

# **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, 2018

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RSM US LLP

## Independent Auditor's Report

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

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio (SERS) OPEB Plan as of and for the year ended June 30, 2018, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the SERS's OPEB Plan as of and for the year ended June 30, 2018, 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, 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, 2018, 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, 2018, and our report thereon, dated December 19, 2018, 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, 2018 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  
March 19, 2019

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 812,807	\$ 95,655	\$ 908,462	0.1823708%
01-023	168,313	20,268	188,581	0.0378570%
02-001	180,651	21,524	202,175	0.0405860%
02-003	338,853	39,112	377,965	0.0758752%
02-006	446,808	51,540	498,348	0.1000417%
02-009	171,049	19,771	190,820	0.0383065%
02-010	493,695	58,525	552,220	0.1108564%
02-011	174,580	22,076	196,656	0.0394780%
02-013	164,763	19,961	184,724	0.0370827%
02-131	151,219	17,304	168,523	0.0338304%
02-154	977,324	119,350	1,096,674	0.2201537%
02-308	169,870	20,808	190,678	0.0382780%
02-761	292,070	22,695	314,765	0.0631880%
02-874	9,364	745	10,109	0.0020293%
02-895	46,691	4,427	51,118	0.0102618%
02-900	145,794	280	146,074	0.0293239%
03-013	130,162	14,507	144,669	0.0290418%
03-014	153,843	19,317	173,160	0.0347613%
03-103	485,072	59,426	544,498	0.1093062%
03-343	258,355	30,363	288,718	0.0579592%
03-747	109,252	13,726	122,978	0.0246874%
04-001	204,679	22,737	227,416	0.0456530%
04-019	206,405	25,724	232,129	0.0465991%
04-031	268,743	32,588	301,331	0.0604912%
04-033	226,408	27,491	253,899	0.0509694%
04-034	300,290	36,600	336,890	0.0676296%
04-104	650,972	82,106	733,078	0.1471630%
04-125	316,791	37,385	354,176	0.0710997%
04-244	339,311	43,463	382,774	0.0768406%
04-704	197,530	21,785	219,315	0.0440268%
05-001	319,400	40,606	360,006	0.0722700%
05-006	232,331	30,726	263,057	0.0528078%
05-017	365,072	46,002	411,074	0.0825218%
05-018	286,422	32,992	319,414	0.0641213%
05-105	581,337	67,620	648,957	0.1302760%
05-169	283,099	34,237	317,336	0.0637042%
05-710	166,364	5,468	171,832	0.0344947%
05-739	860,391	106,764	967,155	0.1941532%
06-001	285,725	33,430	319,155	0.0640693%
06-008	129,154	14,657	143,811	0.0288696%
06-010	145,384	16,491	161,875	0.0324959%
06-011	77,805	8,864	86,669	0.0173985%
06-017	147,194	15,819	163,013	0.0327243%
06-185	357,867	41,429	399,296	0.0801574%
06-202	452,822	50,723	503,545	0.1010850%
07-020	320,778	36,700	357,478	0.0717625%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
07-026	124,537	14,231	138,768	0.0278572%
07-108	273,509	31,166	304,675	0.0611625%
07-163	265,365	30,999	296,364	0.0594941%
07-294	258,312	28,995	287,307	0.0576759%
07-304	231,564	28,960	260,524	0.0522993%
07-309	189,881	23,197	213,078	0.0427747%
07-724	97,038	9,680	106,718	0.0214233%
07-748	154,355	15,327	169,682	0.0340631%
08-001	217,802	26,663	244,465	0.0490755%
08-005	152,443	17,609	170,052	0.0341374%
08-011	521,403	61,484	582,887	0.1170127%
08-013	184,269	21,961	206,230	0.0414000%
08-017	248,528	30,394	278,922	0.0559927%
08-333	179,586	21,775	201,361	0.0404226%
08-743	123,723	1,911	125,634	0.0252206%
09-001	1,846,794	124,742	1,971,536	0.3957794%
09-006	304,817	37,490	342,307	0.0687170%
09-009	178,872	19,404	198,276	0.0398033%
09-015	536,743	62,158	598,901	0.1202274%
09-022	3,663,849	438,125	4,101,974	0.8234578%
09-024	539,894	61,883	601,777	0.1208048%
09-100	629,740	76,886	706,626	0.1418529%
09-147	2,109,853	235,482	2,345,335	0.4708183%
09-166	1,107,874	131,369	1,239,243	0.2487740%
09-291	1,839,685	219,753	2,059,438	0.4134254%
09-299	693,548	80,280	773,828	0.1553434%
09-760	904,089	28,626	932,715	0.1872395%
09-800	-	-	-	0.0000000%
09-820	30,526	-	30,526	0.0061280%
09-835	18,567	2,294	20,861	0.0041878%
09-846	1,880	-	1,880	0.0003774%
09-870	22,931	206	23,137	0.0046447%
09-884	10,354	1,303	11,657	0.0023401%
10-003	113,758	13,720	127,478	0.0255908%
10-315	366,317	44,415	410,732	0.0824531%
11-001	368,779	43,830	412,609	0.0828299%
11-007	182,365	22,963	205,328	0.0412189%
11-008	218,598	25,623	244,221	0.0490266%
11-012	360,965	43,451	404,416	0.0811852%
