6,585	75,769	-	82,354	(224,787)	-	-	(17,891)	(242,678)	52,698	(3,253)	49,445
05-739	3,663,758	-	32,278	371,408	-	403,686	(1,101,869)	-	-	(275,551)	(1,377,420)	258,318	(50,100)	208,218
06-001	1,302,193	-	11,472	132,008	28,716	172,196	(391,632)	-	-	-	(391,632)	91,813	5,221	97,034
06-008	622,085	-	5,481	63,063	4,969	73,513	(187,091)	-	-	-	(187,091)	43,861	903	44,764
06-010	709,613	-	6,252	71,936	-	78,188	(213,415)	-	-	(5,356)	(218,771)	50,032	(974)	49,058
06-011	406,695	-	3,583	41,228	-	44,811	(122,313)	-	-	(63)	(122,376)	28,675	(12)	28,663
06-017	671,780	-	5,918	68,101	-	74,019	(202,037)	-	-	(16,742)	(218,779)	47,365	(3,044)	44,321
06-185	1,650,260	-	14,539	167,292	5,932	187,763	(496,313)	-	-	-	(496,313)	116,354	1,078	117,432
06-202	2,342,866	-	20,641	237,504	57,921	316,066	(704,613)	-	-	-	(704,613)	165,187	10,531	175,718

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
07-020	1,531,087	-	13,489	155,212	-	168,701	(460,472)	-	-	(59,749)	(520,221)	107,951	(10,864)	97,087
07-026	666,399	-	5,871	67,555	28,272	101,698	(200,418)	-	-	-	(200,418)	46,985	5,140	52,125
07-108	1,368,953	-	12,061	138,775	69,610	220,446	(411,710)	-	-	-	(411,710)	96,520	12,656	109,176
07-163	1,325,743	-	11,680	134,395	75,196	221,271	(398,715)	-	-	-	(398,715)	93,473	13,672	107,145
07-294	1,266,867	-	11,161	128,427	49,115	188,703	(381,008)	-	-	-	(381,008)	89,322	8,930	98,252
07-304	1,236,651	-	10,895	125,364	21,072	157,331	(371,921)	-	-	-	(371,921)	87,192	3,831	91,023
07-309	1,031,907	-	9,091	104,608	44,036	157,735	(310,344)	-	-	-	(310,344)	72,756	8,006	80,762
07-724	481,677	-	4,244	48,829	26,995	80,068	(144,863)	-	-	-	(144,863)	33,961	4,908	38,869
07-748	813,024	-	7,163	82,419	135,051	224,633	(244,516)	-	-	-	(244,516)	57,323	24,555	81,878
08-001	1,249,589	-	11,009	126,675	152,463	290,147	(375,812)	-	-	-	(375,812)	88,104	27,720	115,824
08-005	717,157	-	6,318	72,701	261	79,280	(215,684)	-	-	-	(215,684)	50,564	47	50,611
08-011	2,509,552	-	22,109	254,402	46,028	322,539	(754,743)	-	-	-	(754,743)	176,939	8,369	185,308
08-013	878,489	-	7,740	89,055	-	96,795	(264,204)	-	-	(8,342)	(272,546)	61,939	(1,517)	60,422
08-017	1,125,899	-	9,919	114,136	24,003	148,058	(338,612)	-	-	-	(338,612)	79,383	4,364	83,747
08-333	882,036	-	7,771	89,415	-	97,186	(265,271)	-	-	(1,856)	(267,127)	62,189	(338)	61,851
08-743	553,764	-	4,879	56,137	7,298	68,314	(166,544)	-	-	-	(166,544)	39,044	1,327	40,371
09-001	8,979,180	-	79,108	910,250	294,203	1,283,561	(2,700,473)	-	-	-	(2,700,473)	633,089	53,491	686,580
09-006	1,616,914	-	14,245	163,912	43,673	221,830	(486,284)	-	-	-	(486,284)	114,003	7,941	121,944
09-009	895,391	-	7,888	90,769	23,170	121,827	(269,287)	-	-	-	(269,287)	63,131	4,213	67,344
09-015	2,662,606	-	23,458	269,918	6,066	299,442	(800,774)	-	-	-	(800,774)	187,731	1,103	188,834
09-022	19,257,118	-	169,657	1,952,160	453,379	2,575,196	(5,791,546)	-	-	-	(5,791,546)	1,357,749	82,432	1,440,181
09-024	2,472,145	-	21,780	250,610	-	272,390	(743,493)	-	-	(139,347)	(882,840)	174,302	(25,336)	148,966
09-100	3,257,787	-	28,701	330,253	126,807	485,761	(979,774)	-	-	-	(979,774)	229,695	23,056	252,751
09-147	9,200,166	-	81,054	932,652	-	1,013,706	(2,766,934)	-	-	(522,584)	(3,289,518)	648,670	(95,015)	553,655
09-166	6,062,257	-	53,409	614,552	158,138	826,099	(1,823,214)	-	-	-	(1,823,214)	427,428	28,752	456,180
09-291	8,966,112	-	78,992	908,925	-	987,917	(2,696,543)	-	-	(196,338)	(2,892,881)	632,168	(35,698)	596,470
09-299	3,407,090	-	30,017	345,388	31,230	406,635	(1,024,677)	-	-	-	(1,024,677)	240,222	5,678	245,900
09-760	4,195,093	-	36,959	425,271	146,160	608,390	(1,261,667)	-	-	-	(1,261,667)	295,781	26,574	322,355
09-820	48,333	-	426	4,900	-	5,326	(14,536)	-	-	(94,444)	(108,980)	3,408	(17,172)	(13,764)
09-835	138,004	-	1,216	13,990	-	15,206	(41,505)	-	-	(10,546)	(52,051)	9,730	(1,917)	7,813
09-870	127,729	-	1,125	12,948	15,370	29,443	(38,414)	-	-	-	(38,414)	9,006	2,795	11,801
09-884	102,412	-	902	10,382	-	11,284	(30,800)	-	-	(33,908)	(64,708)	7,221	(6,165)	1,056
10-003	610,288	-	5,377	61,867	45,963	113,207	(183,543)	-	-	-	(183,543)	43,029	8,357	51,386
10-315	1,833,538	-	16,154	185,872	56,168	258,194	(551,434)	-	-	-	(551,434)	129,276	10,212	139,488
11-001	2,140,510	-	18,858	216,991	95,009	330,858	(643,755)	-	-	-	(643,755)	150,920	17,274	168,194
11-007	944,891	-	8,325	95,787	1,330	105,442	(284,174)	-	-	-	(284,174)	66,621	242	66,863
11-008	1,067,223	-	9,402	108,188	55,540	173,130	(320,966)	-	-	-	(320,966)	75,246	10,098	85,344
11-012	1,492,926	-	13,153	151,343	-	164,496	(448,995)	-	-	(146,501)	(595,496)	105,261	(26,637)	78,624
11-199	1,769,567	-	15,590	179,387	-	194,977	(532,194)	-	-	(11,539)	(543,733)	124,766	(2,098)	122,668
11-346	758,789	-	6,685	76,921	19,811	103,417	(228,205)	-	-	-	(228,205)	53,499	3,602	57,101
12-001	1,281,194	-	11,287	129,879	338,949	480,115	(385,317)	-	-	-	(385,317)	90,332	61,627	151,959
12-007	1,586,774	-	13,980	160,857	20,644	195,481	(477,220)	-	-	-	(477,220)	111,878	3,753	115,631
12-009	2,937,332	-	25,878	297,767	-	323,645	(883,398)	-	-	(38,391)	(921,789)	207,101	(6,980)	200,121
12-011	3,070,672	-	27,053	311,285	26,755	365,093	(923,500)	-	-	-	(923,500)	216,502	4,865	221,367
12-013	838,309	-	7,386	84,982	-	92,368	(252,120)	-	-	(8,654)	(260,774)	59,106	(1,573)	57,533
12-014	1,761,451	-	15,519	178,564	52,577	246,660	(529,754)	-	-	-	(529,754)	124,194	9,560	133,754
12-016	1,597,900	-	14,078	161,985	46,878	222,941	(480,566)	-	-	-	(480,566)	112,662	8,523	121,185

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
12-191	8,282,079	-	72,966	839,583	18,688	931,237	(2,490,821)	-	-	-	(2,490,821)	583,939	3,398	587,337
12-703	834,125	-	7,349	84,558	-	91,907	(250,862)	-	-	(61,837)	(312,699)	58,811	(11,243)	47,568
12-723	4,905,176	-	43,215	497,254	-	540,469	(1,475,223)	-	-	(122,652)	(1,597,875)	345,846	(22,300)	323,546
12-816	97,415	-	858	9,875	5,846	16,579	(29,297)	-	-	-	(29,297)	6,868	1,063	7,931
12-871	186,243	-	1,641	18,880	27,024	47,545	(56,012)	-	-	-	(56,012)	13,131	4,914	18,045
12-890	2,556	-	23	259	-	282	(769)	-	-	(56,581)	(57,350)	180	(10,288)	(10,108)
13-001	1,905,912	-	16,791	193,209	-	210,000	(573,200)	-	-	(197,280)	(770,480)	134,379	(35,869)	98,510
13-003	1,720,534	-	15,158	174,416	23,659	213,233	(517,448)	-	-	-	(517,448)	121,309	4,302	125,611
13-004	1,416,612	-	12,481	143,607	28,123	184,211	(426,044)	-	-	-	(426,044)	99,880	5,113	104,993
13-007	833,904	-	7,347	84,536	-	91,883	(250,795)	-	-	(52,558)	(303,353)	58,795	(9,556)	49,239
13-008	2,748,946	-	24,219	278,670	-	302,889	(826,741)	-	-	(13,422)	(840,163)	193,818	(2,440)	191,378
13-027	904,711	-	7,971	91,714	-	99,685	(272,090)	-	-	(7,202)	(279,292)	63,788	(1,310)	62,478
13-029	1,900,842	-	16,747	192,695	133,649	343,091	(571,675)	-	-	-	(571,675)	134,021	24,300	158,321
13-030	7,493,615	-	66,020	759,653	-	825,673	(2,253,692)	-	-	(266,575)	(2,520,267)	528,347	(48,468)	479,879
13-388	7,907,890	-	69,669	801,650	138,564	1,009,883	(2,378,285)	-	-	-	(2,378,285)	557,556	25,194	582,750
13-399	2,478,875	-	21,839	251,292	-	273,131	(745,518)	-	-	(275,523)	(1,021,041)	174,776	(50,095)	124,681
13-764	451,563	-	3,978	45,776	-	49,754	(135,807)	-	-	(145,725)	(281,532)	31,838	(26,495)	5,343
14-001	498,522	-	4,392	50,537	-	54,929	(149,930)	-	-	(82,747)	(232,677)	35,149	(15,045)	20,104
14-003	1,414,149	-	12,459	143,357	-	155,816	(425,303)	-	-	(107,481)	(532,784)	99,707	(19,542)	80,165
14-017	1,483,405	-	13,069	150,378	45,187	208,634	(446,131)	-	-	-	(446,131)	104,589	8,216	112,805
14-018	1,535,816	-	13,531	155,691	-	169,222	(461,894)	-	-	(59,764)	(521,658)	108,285	(10,866)	97,419
14-207	2,544,275	-	22,415	257,922	22,646	302,983	(765,186)	-	-	-	(765,186)	179,388	4,117	183,505
15-001	1,895,324	-	16,698	192,135	174,932	383,765	(570,015)	-	-	-	(570,015)	133,632	31,806	165,438
15-002	1,294,903	-	11,408	131,269	-	142,677	(389,440)	-	-	(41,239)	(430,679)	91,299	(7,498)	83,801
15-021	839,122	-	7,393	85,065	-	92,458	(252,364)	-	-	(22,031)	(274,395)	59,163	(4,006)	55,157
15-022	1,059,112	-	9,331	107,366	32,171	148,868	(318,526)	-	-	-	(318,526)	74,674	5,849	80,523
15-023	1,195,778	-	10,535	121,220	98,633	230,388	(359,628)	-	-	-	(359,628)	84,310	17,933	102,243
15-024	885,474	-	7,801	89,764	58,742	156,307	(266,305)	-	-	-	(266,305)	62,432	10,680	73,112
15-134	2,186,191	-	19,261	221,622	3,537	244,420	(657,493)	-	-	-	(657,493)	154,140	643	154,783
15-135	870,224	-	7,667	88,218	-	95,885	(261,718)	-	-	(25,827)	(287,545)	61,356	(4,696)	56,660
15-186	1,442,398	-	12,708	146,221	-	158,929	(433,799)	-	-	(17,762)	(451,561)	101,698	(3,230)	98,468
15-321	791,219	-	6,971	80,209	38,716	125,896	(237,958)	-	-	-	(237,958)	55,786	7,039	62,825
15-340	736,641	-	6,490	74,676	12,465	93,631	(221,543)	-	-	-	(221,543)	51,938	2,266	54,204
15-341	566,491	-	4,991	57,427	-	62,418	(170,371)	-	-	(19,710)	(190,081)	39,941	(3,584)	36,357
15-759	591,714	-	5,213	59,984	-	65,197	(177,957)	-	-	(20,788)	(198,745)	41,720	(3,780)	37,940
15-811	406,873	-	3,585	41,246	-	44,831	(122,366)	-	-	(5,426)	(127,792)	28,687	(986)	27,701
16-023	1,208,313	-	10,645	122,491	-	133,136	(363,398)	-	-	(37,700)	(401,098)	85,194	(6,855)	78,339
16-024	2,050,032	-	18,061	207,819	-	225,880	(616,544)	-	-	(55,916)	(672,460)	144,540	(10,166)	134,374
16-126	1,490,876	-	13,135	151,135	-	164,270	(448,379)	-	-	(94,659)	(543,038)	105,116	(17,211)	87,905
16-772	330,274	-	2,910	33,481	6,419	42,810	(99,329)	-	-	-	(99,329)	23,286	1,167	24,453
17-009	989,905	-	8,721	100,350	52,079	161,150	(297,712)	-	-	-	(297,712)	69,795	9,469	79,264
17-014	698,112	-	6,150	70,770	-	76,920	(209,956)	-	-	(10,409)	(220,365)	49,221	(1,892)	47,329
17-015	811,696	-	7,151	82,284	-	89,435	(244,116)	-	-	(13,857)	(257,973)	57,230	(2,520)	54,710
17-114	1,397,728	-	12,314	141,692	-	154,006	(420,364)	-	-	(52,929)	(473,293)	98,549	(9,624)	88,925
17-141	1,526,084	-	13,445	154,704	-	168,149	(458,967)	-	-	(94,288)	(553,255)	107,599	(17,143)	90,456
17-323	756,366	-	6,664	76,675	-	83,339	(227,476)	-	-	(27,518)	(254,994)	53,329	(5,003)	48,326
18-001	12,192,827	-	107,420	1,236,029	-	1,343,449	(3,666,972)	-	-	(7,560)	(3,674,532)	859,672	(1,374)	858,298

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-006	1,522,766	-	13,416	154,368	12,664	180,448	(457,969)	-	-	-	(457,969)	107,365	2,303	109,668
18-007	58,230	-	513	5,903	16,351	22,767	(17,513)	-	-	-	(17,513)	4,106	2,973	7,079
18-008	53,231	-	469	5,396	-	5,865	(16,009)	-	-	(60,338)	(76,347)	3,753	(10,971)	(7,218)
18-009	1,443,191	-	12,715	146,301	-	159,016	(434,037)	-	-	(17,047)	(451,084)	101,754	(3,100)	98,654
18-014	965,518	-	8,506	97,878	-	106,384	(290,378)	-	-	(20,652)	(311,030)	68,075	(3,755)	64,320
18-018	23,059	-	203	2,338	-	2,541	(6,935)	-	-	(27,247)	(34,182)	1,626	(4,954)	(3,328)
18-019	37,303	-	329	3,782	11,794	15,905	(11,219)	-	-	-	(11,219)	2,630	2,144	4,774
18-020	27,627	-	243	2,801	27,048	30,092	(8,309)	-	-	-	(8,309)	1,948	4,918	6,866
18-107	5,309,599	-	46,778	538,252	-	585,030	(1,596,853)	-	-	(82,043)	(1,678,896)	374,360	(14,917)	359,443
18-111	7,749,979	-	68,278	785,642	-	853,920	(2,330,793)	-	-	(195,992)	(2,526,785)	546,423	(35,635)	510,788
18-121	69,858,100	-	615,457	7,081,755	-	7,697,212	(21,009,706)	-	-	(4,550,540)	(25,560,246)	4,925,440	(827,371)	4,098,069
18-122	9,242,804	-	81,430	936,975	-	1,018,405	(2,779,758)	-	-	(325,306)	(3,105,064)	651,676	(59,146)	592,530
18-133	3,444,222	-	30,344	349,153	-	379,497	(1,035,844)	-	-	(165,360)	(1,201,204)	242,840	(30,066)	212,774
18-137	6,378,955	-	56,199	646,656	-	702,855	(1,918,460)	-	-	(601,607)	(2,520,067)	449,757	(109,383)	340,374
18-143	3,904,963	-	34,403	395,859	-	430,262	(1,174,411)	-	-	(32,618)	(1,207,029)	275,325	(5,931)	269,394
18-152	7,024,609	-	61,888	712,109	217,950	991,947	(2,112,639)	-	-	-	(2,112,639)	495,280	39,627	534,907
18-159	4,044,262	-	35,630	409,981	-	445,611	(1,216,305)	-	-	(119,757)	(1,336,062)	285,146	(21,774)	263,372
18-178	14,453,120	-	127,334	1,465,162	339,699	1,932,195	(4,346,751)	-	-	-	(4,346,751)	1,019,037	61,763	1,080,800
18-183	3,264,118	-	28,757	330,895	-	359,652	(981,678)	-	-	(37,758)	(1,019,436)	230,141	(6,865)	223,276
18-188	10,635,807	-	93,703	1,078,188	-	1,171,891	(3,198,701)	-	-	(426,354)	(3,625,055)	749,892	(77,519)	672,373
18-215	6,354,520	-	55,984	644,179	-	700,163	(1,911,111)	-	-	(179,844)	(2,090,955)	448,034	(32,699)	415,335
18-219	4,080,335	-	35,948	413,638	-	449,586	(1,227,154)	-	-	(14,824)	(1,241,978)	287,690	(2,695)	284,995
18-221	1,226,346	-	10,804	124,319	87,491	222,614	(368,821)	-	-	-	(368,821)	86,465	15,907	102,372
18-224	2,213,475	-	19,501	224,388	-	243,889	(665,699)	-	-	(59,821)	(725,520)	156,064	(10,877)	145,187
18-230	7,603,027	-	66,983	770,745	174,288	1,012,016	(2,286,597)	-	-	-	(2,286,597)	536,062	31,689	567,751
18-233	5,740,296	-	50,573	581,914	-	632,487	(1,726,384)	-	-	(79,783)	(1,806,167)	404,727	(14,506)	390,221
18-247	5,125,021	-	45,152	519,541	-	564,693	(1,541,341)	-	-	(570,306)	(2,111,647)	361,347	(103,692)	257,655
18-250	3,365,313	-	29,649	341,153	-	370,802	(1,012,112)	-	-	(138,700)	(1,150,812)	237,276	(25,218)	212,058
18-251	5,017,826	-	44,208	508,674	8,259	561,141	(1,509,103)	-	-	-	(1,509,103)	353,789	1,502	355,291
18-258	5,084,653	-	44,796	515,449	-	560,245	(1,529,201)	-	-	(182,000)	(1,711,201)	358,500	(33,091)	325,409
18-264	7,228,441	-	63,683	732,772	-	796,455	(2,173,941)	-	-	(314,476)	(2,488,417)	509,651	(57,178)	452,473
18-271	4,003,903	-	35,275	405,889	138,130	579,294	(1,204,167)	-	-	-	(1,204,167)	282,301	25,115	307,416
18-288	6,509,802	-	57,352	659,921	-	717,273	(1,957,812)	-	-	(480)	(1,958,292)	458,982	(87)	458,895
18-289	7,202,817	-	63,458	730,174	-	793,632	(2,166,235)	-	-	(205,989)	(2,372,224)	507,844	(37,453)	470,391
18-292	4,382,554	-	38,611	444,274	-	482,885	(1,318,046)	-	-	(315,037)	(1,633,083)	308,998	(57,280)	251,718
18-317	2,793,984	-	24,615	283,236	8,525	316,376	(840,286)	-	-	-	(840,286)	196,994	1,550	198,544
18-731	1,910,107	-	16,828	193,634	-	210,462	(574,461)	-	-	(35,808)	(610,269)	134,675	(6,510)	128,165
18-742	1,525,897	-	13,443	154,685	57,683	225,811	(458,911)	-	-	-	(458,911)	107,585	10,488	118,073
18-801	64,550	-	569	6,544	-	7,113	(19,413)	-	-	(67,994)	(87,407)	4,551	(12,363)	(7,812)
18-805	102,792	-	906	10,420	18,077	29,403	(30,914)	-	-	-	(30,914)	7,247	3,287	10,534
18-808	1,386,526	-	12,215	140,557	1,207,620	1,360,392	(416,995)	-	-	-	(416,995)	97,759	219,567	317,326
18-809	84,475	-	744	8,564	12,771	22,079	(25,406)	-	-	-	(25,406)	5,956	2,322	8,278
18-810	-	-	-	-	-	-	-	-	-	(3,068)	(3,068)	-	(558)	(558)
18-816	-	-	-	-	-	-	-	-	-	(2,566)	(2,566)	-	(467)	(467)
18-817	675,320	-	5,950	68,460	-	74,410	(203,101)	-	-	(110,691)	(313,792)	47,614	(20,126)	27,488
18-818	116,321	-	1,025	11,792	2,016	14,833	(34,983)	-	-	-	(34,983)	8,201	366	8,567
18-819	138,482	-	1,220	14,038	8,979	24,237	(41,648)	-	-	-	(41,648)	9,764	1,632	11,396