11-199	359,144	40,649	399,793	0.0802571%
11-346	152,251	19,362	171,613	0.0344507%
12-001	167,545	19,628	187,173	0.0375744%
12-007	304,574	38,316	342,890	0.0688340%
12-009	600,334	65,607	665,941	0.1336855%
12-011	635,068	76,040	711,108	0.1427526%
12-013	172,241	22,295	194,536	0.0390525%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
12-014	362,458	42,369	404,827	0.0812677%
12-016	310,723	39,054	349,777	0.0702166%
12-191	1,637,889	204,600	1,842,489	0.3698736%
12-703	211,920	6,932	218,852	0.0439338%
12-723	1,065,781	80,023	1,145,804	0.2300164%
12-816	20,299	-	20,299	0.0040750%
12-871	32,481	-	32,481	0.0065205%
12-890	10,251	1,445	11,696	0.0023479%
13-001	439,262	50,567	489,829	0.0983316%
13-003	417,190	41,741	458,931	0.0921289%
13-004	307,384	34,554	341,938	0.0686429%
13-007	192,579	22,446	215,025	0.0431656%
13-008	572,406	62,173	634,579	0.1273897%
13-027	188,269	22,873	211,142	0.0423861%
13-029	342,341	37,170	379,511	0.0761856%
13-030	1,499,223	175,255	1,674,478	0.3361460%
13-388	1,608,065	191,837	1,799,902	0.3613244%
13-399	572,905	68,193	641,098	0.1286983%
13-764	130,915	13,060	143,975	0.0289025%
14-001	117,029	13,771	130,800	0.0262577%
14-003	336,862	39,515	376,377	0.0755564%
14-017	314,991	36,820	351,811	0.0706249%
14-018	322,578	38,466	361,044	0.0724784%
14-207	497,845	59,528	557,373	0.1118908%
15-001	301,761	35,693	337,454	0.0677428%
15-002	259,555	32,075	291,630	0.0585438%
15-021	181,060	22,740	203,800	0.0409122%
15-022	212,534	25,306	237,840	0.0477456%
15-023	214,328	25,529	239,857	0.0481505%
15-024	147,567	18,700	166,267	0.0333776%
15-134	462,604	56,582	519,186	0.1042249%
15-135	187,148	21,625	208,773	0.0419105%
15-186	313,040	36,267	349,307	0.0701222%
15-321	161,170	18,158	179,328	0.0359995%
15-340	145,580	18,690	164,270	0.0329767%
15-341	111,519	13,915	125,434	0.0251805%
15-759	129,788	4,529	134,317	0.0269637%
15-811	93,257	3,601	96,858	0.0194439%
16-023	251,008	31,037	282,045	0.0566196%
16-024	451,155	50,938	502,093	0.1007935%
16-126	333,889	39,010	372,899	0.0748583%
16-772	72,009	3,724	75,733	0.0152032%
17-009	183,707	21,337	205,044	0.0411619%
17-014	138,499	17,243	155,742	0.0312647%
17-015	162,217	19,772	181,989	0.0365337%
17-114	311,793	34,721	346,514	0.0695615%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
17-141	323,086	38,482	361,568	0.0725836%
17-323	166,666	19,839	186,505	0.0374403%
18-001	2,982,950	154,086	3,137,036	0.6297497%
18-006	371,852	34,588	406,440	0.0815915%
18-007	15,990	1,340	17,330	0.0034789%
18-008	15,770	2,017	17,787	0.0035707%
18-009	297,020	35,322	332,342	0.0667166%
18-014	223,400	21,240	244,640	0.0491107%
18-018	7,736	-	7,736	0.0015530%
18-107	1,147,178	117,472	1,264,650	0.2538743%
18-111	1,884,470	205,188	2,089,658	0.4194920%
18-121	14,460,790	780,842	15,241,632	3.0597077%
18-122	1,893,822	239,227	2,133,049	0.4282026%
18-133	744,469	77,941	822,410	0.1650961%
18-137	1,486,637	166,389	1,653,026	0.3318396%
18-143	800,452	98,116	898,568	0.1803846%
18-152	1,374,355	166,631	1,540,986	0.3093479%
18-159	880,941	98,028	978,969	0.1965248%
18-178	2,910,175	346,940	3,257,115	0.6538552%
18-183	665,770	81,591	747,361	0.1500303%
18-188	2,177,646	266,671	2,444,317	0.4906886%
18-215	1,414,645	148,305	1,562,950	0.3137571%
18-219	814,314	98,162	912,476	0.1831766%
18-221	269,384	29,387	298,771	0.0599773%
18-224	465,078	57,964	523,042	0.1049990%
18-230	1,624,654	184,381	1,809,035	0.3631578%
18-233	1,239,639	150,739	1,390,378	0.2791138%
18-247	1,183,628	134,886	1,318,514	0.2646874%
18-250	675,009	79,486	754,495	0.1514624%
18-251	1,002,010	120,109	1,122,119	0.2252617%
18-258	1,277,422	131,097	1,408,519	0.2827556%
18-264	1,630,057	181,742	1,811,799	0.3637127%
18-271	855,297	98,072	953,369	0.1913857%
18-288	1,398,066	144,617	1,542,683	0.3096886%
18-289	1,546,747	182,086	1,728,833	0.3470576%
18-292	890,071	107,231	997,302	0.2002051%
18-317	563,225	71,643	634,868	0.1274477%
18-731	466,675	9,449	476,124	0.0955803%
18-742	317,298	8,774	326,072	0.0654579%
18-801	25,106	1,213	26,319	0.0052835%
18-804	1,126	-	1,126	0.0002260%
18-805	22,949	1,044	23,993	0.0048165%
18-807	2,622	205	2,827	0.0005675%
18-808	37,183	561	37,744	0.0075770%
18-809	23,375	2,461	25,836	0.0051865%
18-810	10,600	566	11,166	0.0022415%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
18-813	-	-	-	0.0000000%
18-816	11,090	1,358	12,448	0.0024989%
18-817	212,676	2,603	215,279	0.0432166%
18-818	36,402	3,958	40,360	0.0081021%
18-819	25,710	2,356	28,066	0.0056342%
18-820	235	-	235	0.0000472%
18-822	80,298	5,344	85,642	0.0171924%
18-823	367,241	15,872	383,113	0.0769087%
18-824	43,163	2,144	45,307	0.0090952%
18-826	29,398	3,568	32,966	0.0066178%
18-827	14,229	1,879	16,108	0.0032336%
18-828	28,146	103	28,249	0.0056709%
18-830	33,263	1,500	34,763	0.0069786%
18-831	22,096	2,888	24,984	0.0050155%
18-833	34,276	3,357	37,633	0.0075547%
18-834	29,767	2,035	31,802	0.0063841%
18-836	24,045	151	24,196	0.0048573%
18-838	22,149	2,928	25,077	0.0050341%
18-839	80,327	1,959	82,286	0.0165186%
18-840	9,434	1,145	10,579	0.0021237%
18-841	22,899	528	23,427	0.0047029%
18-842	29,352	3,648	33,000	0.0066246%
18-844	12,253	1,388	13,641	0.0027384%
18-845	23,679	-	23,679	0.0047535%
18-846	66,255	7,300	73,555	0.0147659%
18-848	30,203	3,405	33,608	0.0067467%
18-849	8,455	17	8,472	0.0017007%
18-851	17,210	-	17,210	0.0034549%
18-852	43,597	4,653	48,250	0.0096860%
18-855	28,726	3,797	32,523	0.0065289%
18-856	21,308	310	21,618	0.0043397%
18-858	29,451	736	30,187	0.0060599%
18-862	34,783	4,285	39,068	0.0078428%
18-867	103,192	12,173	115,365	0.0231591%
18-869	25,386	3,169	28,555	0.0057323%
18-870	55,347	6,771	62,118	0.0124700%
18-871	37,734	4,472	42,206	0.0084727%
18-872	16,009	2,003	18,012	0.0036158%
18-873	23,449	1,170	24,619	0.0049422%
18-876	-	-	-	0.0000000%
18-877	12,758	1,544	14,302	0.0028711%
18-878	17,694	2,182	19,876	0.0039900%
18-879	35,099	4,301	39,400	0.0079094%
18-880	10,088	-	10,088	0.0020251%
18-881	9,294	-	9,294	0.0018657%
18-882	15,671	1,935	17,606	0.0035343%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
18-883	13,671	-	13,671	0.0027444%
18-884	19,667	-	19,667	0.0039481%
18-885	17,607	2,137	19,744	0.0039635%
18-888	5,662	-	5,662	0.0011366%
18-889	38,379	3,767	42,146	0.0084607%
18-891	415,331	8,197	423,528	0.0850219%
18-893	9,682	692	10,374	0.0020825%
18-894	6,722	143	6,865	0.0013781%
18-895	8,343	1,052	9,395	0.0018860%
18-896	-	-	-	0.0000000%
18-897	49,595	2,926	52,521	0.0105434%
18-899	30,438	1,157	31,595	0.0063426%
18-900	12,858	-	12,858	0.0025812%
18-910	288,495	1,012	289,507	0.0581176%
18-930	11,828	1,410	13,238	0.0026575%
18-931	20,687	2,686	23,373	0.0046921%
18-935	38,832	2,730	41,562	0.0083434%
18-946	13,922	1,738	15,660	0.0031437%
18-947	14,030	1,703	15,733	0.0031583%
18-948	24,985	2,012	26,997	0.0054196%
18-950	24,736	2,558	27,294	0.0054792%
18-951	18,906	2,407	21,313	0.0042785%
18-952	82,210	10,362	92,572	0.0185835%
18-953	14,744	1,251	15,995	0.0032109%
18-954	3,639	214	3,853	0.0007735%
18-956	49,071	5,878	54,949	0.0110308%
18-957	25,196	3,060	28,256	0.0056723%
18-958	17,804	2,338	20,142	0.0040434%
19-001	87,700	10,462	98,162	0.0197057%
19-003	155,602	18,859	174,461	0.0350225%
19-028	195,615	22,716	218,331	0.0438292%
19-045	149,557	16,156	165,713	0.0332663%
19-046	164,066	20,053	184,119	0.0369613%
19-047	128,274	15,961	144,235	0.0289547%
19-146	428,713	52,870	481,583	0.0966762%
19-372	263,868	30,881	294,749	0.0591699%
20-005	146,328	17,501	163,829	0.0328881%
20-013	211,074	22,821	233,895	0.0469537%
20-014	201,907	22,898	224,805	0.0451289%
20-129	490,392	58,603	548,995	0.1102089%
20-381	176,230	20,817	197,047	0.0395565%
21-014	829,402	96,429	925,831	0.1858575%
21-016	4,116,229	489,756	4,605,985	0.9246364%
21-018	388,413	44,618	433,031	0.0869296%
21-130	1,098,186	129,900	1,228,086	0.2465342%
21-756	383,026	8,250	391,276	0.0785474%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
22-001	542,484	65,683	608,167	0.1220875%
22-006	9,926	263	10,189	0.0020454%
22-007	381,096	43,710	424,806	0.0852784%
22-010	509,705	45,776	555,481	0.1115110%
22-011	418,424	52,575	470,999	0.0945515%
22-012	302,204	39,274	341,478	0.0685506%
22-187	916,664	104,052	1,020,716	0.2049054%
22-259	284,789	34,519	319,308	0.0641000%
22-708	571,947	22,875	594,822	0.1194086%
22-800	135,541	-	135,541	0.0272094%
23-001	344,940	40,329	385,269	0.0773415%
23-003	244,989	22,253	267,242	0.0536480%
23-009	2,056,749	250,373	2,307,122	0.4631472%
23-010	363,923	43,516	407,439	0.0817920%
23-013	131,741	12,864	144,605	0.0290290%
23-014	373,271	41,624	414,895	0.0832888%
23-015	313,750	37,305	351,055	0.0704731%
23-016	280,195	35,065	315,260	0.0632874%
23-153	1,268,073	150,869	1,418,942	0.2848480%
24-013	577,083	74,400	651,483	0.1307831%
24-204	378,795	46,098	424,893	0.0852959%
25-001	743,941	40,202	784,143	0.1574141%
25-004	747,565	93,726	841,291	0.1688864%