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-820	33,326	-	294	3,378	4,641	8,313	(10,023)	-	-	-	(10,023)	2,350	844	3,194
18-822	334,762	-	2,949	33,936	4,134	41,019	(100,679)	-	-	-	(100,679)	23,603	752	24,355
18-823	57,393	-	506	5,818	-	6,324	(17,261)	-	-	(1,361,632)	(1,378,893)	4,047	(247,570)	(243,523)
18-824	143,724	-	1,266	14,570	-	15,836	(43,225)	-	-	(7,802)	(51,027)	10,133	(1,418)	8,715
18-826	140,091	-	1,234	14,201	-	15,435	(42,132)	-	-	(12,990)	(55,122)	9,877	(2,362)	7,515
18-827	72,913	-	642	7,391	7,514	15,547	(21,928)	-	-	-	(21,928)	5,141	1,366	6,507
18-828	126,572	-	1,115	12,831	6,730	20,676	(38,066)	-	-	-	(38,066)	8,924	1,224	10,148
18-830	155,508	-	1,370	15,764	15,558	32,692	(46,769)	-	-	-	(46,769)	10,964	2,829	13,793
18-831	74,610	-	657	7,564	-	8,221	(22,439)	-	-	(40,838)	(63,277)	5,261	(7,425)	(2,164)
18-833	112,433	-	991	11,398	-	12,389	(33,814)	-	-	(11,706)	(45,520)	7,927	(2,128)	5,799
18-834	160,526	-	1,414	16,273	38,712	56,399	(48,278)	-	-	-	(48,278)	11,318	7,038	18,356
18-836	217,604	-	1,917	22,059	57,397	81,373	(65,444)	-	-	-	(65,444)	15,342	10,436	25,778
18-838	104,887	-	924	10,633	-	11,557	(31,545)	-	-	(3,465)	(35,010)	7,395	(630)	6,765
18-839	334,538	-	2,947	33,913	89	36,949	(100,612)	-	-	-	(100,612)	23,587	16	23,603
18-840	-	-	-	-	-	-	-	-	-	(2,239)	(2,239)	-	(407)	(407)
18-841	215,070	-	1,895	21,802	64,345	88,042	(64,682)	-	-	-	(64,682)	15,164	11,699	26,863
18-842	(1,161)	-	(10)	(118)	-	(128)	349	-	-	(8,357)	(8,008)	(82)	(1,519)	(1,601)
18-844	66,026	-	582	6,693	-	7,275	(19,857)	-	-	(9,699)	(29,556)	4,655	(1,763)	2,892
18-845	124,258	-	1,095	12,596	19,577	33,268	(37,370)	-	-	-	(37,370)	8,761	3,560	12,321
18-846	296,883	-	2,616	30,096	21,820	54,532	(89,287)	-	-	-	(89,287)	20,932	3,967	24,899
18-848	90,110	-	794	9,135	-	9,929	(27,101)	-	-	(52,457)	(79,558)	6,353	(9,538)	(3,185)
18-849	64,011	-	564	6,489	25,809	32,862	(19,251)	-	-	-	(19,251)	4,513	4,693	9,206
18-851	48,826	-	430	4,950	43,280	48,660	(14,684)	-	-	-	(14,684)	3,443	7,869	11,312
18-852	223,918	-	1,973	22,699	41,083	65,755	(67,343)	-	-	-	(67,343)	15,788	7,470	23,258
18-855	147,823	-	1,302	14,985	-	16,287	(44,458)	-	-	(7,026)	(51,484)	10,422	(1,278)	9,144
18-856	-	-	-	-	-	-	-	-	-	(80,541)	(80,541)	-	(14,644)	(14,644)
18-858	44,197	-	389	4,480	-	4,869	(13,292)	-	-	(38,648)	(51,940)	3,116	(7,027)	(3,911)
18-862	159,268	-	1,403	16,146	-	17,549	(47,900)	-	-	(8,731)	(56,631)	11,229	(1,587)	9,642
18-867	514,803	-	4,535	52,187	9,399	66,121	(154,826)	-	-	-	(154,826)	36,297	1,709	38,006
18-869	122,919	-	1,083	12,461	-	13,544	(36,968)	-	-	(16,042)	(53,010)	8,667	(2,917)	5,750
18-870	236,841	-	2,087	24,009	-	26,096	(71,229)	-	-	(2,872)	(74,101)	16,699	(522)	16,177
18-871	95,972	-	846	9,729	-	10,575	(28,863)	-	-	(50,229)	(79,092)	6,767	(9,133)	(2,366)
18-872	81,848	-	721	8,297	4,653	13,671	(24,615)	-	-	-	(24,615)	5,771	846	6,617
18-873	118,985	-	1,048	12,062	8,548	21,658	(35,785)	-	-	-	(35,785)	8,389	1,554	9,943
18-877	79,187	-	698	8,027	4,870	13,595	(23,815)	-	-	-	(23,815)	5,583	885	6,468
18-878	67,167	-	592	6,809	-	7,401	(20,200)	-	-	(5,295)	(25,495)	4,736	(963)	3,773
18-879	73,939	-	651	7,495	-	8,146	(22,237)	-	-	(27,353)	(49,590)	5,213	(4,973)	240
18-880	53,251	-	469	5,398	3,333	9,200	(16,015)	-	-	-	(16,015)	3,755	606	4,361
18-881	36,316	-	320	3,682	2,124	6,126	(10,922)	-	-	-	(10,922)	2,561	386	2,947
18-882	85,736	-	755	8,691	28,149	37,595	(25,785)	-	-	-	(25,785)	6,045	5,118	11,163
18-883	85,125	-	750	8,629	8,589	17,968	(25,601)	-	-	-	(25,601)	6,002	1,562	7,564
18-884	96,170	-	847	9,749	15,452	26,048	(28,923)	-	-	-	(28,923)	6,781	2,810	9,591
18-885	-	-	-	-	-	-	-	-	-	(5,865)	(5,865)	-	(1,066)	(1,066)
18-888	-	-	-	-	-	-	-	-	-	(24,256)	(24,256)	-	(4,410)	(4,410)
18-889	185,689	-	1,636	18,824	12,286	32,746	(55,846)	-	-	-	(55,846)	13,092	2,234	15,326
18-891	244,754	-	2,156	24,812	72,282	99,250	(73,609)	-	-	-	(73,609)	17,257	13,142	30,399
18-893	90,356	-	796	9,160	9,124	19,080	(27,174)	-	-	-	(27,174)	6,371	1,659	8,030

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-894	91,225	-	804	9,248	21,387	31,439	(27,436)	-	-	-	(27,436)	6,432	3,888	10,320
18-895	96,837	-	853	9,817	55,720	66,390	(29,124)	-	-	-	(29,124)	6,828	10,131	16,959
18-897	98,786	-	870	10,014	4,386	15,270	(29,710)	-	-	-	(29,710)	6,965	798	7,763
18-899	249,935	-	2,202	25,337	26,727	54,266	(75,167)	-	-	-	(75,167)	17,622	4,859	22,481
18-900	106,986	-	943	10,846	27,546	39,335	(32,176)	-	-	-	(32,176)	7,543	5,008	12,551
18-910	1,453,969	-	12,810	147,394	106,746	266,950	(437,279)	-	-	-	(437,279)	102,514	19,408	121,922
18-930	109,023	-	961	11,052	12,382	24,395	(32,788)	-	-	-	(32,788)	7,687	2,251	9,938
18-931	50,997	-	449	5,170	-	5,619	(15,337)	-	-	(12,611)	(27,948)	3,596	(2,293)	1,303
18-935	85,177	-	750	8,635	-	9,385	(25,617)	-	-	(2,281)	(27,898)	6,006	(415)	5,591
18-946	90,636	-	799	9,188	36,747	46,734	(27,259)	-	-	-	(27,259)	6,390	6,681	13,071
18-947	111,866	-	986	11,340	11,337	23,663	(33,643)	-	-	-	(33,643)	7,887	2,061	9,948
18-948	196,697	-	1,733	19,940	-	21,673	(59,156)	-	-	(29,303)	(88,459)	13,868	(5,328)	8,540
18-950	92,358	-	814	9,363	21,337	31,514	(27,776)	-	-	-	(27,776)	6,512	3,880	10,392
18-951	109,584	-	965	11,109	15,956	28,030	(32,957)	-	-	-	(32,957)	7,726	2,901	10,627
18-952	480,371	-	4,232	48,697	-	52,929	(144,471)	-	-	(47,283)	(191,754)	33,869	(8,597)	25,272
18-953	48,741	-	429	4,941	-	5,370	(14,659)	-	-	(15,023)	(29,682)	3,437	(2,731)	706
18-954	109,277	-	963	11,078	6,059	18,100	(32,865)	-	-	-	(32,865)	7,705	1,102	8,807
18-956	262,916	-	2,316	26,653	16,031	45,000	(79,072)	-	-	-	(79,072)	18,537	2,915	21,452
18-957	167,351	-	1,474	16,965	29,603	48,042	(50,330)	-	-	-	(50,330)	11,799	5,382	17,181
18-958	110,668	-	975	11,219	1,763	13,957	(33,283)	-	-	-	(33,283)	7,803	321	8,124
19-001	292,037	-	2,573	29,605	-	32,178	(87,829)	-	-	(58,075)	(145,904)	20,590	(10,559)	10,031
19-003	789,224	-	6,953	80,006	8,421	95,380	(237,358)	-	-	-	(237,358)	55,645	1,531	57,176
19-028	950,616	-	8,375	96,367	-	104,742	(285,896)	-	-	(9,215)	(295,111)	67,024	(1,675)	65,349
19-045	735,650	-	6,481	74,575	22,990	104,046	(221,245)	-	-	-	(221,245)	51,868	4,180	56,048
19-046	773,505	-	6,815	78,413	-	85,228	(232,630)	-	-	(9,757)	(242,387)	54,537	(1,774)	52,763
19-047	653,656	-	5,759	66,263	1,966	73,988	(196,586)	-	-	-	(196,586)	46,087	358	46,445
19-146	2,177,474	-	19,184	220,738	-	239,922	(654,872)	-	-	(13,277)	(668,149)	153,526	(2,414)	151,112
19-372	1,302,599	-	11,476	132,049	-	143,525	(391,754)	-	-	(65,464)	(457,218)	91,841	(11,902)	79,939
20-005	766,789	-	6,755	77,732	7,117	91,604	(230,610)	-	-	-	(230,610)	54,063	1,294	55,357
20-013	938,010	-	8,264	95,089	8,759	112,112	(282,105)	-	-	-	(282,105)	66,136	1,593	67,729
20-014	915,581	-	8,066	92,816	-	100,882	(275,360)	-	-	(61,185)	(336,545)	64,554	(11,124)	53,430
20-129	2,457,390	-	21,650	249,114	130,229	400,993	(739,056)	-	-	-	(739,056)	173,262	23,678	196,940
20-381	849,999	-	7,489	86,167	32,823	126,479	(255,636)	-	-	-	(255,636)	59,930	5,968	65,898
21-014	3,923,330	-	34,565	397,721	-	432,286	(1,179,935)	-	-	(79,445)	(1,259,380)	276,620	(14,445)	262,175
21-016	20,794,856	-	183,205	2,108,046	-	2,291,251	(6,254,018)	-	-	(59,431)	(6,313,449)	1,466,169	(10,806)	1,455,363
21-018	1,972,986	-	17,382	200,008	104,585	321,975	(593,372)	-	-	-	(593,372)	139,108	19,016	158,124
21-130	5,960,585	-	52,513	604,245	496,750	1,153,508	(1,792,636)	-	-	-	(1,792,636)	420,259	90,318	510,577
21-756	1,495,273	-	13,174	151,581	-	164,755	(449,701)	-	-	(124,621)	(574,322)	105,426	(22,658)	82,768
22-001	2,251,947	-	19,840	228,288	-	248,128	(677,269)	-	-	(326,417)	(1,003,686)	158,777	(59,348)	99,429
22-006	81,043	-	714	8,216	12,737	21,667	(24,374)	-	-	-	(24,374)	5,714	2,316	8,030
22-007	1,463,297	-	12,892	148,339	-	161,231	(440,084)	-	-	(168,072)	(608,156)	103,172	(30,558)	72,614
22-010	2,225,428	-	19,606	225,599	172,824	418,029	(669,294)	-	-	-	(669,294)	156,907	31,423	188,330
22-011	1,990,685	-	17,538	201,803	17,777	237,118	(598,695)	-	-	-	(598,695)	140,356	3,232	143,588
22-012	1,691,698	-	14,904	171,493	-	186,397	(508,775)	-	-	(9,225)	(518,000)	119,275	(1,677)	117,598
22-187	4,501,378	-	39,658	456,320	-	495,978	(1,353,782)	-	-	(123,409)	(1,477,191)	317,376	(22,438)	294,938
22-259	1,427,031	-	12,572	144,663	64,820	222,055	(429,177)	-	-	-	(429,177)	100,615	11,785	112,400
22-708	1,797,513	-	15,836	182,220	15,844	213,900	(540,599)	-	-	-	(540,599)	126,736	2,881	129,617

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
22-800	617,538	-	5,441	62,602	66,879	134,922	(185,723)	-	-	-	(185,723)	43,540	12,160	55,700
23-001	1,564,617	-	13,784	158,611	31,876	204,271	(470,556)	-	-	-	(470,556)	110,315	5,796	116,111
23-003	1,004,955	-	8,854	101,876	42,536	153,266	(302,239)	-	-	-	(302,239)	70,856	7,734	78,590
23-009	10,509,089	-	92,586	1,065,342	710,259	1,868,187	(3,160,591)	-	-	-	(3,160,591)	740,958	129,138	870,096
23-010	1,792,921	-	15,796	181,755	34,673	232,224	(539,218)	-	-	-	(539,218)	126,412	6,304	132,716
23-013	612,105	-	5,393	62,051	-	67,444	(184,089)	-	-	(8,544)	(192,633)	43,157	(1,554)	41,603
23-014	1,810,382	-	15,950	183,525	-	199,475	(544,469)	-	-	(6,441)	(550,910)	127,643	(1,171)	126,472
23-015	1,508,785	-	13,293	152,951	61,266	227,510	(453,764)	-	-	-	(453,764)	106,379	11,139	117,518
23-016	1,410,157	-	12,424	142,952	97,055	252,431	(424,102)	-	-	-	(424,102)	99,425	17,646	117,071
23-153	6,175,409	-	54,406	626,022	63,751	744,179	(1,857,244)	-	-	-	(1,857,244)	435,406	11,591	446,997
24-013	3,155,287	-	27,798	319,862	145,065	492,725	(948,947)	-	-	-	(948,947)	222,468	26,375	248,843
24-204	2,076,406	-	18,293	210,492	28,237	257,022	(624,475)	-	-	-	(624,475)	146,400	5,134	151,534
25-001	3,232,718	-	28,481	327,712	-	356,193	(972,234)	-	-	(49,318)	(1,021,552)	227,927	(8,967)	218,960
25-004	4,194,033	-	36,950	425,163	214,445	676,558	(1,261,348)	-	-	-	(1,261,348)	295,706	38,990	334,696
25-007	2,272,344	-	20,020	230,355	-	250,375	(683,404)	-	-	(23,210)	(706,614)	160,215	(4,220)	155,995
25-010	5,703,989	-	50,253	578,233	-	628,486	(1,715,465)	-	-	(101,887)	(1,817,352)	402,167	(18,525)	383,642
25-016	5,423,610	-	47,783	549,810	35,320	632,913	(1,631,142)	-	-	-	(1,631,142)	382,399	6,422	388,821
25-028	45,564	-	401	4,619	13,431	18,451	(13,703)	-	-	-	(13,703)	3,213	2,442	5,655
25-029	53,805	-	474	5,454	4,876	10,804	(16,182)	-	-	-	(16,182)	3,794	887	4,681
25-030	55,313	-	487	5,607	5,972	12,066	(16,635)	-	-	-	(16,635)	3,900	1,086	4,986
25-033	82,634	-	728	8,377	34,933	44,038	(24,852)	-	-	-	(24,852)	5,826	6,352	12,178
25-034	62,963	-	555	6,383	-	6,938	(18,936)	-	-	(2,291)	(21,227)	4,439	(417)	4,022
25-035	55,605	-	490	5,637	20,020	26,147	(16,723)	-	-	-	(16,723)	3,920	3,640	7,560
25-036	-	-	-	-	-	-	-	-	-	(1,666)	(1,666)	-	(303)	(303)
25-037	64,126	-	565	6,501	62,785	69,851	(19,286)	-	-	-	(19,286)	4,521	11,415	15,936
25-038	58,539	-	516	5,934	57,313	63,763	(17,605)	-	-	-	(17,605)	4,127	10,421	14,548
25-112	2,582,408	-	22,751	261,788	-	284,539	(776,655)	-	-	(120,161)	(896,816)	182,076	(21,847)	160,229
25-123	82,953,070	-	730,831	8,409,238	2,711,515	11,851,584	(24,947,999)	-	-	-	(24,947,999)	5,848,718	493,013	6,341,731
25-124	18,629,670	-	164,129	1,888,553	291,745	2,344,427	(5,602,842)	-	-	-	(5,602,842)	1,313,510	53,045	1,366,555
25-145	1,777,386	-	15,659	180,180	50,344	246,183	(534,546)	-	-	-	(534,546)	125,317	9,153	134,470
25-216	7,553,432	-	66,547	765,717	10,255	842,519	(2,271,682)	-	-	-	(2,271,682)	532,565	1,865	534,430
25-241	3,417,068	-	30,105	346,400	-	376,505	(1,027,677)	-	-	(345,759)	(1,373,436)	240,925	(62,865)	178,060
25-255	23,077,610	-	203,316	2,339,456	1,277,321	3,820,093	(6,940,552)	-	-	-	(6,940,552)	1,627,118	232,240	1,859,358
25-263	13,218,926	-	116,460	1,340,048	442,529	1,899,037	(3,975,570)	-	-	-	(3,975,570)	932,018	80,460	1,012,478
25-275	12,420,767	-	109,428	1,259,136	-	1,368,564	(3,735,525)	-	-	(403,569)	(4,139,094)	875,743	(73,376)	802,367
25-282	15,601,649	-	137,452	1,581,593	98,741	1,817,786	(4,692,170)	-	-	-	(4,692,170)	1,100,015	17,953	1,117,968
25-293	5,751,915	-	50,675	583,091	-	633,766	(1,729,879)	-	-	(10,095)	(1,739,974)	405,547	(1,835)	403,712
25-295	6,600,175	-	58,148	669,082	-	727,230	(1,984,992)	-	-	(67,621)	(2,052,613)	465,354	(12,295)	453,059
25-707	2,126,379	-	18,734	215,558	34,357	268,649	(639,505)	-	-	-	(639,505)	149,923	6,247	156,170
25-720	25,988,124	-	228,958	2,634,505	156,142	3,019,605	(7,815,884)	-	-	-	(7,815,884)	1,832,328	28,389	1,860,717
25-800	101,486	-	894	10,288	-	11,182	(30,522)	-	-	(1,361)	(31,883)	7,155	(247)	6,908
25-801	168,972	-	1,489	17,129	50,769	69,387	(50,818)	-	-	-	(50,818)	11,914	9,231	21,145
25-802	173,305	-	1,527	17,569	21,068	40,164	(52,121)	-	-	-	(52,121)	12,219	3,830	16,049
25-803	1,598,608	-	14,084	162,056	460,033	636,173	(480,779)	-	-	-	(480,779)	112,712	83,642	196,354
25-804	90,102	-	794	9,134	44,121	54,049	(27,098)	-	-	-	(27,098)	6,353	8,022	14,375
25-806	122,458	-	1,079	12,414	-	13,493	(36,829)	-	-	(3,802)	(40,631)	8,634	(691)	7,943
25-808	424,410	-	3,739	43,024	85,168	131,931	(127,640)	-	-	-	(127,640)	29,924	15,485	45,409

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-810	321,828	-	2,835	32,625	20,149	55,609	(96,789)	-	-	-	(96,789)	22,691	3,663	26,354
25-811	305,678	-	2,693	30,988	-	33,681	(91,932)	-	-	(18,859)	(110,791)	21,552	(3,429)	18,123
25-813	304,598	-	2,684	30,878	-	33,562	(91,607)	-	-	(24,048)	(115,655)	21,476	(4,372)	17,104
25-815	75,032	-	661	7,606	-	8,267	(22,566)	-	-	(15,892)	(38,458)	5,290	(2,889)	2,401
25-817	456,101	-	4,018	46,237	27,035	77,290	(137,172)	-	-	-	(137,172)	32,158	4,915	37,073
25-818	55,918	-	493	5,669	-	6,162	(16,817)	-	-	(76,287)	(93,104)	3,943	(13,870)	(9,927)
25-820	421,006	-	3,709	42,679	27,709	74,097	(126,617)	-	-	-	(126,617)	29,684	5,038	34,722
25-821	79,802	-	703	8,090	-	8,793	(24,000)	-	-	(13,395)	(37,395)	5,627	(2,436)	3,191
25-823	39,257	-	346	3,980	-	4,326	(11,806)	-	-	(16,638)	(28,444)	2,768	(3,025)	(257)
25-824	191,518	-	1,687	19,415	-	21,102	(57,599)	-	-	(9,893)	(67,492)	13,503	(1,799)	11,704
25-825	78,920	-	695	8,000	22,246	30,941	(23,735)	-	-	-	(23,735)	5,564	4,045	9,609
25-830	127,663	-	1,125	12,942	-	14,067	(38,395)	-	-	(10,034)	(48,429)	9,001	(1,824)	7,177
25-831	45,568	-	401	4,619	-	5,020	(13,705)	-	-	(8,068)	(21,773)	3,213	(1,467)	1,746
25-832	35,236	-	310	3,572	46	3,928	(10,597)	-	-	-	(10,597)	2,484	8	2,492
25-833	72,843	-	642	7,384	542	8,568	(21,908)	-	-	-	(21,908)	5,136	98	5,234
25-834	78,103	-	688	7,918	-	8,606	(23,489)	-	-	(696)	(24,185)	5,507	(126)	5,381
25-836	94,422	-	832	9,572	20,047	30,451	(28,397)	-	-	-	(28,397)	6,657	3,645	10,302
25-838	362,828	-	3,197	36,781	28,666	68,644	(109,120)	-	-	-	(109,120)	25,582	5,212	30,794
25-840	587,492	-	5,176	59,556	177,299	242,031	(176,687)	-	-	-	(176,687)	41,422	32,236	73,658
25-841	277,942	-	2,449	28,176	14,120	44,745	(83,591)	-	-	-	(83,591)	19,597	2,567	22,164
25-842	29,164	-	257	2,956	-	3,213	(8,771)	-	-	(3,704)	(12,475)	2,056	(674)	1,382
25-844	92,188	-	812	9,345	-	10,157	(27,725)	-	-	(26,921)	(54,646)	6,500	(4,895)	1,605
25-846	325,004	-	2,863	32,947	20,353	56,163	(97,744)	-	-	-	(97,744)	22,915	3,700	26,615
25-847	101,768	-	897	10,317	-	11,214	(30,607)	-	-	(50,796)	(81,403)	7,175	(9,236)	(2,061)
25-849	143,837	-	1,267	14,581	-	15,848	(43,259)	-	-	(12,412)	(55,671)	10,141	(2,257)	7,884
25-852	-	-	-	-	-	-	-	-	-	(24,992)	(24,992)	-	(4,544)	(4,544)
25-853	562,640	-	4,957	57,037	-	61,994	(169,213)	-	-	(22,247)	(191,460)	39,670	(4,045)	35,625
25-855	601,946	-	5,303	61,021	-	66,324	(181,034)	-	-	(14,699)	(195,733)	42,441	(2,672)	39,769
25-859	11,627	-	102	1,179	-	1,281	(3,497)	-	-	(5,423)	(8,920)	820	(986)	(166)
25-860	287,312	-	2,531	29,126	60,627	92,284	(86,409)	-	-	-	(86,409)	20,257	11,023	31,280
25-864	259,563	-	2,287	26,313	-	28,600	(78,063)	-	-	(3,880)	(81,943)	18,301	(706)	17,595
25-867	104,078	-	917	10,551	-	11,468	(31,301)	-	-	(4,964)	(36,265)	7,338	(902)	6,436
25-870	195,074	-	1,719	19,775	-	21,494	(58,668)	-	-	(55,442)	(114,110)	13,754	(10,080)	3,674
25-871	74,110	-	653	7,513	-	8,166	(22,289)	-	-	(141,568)	(163,857)	5,225	(25,740)	(20,515)
25-873	63,902	-	563	6,478	-	7,041	(19,219)	-	-	(158,309)	(177,528)	4,506	(28,783)	(24,277)
25-874	32,972	-	290	3,342	573	4,205	(9,916)	-	-	-	(9,916)	2,325	104	2,429
25-876	105,778	-	932	10,723	-	11,655	(31,813)	-	-	(5,904)	(37,717)	7,458	(1,074)	6,384
25-879	207,651	-	1,829	21,050	-	22,879	(62,451)	-	-	(20,280)	(82,731)	14,641	(3,687)	10,954
25-880	143,157	-	1,261	14,512	2,592	18,365	(43,054)	-	-	-	(43,054)	10,093	471	10,564
25-881	296,750	-	2,614	30,083	-	32,697	(89,247)	-	-	(50,142)	(139,389)	20,923	(9,117)	11,806
25-882	219,315	-	1,932	22,233	17,296	41,461	(65,959)	-	-	-	(65,959)	15,463	3,145	18,608
25-883	197,721	-	1,742	20,044	80,044	101,830	(59,464)	-	-	-	(59,464)	13,941	14,554	28,495
25-886	82,467	-	727	8,360	-	9,087	(24,802)	-	-	(50,873)	(75,675)	5,814	(9,250)	(3,436)
25-887	221,527	-	1,952	22,457	30,564	54,973	(66,624)	-	-	-	(66,624)	15,619	5,557	21,176
25-888	71,185	-	627	7,216	-	7,843	(21,409)	-	-	(15,324)	(36,733)	5,019	(2,786)	2,233
25-889	205,208	-	1,808	20,803	135,740	158,351	(61,716)	-	-	-	(61,716)	14,468	24,680	39,148
25-890	107,488	-	947	10,896	-	11,843	(32,327)	-	-	(39,590)	(71,917)	7,579	(7,198)	381

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-892	106,328	-	937	10,779	16,761	28,477	(31,978)	-	-	-	(31,978)	7,497	3,048	10,545
25-894	62,403	-	550	6,326	-	6,876	(18,768)	-	-	(18,423)	(37,191)	4,400	(3,350)	1,050
25-896	48,263	-	425	4,893	10,350	15,668	(14,515)	-	-	-	(14,515)	3,403	1,882	5,285
25-898	620,135	-	5,463	62,865	38,237	106,565	(186,505)	-	-	-	(186,505)	43,723	6,952	50,675
25-912	20,599,448	-	181,483	2,088,237	1,258,830	3,528,550	(6,195,249)	-	-	-	(6,195,249)	1,452,392	228,878	1,681,270
25-914	2,859,164	-	25,190	289,843	869,824	1,184,857	(859,889)	-	-	-	(859,889)	201,589	158,150	359,739
25-930	151,192	-	1,332	15,327	28,150	44,809	(45,471)	-	-	-	(45,471)	10,660	5,118	15,778
25-935	209,811	-	1,848	21,269	18,657	41,774	(63,100)	-	-	-	(63,100)	14,793	3,392	18,185
25-937	53,979	-	476	5,472	31,248	37,196	(16,234)	-	-	-	(16,234)	3,806	5,681	9,487
25-938	2,208	-	19	224	-	243	(664)	-	-	(37,381)	(38,045)	156	(6,797)	(6,641)
25-939	179,632	-	1,583	18,210	6,042	25,835	(54,024)	-	-	-	(54,024)	12,665	1,099	13,764
25-943	139,991	-	1,233	14,191	3,433	18,857	(42,102)	-	-	-	(42,102)	9,870	624	10,494
25-948	111,053	-	978	11,258	-	12,236	(33,399)	-	-	(10,062)	(43,461)	7,830	(1,830)	6,000
25-950	95,592	-	842	9,690	36,341	46,873	(28,749)	-	-	-	(28,749)	6,740	6,607	13,347
25-953	237,653	-	2,094	24,092	-	26,186	(71,474)	-	-	(33,623)	(105,097)	16,756	(6,113)	10,643
26-001	2,835,523	-	24,981	287,447	-	312,428	(852,779)	-	-	(13,533)	(866,312)	199,922	(2,460)	197,462
26-002	1,054,472	-	9,290	106,895	-	116,185	(317,131)	-	-	(11,905)	(329,036)	74,347	(2,164)	72,183
26-010	430,995	-	3,797	43,691	9,972	57,460	(129,621)	-	-	-	(129,621)	30,388	1,813	32,201
26-013	562,746	-	4,958	57,048	15,298	77,304	(169,245)	-	-	-	(169,245)	39,677	2,782	42,459
26-017	1,222,468	-	10,770	123,926	-	134,696	(367,655)	-	-	(35,398)	(403,053)	86,192	(6,436)	79,756
26-019	1,265,818	-	11,152	128,320	-	139,472	(380,692)	-	-	(6,549)	(387,241)	89,248	(1,191)	88,057
26-020	1,221,632	-	10,763	123,841	-	134,604	(367,404)	-	-	(12,774)	(380,178)	86,133	(2,323)	83,810
26-374	1,519,525	-	13,387	154,039	18,521	185,947	(456,995)	-	-	-	(456,995)	107,136	3,368	110,504
26-876	431,716	-	3,803	43,765	42,670	90,238	(129,838)	-	-	-	(129,838)	30,439	7,758	38,197
27-001	686,841	-	6,051	69,627	54,945	130,623	(206,566)	-	-	-	(206,566)	48,427	9,990	58,417
27-019	2,216,048	-	19,524	224,648	-	244,172	(666,473)	-	-	(320,619)	(987,092)	156,245	(58,294)	97,951
27-142	1,665,188	-	14,670	168,806	21,242	204,718	(500,803)	-	-	-	(500,803)	117,406	3,862	121,268
27-762	819,455	-	7,219	83,071	94,178	184,468	(246,450)	-	-	-	(246,450)	57,777	17,123	74,900
28-001	831,196	-	7,323	84,261	-	91,584	(249,981)	-	-	(954,966)	(1,204,947)	58,605	(173,630)	(115,025)
28-005	2,843,844	-	25,055	288,290	-	313,345	(855,281)	-	-	(24,890)	(880,171)	200,509	(4,526)	195,983
28-006	2,275,993	-	20,052	230,725	17,910	268,687	(684,501)	-	-	-	(684,501)	160,472	3,256	163,728
28-014	576,790	-	5,082	58,471	-	63,553	(173,469)	-	-	(20,482)	(193,951)	40,667	(3,724)	36,943
28-019	3,890,912	-	34,279	394,435	-	428,714	(1,170,185)	-	-	(133,946)	(1,304,131)	274,334	(24,354)	249,980
28-020	1,214,883	-	10,703	123,157	14,546	148,406	(365,374)	-	-	-	(365,374)	85,657	2,645	88,302
28-023	1,372,484	-	12,092	139,133	52,104	203,329	(412,772)	-	-	-	(412,772)	96,769	9,473	106,242
29-001	1,204,012	-	10,607	122,055	2,357	135,019	(362,105)	-	-	-	(362,105)	84,891	428	85,319
29-004	750,845	-	6,615	76,116	40,901	123,632	(225,816)	-	-	-	(225,816)	52,939	7,437	60,376
29-011	2,288,433	-	20,161	231,986	-	252,147	(688,242)	-	-	(99,516)	(787,758)	161,349	(18,094)	143,255
29-013	1,462,210	-	12,882	148,229	46,541	207,652	(439,757)	-	-	-	(439,757)	103,095	8,462	111,557
29-209	4,474,483	-	39,421	453,594	223,836	716,851	(1,345,693)	-	-	-	(1,345,693)	315,479	40,697	356,176
29-223	4,623,904	-	40,737	468,741	299,254	808,732	(1,390,631)	-	-	-	(1,390,631)	326,015	54,410	380,425
29-401	843,855	-	7,434	85,544	-	92,978	(253,788)	-	-	(47,859)	(301,647)	59,497	(8,702)	50,795
29-406	8,860,460	-	78,062	898,215	-	976,277	(2,664,768)	-	-	(103,453)	(2,768,221)	624,719	(18,810)	605,909
29-706	895,224	-	7,887	90,752	64,732	163,371	(269,237)	-	-	-	(269,237)	63,119	11,769	74,888
29-800	22,853	-	201	2,317	22,377	24,895	(6,873)	-	-	-	(6,873)	1,611	4,068	5,679
29-899	116,729	-	1,028	11,833	-	12,861	(35,106)	-	-	(22,205)	(57,311)	8,230	(4,037)	4,193
29-909	1,155,860	-	10,183	117,174	140,403	267,760	(347,623)	-	-	-	(347,623)	81,495	25,528	107,023

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
30-001	1,132,421	-	9,977	114,797	34,543	159,317	(340,574)	-	-	-	(340,574)	79,843	6,281	86,124
30-027	1,554,248	-	13,693	157,559	23,845	195,097	(467,438)	-	-	-	(467,438)	109,584	4,336	113,920
30-028	1,339,761	-	11,803	135,816	766	148,385	(402,931)	-	-	-	(402,931)	94,462	139	94,601
30-115	1,692,253	-	14,909	171,549	152,570	339,028	(508,942)	-	-	-	(508,942)	119,315	27,740	147,055
31-001	8,347,111	-	73,539	846,175	648,878	1,568,592	(2,510,380)	-	-	-	(2,510,380)	588,524	117,978	706,502
31-004	90,582	-	798	9,183	6,128	16,109	(27,242)	-	-	-	(27,242)	6,387	1,114	7,501
31-009	120,148	-	1,059	12,180	-	13,239	(36,134)	-	-	(27,581)	(63,715)	8,471	(5,015)	3,456
31-013	125,479	-	1,105	12,720	114,942	128,767	(37,738)	-	-	-	(37,738)	8,847	20,899	29,746
31-015	1,534,017	-	13,515	155,509	-	169,024	(461,353)	-	-	(40,316)	(501,669)	108,158	(7,330)	100,828
31-044	2,493,578	-	21,969	252,783	16,068	290,820	(749,939)	-	-	-	(749,939)	175,813	2,922	178,735
31-046	7,079,255	-	62,369	717,648	44,041	824,058	(2,129,074)	-	-	-	(2,129,074)	499,132	8,008	507,140
31-047	2,835,021	-	24,977	287,396	98,922	411,295	(852,628)	-	-	-	(852,628)	199,887	17,986	217,873
31-048	6,851,369	-	60,361	694,547	-	754,908	(2,060,538)	-	-	(355,403)	(2,415,941)	483,065	(64,619)	418,446
31-049	9,787,660	-	86,230	992,209	-	1,078,439	(2,943,622)	-	-	(439,069)	(3,382,691)	690,092	(79,831)	610,261
31-051	-	-	-	-	-	-	-	-	-	(1,666)	(1,666)	-	(303)	(303)
31-052	238,944	-	2,105	24,223	233,947	260,275	(71,862)	-	-	-	(71,862)	16,847	42,536	59,383
31-053	20,179	-	178	2,046	19,756	21,980	(6,069)	-	-	-	(6,069)	1,423	3,592	5,015
31-054	26,608	-	234	2,697	26,052	28,983	(8,002)	-	-	-	(8,002)	1,876	4,737	6,613
31-119	58,280,064	-	513,454	5,908,050	1,513,587	7,935,091	(17,527,631)	-	-	-	(17,527,631)	4,109,115	275,198	4,384,313
31-155	398,895	-	3,514	40,437	51,111	95,062	(119,967)	-	-	-	(119,967)	28,125	9,293	37,418
31-175	2,719,150	-	23,956	275,650	-	299,606	(817,780)	-	-	(61,913)	(879,693)	191,717	(11,257)	180,460
31-182	1,137,911	-	10,025	115,354	-	125,379	(342,225)	-	-	(90,645)	(432,870)	80,230	(16,481)	63,749
31-184	1,091,075	-	9,612	110,606	-	120,218	(328,139)	-	-	(10,246)	(338,385)	76,928	(1,863)	75,065
31-212	1,427,041	-	12,572	144,664	-	157,236	(429,180)	-	-	(12,281)	(441,461)	100,615	(2,233)	98,382
31-218	1,758,041	-	15,489	178,219	-	193,708	(528,728)	-	-	(363)	(529,091)	123,953	(66)	123,887
31-220	2,121,609	-	18,692	215,075	122,499	356,266	(638,070)	-	-	-	(638,070)	149,587	22,272	171,859
31-231	3,878,537	-	34,170	393,181	173,671	601,022	(1,166,464)	-	-	-	(1,166,464)	273,462	31,577	305,039
31-248	1,812,372	-	15,967	183,726	68,645	268,338	(545,068)	-	-	-	(545,068)	127,784	12,481	140,265
31-252	5,100,310	-	44,934	517,036	-	561,970	(1,533,910)	-	-	(148,390)	(1,682,300)	359,604	(26,980)	332,624
31-253	8,500,363	-	74,889	861,711	-	936,600	(2,556,470)	-	-	(54,481)	(2,610,951)	599,330	(9,906)	589,424
31-256	6,949,633	-	61,227	704,508	-	765,735	(2,090,091)	-	-	(331,662)	(2,421,753)	489,993	(60,302)	429,691
31-261	5,370,909	-	47,318	544,467	52,148	643,933	(1,615,292)	-	-	-	(1,615,292)	378,683	9,481	388,164
31-268	1,941,520	-	17,105	196,819	-	213,924	(583,909)	-	-	(30,451)	(614,360)	136,890	(5,537)	131,353
31-310	3,155,947	-	27,804	319,929	57,934	405,667	(949,146)	-	-	-	(949,146)	222,514	10,534	233,048
31-733	7,138,070	-	62,887	723,611	-	786,498	(2,146,762)	-	-	(298,030)	(2,444,792)	503,279	(54,187)	449,092
31-736	4,648,449	-	40,953	471,229	-	512,182	(1,398,013)	-	-	(96,548)	(1,494,561)	327,745	(17,554)	310,191
31-800	420,526	-	3,705	42,630	-	46,335	(126,472)	-	-	(13,021)	(139,493)	29,650	(2,367)	27,283
31-804	2,269	-	20	230	-	250	(682)	-	-	(77,877)	(78,559)	160	(14,159)	(13,999)
31-807	431,671	-	3,803	43,760	44,082	91,645	(129,824)	-	-	-	(129,824)	30,436	8,015	38,451
31-810	149,073	-	1,313	15,112	-	16,425	(44,833)	-	-	(26,854)	(71,687)	10,511	(4,882)	5,629
31-815	-	-	-	-	-	-	-	-	-	(153)	(153)	-	(28)	(28)
31-818	145,852	-	1,285	14,786	-	16,071	(43,865)	-	-	(27,834)	(71,699)	10,283	(5,061)	5,222
31-823	22,477	-	198	2,279	-	2,477	(6,760)	-	-	(916)	(7,676)	1,585	(166)	1,419
31-824	79,118	-	697	8,020	-	8,717	(23,795)	-	-	(12,779)	(36,574)	5,578	(2,323)	3,255
31-825	-	-	-	-	-	-	-	-	-	(7,330)	(7,330)	-	(1,333)	(1,333)
31-838	865,110	-	7,622	87,699	7,284	102,605	(260,180)	-	-	-	(260,180)	60,996	1,324	62,320
31-841	93,492	-	824	9,478	17,275	27,577	(28,118)	-	-	-	(28,118)	6,592	3,141	9,733