25-007	500,122	43,622	543,744	0.1091548%
25-010	1,208,668	142,645	1,351,313	0.2712717%
25-016	1,118,758	129,313	1,248,071	0.2505462%
25-028	4,525	549	5,074	0.0010186%
25-029	7,906	493	8,399	0.0016861%
25-030	6,304	506	6,810	0.0013671%
25-112	533,103	64,192	597,295	0.1199050%
25-123	16,755,072	969,277	17,724,349	3.5581050%
25-124	3,614,928	431,884	4,046,812	0.8123842%
25-145	353,210	41,798	395,008	0.0792966%
25-216	1,518,971	180,803	1,699,774	0.3412241%
25-241	741,997	47,372	789,369	0.1584632%
25-255	4,705,356	558,797	5,264,153	1.0567615%
25-263	2,477,661	303,875	2,781,536	0.5583842%
25-275	2,619,662	308,405	2,928,067	0.5877999%
25-282	3,352,567	257,254	3,609,821	0.7246597%
25-293	1,147,748	142,933	1,290,681	0.2591000%
25-295	1,403,032	148,267	1,551,299	0.3114182%
25-707	470,433	20,546	490,979	0.0985624%
25-720	5,704,625	314,844	6,019,469	1.2083887%
25-800	11,703	591	12,294	0.0024680%
25-801	30,584	-	30,584	0.0061396%
25-802	34,992	3,331	38,323	0.0076932%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
25-803	225,503	9,635	235,138	0.0472032%
25-804	8,989	-	8,989	0.0018045%
25-806	39,526	2,133	41,659	0.0083629%
25-808	74,462	2,833	77,295	0.0155167%
25-810	69,892	2,964	72,856	0.0146256%
25-811	70,349	794	71,143	0.0142817%
25-812	-	-	-	0.0000000%
25-813	67,553	6,637	74,190	0.0148934%
25-815	20,892	-	20,892	0.0041940%
25-817	91,073	2,460	93,533	0.0187764%
25-818	28,450	962	29,412	0.0059044%
25-820	84,626	604	85,230	0.0171096%
25-821	20,751	1,731	22,482	0.0045132%
25-823	12,484	906	13,390	0.0026880%
25-824	42,380	5,554	47,934	0.0096226%
25-825	26,239	1,549	27,788	0.0055783%
25-830	10,663	1,330	11,993	0.0024076%
25-831	8,327	131	8,458	0.0016979%
25-832	8,167	-	8,167	0.0016395%
25-833	8,404	717	9,121	0.0018310%
25-834	14,134	-	14,134	0.0028374%
25-836	14,476	1,715	16,191	0.0032503%
25-838	79,871	3,926	83,797	0.0168220%
25-839	18,080	2,404	20,484	0.0041121%
25-840	62,623	8,103	70,726	0.0141980%
25-841	68,824	1,842	70,666	0.0141860%
25-842	7,789	573	8,362	0.0016786%
25-844	24,706	1,058	25,764	0.0051720%
25-846	69,856	915	70,771	0.0142070%
25-847	29,914	874	30,788	0.0061806%
25-849	36,952	3,692	40,644	0.0081591%
25-852	45,154	5,447	50,601	0.0101580%
25-853	153,256	13,864	167,120	0.0335488%
25-855	141,386	1,641	143,027	0.0287122%
25-859	171,689	3,588	175,277	0.0351863%
25-860	52,837	5,991	58,828	0.0118095%
25-864	46,329	6,215	52,544	0.0105480%
25-867	22,041	2,324	24,365	0.0048912%
25-870	50,410	6,844	57,254	0.0114936%
25-871	46,635	-	46,635	0.0093618%
25-873	54,600	13	54,613	0.0109634%
25-874	7,129	-	7,129	0.0014311%
25-876	18,660	1,096	19,756	0.0039660%
25-877	215	-	215	0.0000432%
25-879	45,083	4,312	49,395	0.0099159%
25-880	28,796	3,517	32,313	0.0064867%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
25-881	67,748	8,176	75,924	0.0152415%
25-882	43,885	3,988	47,873	0.0096103%
25-883	24,053	236	24,289	0.0048759%
25-886	15,719	2,033	17,752	0.0035637%
25-887	38,579	4,870	43,449	0.0087222%
25-888	13,212	157	13,369	0.0026838%
25-889	7,468	1,075	8,543	0.0017150%
25-890	35,432	2,210	37,642	0.0075565%
25-892	28,034	482	28,516	0.0057245%
25-894	22,945	522	23,467	0.0047109%
25-896	7,577	920	8,497	0.0017057%
25-898	121,520	9,367	130,887	0.0262751%
25-912	3,549,767	423,026	3,972,793	0.7975252%
25-914	413,966	298	414,264	0.0831621%
25-930	22,250	2,759	25,009	0.0050205%
25-931	108	92	200	0.0000401%
25-935	19,458	2,361	21,819	0.0043801%
25-937	744	-	744	0.0001494%
25-938	12,137	1,530	13,667	0.0027436%
25-939	36,219	4,809	41,028	0.0082362%
25-942	-	-	-	0.0000000%
25-943	21,833	93	21,926	0.0044016%
25-948	12,361	1,500	13,861	0.0027826%
25-950	4,256	-	4,256	0.0008544%
25-953	13,704	1,787	15,491	0.0031098%
26-001	566,419	69,080	635,499	0.1275743%
26-002	216,875	25,495	242,370	0.0486550%
26-010	83,967	9,769	93,736	0.0188172%
26-013	151,501	13,392	164,893	0.0331017%
26-017	261,778	32,691	294,469	0.0591137%
26-019	243,475	28,708	272,183	0.0546398%
26-020	259,905	30,105	290,010	0.0582186%
26-374	295,397	37,365	332,762	0.0668009%
26-876	74,881	9,562	84,443	0.0169517%
27-001	111,446	13,039	124,485	0.0249900%
27-019	499,474	59,740	559,214	0.1122604%
27-142	333,933	41,411	375,344	0.0753491%
27-762	144,114	17,768	161,882	0.0324973%
28-001	352,821	40,232	393,053	0.0789041%
28-005	634,014	70,268	704,282	0.1413823%
28-006	497,753	57,181	554,934	0.1114012%
28-014	134,711	15,288	149,999	0.0301118%
28-019	795,848	101,632	897,480	0.1801662%
28-020	263,906	31,472	295,378	0.0592962%
28-023	292,797	33,347	326,144	0.0654723%
29-001	282,253	18,098	300,351	0.0602945%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
29-004	150,502	18,402	168,904	0.0339069%
29-011	520,552	56,202	576,754	0.1157815%
29-013	284,689	32,898	317,587	0.0637545%
29-209	814,893	96,903	911,796	0.1830401%
29-223	855,760	101,232	956,992	0.1921130%
29-401	193,299	23,024	216,323	0.0434261%
29-406	1,845,283	216,823	2,062,106	0.4139610%
29-706	207,217	6,649	213,866	0.0429329%
29-800	-	-	-	0.0000000%
29-899	16,652	2,071	18,723	0.0037586%
29-909	216,747	4,669	221,416	0.0444485%
30-001	228,415	25,513	253,928	0.0509752%
30-027	323,799	37,694	361,493	0.0725685%
30-028	236,654	29,806	266,460	0.0534910%
30-115	317,035	38,411	355,446	0.0713546%
31-001	1,658,597	81,854	1,740,451	0.3493898%
31-004	9,802	1,214	11,016	0.0022114%
31-015	298,065	33,909	331,974	0.0666427%
31-044	545,428	61,122	606,550	0.1217629%
31-046	1,410,979	170,186	1,581,165	0.3174137%
31-047	513,735	63,475	577,210	0.1158730%
31-048	1,504,396	172,562	1,676,958	0.3366438%
31-049	2,053,706	255,364	2,309,070	0.4635382%
31-119	11,274,162	1,338,806	12,612,968	2.5320120%
31-155	71,599	8,799	80,398	0.0161396%
31-175	544,350	65,351	609,701	0.1223955%
31-182	257,403	31,458	288,861	0.0579879%
31-184	209,423	22,710	232,133	0.0465999%
31-212	285,434	33,231	318,665	0.0639710%
31-218	326,366	39,596	365,962	0.0734657%
31-220	395,498	46,311	441,809	0.0886917%
31-231	669,573	81,463	751,036	0.1507680%
31-248	347,395	40,479	387,874	0.0778644%
31-252	1,032,372	126,825	1,159,197	0.2327050%
31-253	1,740,629	121,972	1,862,601	0.3739110%
31-256	1,496,506	163,201	1,659,707	0.3331807%
31-261	1,171,663	106,528	1,278,191	0.2565927%
31-268	409,092	45,645	454,737	0.0912870%
31-310	622,649	73,173	695,822	0.1396840%
31-733	1,839,005	125,194	1,964,199	0.3943065%
31-736	1,026,294	118,176	1,144,470	0.2297486%
31-800	131,956	9,309	141,265	0.0283585%
31-803	-	-	-	0.0000000%
31-804	19,160	916	20,076	0.0040302%
31-807	78,641	7,497	86,138	0.0172919%
31-810	21,172	1,553	22,725	0.0045620%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
31-812	(505)	-	(505)	-0.0001014%
31-815	158,798	14,891	173,689	0.0348675%
31-817	-	5,198	5,198	0.0010435%
31-818	41,542	-	41,542	0.0083394%
31-823	9,450	1,147	10,597	0.0021273%
31-824	20,136	1,361	21,497	0.0043155%
31-825	26,154	397	26,551	0.0053300%
31-832	742	-	742	0.0001490%
31-838	157,547	12,609	170,156	0.0341583%
31-841	11,514	533	12,047	0.0024184%
31-845	159,142	2,956	162,098	0.0325406%
31-846	44,948	5,602	50,550	0.0101477%
31-848	27,224	-	27,224	0.0054651%
31-849	11,644	-	11,644	0.0023375%
31-856	22,027	138	22,165	0.0044496%
31-868	49,192	6,099	55,291	0.0110995%
31-873	243,580	17,745	261,325	0.0524601%
31-877	51,639	936	52,575	0.0105543%
31-878	-	-	-	0.0000000%
31-883	17,593	2,209	19,802	0.0039752%
31-896	48,367	4,074	52,441	0.0105274%
31-900	118,096	12,471	130,567	0.0262109%
32-001	208,144	23,701	231,845	0.0465421%
32-002	127,520	15,091	142,611	0.0286287%
32-003	112,946	11,875	124,821	0.0250574%
32-005	258,403	31,903	290,306	0.0582780%
32-006	116,107	14,019	130,126	0.0261224%
32-009	128,303	15,617	143,920	0.0288915%
32-010	235,984	28,309	264,293	0.0530560%
32-011	63,967	7,810	71,777	0.0144090%
32-138	1,383,088	162,155	1,545,243	0.3102025%
33-003	82,482	9,213	91,695	0.0184075%
33-008	133,232	14,417	147,649	0.0296401%
33-011	188,250	22,973	211,223	0.0424023%
33-012	116,605	14,035	130,640	0.0262256%
33-151	399,099	49,971	449,070	0.0901493%
33-301	140,779	16,012	156,791	0.0314753%
34-004	119,984	14,244	134,228	0.0269458%
34-286	352,817	44,303	397,120	0.0797205%
35-006	96,573	10,935	107,508	0.0215819%
35-007	244,750	30,427	275,177	0.0552409%
35-014	212,313	25,798	238,111	0.0478000%
35-232	349,692	43,199	392,891	0.0788716%
35-715	326,022	12,756	338,778	0.0680086%
35-729	530,173	15,816	545,989	0.1096055%
35-904	521,514	1,988	523,502	0.1050913%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
36-018	259,334	31,165	290,499	0.0583167%
36-019	180,165	21,375	201,540	0.0404585%
36-022	147,408	16,672	164,080	0.0329385%
36-226	515,591	60,305	575,896	0.1156092%
36-336	428,865	50,359	479,224	0.0962026%
37-015	929,448	115,882	1,045,330	0.2098466%
38-016	338,040	43,283	381,323	0.0765493%
38-018	445,424	55,547	500,971	0.1005683%
39-012	131,767	15,293	147,060	0.0295218%
39-014	173,048	21,503	194,551	0.0390555%