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
31-845	564,241	-	4,971	57,199	-	62,170	(169,695)	-	-	(40,586)	(210,281)	39,783	(7,379)	32,404
31-846	176,048	-	1,551	17,847	-	19,398	(52,946)	-	-	(45,154)	(98,100)	12,413	(8,210)	4,203
31-848	163,697	-	1,442	16,595	67,962	85,999	(49,232)	-	-	-	(49,232)	11,542	12,357	23,899
31-849	39,913	-	352	4,046	-	4,398	(12,004)	-	-	(10,789)	(22,793)	2,814	(1,962)	852
31-856	82,978	-	731	8,412	-	9,143	(24,955)	-	-	(6,260)	(31,215)	5,850	(1,138)	4,712
31-868	166,979	-	1,471	16,927	-	18,398	(50,219)	-	-	(44,937)	(95,156)	11,773	(8,170)	3,603
31-873	1,511,658	-	13,318	153,242	106,960	273,520	(454,629)	-	-	-	(454,629)	106,581	19,447	126,028
31-877	339,093	-	2,987	34,375	119,151	156,513	(101,982)	-	-	-	(101,982)	23,908	21,664	45,572
31-883	156,995	-	1,383	15,915	-	17,298	(47,216)	-	-	(8,028)	(55,244)	11,069	(1,460)	9,609
31-896	42,749	-	377	4,334	-	4,711	(12,857)	-	-	(85,581)	(98,438)	3,014	(15,560)	(12,546)
31-900	501,287	-	4,416	50,817	-	55,233	(150,761)	-	-	(61,685)	(212,446)	35,344	(11,215)	24,129
32-001	957,848	-	8,439	97,100	-	105,539	(288,071)	-	-	(11,619)	(299,690)	67,534	(2,113)	65,421
32-002	691,931	-	6,096	70,143	29,146	105,385	(208,097)	-	-	-	(208,097)	48,786	5,299	54,085
32-003	509,760	-	4,491	51,676	-	56,167	(153,310)	-	-	(71,090)	(224,400)	35,941	(12,925)	23,016
32-005	1,286,045	-	11,330	130,371	2,304	144,005	(386,776)	-	-	-	(386,776)	90,674	419	91,093
32-006	577,596	-	5,089	58,553	-	63,642	(173,711)	-	-	(3,139)	(176,850)	40,724	(571)	40,153
32-009	665,634	-	5,864	67,478	-	73,342	(200,188)	-	-	(5,071)	(205,259)	46,931	(922)	46,009
32-010	1,188,401	-	10,470	120,472	-	130,942	(357,410)	-	-	(21,398)	(378,808)	83,790	(3,891)	79,899
32-011	324,308	-	2,857	32,876	14,922	50,655	(97,535)	-	-	-	(97,535)	22,866	2,713	25,579
32-138	6,056,783	-	53,361	613,997	-	667,358	(1,821,567)	-	-	(278,649)	(2,100,216)	427,042	(50,663)	376,379
33-003	405,047	-	3,569	41,061	-	44,630	(121,817)	-	-	(12,654)	(134,471)	28,558	(2,301)	26,257
33-008	580,904	-	5,118	58,888	-	64,006	(174,706)	-	-	(31,853)	(206,559)	40,957	(5,792)	35,165
33-011	942,889	-	8,307	95,584	26,168	130,059	(283,572)	-	-	-	(283,572)	66,480	4,758	71,238
33-012	532,583	-	4,692	53,990	-	58,682	(160,173)	-	-	(1,267)	(161,440)	37,550	(230)	37,320
33-151	2,023,081	-	17,824	205,087	-	222,911	(608,438)	-	-	(13,400)	(621,838)	142,640	(2,436)	140,204
33-301	763,462	-	6,726	77,395	46,333	130,454	(229,610)	-	-	-	(229,610)	53,829	8,424	62,253
34-004	813,489	-	7,167	82,466	112,920	202,553	(244,656)	-	-	-	(244,656)	57,356	20,531	77,887
34-286	1,851,362	-	16,311	187,679	35,310	239,300	(556,794)	-	-	-	(556,794)	130,533	6,420	136,953
35-006	442,120	-	3,895	44,819	8,844	57,558	(132,967)	-	-	-	(132,967)	31,172	1,608	32,780
35-007	1,226,243	-	10,803	124,308	-	135,111	(368,791)	-	-	(6,969)	(375,760)	86,458	(1,267)	85,191
35-014	1,100,534	-	9,696	111,565	25,011	146,272	(330,984)	-	-	-	(330,984)	77,595	4,547	82,142
35-232	1,801,675	-	15,873	182,642	-	198,515	(541,851)	-	-	(21,683)	(563,534)	127,030	(3,942)	123,088
35-715	1,473,399	-	12,981	149,363	11,479	173,823	(443,122)	-	-	-	(443,122)	103,884	2,087	105,971
35-729	2,441,929	-	21,514	247,547	-	269,061	(734,406)	-	-	(108,682)	(843,088)	172,171	(19,760)	152,411
35-904	1,576,725	-	13,891	159,838	-	173,729	(474,197)	-	-	(716,176)	(1,190,373)	111,169	(130,214)	(19,045)
36-018	1,408,149	-	12,406	142,749	69,727	224,882	(423,498)	-	-	-	(423,498)	99,283	12,678	111,961
36-019	919,137	-	8,098	93,176	5,768	107,042	(276,429)	-	-	-	(276,429)	64,805	1,049	65,854
36-022	795,488	-	7,008	80,641	49,812	137,461	(239,242)	-	-	-	(239,242)	56,087	9,057	65,144
36-226	2,561,873	-	22,570	259,706	16,046	298,322	(770,479)	-	-	-	(770,479)	180,628	2,918	183,546
36-336	2,189,275	-	19,288	221,934	64,212	305,434	(658,421)	-	-	-	(658,421)	154,358	11,675	166,033
37-015	4,982,270	-	43,894	505,070	217,948	766,912	(1,498,409)	-	-	-	(1,498,409)	351,282	39,627	390,909
38-016	1,630,943	-	14,369	165,334	29,407	209,110	(490,503)	-	-	-	(490,503)	114,992	5,347	120,339
38-018	2,135,264	-	18,812	216,459	-	235,271	(642,177)	-	-	(90,793)	(732,970)	150,550	(16,508)	134,042
39-012	602,829	-	5,311	61,111	6,306	72,728	(181,300)	-	-	-	(181,300)	42,503	1,146	43,649
39-014	826,338	-	7,280	83,769	-	91,049	(248,520)	-	-	(65,304)	(313,824)	58,262	(11,873)	46,389
39-024	829,335	-	7,307	84,073	5,023	96,403	(249,421)	-	-	-	(249,421)	58,473	913	59,386
39-025	888,893	-	7,831	90,110	-	97,941	(267,333)	-	-	(83,165)	(350,498)	62,673	(15,121)	47,552

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
39-110	1,972,394	-	17,377	199,948	-	217,325	(593,194)	-	-	(109,609)	(702,803)	139,066	(19,929)	119,137
39-174	2,290,189	-	20,177	232,164	22,196	274,537	(688,771)	-	-	-	(688,771)	161,473	4,036	165,509
39-246	1,362,079	-	12,000	138,079	-	150,079	(409,643)	-	-	(52,511)	(462,154)	96,035	(9,548)	86,487
40-015	997,785	-	8,791	101,149	-	109,940	(300,082)	-	-	(20,337)	(320,419)	70,350	(3,698)	66,652
40-149	2,661,361	-	23,447	269,791	278,172	571,410	(800,400)	-	-	-	(800,400)	187,643	50,577	238,220
40-205	1,453,815	-	12,808	147,378	40,835	201,021	(437,232)	-	-	-	(437,232)	102,503	7,425	109,928
41-001	1,429,239	-	12,592	144,887	255,351	412,830	(429,841)	-	-	-	(429,841)	100,770	46,427	147,197
41-010	1,406,358	-	12,390	142,567	-	154,957	(422,960)	-	-	(25,287)	(448,247)	99,157	(4,598)	94,559
41-025	1,158,199	-	10,204	117,411	-	127,615	(348,326)	-	-	(25,547)	(373,873)	81,660	(4,645)	77,015
41-027	1,717,752	-	15,134	174,134	67,901	257,169	(516,611)	-	-	-	(516,611)	121,112	12,346	133,458
41-192	1,712,621	-	15,088	173,614	85,402	274,104	(515,068)	-	-	-	(515,068)	120,751	15,528	136,279
41-196	711,717	-	6,270	72,149	-	78,419	(214,048)	-	-	(11,536)	(225,584)	50,181	(2,097)	48,084
41-721	3,455,217	-	30,441	350,267	312,823	693,531	(1,039,151)	-	-	-	(1,039,151)	243,615	56,877	300,492
41-766	405,197	-	3,570	41,076	2,513	47,159	(121,862)	-	-	-	(121,862)	28,569	457	29,026
41-900	760,417	-	6,699	77,086	-	83,785	(228,694)	-	-	(20,810)	(249,504)	53,614	(3,784)	49,830
42-001	1,775,845	-	15,645	180,024	170,429	366,098	(534,082)	-	-	-	(534,082)	125,208	30,987	156,195
42-004	881,417	-	7,765	89,352	-	97,117	(265,085)	-	-	(17,857)	(282,942)	62,145	(3,247)	58,898
42-007	664,195	-	5,852	67,332	-	73,184	(199,755)	-	-	(3,384)	(203,139)	46,830	(615)	46,215
42-008	1,011,384	-	8,910	102,527	14,848	126,285	(304,172)	-	-	-	(304,172)	71,309	2,700	74,009
42-011	770,903	-	6,792	78,149	5,195	90,136	(231,848)	-	-	-	(231,848)	54,354	945	55,299
42-168	2,625,145	-	23,128	266,120	21,808	311,056	(789,508)	-	-	-	(789,508)	185,089	3,965	189,054
42-714	864,741	-	7,618	87,662	-	95,280	(260,069)	-	-	(59,350)	(319,419)	60,970	(10,791)	50,179
43-001	1,775,306	-	15,641	179,969	666,872	862,482	(533,920)	-	-	-	(533,920)	125,170	121,249	246,419
43-003	1,065,645	-	9,388	108,028	36,595	154,011	(320,491)	-	-	-	(320,491)	75,135	6,654	81,789
43-005	2,646,441	-	23,315	268,279	-	291,594	(795,913)	-	-	(144,382)	(940,295)	186,591	(26,251)	160,340
43-008	4,118,375	-	36,283	417,494	35,149	488,926	(1,238,594)	-	-	-	(1,238,594)	290,372	6,391	296,763
43-009	2,748,581	-	24,215	278,633	-	302,848	(826,631)	-	-	(18,295)	(844,926)	193,792	(3,326)	190,466
43-014	3,287,199	-	28,961	333,235	-	362,196	(988,619)	-	-	(94,158)	(1,082,777)	231,768	(17,120)	214,648
43-238	1,858,647	-	16,375	188,417	-	204,792	(558,985)	-	-	(52,478)	(611,463)	131,046	(9,542)	121,504
43-239	9,857,873	-	86,849	999,326	37,640	1,123,815	(2,964,739)	-	-	-	(2,964,739)	695,043	6,844	701,887
43-329	332,050	-	2,925	33,661	-	36,586	(99,863)	-	-	(24,908)	(124,771)	23,412	(4,529)	18,883
43-397	9,598,763	-	84,566	973,059	377,602	1,435,227	(2,886,812)	-	-	-	(2,886,812)	676,774	68,655	745,429
43-551	9,344,557	-	82,327	947,290	-	1,029,617	(2,810,360)	-	-	(372,338)	(3,182,698)	658,851	(67,698)	591,153
43-702	792,860	-	6,985	80,375	-	87,360	(238,451)	-	-	(85,474)	(323,925)	55,902	(15,541)	40,361
43-836	108,010	-	952	10,949	-	11,901	(32,484)	-	-	(4,160)	(36,644)	7,615	(756)	6,859
44-001	237,043	-	2,088	24,030	74,317	100,435	(71,290)	-	-	-	(71,290)	16,713	13,512	30,225
44-016	1,528,705	-	13,468	154,970	-	168,438	(459,756)	-	-	(19,262)	(479,018)	107,783	(3,502)	104,281
44-017	2,023,226	-	17,825	205,101	122,267	345,193	(608,482)	-	-	-	(608,482)	142,650	22,230	164,880
44-022	1,116,806	-	9,839	113,214	-	123,053	(335,877)	-	-	(115,572)	(451,449)	78,742	(21,013)	57,729
44-024	1,217,724	-	10,728	123,445	-	134,173	(366,228)	-	-	(62,614)	(428,842)	85,857	(11,384)	74,473
44-025	971,008	-	8,555	98,434	21,202	128,191	(292,029)	-	-	-	(292,029)	68,462	3,855	72,317
44-148	1,394,326	-	12,284	141,348	-	153,632	(419,341)	-	-	(148,366)	(567,707)	98,309	(26,976)	71,333
44-319	1,074,061	-	9,463	108,881	31,881	150,225	(323,022)	-	-	-	(323,022)	75,728	5,796	81,524
44-771	774,083	-	6,820	78,471	-	85,291	(232,804)	-	-	(5,178)	(237,982)	54,578	(942)	53,636
45-001	1,888,580	-	16,639	191,452	335,623	543,714	(567,987)	-	-	-	(567,987)	133,157	61,022	194,179
45-007	3,896,600	-	34,329	395,012	-	429,341	(1,171,896)	-	-	(45,801)	(1,217,697)	274,735	(8,327)	266,408
45-016	1,185,785	-	10,447	120,207	-	130,654	(356,623)	-	-	(82,613)	(439,236)	83,605	(15,021)	68,584

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
45-029	2,130,967	-	18,774	216,023	39,250	274,047	(640,885)	-	-	-	(640,885)	150,247	7,136	157,383
45-031	3,488,049	-	30,730	353,595	-	384,325	(1,049,025)	-	-	(122,339)	(1,171,364)	245,930	(22,244)	223,686
45-032	2,185,598	-	19,255	221,562	77,761	318,578	(657,315)	-	-	-	(657,315)	154,099	14,138	168,237
45-033	1,697,084	-	14,951	172,039	15,122	202,112	(510,395)	-	-	-	(510,395)	119,655	2,749	122,404
45-034	1,551,469	-	13,669	157,278	112,761	283,708	(466,602)	-	-	-	(466,602)	109,388	20,502	129,890
45-170	6,976,422	-	61,463	707,224	422,194	1,190,881	(2,098,147)	-	-	-	(2,098,147)	491,882	76,762	568,644
45-267	1,524,887	-	13,434	154,583	60,316	228,333	(458,607)	-	-	-	(458,607)	107,514	10,966	118,480
45-394	2,220,369	-	19,562	225,086	-	244,648	(667,772)	-	-	(12,617)	(680,389)	156,550	(2,294)	154,256
45-737	2,011,956	-	17,726	203,959	-	221,685	(605,092)	-	-	(24,591)	(629,683)	141,856	(4,471)	137,385
45-856	-	-	-	-	-	-	-	-	-	(24,329)	(24,329)	-	(4,423)	(4,423)
45-866	255,585	-	2,252	25,910	-	28,162	(76,867)	-	-	(5,500)	(82,367)	18,020	(1,000)	17,020
46-005	778,273	-	6,857	78,896	40,706	126,459	(234,064)	-	-	-	(234,064)	54,873	7,401	62,274
46-018	1,581,580	-	13,934	160,330	-	174,264	(475,658)	-	-	(84,947)	(560,605)	111,511	(15,445)	96,066
46-019	1,672,721	-	14,737	169,569	-	184,306	(503,068)	-	-	(86,501)	(589,569)	117,937	(15,728)	102,209
46-109	2,166,809	-	19,090	219,657	-	238,747	(651,664)	-	-	(76,915)	(728,579)	152,774	(13,985)	138,789
46-601	1,064,015	-	9,374	107,863	82,924	200,161	(320,001)	-	-	-	(320,001)	75,020	15,077	90,097
46-752	905,836	-	7,981	91,828	-	99,809	(272,429)	-	-	(45,493)	(317,922)	63,867	(8,271)	55,596
47-001	933,361	-	8,223	94,618	-	102,841	(280,707)	-	-	(41,482)	(322,189)	65,808	(7,542)	58,266
47-004	3,814,311	-	33,604	386,670	18,645	438,919	(1,147,148)	-	-	-	(1,147,148)	268,933	3,390	272,323
47-009	1,378,594	-	12,146	139,753	-	151,899	(414,610)	-	-	(36,251)	(450,861)	97,200	(6,591)	90,609
47-010	1,017,232	-	8,962	103,120	37,829	149,911	(305,931)	-	-	-	(305,931)	71,721	6,878	78,599
47-026	59,764	-	527	6,059	-	6,586	(17,974)	-	-	(7,056)	(25,030)	4,214	(1,283)	2,931
47-028	1,692,648	-	14,912	171,590	-	186,502	(509,061)	-	-	(29,138)	(538,199)	119,342	(5,298)	114,044
47-029	2,755,118	-	24,273	279,296	-	303,569	(828,597)	-	-	(92,616)	(921,213)	194,253	(16,839)	177,414
47-031	1,522,059	-	13,410	154,296	97,401	265,107	(457,757)	-	-	-	(457,757)	107,315	17,709	125,024
47-136	7,099,284	-	62,545	719,679	138,716	920,940	(2,135,098)	-	-	-	(2,135,098)	500,545	25,221	525,766
47-157	10,292,915	-	90,682	1,043,428	-	1,134,110	(3,095,577)	-	-	(178,427)	(3,274,004)	725,716	(32,441)	693,275
47-234	1,430,995	-	12,607	145,065	71,668	229,340	(430,369)	-	-	-	(430,369)	100,894	13,031	113,925
47-266	4,593,749	-	40,471	465,684	311,842	817,997	(1,381,562)	-	-	-	(1,381,562)	323,888	56,698	380,586
47-276	1,821,700	-	16,049	184,672	-	200,721	(547,873)	-	-	(31,139)	(579,012)	128,441	(5,662)	122,779
47-287	4,345,861	-	38,288	440,555	-	478,843	(1,307,010)	-	-	(44,668)	(1,351,678)	306,411	(8,122)	298,289
47-302	3,624,525	-	31,932	367,431	42,766	442,129	(1,090,070)	-	-	-	(1,090,070)	255,552	7,776	263,328
47-389	1,169,270	-	10,301	118,533	11,942	140,776	(351,656)	-	-	-	(351,656)	82,441	2,171	84,612
47-725	1,677,398	-	14,778	170,044	-	184,822	(504,475)	-	-	(663)	(505,138)	118,267	(120)	118,147
47-800	390,677	-	3,442	39,604	173,913	216,959	(117,496)	-	-	-	(117,496)	27,545	31,620	59,165
47-801	300,439	-	2,647	30,456	8,025	41,128	(90,356)	-	-	-	(90,356)	21,183	1,459	22,642
47-806	64,570	-	569	6,546	1,231	8,346	(19,419)	-	-	-	(19,419)	4,553	224	4,777
47-838	117,816	-	1,038	11,943	-	12,981	(35,433)	-	-	(35,394)	(70,827)	8,307	(6,435)	1,872
47-856	83,367	-	734	8,451	22,290	31,475	(25,072)	-	-	-	(25,072)	5,878	4,053	9,931
47-876	60,614	-	534	6,145	2,815	9,494	(18,230)	-	-	-	(18,230)	4,274	512	4,786
47-885	161,832	-	1,426	16,406	-	17,832	(48,671)	-	-	(1,460)	(50,131)	11,410	(265)	11,145
47-887	192,035	-	1,692	19,467	-	21,159	(57,754)	-	-	(14,808)	(72,562)	13,540	(2,692)	10,848
47-888	99,138	-	873	10,050	58	10,981	(29,816)	-	-	-	(29,816)	6,990	10	7,000
47-890	164,675	-	1,451	16,694	19,176	37,321	(49,526)	-	-	-	(49,526)	11,611	3,486	15,097
47-891	155,502	-	1,370	15,764	1,485	18,619	(46,767)	-	-	-	(46,767)	10,964	270	11,234
47-903	20,240	-	178	2,052	1,976	4,206	(6,087)	-	-	-	(6,087)	1,427	359	1,786
48-001	1,775,063	-	15,638	179,944	-	195,582	(533,847)	-	-	(111,944)	(645,791)	125,153	(20,353)	104,800

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
48-005	26,782	-	236	2,715	-	2,951	(8,055)	-	-	(11,518)	(19,573)	1,888	(2,094)	(206)
48-008	1,240,981	-	10,933	125,802	-	136,735	(373,223)	-	-	(9,166)	(382,389)	87,497	(1,667)	85,830
48-013	3,269,330	-	28,803	331,423	122,851	483,077	(983,245)	-	-	-	(983,245)	230,509	22,337	252,846
48-015	7,701,818	-	67,854	780,760	-	848,614	(2,316,309)	-	-	(31,207)	(2,347,516)	543,027	(5,674)	537,353
48-016	4,291,283	-	37,807	435,022	10,746	483,575	(1,290,596)	-	-	-	(1,290,596)	302,563	1,954	304,517
48-018	38,383	-	338	3,891	37,581	41,810	(11,544)	-	-	-	(11,544)	2,706	6,833	9,539
48-019	322,557	-	2,842	32,699	315,812	351,353	(97,008)	-	-	-	(97,008)	22,742	57,420	80,162
48-020	98,645	-	869	10,000	96,583	107,452	(29,667)	-	-	-	(29,667)	6,955	17,561	24,516
48-195	33,967,058	-	299,253	3,443,357	389,568	4,132,178	(10,215,535)	-	-	-	(10,215,535)	2,394,893	70,831	2,465,724
48-229	2,717,572	-	23,942	275,490	-	299,432	(817,305)	-	-	(56,742)	(874,047)	191,606	(10,317)	181,289
48-254	8,060,556	-	71,014	817,126	-	888,140	(2,424,199)	-	-	(126,837)	(2,551,036)	568,320	(23,061)	545,259
48-260	3,772,518	-	33,236	382,433	-	415,669	(1,134,578)	-	-	(41,210)	(1,175,788)	265,986	(7,493)	258,493
48-800	424,725	-	3,742	43,056	30,077	76,875	(127,735)	-	-	-	(127,735)	29,946	5,469	35,415
48-801	149,308	-	1,315	15,136	21,472	37,923	(44,904)	-	-	-	(44,904)	10,527	3,904	14,431
48-802	457,672	-	4,032	46,396	47,102	97,530	(137,644)	-	-	-	(137,644)	32,269	8,564	40,833
48-803	-	-	-	-	-	-	-	-	-	(2,245)	(2,245)	-	(408)	(408)
48-804	-	-	-	-	-	-	-	-	-	(1,230)	(1,230)	-	(224)	(224)
48-805	334,510	-	2,947	33,910	-	36,857	(100,603)	-	-	(43,415)	(144,018)	23,585	(7,894)	15,691
48-807	122,441	-	1,079	12,412	-	13,491	(36,824)	-	-	(4,250)	(41,074)	8,633	(773)	7,860
48-809	188,645	-	1,662	19,124	-	20,786	(56,735)	-	-	(21,255)	(77,990)	13,301	(3,865)	9,436
48-811	171,497	-	1,511	17,385	40,736	59,632	(51,578)	-	-	-	(51,578)	12,092	7,406	19,498
48-812	193,283	-	1,703	19,594	11,718	33,015	(58,129)	-	-	-	(58,129)	13,628	2,130	15,758
48-813	11,234	-	99	1,139	-	1,238	(3,379)	-	-	(105,455)	(108,834)	792	(19,174)	(18,382)
48-815	713,253	-	6,284	72,305	1,422	80,011	(214,510)	-	-	-	(214,510)	50,289	258	50,547
48-821	485,982	-	4,282	49,266	21,096	74,644	(146,158)	-	-	-	(146,158)	34,265	3,836	38,101
48-822	381,701	-	3,363	38,694	27,675	69,732	(114,796)	-	-	-	(114,796)	26,912	5,032	31,944
48-823	273,237	-	2,407	27,699	-	30,106	(82,176)	-	-	(395)	(82,571)	19,265	(72)	19,193
48-824	225,993	-	1,991	22,910	19,475	44,376	(67,967)	-	-	-	(67,967)	15,934	3,541	19,475
48-825	485,424	-	4,277	49,209	18,103	71,589	(145,990)	-	-	-	(145,990)	34,225	3,292	37,517
48-828	210,863	-	1,858	21,376	14,385	37,619	(63,417)	-	-	-	(63,417)	14,867	2,615	17,482
48-831	3,720,658	-	32,779	377,176	347,245	757,200	(1,118,982)	-	-	-	(1,118,982)	262,330	63,136	325,466
48-832	464,836	-	4,095	47,122	15,196	66,413	(139,799)	-	-	-	(139,799)	32,774	2,763	35,537
48-834	72,863	-	642	7,386	2,412	10,440	(21,913)	-	-	-	(21,913)	5,137	439	5,576
48-835	86,227	-	760	8,741	30,858	40,359	(25,933)	-	-	-	(25,933)	6,080	5,611	11,691
48-838	14,088	-	124	1,428	-	1,552	(4,237)	-	-	(145,246)	(149,483)	993	(26,408)	(25,415)
48-843	6,203	-	55	629	-	684	(1,865)	-	-	(197,277)	(199,142)	437	(35,869)	(35,432)
48-845	160,850	-	1,417	16,306	-	17,723	(48,375)	-	-	(11,067)	(59,442)	11,341	(2,012)	9,329
48-847	254,827	-	2,245	25,833	70,286	98,364	(76,639)	-	-	-	(76,639)	17,967	12,779	30,746
48-850	18,667	-	164	1,892	-	2,056	(5,614)	-	-	(120,946)	(126,560)	1,316	(21,990)	(20,674)
48-853	-	-	-	-	-	-	-	-	-	(192,739)	(192,739)	-	(35,043)	(35,043)
48-858	-	-	-	-	-	-	-	-	-	(12,650)	(12,650)	-	(2,300)	(2,300)
48-859	-	-	-	-	-	-	-	-	-	(10,882)	(10,882)	-	(1,979)	(1,979)
48-860	177,420	-	1,563	17,986	-	19,549	(53,359)	-	-	(3,765)	(57,124)	12,509	(684)	11,825
48-861	154,141	-	1,358	15,626	-	16,984	(46,358)	-	-	(22,993)	(69,351)	10,868	(4,181)	6,687
48-867	179,050	-	1,577	18,151	-	19,728	(53,849)	-	-	(23,202)	(77,051)	12,624	(4,219)	8,405
49-006	1,318,140	-	11,613	133,624	-	145,237	(396,428)	-	-	(43,668)	(440,096)	92,937	(7,940)	84,997
49-018	1,250,698	-	11,019	126,788	-	137,807	(376,145)	-	-	(131,648)	(507,793)	88,182	(23,936)	64,246

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
49-019	1,719,241	-	15,147	174,285	55,002	244,434	(517,059)	-	-	-	(517,059)	121,217	10,000	131,217
49-228	1,571,409	-	13,844	159,299	-	173,143	(472,599)	-	-	(71,245)	(543,844)	110,794	(12,954)	97,840
49-754	768,143	-	6,767	77,869	78,167	162,803	(231,018)	-	-	-	(231,018)	54,159	14,212	68,371
50-001	1,369,187	-	12,063	138,799	-	150,862	(411,781)	-	-	(155,488)	(567,269)	96,536	(28,270)	68,266
50-002	3,719,908	-	32,773	377,100	-	409,873	(1,118,756)	-	-	(123,806)	(1,242,562)	262,277	(22,510)	239,767
50-005	3,967,833	-	34,957	402,233	-	437,190	(1,193,319)	-	-	(206,846)	(1,400,165)	279,757	(37,608)	242,149
50-006	2,450,857	-	21,592	248,452	-	270,044	(737,091)	-	-	(70,496)	(807,587)	172,801	(12,818)	159,983
50-011	845,011	-	7,445	85,662	-	93,107	(254,136)	-	-	(4,601)	(258,737)	59,579	(836)	58,743
50-012	448,929	-	3,955	45,509	-	49,464	(135,015)	-	-	(7,856)	(142,871)	31,652	(1,428)	30,224
50-013	1,202,776	-	10,597	121,930	42,802	175,329	(361,733)	-	-	-	(361,733)	84,803	7,782	92,585
50-014	1,310,103	-	11,542	132,810	-	144,352	(394,011)	-	-	(5,794)	(399,805)	92,371	(1,054)	91,317
50-016	896,135	-	7,895	90,844	4,523	103,262	(269,511)	-	-	-	(269,511)	63,183	822	64,005
50-019	561,564	-	4,947	56,928	30,587	92,462	(168,889)	-	-	-	(168,889)	39,594	5,561	45,155
50-020	543,015	-	4,784	55,047	-	59,831	(163,311)	-	-	(3,077)	(166,388)	38,286	(559)	37,727
50-021	1,722,557	-	15,176	174,622	-	189,798	(518,056)	-	-	(70,942)	(588,998)	121,451	(12,898)	108,553
50-116	1,749,837	-	15,416	177,387	148,451	341,254	(526,261)	-	-	-	(526,261)	123,375	26,991	150,366
50-193	1,530,235	-	13,482	155,125	-	168,607	(460,216)	-	-	(60,035)	(520,251)	107,891	(10,915)	96,976
50-210	10,386,577	-	91,507	1,052,923	-	1,144,430	(3,123,745)	-	-	(754,258)	(3,878,003)	732,320	(137,138)	595,182
50-741	810,560	-	7,141	82,169	6,532	95,842	(243,774)	-	-	-	(243,774)	57,150	1,188	58,338
50-800	84,786	-	747	8,595	-	9,342	(25,499)	-	-	(27,340)	(52,839)	5,978	(4,971)	1,007
50-802	89,600	-	789	9,083	-	9,872	(26,947)	-	-	(83,240)	(110,187)	6,317	(15,134)	(8,817)
50-808	498,987	-	4,396	50,584	-	54,980	(150,070)	-	-	(18,441)	(168,511)	35,182	(3,353)	31,829
50-810	139,126	-	1,226	14,104	-	15,330	(41,842)	-	-	(8,483)	(50,325)	9,809	(1,542)	8,267
50-812	285,547	-	2,516	28,947	-	31,463	(85,878)	-	-	(16,409)	(102,287)	20,133	(2,984)	17,149
50-831	238,273	-	2,099	24,155	31,615	57,869	(71,660)	-	-	-	(71,660)	16,800	5,748	22,548
50-836	197,773	-	1,742	20,049	10,259	32,050	(59,480)	-	-	-	(59,480)	13,944	1,865	15,809
50-850	318,881	-	2,809	32,326	305,660	340,795	(95,903)	-	-	-	(95,903)	22,483	55,575	78,058
50-851	74,986	-	661	7,602	-	8,263	(22,552)	-	-	(44,877)	(67,429)	5,287	(8,159)	(2,872)
50-875	127,583	-	1,124	12,934	-	14,058	(38,370)	-	-	(22,523)	(60,893)	8,995	(4,095)	4,900
50-892	193,350	-	1,703	19,601	-	21,304	(58,150)	-	-	(7,280)	(65,430)	13,632	(1,324)	12,308
50-900	2,894,103	-	25,497	293,385	-	318,882	(870,396)	-	-	(271,251)	(1,141,647)	204,053	(49,318)	154,735
51-011	973,829	-	8,580	98,720	-	107,300	(292,877)	-	-	(64,173)	(357,050)	68,661	(11,668)	56,993
51-016	767,856	-	6,765	77,840	-	84,605	(230,931)	-	-	(9,681)	(240,612)	54,139	(1,760)	52,379
51-017	1,630,550	-	14,365	165,294	-	179,659	(490,385)	-	-	(33,327)	(523,712)	114,964	(6,059)	108,905
51-018	1,030,594	-	9,080	104,475	-	113,555	(309,949)	-	-	(22,938)	(332,887)	72,663	(4,171)	68,492
51-019	34,936	-	308	3,542	34,208	38,058	(10,507)	-	-	-	(10,507)	2,463	6,220	8,683
51-162	4,994,039	-	43,998	506,263	23,342	573,603	(1,501,949)	-	-	-	(1,501,949)	352,111	4,244	356,355
51-750	1,764,477	-	15,545	178,871	85,781	280,197	(530,663)	-	-	-	(530,663)	124,407	15,597	140,004
51-767	1,212,388	-	10,681	122,904	150,059	283,644	(364,624)	-	-	-	(364,624)	85,481	27,284	112,765
51-811	1,468,908	-	12,941	148,908	161,929	323,778	(441,772)	-	-	-	(441,772)	103,567	29,442	133,009
51-908	4,324,534	-	38,100	438,393	238,824	715,317	(1,300,596)	-	-	-	(1,300,596)	304,907	43,422	348,329
52-001	1,279,105	-	11,269	129,667	119,999	260,935	(384,689)	-	-	-	(384,689)	90,185	21,818	112,003
52-020	1,714,794	-	15,108	173,835	22,899	211,842	(515,722)	-	-	-	(515,722)	120,904	4,164	125,068
52-021	3,322,928	-	29,275	336,857	182,559	548,691	(999,365)	-	-	-	(999,365)	234,288	33,192	267,480
52-022	2,895,441	-	25,509	293,521	-	319,030	(870,799)	-	-	(58,369)	(929,168)	204,147	(10,613)	193,534
52-023	1,222,407	-	10,770	123,920	39,933	174,623	(367,637)	-	-	-	(367,637)	86,187	7,261	93,448
52-201	4,524,502	-	39,861	458,664	117,202	615,727	(1,360,736)	-	-	-	(1,360,736)	319,006	21,309	340,315

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
52-217	7,097,068	-	62,526	719,454	-	781,980	(2,134,431)	-	-	(73,395)	(2,207,826)	500,388	(13,344)	487,044
52-272	6,530,207	-	57,532	661,989	-	719,521	(1,963,949)	-	-	(325,994)	(2,289,943)	460,421	(59,272)	401,149
52-746	1,368,677	-	12,058	138,747	-	150,805	(411,627)	-	-	(150,383)	(562,010)	96,500	(27,342)	69,158
53-007	660,965	-	5,823	67,004	9,437	82,264	(198,784)	-	-	-	(198,784)	46,602	1,716	48,318
53-010	959,867	-	8,457	97,305	53,345	159,107	(288,678)	-	-	-	(288,678)	67,677	9,699	77,376
53-012	2,205,545	-	19,431	223,584	-	243,015	(663,314)	-	-	(75,273)	(738,587)	155,505	(13,686)	141,819
54-001	683,957	-	6,026	69,335	-	75,361	(205,699)	-	-	(15,975)	(221,674)	48,223	(2,905)	45,318
54-030	672,228	-	5,922	68,146	-	74,068	(202,171)	-	-	(17,385)	(219,556)	47,396	(3,161)	44,235
54-040	681,327	-	6,003	69,068	41,748	116,819	(204,908)	-	-	-	(204,908)	48,038	7,590	55,628
54-041	890,795	-	7,848	90,303	4,710	102,861	(267,905)	-	-	-	(267,905)	62,807	856	63,663
54-042	1,000,787	-	8,817	101,453	64,413	174,683	(300,985)	-	-	-	(300,985)	70,562	11,712	82,274
54-222	2,999,407	-	26,425	304,060	66,861	397,346	(902,067)	-	-	-	(902,067)	211,477	12,157	223,634
54-396	998,077	-	8,793	101,178	51,303	161,274	(300,170)	-	-	-	(300,170)	70,371	9,328	79,699
55-001	2,651,553	-	23,360	268,797	91,117	383,274	(797,450)	-	-	-	(797,450)	186,951	16,567	203,518
55-002	868,305	-	7,650	88,023	20,081	115,754	(261,141)	-	-	-	(261,141)	61,221	3,651	64,872
55-009	606,324	-	5,342	61,465	4,127	70,934	(182,351)	-	-	-	(182,351)	42,750	750	43,500
55-014	1,006,370	-	8,866	102,019	16,205	127,090	(302,664)	-	-	-	(302,664)	70,955	2,946	73,901
55-179	3,114,926	-	27,443	315,771	203,110	546,324	(936,809)	-	-	-	(936,809)	219,622	36,929	256,551
55-197	4,285,899	-	37,759	434,476	-	472,235	(1,288,977)	-	-	(165,610)	(1,454,587)	302,183	(30,111)	272,072
55-322	902,624	-	7,952	91,502	13,811	113,265	(271,463)	-	-	-	(271,463)	63,641	2,511	66,152
55-350	1,237,999	-	10,907	125,500	-	136,407	(372,326)	-	-	(2,644)	(374,970)	87,287	(481)	86,806
55-369	2,204,567	-	19,422	223,484	-	242,906	(663,020)	-	-	(25,191)	(688,211)	155,436	(4,580)	150,856
55-393	587,181	-	5,173	59,525	-	64,698	(176,594)	-	-	(4,328)	(180,922)	41,400	(787)	40,613
55-757	1,672,908	-	14,738	169,588	-	184,326	(503,124)	-	-	(46,973)	(550,097)	117,951	(8,540)	109,411
56-022	3,027,732	-	26,675	306,932	125,481	459,088	(910,585)	-	-	-	(910,585)	213,474	22,815	236,289
57-001	4,637,207	-	40,854	470,090	212,048	722,992	(1,394,632)	-	-	-	(1,394,632)	326,953	38,554	365,507
57-002	1,366,690	-	12,041	138,546	29,962	180,549	(411,030)	-	-	-	(411,030)	96,360	5,448	101,808
57-008	674,744	-	5,945	68,401	85,411	159,757	(202,928)	-	-	-	(202,928)	47,574	15,529	63,103
57-009	1,134,935	-	9,999	115,052	-	125,051	(341,330)	-	-	(11,906)	(353,236)	80,020	(2,165)	77,855
57-011	4,114,011	-	36,245	417,051	-	453,296	(1,237,282)	-	-	(125,876)	(1,363,158)	290,064	(22,886)	267,178
57-012	2,204,975	-	19,426	223,526	39,256	282,208	(663,143)	-	-	-	(663,143)	155,465	7,137	162,602
57-020	1,648,525	-	14,524	167,117	-	181,641	(495,791)	-	-	(105,018)	(600,809)	116,231	(19,094)	97,137
57-021	84,984	-	749	8,615	58,132	67,496	(25,559)	-	-	-	(25,559)	5,992	10,570	16,562
57-022	107,501	-	947	10,898	-	11,845	(32,331)	-	-	(7,072)	(39,403)	7,580	(1,286)	6,294
57-128	21,645,075	-	190,695	2,194,235	-	2,384,930	(6,509,720)	-	-	(419,892)	(6,929,612)	1,526,115	(76,344)	1,449,771
57-165	6,006,268	-	52,916	608,876	140,617	802,409	(1,806,375)	-	-	-	(1,806,375)	423,480	25,567	449,047
57-176	2,166,364	-	19,086	219,612	-	238,698	(651,530)	-	-	(32,821)	(684,351)	152,742	(5,967)	146,775
57-240	11,017,109	-	97,062	1,116,842	-	1,213,904	(3,313,377)	-	-	(716)	(3,314,093)	776,776	(130)	776,646
57-245	3,061,249	-	26,970	310,329	-	337,299	(920,665)	-	-	(3,161)	(923,826)	215,837	(575)	215,262
57-269	4,266,700	-	37,590	432,530	14,434	484,554	(1,283,203)	-	-	-	(1,283,203)	300,829	2,624	303,453
57-274	10,567,454	-	93,100	1,071,259	189,499	1,353,858	(3,178,144)	-	-	-	(3,178,144)	745,073	34,454	779,527
57-290	4,330,937	-	38,156	439,042	-	477,198	(1,302,522)	-	-	(94,710)	(1,397,232)	305,359	(17,220)	288,139
57-297	5,573,665	-	49,105	565,022	-	614,127	(1,676,270)	-	-	(56,614)	(1,732,884)	392,979	(10,294)	382,685
57-298	6,050,302	-	53,304	613,340	497,172	1,163,816	(1,819,618)	-	-	-	(1,819,618)	426,585	90,395	516,980
57-726	1,941,581	-	17,106	196,825	-	213,931	(583,927)	-	-	(10,030)	(593,957)	136,894	(1,824)	135,070
57-806	141,208	-	1,244	14,315	6,262	21,821	(42,468)	-	-	-	(42,468)	9,956	1,139	11,095
57-808	17,752	-	156	1,800	2,376	4,332	(5,339)	-	-	-	(5,339)	1,252	432	1,684