39-024	176,402	20,955	197,357	0.0396188%
39-025	250,993	24,294	275,287	0.0552630%
39-110	426,240	53,072	479,312	0.0962203%
39-174	466,180	55,958	522,138	0.1048175%
39-246	271,376	33,813	305,189	0.0612657%
40-015	210,497	25,220	235,717	0.0473194%
40-149	493,221	62,113	555,334	0.1114815%
40-205	277,780	33,622	311,402	0.0625129%
41-001	222,737	24,834	247,571	0.0496991%
41-010	312,914	33,935	346,849	0.0696288%
41-025	284,260	33,192	317,452	0.0637274%
41-027	318,096	41,414	359,510	0.0721705%
41-192	333,996	41,258	375,254	0.0753310%
41-196	154,016	18,708	172,724	0.0346738%
41-721	624,611	30,060	654,671	0.1314231%
41-766	89,768	8,277	98,045	0.0196822%
41-900	182,728	-	182,728	0.0366820%
42-001	334,730	37,233	371,963	0.0746704%
42-004	180,389	20,428	200,817	0.0403134%
42-007	133,367	15,901	149,268	0.0299651%
42-008	204,256	25,177	229,433	0.0460579%
42-011	157,521	19,326	176,847	0.0355015%
42-168	561,639	51,444	613,083	0.1230744%
42-714	206,071	14,388	220,459	0.0442564%
43-001	266,355	30,521	296,876	0.0595969%
43-003	234,691	25,439	260,130	0.0522202%
43-005	595,259	71,363	666,622	0.1338222%
43-008	856,835	100,646	957,481	0.1922112%
43-009	611,730	71,896	683,626	0.1372357%
43-014	686,124	87,416	773,540	0.1552856%
43-238	395,377	42,554	437,931	0.0879132%
43-239	2,090,568	238,379	2,328,947	0.4675285%
43-329	73,001	8,666	81,667	0.0163944%
43-397	2,006,396	238,874	2,245,270	0.4507306%
43-551	2,108,875	170,033	2,278,908	0.4574833%
43-702	203,837	22,317	226,154	0.0453997%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
43-836	8,627	1,087	9,714	0.0019501%
44-001	65,384	5,185	70,569	0.0141665%
44-016	319,405	37,527	356,932	0.0716529%
44-017	363,332	46,512	409,844	0.0822748%
44-022	271,876	33,148	305,024	0.0612326%
44-024	269,834	31,651	301,485	0.0605221%
44-025	184,954	23,495	208,449	0.0418455%
44-148	322,099	34,823	356,922	0.0716509%
44-319	232,938	25,316	258,254	0.0518436%
44-771	161,025	9,183	170,208	0.0341687%
45-001	327,439	38,343	365,782	0.0734295%
45-007	804,573	95,286	899,859	0.1806437%
45-016	248,724	29,402	278,126	0.0558329%
45-029	423,787	49,223	473,010	0.0949552%
45-031	734,405	87,524	821,929	0.1649996%
45-032	420,522	48,108	468,630	0.0940759%
45-033	332,061	39,428	371,489	0.0745752%
45-034	291,504	34,558	326,062	0.0654559%
45-170	1,299,983	153,541	1,453,524	0.2917902%
45-267	304,075	34,889	338,964	0.0680459%
45-394	487,595	56,657	544,252	0.1092568%
45-737	466,619	16,557	483,176	0.0969960%
45-856	31,661	627	32,288	0.0064817%
45-866	34,840	4,416	39,256	0.0078805%
46-005	139,068	17,033	156,101	0.0313368%
46-018	328,295	38,931	367,226	0.0737194%
46-019	323,191	38,285	361,476	0.0725651%
46-109	480,297	55,686	535,983	0.1075968%
46-601	184,010	21,821	205,831	0.0413199%
46-752	215,969	16,513	232,482	0.0466700%
47-001	195,222	23,707	218,929	0.0439493%
47-004	733,979	92,080	826,059	0.1658286%
47-009	286,353	33,781	320,134	0.0642659%
47-010	199,125	23,168	222,293	0.0446246%
47-028	357,546	43,410	400,956	0.0804906%
47-029	574,404	69,433	643,837	0.1292482%
47-031	272,909	34,098	307,007	0.0616306%
47-136	1,385,393	169,384	1,554,777	0.3121164%
47-157	2,050,963	249,713	2,300,676	0.4618532%
47-234	269,393	33,355	302,748	0.0607757%
47-266	848,119	102,360	950,479	0.1908055%
47-276	430,750	48,860	479,610	0.0962801%
47-287	924,855	110,653	1,035,508	0.2078748%
47-302	702,266	87,489	789,755	0.1585407%
47-389	234,478	28,098	262,576	0.0527113%
47-725	353,161	23,841	377,002	0.0756819%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
47-800	37,859	4,987	42,846	0.0086012%
47-801	55,308	6,712	62,020	0.0124503%
47-806	8,800	17	8,817	0.0017700%
47-838	18,336	1,976	20,312	0.0040776%
47-856	13,415	1,532	14,947	0.0030006%
47-876	12,168	1,499	13,667	0.0027436%
47-885	15,028	1,195	16,223	0.0032567%
47-887	44,133	5,335	49,468	0.0099305%
47-888	20,218	2,488	22,706	0.0045582%
47-890	24,509	1,710	26,219	0.0052634%
47-891	27,974	1,529	29,503	0.0059226%
47-903	3,944	-	3,944	0.0007917%
48-001	445,893	51,183	497,076	0.0997864%
48-008	251,861	28,466	280,327	0.0562747%
48-013	645,683	79,734	725,417	0.1456251%
48-015	1,558,460	190,779	1,749,239	0.3511540%
48-016	846,191	101,577	947,768	0.1902613%
48-195	7,399,762	739,012	8,138,774	1.6338322%
48-229	594,909	70,641	665,550	0.1336070%
48-254	1,601,070	197,297	1,798,367	0.3610163%
48-260	789,362	96,151	885,513	0.1777638%
48-800	54,079	6,681	60,760	0.0121974%
48-801	28,307	3,535	31,842	0.0063922%