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
57-810	518,630	-	4,569	52,575	73,526	130,670	(155,977)	-	-	-	(155,977)	36,567	13,368	49,935
57-814	529,155	-	4,662	53,642	25,947	84,251	(159,143)	-	-	-	(159,143)	37,309	4,718	42,027
57-815	195,269	-	1,720	19,795	-	21,515	(58,727)	-	-	(9,303)	(68,030)	13,768	(1,691)	12,077
57-818	459,359	-	4,047	46,567	-	50,614	(138,151)	-	-	(1,349)	(139,500)	32,388	(245)	32,143
57-819	58,191	-	513	5,899	-	6,412	(17,501)	-	-	(4,745)	(22,246)	4,103	(863)	3,240
57-822	210,613	-	1,856	21,351	-	23,207	(63,341)	-	-	(63,278)	(126,619)	14,850	(11,505)	3,345
57-824	293,558	-	2,586	29,759	13,988	46,333	(88,287)	-	-	-	(88,287)	20,698	2,543	23,241
57-825	49,569	-	437	5,025	-	5,462	(14,908)	-	-	(34,135)	(49,043)	3,495	(6,206)	(2,711)
57-829	21,922	-	193	2,222	10,922	13,337	(6,593)	-	-	-	(6,593)	1,546	1,986	3,532
57-830	74,332	-	655	7,535	19,941	28,131	(22,355)	-	-	-	(22,355)	5,241	3,626	8,867
57-835	641,951	-	5,656	65,077	122,699	193,432	(193,066)	-	-	-	(193,066)	45,262	22,309	67,571
57-839	-	-	-	-	-	-	-	-	-	(21,930)	(21,930)	-	(3,987)	(3,987)
57-842	189,551	-	1,670	19,215	8,419	29,304	(57,007)	-	-	-	(57,007)	13,365	1,531	14,896
57-845	155,367	-	1,369	15,750	9,345	26,464	(46,726)	-	-	-	(46,726)	10,954	1,699	12,653
57-847	119,383	-	1,052	12,102	8,801	21,955	(35,904)	-	-	-	(35,904)	8,417	1,600	10,017
57-850	142,399	-	1,255	14,435	24,858	40,548	(42,826)	-	-	-	(42,826)	10,040	4,520	14,560
57-860	72,365	-	638	7,336	28,832	36,806	(21,764)	-	-	-	(21,764)	5,102	5,242	10,344
57-867	31,607	-	278	3,204	9,904	13,386	(9,506)	-	-	-	(9,506)	2,228	1,801	4,029
57-871	90,369	-	796	9,161	-	9,957	(27,178)	-	-	(15,726)	(42,904)	6,372	(2,859)	3,513
57-873	307,524	-	2,709	31,175	-	33,884	(92,487)	-	-	(47,167)	(139,654)	21,682	(8,576)	13,106
57-874	-	-	-	-	-	-	-	-	-	(12,606)	(12,606)	-	(2,292)	(2,292)
57-882	130,908	-	1,153	13,271	-	14,424	(39,370)	-	-	(11,521)	(50,891)	9,230	(2,095)	7,135
57-901	744,308	-	6,557	75,453	180,195	262,205	(223,849)	-	-	-	(223,849)	52,478	32,763	85,241
57-907	553,116	-	4,873	56,071	59,047	119,991	(166,349)	-	-	-	(166,349)	38,998	10,736	49,734
58-016	2,174,625	-	19,159	220,449	1,466	241,074	(654,015)	-	-	-	(654,015)	153,325	266	153,591
59-014	1,586,779	-	13,980	160,857	58,956	233,793	(477,221)	-	-	-	(477,221)	111,878	10,719	122,597
59-015	918,798	-	8,095	93,142	-	101,237	(276,327)	-	-	(1,184)	(277,511)	64,781	(215)	64,566
59-016	954,278	-	8,407	96,738	62,710	167,855	(286,997)	-	-	-	(286,997)	67,283	11,402	78,685
59-385	1,139,100	-	10,036	115,474	11,399	136,909	(342,582)	-	-	-	(342,582)	80,314	2,072	82,386
59-800	24,191	-	213	2,452	-	2,665	(7,275)	-	-	(8,340)	(15,615)	1,706	(1,516)	190
60-001	2,777,895	-	24,474	281,605	-	306,079	(835,447)	-	-	(541,299)	(1,376,746)	195,859	(98,418)	97,441
60-003	2,064,750	-	18,191	209,311	-	227,502	(620,970)	-	-	(107,167)	(728,137)	145,578	(19,485)	126,093
60-027	1,814,241	-	15,984	183,916	-	199,900	(545,630)	-	-	(52,420)	(598,050)	127,916	(9,531)	118,385
60-028	1,685,387	-	14,848	170,853	81,013	266,714	(506,877)	-	-	-	(506,877)	118,830	14,730	133,560
60-029	1,243,550	-	10,956	126,063	-	137,019	(373,995)	-	-	(5,510)	(379,505)	87,678	(1,002)	86,676
60-030	3,037,790	-	26,763	307,951	147,837	482,551	(913,610)	-	-	-	(913,610)	214,183	26,880	241,063
60-211	4,019,903	-	35,416	407,511	366,380	809,307	(1,208,979)	-	-	-	(1,208,979)	283,429	66,615	350,044
60-717	1,654,867	-	14,580	167,760	4,910	187,250	(497,698)	-	-	-	(497,698)	116,679	893	117,572
60-744	1,849,728	-	16,296	187,513	-	203,809	(556,302)	-	-	(35,526)	(591,828)	130,418	(6,459)	123,959
60-800	80,917	-	713	8,203	45,682	54,598	(24,336)	-	-	-	(24,336)	5,705	8,306	14,011
60-801	475,828	-	4,192	48,236	-	52,428	(143,105)	-	-	(41,726)	(184,831)	33,549	(7,587)	25,962
61-018	1,023,515	-	9,017	103,757	46,951	159,725	(307,821)	-	-	-	(307,821)	72,164	8,537	80,701
61-313	817,045	-	7,198	82,827	27,802	117,827	(245,725)	-	-	-	(245,725)	57,607	5,055	62,662
62-006	1,106,269	-	9,746	112,146	-	121,892	(332,709)	-	-	(92,685)	(425,394)	77,999	(16,852)	61,147
62-007	1,025,595	-	9,036	103,968	-	113,004	(308,446)	-	-	(70,313)	(378,759)	72,311	(12,784)	59,527
62-010	9,678	-	85	981	166	1,232	(2,911)	-	-	-	(2,911)	682	30	712
62-012	100,716	-	887	10,210	-	11,097	(30,290)	-	-	(3,323)	(33,613)	7,101	(604)	6,497

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
62-014	2,593	-	23	263	-	286	(780)	-	-	(234)	(1,014)	183	(42)	141
62-015	1,722,999	-	15,180	174,666	-	189,846	(518,189)	-	-	(49,408)	(567,597)	121,482	(8,983)	112,499
62-236	1,972,249	-	17,376	199,934	-	217,310	(593,151)	-	-	(85,743)	(678,894)	139,056	(15,590)	123,466
63-001	921,819	-	8,121	93,448	78,945	180,514	(277,235)	-	-	-	(277,235)	64,994	14,354	79,348
63-002	501,087	-	4,415	50,797	12,437	67,649	(150,701)	-	-	-	(150,701)	35,330	2,261	37,591
63-014	1,060,621	-	9,344	107,519	7,688	124,551	(318,980)	-	-	-	(318,980)	74,780	1,398	76,178
63-392	1,408,816	-	12,412	142,816	14,919	170,147	(423,699)	-	-	-	(423,699)	99,330	2,712	102,042
64-020	1,865,675	-	16,437	189,130	-	205,567	(561,099)	-	-	(1,322)	(562,421)	131,542	(240)	131,302
64-021	758,604	-	6,683	76,902	33,069	116,654	(228,149)	-	-	-	(228,149)	53,486	6,013	59,499
64-270	1,530,275	-	13,482	155,129	2,488	171,099	(460,227)	-	-	-	(460,227)	107,894	452	108,346
64-324	1,011,234	-	8,909	102,512	36,699	148,120	(304,127)	-	-	-	(304,127)	71,298	6,672	77,970
65-001	570,694	-	5,028	57,853	-	62,881	(171,635)	-	-	(27,010)	(198,645)	40,238	(4,911)	35,327
65-020	1,723,916	-	15,188	174,759	-	189,947	(518,465)	-	-	(20,679)	(539,144)	121,547	(3,760)	117,787
65-021	3,755,420	-	33,086	380,700	137,184	550,970	(1,129,436)	-	-	-	(1,129,436)	264,781	24,943	289,724
65-022	1,531,044	-	13,489	155,207	50,448	219,144	(460,459)	-	-	-	(460,459)	107,948	9,172	117,120
65-120	2,370,885	-	20,888	240,345	103,353	364,586	(713,040)	-	-	-	(713,040)	167,162	18,792	185,954
66-011	1,112,355	-	9,800	112,763	34,597	157,160	(334,539)	-	-	-	(334,539)	78,428	6,290	84,718
66-012	1,253,477	-	11,043	127,069	-	138,112	(376,981)	-	-	(80,284)	(457,265)	88,378	(14,597)	73,781
66-013	1,162,765	-	10,244	117,873	44,815	172,932	(349,700)	-	-	-	(349,700)	81,982	8,148	90,130
66-278	1,744,819	-	15,372	176,878	13,588	205,838	(524,751)	-	-	-	(524,751)	123,021	2,470	125,491
66-719	596,368	-	5,254	60,456	12,540	78,250	(179,357)	-	-	-	(179,357)	42,048	2,280	44,328
67-013	2,066,226	-	18,204	209,460	-	227,664	(621,414)	-	-	(86,291)	(707,705)	145,682	(15,689)	129,993
67-017	1,448,207	-	12,759	146,810	-	159,569	(435,546)	-	-	(2,291)	(437,837)	102,108	(417)	101,691
67-020	1,268,326	-	11,174	128,575	-	139,749	(381,447)	-	-	(16,074)	(397,521)	89,425	(2,922)	86,503
67-023	1,798,039	-	15,841	182,273	56,289	254,403	(540,757)	-	-	-	(540,757)	126,773	10,234	137,007
67-025	1,262,282	-	11,121	127,962	6,244	145,327	(379,629)	-	-	-	(379,629)	88,999	1,135	90,134
67-026	966,361	-	8,514	97,963	-	106,477	(290,632)	-	-	(36,393)	(327,025)	68,135	(6,617)	61,518
67-150	3,437,300	-	30,283	348,451	-	378,734	(1,033,762)	-	-	(67,788)	(1,101,550)	242,351	(12,325)	230,026
67-181	2,688,747	-	23,688	272,567	-	296,255	(808,636)	-	-	(141,368)	(950,004)	189,574	(25,703)	163,871
67-279	3,483,005	-	30,686	353,084	52,225	435,995	(1,047,508)	-	-	-	(1,047,508)	245,574	9,495	255,069
67-284	2,300,893	-	20,271	233,249	-	253,520	(691,990)	-	-	(110,193)	(802,183)	162,228	(20,035)	142,193
67-405	701,485	-	6,180	71,112	-	77,292	(210,970)	-	-	(17,465)	(228,435)	49,459	(3,176)	46,283
67-758	897,534	-	7,907	90,986	-	98,893	(269,932)	-	-	(49,690)	(319,622)	63,282	(9,034)	54,248
68-001	749,161	-	6,600	75,945	56,688	139,233	(225,309)	-	-	-	(225,309)	52,821	10,307	63,128
68-003	24,889	-	219	2,523	519	3,261	(7,485)	-	-	-	(7,485)	1,755	94	1,849
68-018	1,788,879	-	15,760	181,345	38,157	235,262	(538,002)	-	-	-	(538,002)	126,127	6,938	133,065
68-019	824,686	-	7,266	83,601	3,356	94,223	(248,023)	-	-	-	(248,023)	58,146	610	58,756
68-020	1,030,813	-	9,082	104,497	-	113,579	(310,015)	-	-	(13,374)	(323,389)	72,679	(2,432)	70,247
68-025	734,296	-	6,469	74,438	-	80,907	(220,838)	-	-	(33,541)	(254,379)	51,773	(6,098)	45,675
68-265	2,051,667	-	18,075	207,984	-	226,059	(617,035)	-	-	(61,131)	(678,166)	144,656	(11,115)	133,541
69-001	823,578	-	7,256	83,489	17,391	108,136	(247,690)	-	-	-	(247,690)	58,067	3,162	61,229
69-005	865,149	-	7,622	87,703	69,659	164,984	(260,192)	-	-	-	(260,192)	60,999	12,665	73,664
69-006	489,420	-	4,312	49,614	-	53,926	(147,192)	-	-	(14,791)	(161,983)	34,507	(2,689)	31,818
69-008	337,483	-	2,973	34,212	3,359	40,544	(101,497)	-	-	-	(101,497)	23,795	611	24,406
69-009	533,695	-	4,702	54,103	-	58,805	(160,508)	-	-	(6,563)	(167,071)	37,629	(1,193)	36,436
69-010	554,961	-	4,889	56,258	-	61,147	(166,904)	-	-	(10,688)	(177,592)	39,128	(1,943)	37,185
69-012	371,604	-	3,274	37,671	11,956	52,901	(111,759)	-	-	-	(111,759)	26,200	2,174	28,374

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
69-015	512,634	-	4,516	51,967	13,673	70,156	(154,174)	-	-	-	(154,174)	36,144	2,486	38,630
69-017	646,973	-	5,700	65,586	26,903	98,189	(194,576)	-	-	-	(194,576)	45,616	4,891	50,507
69-019	1,142,759	-	10,068	115,845	-	125,913	(343,683)	-	-	(3,943)	(347,626)	80,572	(717)	79,855
70-001	1,109,216	-	9,772	112,445	47,363	169,580	(333,595)	-	-	-	(333,595)	78,207	8,612	86,819
70-006	2,557,152	-	22,529	259,227	135,013	416,769	(769,059)	-	-	-	(769,059)	180,295	24,548	204,843
70-007	613,048	-	5,401	62,147	17,069	84,617	(184,373)	-	-	-	(184,373)	43,224	3,103	46,327
70-008	2,543,152	-	22,405	257,808	104,925	385,138	(764,849)	-	-	-	(764,849)	179,308	19,077	198,385
70-010	744,028	-	6,555	75,425	20,574	102,554	(223,765)	-	-	-	(223,765)	52,459	3,741	56,200
70-012	1,628,370	-	14,346	165,073	71,041	250,460	(489,729)	-	-	-	(489,729)	114,810	12,917	127,727
70-013	952,615	-	8,393	96,570	6,880	111,843	(286,497)	-	-	-	(286,497)	67,165	1,251	68,416
70-014	1,472,327	-	12,971	149,255	16,243	178,469	(442,800)	-	-	-	(442,800)	103,808	2,953	106,761
70-158	4,235,580	-	37,316	429,375	189,926	656,617	(1,273,844)	-	-	-	(1,273,844)	298,635	34,532	333,167
70-189	1,910,961	-	16,836	193,721	27,200	237,757	(574,718)	-	-	-	(574,718)	134,735	4,945	139,680
70-712	1,816,230	-	16,001	184,117	-	200,118	(546,228)	-	-	(26,398)	(572,626)	128,056	(4,800)	123,256
70-730	1,715,851	-	15,117	173,942	-	189,059	(516,039)	-	-	(168,949)	(684,988)	120,978	(30,718)	90,260
70-800	209,663	-	1,847	21,254	-	23,101	(63,056)	-	-	(35,220)	(98,276)	14,783	(6,404)	8,379
70-801	749,061	-	6,599	75,935	74,174	156,708	(225,279)	-	-	-	(225,279)	52,814	13,486	66,300
70-820	161,819	-	1,426	16,404	24,868	42,698	(48,667)	-	-	-	(48,667)	11,409	4,522	15,931
70-870	45,333	-	399	4,596	1,362	6,357	(13,634)	-	-	-	(13,634)	3,196	248	3,444
71-001	1,699,244	-	14,971	172,258	-	187,229	(511,045)	-	-	(2,874)	(513,919)	119,808	(523)	119,285
71-007	1,005,210	-	8,856	101,902	-	110,758	(302,315)	-	-	(102,456)	(404,771)	70,874	(18,628)	52,246
71-013	1,884,296	-	16,601	191,018	15,309	222,928	(566,699)	-	-	-	(566,699)	132,855	2,784	135,639
71-014	699,559	-	6,163	70,917	-	77,080	(210,391)	-	-	(43,942)	(254,333)	49,323	(7,990)	41,333
71-015	1,250,489	-	11,017	126,766	-	137,783	(376,082)	-	-	(56,893)	(432,975)	88,167	(10,344)	77,823
71-017	1,112,767	-	9,804	112,805	35,724	158,333	(334,663)	-	-	-	(334,663)	78,457	6,495	84,952
71-018	1,138,265	-	10,028	115,390	-	125,418	(342,331)	-	-	(47,933)	(390,264)	80,255	(8,715)	71,540
71-118	3,134,638	-	27,616	317,769	-	345,385	(942,737)	-	-	(26,597)	(969,334)	221,012	(4,836)	216,176
71-755	1,268,741	-	11,178	128,617	54,403	194,198	(381,572)	-	-	-	(381,572)	89,454	9,891	99,345
72-012	1,277,573	-	11,256	129,512	-	140,768	(384,228)	-	-	(26,271)	(410,499)	90,077	(4,777)	85,300
72-013	1,020,970	-	8,995	103,499	-	112,494	(307,055)	-	-	(46,311)	(353,366)	71,985	(8,420)	63,565
72-140	3,536,236	-	31,155	358,480	-	389,635	(1,063,517)	-	-	(262,160)	(1,325,677)	249,327	(47,665)	201,662
72-320	2,144,285	-	18,891	217,374	28,022	264,287	(644,890)	-	-	-	(644,890)	151,186	5,095	156,281
72-334	870,365	-	7,668	88,232	44,707	140,607	(261,761)	-	-	-	(261,761)	61,366	8,128	69,494
72-716	1,081,717	-	9,530	109,657	-	119,187	(325,325)	-	-	(25,227)	(350,552)	76,268	(4,587)	71,681
72-735	2,222,614	-	19,581	225,314	-	244,895	(668,447)	-	-	(88,984)	(757,431)	156,708	(16,179)	140,529
73-001	1,888,608	-	16,639	191,455	253,622	461,716	(567,996)	-	-	-	(567,996)	133,159	46,113	179,272
73-002	1,042,423	-	9,184	105,674	-	114,858	(313,507)	-	-	(929)	(314,436)	73,497	(169)	73,328
73-004	597,402	-	5,263	60,561	-	65,824	(179,668)	-	-	(5,001)	(184,669)	42,121	(909)	41,212
73-005	627,214	-	5,526	63,583	24,595	93,704	(188,633)	-	-	-	(188,633)	44,223	4,472	48,695
73-008	1,297,581	-	11,432	131,540	-	142,972	(390,245)	-	-	(4,890)	(395,135)	91,488	(889)	90,599
73-013	1,087,268	-	9,579	110,220	-	119,799	(326,994)	-	-	(379)	(327,373)	76,659	(69)	76,590
73-015	1,328,805	-	11,707	134,706	-	146,413	(399,636)	-	-	(35,973)	(435,609)	93,689	(6,540)	87,149
73-016	1,288,727	-	11,354	130,643	6,559	148,556	(387,582)	-	-	-	(387,582)	90,863	1,193	92,056
73-017	1,592,034	-	14,026	161,390	79,863	255,279	(478,802)	-	-	-	(478,802)	112,249	14,521	126,770
73-018	567,514	-	5,000	57,531	12,383	74,914	(170,679)	-	-	-	(170,679)	40,013	2,251	42,264
73-180	1,922,312	-	16,936	194,871	10,717	222,524	(578,132)	-	-	-	(578,132)	135,535	1,949	137,484
73-728	1,046,433	-	9,219	106,081	-	115,300	(314,713)	-	-	(84,593)	(399,306)	73,780	(15,380)	58,400