48-802	93,185	3,178	96,363	0.0193446%
48-803	46,116	5,307	51,423	0.0103230%
48-804	18,287	2,256	20,543	0.0041239%
48-805	58,829	6,339	65,168	0.0130823%
48-807	13,568	1,446	15,014	0.0030140%
48-809	24,580	3,011	27,591	0.0055388%
48-811	27,757	2,679	30,436	0.0061099%
48-812	26,042	3,532	29,574	0.0059369%
48-813	16,887	2,092	18,979	0.0038100%
48-815	145,400	19,091	164,491	0.0330210%
48-821	80,597	9,476	90,073	0.0180819%
48-822	70,765	7,519	78,284	0.0157153%
48-823	60,100	7,072	67,172	0.0134846%
48-824	24,300	3,046	27,346	0.0054896%
48-825	92,586	11,652	104,238	0.0209254%
48-828	40,399	4,981	45,380	0.0091099%
48-830	409	50	459	0.0000921%
48-831	565,320	16,069	581,389	0.1167119%
48-832	103,650	6,607	110,257	0.0221337%
48-834	8,550	-	8,550	0.0017164%
48-835	10,538	1,282	11,820	0.0023728%
48-837	1,835	50	1,885	0.0003784%
48-838	26,541	3,118	29,659	0.0059539%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
48-841	-	-	-	0.0000000%
48-843	34,968	4,354	39,322	0.0078938%
48-845	27,779	3,613	31,392	0.0063018%
48-847	41,116	4,779	45,895	0.0092133%
48-850	21,262	2,835	24,097	0.0048374%
48-853	795,580	35,418	830,998	0.1668201%
48-858	26,764	2,573	29,337	0.0058893%
48-859	10,830	-	10,830	0.0021741%
48-860	51,176	5,641	56,817	0.0114058%
48-861	43,321	5,358	48,679	0.0097721%
48-867	42,134	5,203	47,337	0.0095027%
48-885	2,155	67	2,222	0.0004461%
49-006	282,048	31,800	313,848	0.0630040%
49-018	282,476	33,494	315,970	0.0634299%
49-019	360,347	41,002	401,349	0.0805695%
49-228	322,367	40,028	362,395	0.0727496%
49-754	178,593	5,806	184,399	0.0370175%
50-001	384,748	2,592	387,340	0.0777572%
50-002	779,163	95,842	875,005	0.1756544%
50-005	894,337	103,318	997,655	0.2002760%
50-006	513,824	59,606	573,430	0.1151142%
50-011	179,834	20,782	200,616	0.0402730%
50-012	90,102	10,363	100,465	0.0201680%
50-013	252,464	31,133	283,597	0.0569312%
50-014	303,109	37,915	341,024	0.0684595%
50-016	192,925	23,188	216,113	0.0433840%
50-019	111,543	13,424	124,967	0.0250867%
50-020	118,393	13,195	131,588	0.0264159%
50-021	389,786	46,538	436,324	0.0875906%
50-116	312,066	39,234	351,300	0.0705223%
50-193	315,709	39,570	355,279	0.0713211%
50-210	2,291,341	269,266	2,560,607	0.5140335%
50-741	168,941	11,859	180,800	0.0362950%
50-800	21,182	2,576	23,758	0.0047693%
50-802	48,111	-	48,111	0.0096581%
50-808	108,370	-	108,370	0.0217549%
50-810	34,299	3,877	38,176	0.0076637%
50-812	60,317	6,801	67,118	0.0134737%
50-831	32,848	2,718	35,566	0.0071398%
50-836	40,546	4,518	45,064	0.0090465%
50-840	7,701	-	7,701	0.0015460%
50-850	-	-	-	0.0000000%
50-851	26,062	2,439	28,501	0.0057215%
50-875	33,803	4,189	37,992	0.0076268%
50-880	6,560	779	7,339	0.0014733%
50-892	55,989	4,060	60,049	0.0120546%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
50-900	654,238	72,676	726,914	0.1459256%
51-011	211,615	23,013	234,628	0.0471008%
51-016	151,424	17,892	169,316	0.0339896%
51-017	349,926	43,116	393,042	0.0789019%
51-018	217,426	21,364	238,790	0.0479363%
51-162	981,854	125,337	1,107,191	0.2222650%
51-750	394,094	36,247	430,341	0.0863895%
51-767	237,593	12,861	250,454	0.0502778%
51-808	725	17	742	0.0001490%
51-811	274,428	7,152	281,580	0.0565263%
51-908	1,101,097	3,912	1,105,009	0.2218269%
52-001	241,392	26,980	268,372	0.0538748%
52-020	321,721	40,868	362,589	0.0727886%
52-021	631,510	77,848	709,358	0.1424013%
52-022	635,323	74,900	710,223	0.1425749%
52-023	231,158	29,069	260,227	0.0522397%
52-201	854,442	104,995	959,437	0.1926038%
52-217	1,537,549	179,709	1,717,258	0.3447339%
52-272	1,394,207	170,693	1,564,900	0.3141485%
52-746	322,491	22,780	345,271	0.0693120%
53-007	133,803	15,866	149,669	0.0300456%
53-010	176,469	21,822	198,291	0.0398063%
53-012	455,081	55,081	510,162	0.1024133%
54-001	158,045	19,233	177,278	0.0355880%
54-030	144,444	17,283	161,727	0.0324662%
54-040	122,813	15,359	138,172	0.0277376%
54-041	169,289	21,217	190,506	0.0382435%
54-042	198,109	24,698	222,807	0.0447278%
54-222	621,619	71,620	693,239	0.1391655%
54-396	205,598	25,570	231,168	0.0464062%
55-001	494,489	55,151	549,640	0.1103384%
55-002	172,288	19,342	191,630	0.0384691%
55-009	123,508	13,694	137,202	0.0275429%
55-014	192,310	24,308	216,618	0.0434854%
55-179	624,079	73,290	697,369	0.1399945%
55-197	961,620	112,586	1,074,206	0.2156433%
55-322	174,894	21,303	196,197	0.0393859%
55-350	252,194	29,754	281,948	0.0566001%
55-369	450,241	54,558	504,799	0.1013367%
55-393	125,016	14,293	139,309	0.0279658%