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
73-875	524,078	-	4,617	53,128	-	57,745	(157,616)	-	-	(13,004)	(170,620)	36,951	(2,364)	34,587
74-001	2,421,539	-	21,334	245,480	-	266,814	(728,274)	-	-	(164,140)	(892,414)	170,734	(29,844)	140,890
74-003	858,232	-	7,561	87,002	45,929	140,492	(258,112)	-	-	-	(258,112)	60,511	8,351	68,862
74-010	690,503	-	6,083	69,999	-	76,082	(207,668)	-	-	(36,981)	(244,649)	48,685	(6,724)	41,961
74-013	453,269	-	3,993	45,949	34,379	84,321	(136,320)	-	-	-	(136,320)	31,958	6,251	38,209
74-014	651,559	-	5,740	66,051	45,851	117,642	(195,955)	-	-	-	(195,955)	45,939	8,337	54,276
74-139	1,851,338	-	16,310	187,676	105,848	309,834	(556,787)	-	-	-	(556,787)	130,531	19,245	149,776
74-194	2,818,349	-	24,830	285,706	170,808	481,344	(847,614)	-	-	-	(847,614)	198,712	31,056	229,768
74-897	254,851	-	2,245	25,835	16,115	44,195	(76,646)	-	-	-	(76,646)	17,969	2,930	20,899
75-003	633,431	-	5,581	64,213	9,501	79,295	(190,503)	-	-	-	(190,503)	44,661	1,727	46,388
75-005	661,185	-	5,825	67,027	-	72,852	(198,850)	-	-	(21,011)	(219,861)	46,618	(3,820)	42,798
75-007	688,236	-	6,063	69,769	22,231	98,063	(206,986)	-	-	-	(206,986)	48,525	4,042	52,567
75-010	493,026	-	4,344	49,980	20,037	74,361	(148,277)	-	-	-	(148,277)	34,761	3,643	38,404
75-015	407,949	-	3,594	41,355	-	44,949	(122,690)	-	-	(10,540)	(133,230)	28,763	(1,916)	26,847
75-020	813,033	-	7,163	82,420	10,613	100,196	(244,518)	-	-	-	(244,518)	57,324	1,930	59,254
75-022	1,236,684	-	10,895	125,367	49,984	186,246	(371,931)	-	-	-	(371,931)	87,194	9,088	96,282
75-190	3,414,797	-	30,085	346,170	-	376,255	(1,026,994)	-	-	(122,172)	(1,149,166)	240,765	(22,213)	218,552
75-900	521,355	-	4,593	52,852	24,389	81,834	(156,797)	-	-	-	(156,797)	36,759	4,434	41,193
76-001	6,343,934	-	55,891	643,106	305,213	1,004,210	(1,907,927)	-	-	-	(1,907,927)	447,288	55,493	502,781
76-006	2,316,873	-	20,412	234,869	74,489	329,770	(696,796)	-	-	-	(696,796)	163,354	13,543	176,897
76-007	1,396,061	-	12,299	141,523	61,444	215,266	(419,863)	-	-	-	(419,863)	98,431	11,172	109,603
76-012	5,590,743	-	49,255	566,753	-	616,008	(1,681,407)	-	-	(128,477)	(1,809,884)	394,183	(23,360)	370,823
76-013	2,969,482	-	26,161	301,027	55,279	382,467	(893,067)	-	-	-	(893,067)	209,367	10,051	219,418
76-022	776,108	-	6,838	78,677	1,853	87,368	(233,413)	-	-	-	(233,413)	54,721	337	55,058
76-024	4,998,177	-	44,034	506,682	263,930	814,646	(1,503,193)	-	-	-	(1,503,193)	352,403	47,987	400,390
76-026	6,102,473	-	53,763	618,629	22,541	694,933	(1,835,308)	-	-	-	(1,835,308)	430,263	4,098	434,361
76-033	1,591,047	-	14,017	161,290	-	175,307	(478,505)	-	-	(26,893)	(505,398)	112,179	(4,890)	107,289
76-034	2,096,431	-	18,470	212,522	-	230,992	(630,498)	-	-	(102,801)	(733,299)	147,812	(18,691)	129,121
76-035	1,629,704	-	14,358	165,209	45,031	224,598	(490,131)	-	-	-	(490,131)	114,904	8,188	123,092
76-036	1,480,451	-	13,043	150,078	19,160	182,281	(445,243)	-	-	-	(445,243)	104,381	3,484	107,865
76-037	1,143,748	-	10,077	115,946	3,519	129,542	(343,980)	-	-	-	(343,980)	80,642	640	81,282
76-102	3,532,396	-	31,121	358,091	52,411	441,623	(1,062,362)	-	-	-	(1,062,362)	249,056	9,529	258,585
76-117	12,703,402	-	111,918	1,287,787	-	1,399,705	(3,820,527)	-	-	(551,374)	(4,371,901)	895,671	(100,250)	795,421
76-164	3,618,375	-	31,878	366,807	-	398,685	(1,088,220)	-	-	(61,578)	(1,149,798)	255,118	(11,196)	243,922
76-262	4,431,882	-	39,045	449,275	158,521	646,841	(1,332,881)	-	-	-	(1,332,881)	312,476	28,822	341,298
76-281	2,683,031	-	23,638	271,988	36,157	331,783	(806,917)	-	-	-	(806,917)	189,171	6,574	195,745
76-770	416,594	-	3,670	42,232	-	45,902	(125,290)	-	-	(2,737)	(128,027)	29,373	(498)	28,875
76-803	141,188	-	1,244	14,313	12,181	27,738	(42,462)	-	-	-	(42,462)	9,955	2,215	12,170
76-805	82,447	-	726	8,358	1,942	11,026	(24,796)	-	-	-	(24,796)	5,813	353	6,166
76-807	130,354	-	1,148	13,214	57,769	72,131	(39,204)	-	-	-	(39,204)	9,191	10,503	19,694
76-808	53,251	-	469	5,398	3,406	9,273	(16,015)	-	-	-	(16,015)	3,755	619	4,374
76-858	147,580	-	1,300	14,961	-	16,261	(44,384)	-	-	(42,966)	(87,350)	10,405	(7,812)	2,593
76-876	119,957	-	1,057	12,160	-	13,217	(36,077)	-	-	(5,227)	(41,304)	8,458	(950)	7,508
76-889	147,297	-	1,298	14,932	-	16,230	(44,299)	-	-	(19,248)	(63,547)	10,385	(3,500)	6,885
77-001	1,881,210	-	16,574	190,705	96,627	303,906	(565,771)	-	-	-	(565,771)	132,637	17,568	150,205
77-002	2,953,165	-	26,018	299,372	-	325,390	(888,159)	-	-	(5,160)	(893,319)	208,217	(938)	207,279
77-003	2,596,487	-	22,875	263,215	-	286,090	(780,889)	-	-	(116,135)	(897,024)	183,069	(21,115)	161,954

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
77-005	1,710,785	-	15,072	173,428	-	188,500	(514,516)	-	-	(69,059)	(583,575)	120,621	(12,556)	108,065
77-006	1,449,607	-	12,771	146,952	-	159,723	(435,967)	-	-	(44,484)	(480,451)	102,207	(8,088)	94,119
77-007	4,195,389	-	36,962	425,301	85,942	548,205	(1,261,756)	-	-	-	(1,261,756)	295,802	15,626	311,428
77-010	761,653	-	6,710	77,211	-	83,921	(229,066)	-	-	(10,062)	(239,128)	53,701	(1,829)	51,872
77-016	2,466,233	-	21,728	250,010	-	271,738	(741,715)	-	-	(88,012)	(829,727)	173,885	(16,002)	157,883
77-101	28,903,614	-	254,644	2,930,058	-	3,184,702	(8,692,713)	-	-	(420,424)	(9,113,137)	2,037,888	(76,441)	1,961,447
77-106	4,198,479	-	36,989	425,614	109,357	571,960	(1,262,686)	-	-	-	(1,262,686)	296,019	19,883	315,902
77-127	4,030,518	-	35,509	408,587	-	444,096	(1,212,171)	-	-	(212,282)	(1,424,453)	284,177	(38,597)	245,580
77-237	2,552,306	-	22,486	258,736	65,424	346,646	(767,602)	-	-	-	(767,602)	179,954	11,895	191,849
77-257	6,094,055	-	53,689	617,775	148,937	820,401	(1,832,777)	-	-	-	(1,832,777)	429,670	27,080	456,750
77-277	2,316,300	-	20,407	234,811	13,978	269,196	(696,623)	-	-	-	(696,623)	163,314	2,541	165,855
77-280	3,167,848	-	27,909	321,136	169,122	518,167	(952,725)	-	-	-	(952,725)	223,353	30,749	254,102
77-285	4,456,153	-	39,259	451,736	58,073	549,068	(1,340,181)	-	-	-	(1,340,181)	314,187	10,559	324,746
77-296	4,917,490	-	43,324	498,503	-	541,827	(1,478,927)	-	-	(111,755)	(1,590,682)	346,714	(20,319)	326,395
77-300	6,531,346	-	57,542	662,105	-	719,647	(1,964,291)	-	-	(66,275)	(2,030,566)	460,501	(12,050)	448,451
77-502	21,891,680	-	192,868	2,219,235	-	2,412,103	(6,583,886)	-	-	(3,519,651)	(10,103,537)	1,543,502	(639,936)	903,566
77-765	539,622	-	4,754	54,703	50,941	110,398	(162,290)	-	-	-	(162,290)	38,047	9,262	47,309
77-803	(1,161)	-	(10)	(118)	-	(128)	349	-	-	(2,214)	(1,865)	(82)	(402)	(484)
77-804	124,177	-	1,094	12,588	-	13,682	(37,346)	-	-	(106,407)	(143,753)	8,755	(19,347)	(10,592)
77-810	168,289	-	1,483	17,060	49,714	68,257	(50,613)	-	-	-	(50,613)	11,865	9,039	20,904
77-811	50,662	-	446	5,136	-	5,582	(15,237)	-	-	(5,899)	(21,136)	3,572	(1,073)	2,499
77-820	16,230	-	143	1,645	-	1,788	(4,881)	-	-	(18,634)	(23,515)	1,144	(3,388)	(2,244)
77-825	179,980	-	1,586	18,245	30,559	50,390	(54,129)	-	-	-	(54,129)	12,690	5,556	18,246
77-827	61,240	-	540	6,208	-	6,748	(18,418)	-	-	(13,209)	(31,627)	4,318	(2,402)	1,916
77-830	409,340	-	3,606	41,496	-	45,102	(123,108)	-	-	(1,431)	(124,539)	28,861	(260)	28,601
77-831	98,876	-	871	10,023	-	10,894	(29,737)	-	-	(35,914)	(65,651)	6,971	(6,530)	441
77-832	98,710	-	870	10,007	19,784	30,661	(29,687)	-	-	-	(29,687)	6,960	3,597	10,557
77-836	117,736	-	1,037	11,935	12,779	25,751	(35,409)	-	-	-	(35,409)	8,301	2,323	10,624
77-837	52,842	-	466	5,357	-	5,823	(15,892)	-	-	(25,268)	(41,160)	3,726	(4,594)	(868)
77-842	148,712	-	1,310	15,075	38,866	55,251	(44,725)	-	-	-	(44,725)	10,485	7,067	17,552
77-847	-	-	-	-	-	-	-	-	-	(16,447)	(16,447)	-	(2,990)	(2,990)
77-852	-	-	-	-	-	-	-	-	-	(4,777)	(4,777)	-	(869)	(869)
77-888	140,084	-	1,234	14,201	-	15,435	(42,130)	-	-	(16,239)	(58,369)	9,877	(2,952)	6,925
77-897	95,887	-	845	9,720	-	10,565	(28,838)	-	-	(30,545)	(59,383)	6,761	(5,554)	1,207
77-911	1,641,332	-	14,460	166,387	189,683	370,530	(493,628)	-	-	-	(493,628)	115,724	34,488	150,212
78-001	3,223,770	-	28,402	326,805	-	355,207	(969,543)	-	-	(208,057)	(1,177,600)	227,296	(37,829)	189,467
78-002	310,403	-	2,735	31,467	16,209	50,411	(93,353)	-	-	-	(93,353)	21,885	2,947	24,832
78-004	511,982	-	4,511	51,901	19,770	76,182	(153,978)	-	-	-	(153,978)	36,098	3,594	39,692
78-005	756,129	-	6,662	76,651	-	83,313	(227,404)	-	-	(5,506)	(232,910)	53,312	(1,001)	52,311
78-006	1,107,860	-	9,760	112,308	-	122,068	(333,187)	-	-	(31,519)	(364,706)	78,111	(5,731)	72,380
78-013	2,591,673	-	22,833	262,727	-	285,560	(779,441)	-	-	(55,321)	(834,762)	182,729	(10,058)	172,671
78-016	1,267,045	-	11,163	128,445	-	139,608	(381,062)	-	-	(30,911)	(411,973)	89,335	(5,620)	83,715
78-017	575,412	-	5,069	58,332	-	63,401	(173,054)	-	-	(46,144)	(219,198)	40,570	(8,390)	32,180
78-018	528,103	-	4,653	53,536	18,716	76,905	(158,826)	-	-	-	(158,826)	37,235	3,403	40,638
78-023	456,012	-	4,018	46,227	10,986	61,231	(137,145)	-	-	-	(137,145)	32,152	1,997	34,149
78-026	961,263	-	8,469	97,446	-	105,915	(289,098)	-	-	(5,201)	(294,299)	67,775	(946)	66,829
78-027	938,504	-	8,268	95,139	-	103,407	(282,253)	-	-	(24,515)	(306,768)	66,170	(4,457)	61,713

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
78-028	1,424,688	-	12,552	144,425	-	156,977	(428,472)	-	-	(20,643)	(449,115)	100,450	(3,753)	96,697
78-029	757,131	-	6,670	76,753	569	83,992	(227,706)	-	-	-	(227,706)	53,383	103	53,486
78-030	612,213	-	5,394	62,062	-	67,456	(184,122)	-	-	(59,362)	(243,484)	43,165	(10,793)	32,372
78-031	685,065	-	6,035	69,447	34,556	110,038	(206,032)	-	-	-	(206,032)	48,301	6,283	54,584
78-144	1,700,618	-	14,983	172,397	-	187,380	(511,458)	-	-	(37,649)	(549,107)	119,904	(6,845)	113,059
78-173	1,911,991	-	16,845	193,825	-	210,670	(575,028)	-	-	(64,274)	(639,302)	134,808	(11,686)	123,122
78-203	6,591,891	-	58,075	668,243	-	726,318	(1,982,500)	-	-	(342,794)	(2,325,294)	464,770	(62,326)	402,444
78-338	1,870,011	-	16,475	189,569	-	206,044	(562,403)	-	-	(43,914)	(606,317)	131,848	(7,984)	123,864
78-356	885,642	-	7,803	89,781	-	97,584	(266,355)	-	-	(37,933)	(304,288)	62,443	(6,897)	55,546
78-718	1,314,739	-	11,583	133,280	103,266	248,129	(395,406)	-	-	-	(395,406)	92,697	18,776	111,473
78-803	177,015	-	1,560	17,945	-	19,505	(53,237)	-	-	(76,988)	(130,225)	12,481	(13,998)	(1,517)
78-805	54,983	-	484	5,574	611	6,669	(16,536)	-	-	-	(16,536)	3,877	111	3,988
78-833	131,475	-	1,158	13,328	-	14,486	(39,541)	-	-	(1,166)	(40,707)	9,270	(212)	9,058
78-865	82,241	-	725	8,337	36,806	45,868	(24,734)	-	-	-	(24,734)	5,799	6,692	12,491
79-001	1,789,883	-	15,769	181,447	160,051	357,267	(538,304)	-	-	-	(538,304)	126,198	29,100	155,298
79-019	364,167	-	3,208	36,917	-	40,125	(109,523)	-	-	(5,103)	(114,626)	25,676	(928)	24,748
79-029	1,001,626	-	8,824	101,538	-	110,362	(301,237)	-	-	(41,911)	(343,148)	70,621	(7,620)	63,001
79-031	1,650,935	-	14,545	167,361	114,719	296,625	(496,516)	-	-	-	(496,516)	116,401	20,858	137,259
79-032	1,098,580	-	9,679	111,367	7,857	128,903	(330,396)	-	-	-	(330,396)	77,457	1,429	78,886
79-132	1,738,623	-	15,317	176,250	-	191,567	(522,888)	-	-	(4,229)	(527,117)	122,584	(769)	121,815
79-172	2,648,551	-	23,334	268,493	46,171	337,998	(796,547)	-	-	-	(796,547)	186,740	8,395	195,135
79-198	1,945,310	-	17,138	197,203	106,182	320,523	(585,049)	-	-	-	(585,049)	137,157	19,306	156,463
79-354	1,146,478	-	10,101	116,222	-	126,323	(344,801)	-	-	(59,139)	(403,940)	80,834	(10,753)	70,081
79-763	1,222,697	-	10,772	123,949	-	134,721	(367,724)	-	-	(6,194)	(373,918)	86,208	(1,126)	85,082
79-800	360,005	-	3,172	36,495	3,742	43,409	(108,271)	-	-	-	(108,271)	25,383	680	26,063
80-020	1,141,397	-	10,056	115,707	-	125,763	(343,273)	-	-	(24,638)	(367,911)	80,476	(4,480)	75,996
80-022	1,777,706	-	15,662	180,212	-	195,874	(534,642)	-	-	(88,091)	(622,733)	125,340	(16,016)	109,324
80-345	5,300,906	-	46,702	537,371	-	584,073	(1,594,239)	-	-	(178,844)	(1,773,083)	373,748	(32,517)	341,231
81-015	742,352	-	6,540	75,255	31,912	113,707	(223,261)	-	-	-	(223,261)	52,341	5,802	58,143
81-016	837,261	-	7,376	84,876	28,306	120,558	(251,805)	-	-	-	(251,805)	59,032	5,147	64,179
81-200	2,162,813	-	19,055	219,252	37,418	275,725	(650,462)	-	-	-	(650,462)	152,492	6,803	159,295
81-768	692,605	-	6,102	70,212	21,800	98,114	(208,300)	-	-	-	(208,300)	48,833	3,964	52,797
82-019	2,443,639	-	21,529	247,720	26,052	295,301	(734,920)	-	-	-	(734,920)	172,292	4,737	177,029
83-001	1,316,960	-	11,603	133,505	1,674	146,782	(396,074)	-	-	-	(396,074)	92,854	304	93,158
83-003	1,705,699	-	15,027	172,913	105,200	293,140	(512,986)	-	-	-	(512,986)	120,263	19,127	139,390
83-013	1,236,884	-	10,897	125,387	391	136,675	(371,991)	-	-	-	(371,991)	87,208	71	87,279
83-014	4,978,028	-	43,857	504,640	319,761	868,258	(1,497,133)	-	-	-	(1,497,133)	350,983	58,138	409,121
83-015	5,443,489	-	47,958	551,825	220,817	820,600	(1,637,120)	-	-	-	(1,637,120)	383,801	40,149	423,950
83-161	4,971,966	-	43,804	504,025	-	547,829	(1,495,311)	-	-	(94,502)	(1,589,813)	350,555	(17,182)	333,373
83-167	11,418,279	-	100,596	1,157,510	-	1,258,106	(3,434,028)	-	-	(185,569)	(3,619,597)	805,061	(33,740)	771,321
83-225	2,921,178	-	25,736	296,130	26,514	348,380	(878,539)	-	-	-	(878,539)	205,962	4,821	210,783
83-273	5,221,910	-	46,006	529,363	-	575,369	(1,570,481)	-	-	(374,542)	(1,945,023)	368,178	(68,099)	300,079
83-769	1,521,192	-	13,402	154,208	111,393	279,003	(457,496)	-	-	-	(457,496)	107,254	20,253	127,507
83-800	168,826	-	1,487	17,114	-	18,601	(50,774)	-	-	(27,415)	(78,189)	11,903	(4,985)	6,918
83-887	152,822	-	1,346	15,492	13,068	29,906	(45,961)	-	-	-	(45,961)	10,775	2,376	13,151
83-900	2,611,859	-	23,011	264,773	241,903	529,687	(785,512)	-	-	-	(785,512)	184,153	43,982	228,135
84-005	1,086,488	-	9,572	110,141	24,179	143,892	(326,759)	-	-	-	(326,759)	76,604	4,396	81,000

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer
As of and for the Year Ended June 30, 2020

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2020					Deferred Inflows of Resources for the year ended June 30, 2020					OPEB Expense for the year ended June 30, 2020**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
84-020	2,274,100	-	20,035	230,533	-	250,568	(683,932)	-	-	(9,777)	(693,709)	160,338	(1,778)	158,560
84-023	697,629	-	6,146	70,721	34,424	111,291	(209,811)	-	-	-	(209,811)	49,187	6,259	55,446
84-024	675,388	-	5,950	68,466	16,436	90,852	(203,122)	-	-	-	(203,122)	47,619	2,988	50,607
84-160	2,519,873	-	22,200	255,448	-	277,648	(757,848)	-	-	(56,800)	(814,648)	177,667	(10,327)	167,340
84-249	945,756	-	8,332	95,875	-	104,207	(284,435)	-	-	(105,379)	(389,814)	66,682	(19,160)	47,522
84-734	772,453	-	6,805	78,306	-	85,111	(232,314)	-	-	(3,168)	(235,482)	54,463	(576)	53,887
84-753	1,131,486	-	9,969	114,703	-	124,672	(340,293)	-	-	(2,757)	(343,050)	79,777	(501)	79,276
85-001	1,874,467	-	16,514	190,021	134,347	340,882	(563,743)	-	-	-	(563,743)	132,162	24,427	156,589
85-005	1,146,289	-	10,099	116,203	13,321	139,623	(344,744)	-	-	-	(344,744)	80,821	2,422	83,243
85-006	1,260,884	-	11,109	127,820	-	138,929	(379,209)	-	-	(68,995)	(448,204)	88,900	(12,545)	76,355
85-010	810,564	-	7,141	82,170	10,140	99,451	(243,776)	-	-	-	(243,776)	57,150	1,844	58,994
85-011	1,086,677	-	9,574	110,160	18,870	138,604	(326,816)	-	-	-	(326,816)	76,618	3,431	80,049
85-014	1,553,088	-	13,683	157,442	46,588	217,713	(467,089)	-	-	-	(467,089)	109,503	8,470	117,973
85-016	847,956	-	7,471	85,960	32,728	126,159	(255,021)	-	-	-	(255,021)	59,786	5,951	65,737
85-021	1,356,845	-	11,954	137,548	38,155	187,657	(408,069)	-	-	-	(408,069)	95,666	6,937	102,603
85-208	4,574,274	-	40,300	463,710	-	504,010	(1,375,705)	-	-	(55,364)	(1,431,069)	322,515	(10,066)	312,449
85-235	1,436,269	-	12,654	145,600	53,626	211,880	(431,956)	-	-	-	(431,956)	101,266	9,750	111,016
85-364	837,277	-	7,376	84,878	8,455	100,709	(251,809)	-	-	-	(251,809)	59,033	1,537	60,570
85-709	1,047,433	-	9,228	106,182	-	115,410	(315,014)	-	-	(11,418)	(326,432)	73,851	(2,076)	71,775
85-870	18,428	-	162	1,868	-	2,030	(5,542)	-	-	(2,516)	(8,058)	1,299	(458)	841
85-907	712,280	-	6,275	72,206	18,663	97,144	(214,217)	-	-	-	(214,217)	50,220	3,393	53,613
86-007	660,170	-	5,816	66,924	567	73,307	(198,545)	-	-	-	(198,545)	46,546	103	46,649
86-016	400,181	-	3,526	40,568	13,003	57,097	(120,354)	-	-	-	(120,354)	28,215	2,364	30,579
86-020	559,930	-	4,933	56,762	26,610	88,305	(168,398)	-	-	-	(168,398)	39,479	4,838	44,317
86-021	675,724	-	5,953	68,500	-	74,453	(203,223)	-	-	(8,053)	(211,276)	47,643	(1,464)	46,179
86-022	745,440	-	6,567	75,568	26,646	108,781	(224,190)	-	-	-	(224,190)	52,558	4,845	57,403
86-213	2,281,009	-	20,096	231,234	92,329	343,659	(686,010)	-	-	-	(686,010)	160,826	16,787	177,613
86-351	1,067,408	-	9,404	108,207	16,993	134,604	(321,021)	-	-	-	(321,021)	75,259	3,090	78,349
87-001	3,478,206	-	30,643	352,598	-	383,241	(1,046,065)	-	-	(134,121)	(1,180,186)	245,236	(24,386)	220,850
87-012	1,204,467	-	10,611	122,101	10,325	143,037	(362,241)	-	-	-	(362,241)	84,923	1,877	86,800
87-019	767,580	-	6,762	77,812	31,961	116,535	(230,848)	-	-	-	(230,848)	54,119	5,811	59,930
87-026	1,017,054	-	8,960	103,102	-	112,062	(305,877)	-	-	(56,739)	(362,616)	71,709	(10,316)	61,393
87-035	1,442,831	-	12,711	146,265	75,912	234,888	(433,929)	-	-	-	(433,929)	101,729	13,802	115,531
87-036	1,421,599	-	12,524	144,112	10,903	167,539	(427,544)	-	-	-	(427,544)	100,232	1,982	102,214
87-037	1,392,664	-	12,270	141,179	-	153,449	(418,841)	-	-	(12,232)	(431,073)	98,192	(2,224)	95,968
87-113	2,941,312	-	25,913	298,171	-	324,084	(884,594)	-	-	(72,827)	(957,421)	207,381	(13,241)	194,140
87-361	4,960,906	-	43,706	502,904	-	546,610	(1,491,984)	-	-	(152,926)	(1,644,910)	349,775	(27,805)	321,970
87-383	1,932,809	-	17,028	195,936	-	212,964	(581,289)	-	-	(16,602)	(597,891)	136,275	(3,018)	133,257
87-701	2,090,969	-	18,422	211,969	-	230,391	(628,855)	-	-	(42,426)	(671,281)	147,427	(7,714)	139,713
87-738	7,423,010	-	65,398	752,496	76,913	894,807	(2,232,458)	-	-	-	(2,232,458)	523,369	13,984	537,353
88-012	966,513	-	8,515	97,979	49,387	155,881	(290,677)	-	-	-	(290,677)	68,145	8,980	77,125
88-314	827,301	-	7,289	83,866	25,258	116,413	(248,809)	-	-	-	(248,809)	58,330	4,592	62,922
88-371	1,468,928	-	12,941	148,910	50,276	212,127	(441,778)	-	-	-	(441,778)	103,569	9,141	112,710
TOTAL	\$ 2,173,327,272	\$ -	\$ 19,147,246	\$ 220,317,631	\$ 44,977,751	\$ 284,442,628	\$ (653,624,509)	\$ -	\$ -	\$ (44,977,751)	\$ (698,602,260)	\$ 153,233,374	\$ -	\$ 153,233,374

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

School Employees Retirement System of Ohio

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

Note 1. Nature of Entity

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

SERS is governed by Chapter 3309 of the Ohio Revised Code. These statutes assign the authority to establish and amend the benefit provisions of the plan to the State Legislature. The operation of SERS and the direction of its policies are the responsibility of the Retirement Board of SERS. The Retirement Board has fiduciary responsibility for the oversight of the general administration and management of SERS. The Board is composed of nine members: four elected employee members; two elected retiree members; and three appointed investment expert members. One investment expert is appointed by the Governor, a second one by the State Treasurer, and the third one jointly by the Speaker of the House and President of the Senate.

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

Health care plan: A cost-sharing, multiple-employer, defined benefit OPEB plan (the OPEB Plan) that provides various levels of health care to retired, disabled and beneficiaries, as well as their dependents. A summary of the benefit provisions can be found in SERS' Comprehensive Annual Financial Report (CAFR).

SERS' CAFR can be accessed on its website at www.ohsers.org.

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the SERS plan. The Health Care Plan is financed through a combination of employer contributions, recipient premiums, investment returns, and any funds received on behalf of SERS' participation in Medicare programs. The Board seeks to maintain a funded ratio of at least 90% for basic pension benefits. If the basic benefit funded ratio is less than 70%, the entire 14% of the employers' contributions will be allocated to basic pension benefits. If the funded ratio is at least 70% but less than 80%, the minimum portion of the employers' contribution allocated to basic pension benefits is 13.50% of payroll; the remaining 0.50% may be allocated to the Health Care Fund at the Board's discretion. If the funded ratio is at least 80% but less than 90%, at least 13.25% of the employers' contribution will be allocated to basic pension benefits with the remaining 0.75% being allocated to the Health Care Fund at the Board's discretion. If the funded ratio is 90% or greater, the Health Care Fund may receive any portion of the employers' contribution that is not needed to fund basic pension benefits. In addition, there is a health care surcharge designed to compensate for low-wage salaries, levied against employers, and exclusively used for funding health care coverage. A surcharge is payable for any annual payroll salaries falling below the minimum salary threshold; however, the surcharge amount is capped at 2.0% of each employer's payroll and 1.5% of statewide reported payroll.

School Employees Retirement System of Ohio

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

Note 2. Summary of Significant Accounting Policies (Continued)

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, 2020 and the respective allocation percentage. The Schedule of OPEB Amounts by Employer presents the proportionate share of total net OPEB liability as of June 30, 2020 and total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the year ended June 30, 2020 for all SERS employers. The OPEB expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

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

Basis of allocation: In determining the proportionate share of the net OPEB liability and corresponding employer OPEB amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the OPEB Plan, excluding those contributions to separately finance specific liabilities of an individual employer. SERS has determined that the actual contributions made to the DB Pension Plan plus actual surcharge contributions made to the OPEB Plan represents an appropriate allocation basis because the total of these two amounts is most representative of the level of future contributions to the OPEB Plan.

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

School Employees Retirement System of Ohio

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

Note 3. Contributions

The fiscal year 2020 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 2020 CAFR as follows:

Defined Benefit Plan Employer Contributions - CAFR Total	\$ 491,557,790
Service credits and ARP payments paid by employees	(588,512)
Employer penalties	(157,196)
Other employer payments and miscellaneous revenue	(2,850)
	<u>490,809,232</u>
OPEB Employer Contributions - CAFR Total	48,187,050
Other employer payments and miscellaneous revenue	(1,775,236)
	<u>46,411,814</u>
Total Contributions - Schedule of Employer Allocations	<u>\$ 537,221,046</u>

For fiscal year 2020 employer contributions for OPEB were provided by the health care surcharge. The surcharge minimum salary was \$19,600 for fiscal year 2020.

Note 4. Deferred Outflows and Deferred Inflows

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

The future amortization of the deferred outflows and inflows for the year ended June 30, 2020 is as follows:

	Deferred Outflows**	Deferred Inflows**
2021	\$ 44,844,562	\$ 118,840,820
2022	44,844,562	118,840,820
2023	44,844,562	118,840,820
2024	44,844,562	118,840,820
2025	40,057,751	118,840,820
Thereafter	20,028,878	59,420,409
	<u>\$ 239,464,877</u>	<u>\$ 653,624,509</u>

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

School Employees Retirement System of Ohio

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

Note 5. OPEB Expense

The components of OPEB expense for the year ended June 30, 2020:

Service cost	\$ 164,641,764
Interest on the Total OPEB Liability	94,783,974
Projected earnings	(35,073,116)
OPEB plan administrative expenses	2,877,010
Recognition of current period deferred outflow (inflow) resulting from changes of assumptions	40,057,751
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual economic experience	(118,840,820)
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual investment earnings	4,786,811
Total OPEB Expense - Schedule of OPEB Amounts by Employer	<u>153,233,374</u>
Recognition of beginning deferred outflows of resources as OPEB expense	42,583,701
Recognition of beginning deferred inflows of resources as OPEB expense	(186,998,298)
Total OPEB Expense	<u>\$ 8,818,777</u>

The average of the expected remaining service lives of all members for fiscal year 2020 is 6.50 years.

Note 6. Net OPEB Liability and Actuarial Information

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

The components of the net OPEB liability as of June 30, 2020 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 2,655,938,750	\$ 482,611,478	\$ 2,173,327,272	18.17%

The activity related to the net OPEB liability for fiscal year 2020 is set forth in the following table:

Net OPEB Liability, July 1, 2019	\$ 2,514,789,694
Total OPEB expense	8,818,777
Change in deferred outflows of resources	196,881,176
Change in deferred inflows of resources	(466,626,211)
Employer contributions	(48,187,050)
Net reimbursements from Medicare Part D qualified prescription drug program and risk-sharing contract with Medicare Advantage provider	(32,349,114)
Net OPEB liability, June 30, 2020	<u>\$ 2,173,327,272</u>

School Employees Retirement System of Ohio

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

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

The total OPEB liability is determined by SERS' actuaries in accordance with GASB Statement No. 74, as part of their annual actuarial valuation for each retirement plan. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts (e.g., salaries, credited service) and assumptions about the probability of occurrence of events far into the future (e.g., mortality, disabilities, retirements, employment terminations). Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

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

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

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

Valuation Date	June 30, 2020
Actuarial Assumptions	
Experience Study Date	5-year period ended June 30, 2015
Investment Rate of Return	7.50% net of investment expense, including inflation
Inflation	3.00%
Wage Increases	3.50% - 18.20%
Municipal Bond Index Rate	
Prior Measurement Date	3.13%
Measurement Date	2.45%
Single Equivalent Interest Rate, net of plan investment expense, including price inflation	
Prior Measurement Date	3.22%
Measurement Date	2.63%
Medical Trend Assumption	
Pre-Medicare	7.00% - 4.75%
Medicare	5.25% - 4.75%
Mortality Assumptions	Mortality rates were based on the RP-2014 Blue Collar Mortality Table with fully generational projection and Scale BB, 120% of male rates and 110% of female rates. RP-2000 Disabled Mortality Table with 90% for male rates and 100% for female rates set back 5-years.

School Employees Retirement System of Ohio

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

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

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	2.00%	1.85%
US Stocks	22.50%	5.75%
Non-US Stocks	22.50%	6.50%
Fixed Income	19.00%	2.85%
Private Equity	12.00%	7.60%
Real Assets	17.00%	6.60%
Multi-Asset Strategy	5.00%	6.65%

The discount rate used to measure the total OPEB liability at June 30, 2020 was 2.63%. The discount rate used to measure the total OPEB liability at June 30, 2019 was 3.22%. The projection of cash flows used to determine the discount rate assumed that contributions will be made from members and the System at the state statute contribution rate of 2.00% of projected covered employee payroll each year, which includes a 1.50% payroll surcharge and 0.50% of contributions from the basic pension benefits plan. Based on these assumptions, the OPEB plan's fiduciary net position was projected to become insufficient to make future benefit payments during the fiscal year ending June 30, 2025. Therefore, the long-term expected rate of return on OPEB plan assets was used to present value the projected benefit payments through the fiscal year ending June 30, 2024 and the Fidelity General Obligation 20-year Municipal Bond Index rate of 2.45%, as of June 30, 2020 (i.e. municipal bond rate), was used to present value the projected benefit payments for the remaining years in the projection. The total present value of projected benefit payments from all years was then used to determine the single rate of return that was used as the discount rate. The projection of future benefit payments for all current plan members was until the benefit payments ran out.

School Employees Retirement System of Ohio

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

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

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

	1% Decrease	Current Discount	1% Increase
Rate	1.63%	2.63%	3.63%
Net OPEB Liability	\$ 2,660,098,587	\$ 2,173,327,272	\$ 1,786,344,923

The following table presents the OPEB liability of SERS, what SERS' net OPEB liability would be based on health care cost trend rates that are 1 percentage point lower and higher than the current rate.

	1% Decrease (6.00% decreasing to 3.75%)	Current Trend Rate (7.00% decreasing to 4.75%)	1% Increase (8.00% decreasing to 5.75%)
Net OPEB Liability	\$ 1,711,329,871	\$ 2,173,327,272	\$ 2,791,136,035

Note 7. Short-Term Solvency Test

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

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

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

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

Under the level percent of payroll financing, liabilities for active member contributions on deposit and the liabilities for future benefits to present retirees and beneficiaries will be fully covered by present assets except in rare circumstances. In addition, liabilities for active member benefits earned or to be earned in the future will be partially covered by the remainder of present assets. Generally, if SERS has been using level cost financing, the funded portion of active member benefits will increase over time.

School Employees Retirement System of Ohio

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

Note 7. Short-Term Solvency Test (Continued)

Health Care Solvency Test									
(\$ in millions)									
Valuation as of June 30	Aggregate Accrued Liabilities For				Actuarial Value of Assets	Portion of Accrued Liabilities Covered by Reported Asset			
	(1) Active Member Contributions	(2) Retired Members and Beneficiaries	(3) Active Members (Employer Financed Portion)			(1)	(2)	(3)	
2020	\$ -	\$ 626	\$ 1,171	\$ 183	100.0%	77.1%	0.0%		
2019	-	813	1,386	464	100.0%	57.0%	0.0%		
2018	-	968	1,557	436	100.0%	45.0%	0.0%		
2017	-	916	1,480	382	100.0%	41.7%	0.0%		
2016	-	918	1,489	370	100.0%	40.3%	0.0%		
2015	-	979	1,507	408	100.0%	41.7%	0.0%		
2014	-	968	1,508	414	100.0%	42.8%	0.0%		
2013	-	1,157	1,761	379	100.0%	32.8%	0.0%		
2012	-	1,074	1,617	355	100.0%	33.1%	0.0%		
2011	-	897	1,513	356	100.0%	39.7%	0.0%		

Note 8. COVID-19 Pandemic and Economic Uncertainty

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of SERS, including the fair value of SERS' investment portfolio. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that may be recognized in subsequent periods cannot be determined with half of the fiscal year remaining. In addition, the impact on SERS' future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.