55-757	390,343	13,693	404,036	0.0811089%
56-022	570,288	68,295	638,583	0.1281934%
57-001	847,198	72,500	919,698	0.1846264%
57-002	268,821	32,367	301,188	0.0604625%
57-008	123,170	14,524	137,694	0.0276416%
57-009	222,035	25,358	247,393	0.0496633%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
57-011	879,266	109,728	988,994	0.1985373%
57-012	442,803	51,286	494,089	0.0991867%
57-020	357,684	41,661	399,345	0.0801672%
57-021	3,990	-	3,990	0.0008010%
57-128	4,753,017	428,604	5,181,621	1.0401934%
57-165	1,248,304	147,273	1,395,577	0.2801575%
57-176	482,114	52,373	534,487	0.1072965%
57-240	2,178,539	272,329	2,450,868	0.4920037%
57-245	574,198	73,534	647,732	0.1300301%
57-269	884,918	105,817	990,735	0.1988868%
57-274	2,056,559	244,222	2,300,781	0.4618742%
57-290	830,062	74,937	904,999	0.1816756%
57-297	1,104,767	132,461	1,237,228	0.2483695%
57-298	1,082,592	130,281	1,212,873	0.2434803%
57-726	425,178	38,377	463,555	0.0930571%
57-806	17,210	1,173	18,383	0.0036903%
57-808	9,876	1,199	11,075	0.0022233%
57-810	89,315	10,280	99,595	0.0199934%
57-811	3,948	-	3,948	0.0007925%
57-814	110,013	3,983	113,996	0.0228843%
57-815	47,479	5,581	53,060	0.0106516%
57-816	-	-	-	0.0000000%
57-817	-	-	-	0.0000000%
57-818	62,507	7,244	69,751	0.0140023%
57-819	14,289	1,734	16,023	0.0032166%
57-821	17,097	1,886	18,983	0.0038108%
57-822	19,084	2,343	21,427	0.0043014%
57-823	17,097	1,886	18,983	0.0038108%
57-824	58,831	-	58,831	0.0118101%
57-825	13,811	1,375	15,186	0.0030485%
57-829	7,966	910	8,876	0.0017818%
57-830	11,056	1,446	12,502	0.0025097%
57-835	121,706	9,711	131,417	0.0263815%
57-837	8,834	347	9,181	0.0018431%
57-839	33,518	4,225	37,743	0.0075768%
57-842	3,941	67	4,008	0.0008046%
57-845	41,577	5,126	46,703	0.0093755%
57-847	16,589	2,126	18,715	0.0037570%
57-850	33,923	1,808	35,731	0.0071729%
57-860	10,465	1,270	11,735	0.0023558%
57-867	6,194	752	6,946	0.0013944%
57-871	25,004	-	25,004	0.0050195%
57-873	80,178	9,757	89,935	0.0180542%
57-874	29,382	3,927	33,309	0.0066867%
57-882	17,479	1,960	19,439	0.0039023%
57-901	201,222	721	201,943	0.0405394%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
57-907	96,347	-	96,347	0.0193413%
58-016	431,801	50,528	482,329	0.0968260%
59-014	329,460	39,158	368,618	0.0739989%
59-015	201,906	23,262	225,168	0.0452017%
59-016	189,201	21,549	210,750	0.0423074%
59-385	240,549	28,442	268,991	0.0539991%
59-800	12,483	1,074	13,557	0.0027215%
60-001	657,999	78,062	736,061	0.1477618%
60-003	420,028	51,640	471,668	0.0946858%
60-027	406,685	47,834	454,519	0.0912432%
60-028	326,005	40,082	366,087	0.0734908%
60-029	257,448	29,203	286,651	0.0575442%
60-030	578,006	71,546	649,552	0.1303954%
60-211	756,894	92,531	849,425	0.1705193%
60-717	354,666	31,350	386,016	0.0774914%
60-744	482,155	4,551	486,706	0.0977046%
60-800	8,909	-	8,909	0.0017885%
60-801	102,785	7,424	110,209	0.0221241%
61-018	197,107	25,006	222,113	0.0445885%
61-313	164,255	19,794	184,049	0.0369472%
62-006	303,408	27,039	330,447	0.0663362%
62-007	219,928	26,164	246,092	0.0494022%
62-010	2,016	245	2,261	0.0004539%
62-012	21,571	653	22,224	0.0044614%
62-014	840	102	942	0.0001891%
62-015	358,681	43,840	402,521	0.0808048%
62-236	438,509	46,941	485,450	0.0974525%
63-001	160,692	17,294	177,986	0.0357301%
63-002	96,585	11,124	107,709	0.0216222%
63-014	225,627	25,369	250,996	0.0503866%
63-392	284,987	35,827	320,814	0.0644024%
64-020	383,629	49,678	433,307	0.0869850%
64-021	158,511	17,166	175,677	0.0352666%
64-270	348,427	36,455	384,882	0.0772638%
64-324	199,170	24,917	224,087	0.0449847%
65-001	124,747	10,064	134,811	0.0270629%
65-020	351,994	41,852	393,846	0.0790633%
65-021	735,229	84,532	819,761	0.1645643%
65-022	308,832	35,915	344,747	0.0692068%
65-120	475,755	55,519	531,274	0.1066515%
66-011	227,221	27,047	254,268	0.0510435%
66-012	277,852	33,703	311,555	0.0625436%
66-013	262,679	24,757	287,436	0.0577018%
66-278	332,999	39,819	372,818	0.0748420%
66-719	131,899	6,919	138,818	0.0278673%
67-013	464,412	55,169	519,581	0.1043042%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
67-017	305,844	37,686	343,530	0.0689625%
67-020	258,267	30,450	288,717	0.0579590%
67-023	365,993	41,271	407,264	0.0817569%
67-025	267,233	33,417	300,650	0.0603545%
67-026	221,779	26,295	248,074	0.0498000%
67-150	706,696	88,218	794,914	0.1595764%
67-181	600,514	70,870	671,384	0.1347781%
67-279	698,604	80,079	778,683	0.1563181%
67-284	494,444	63,166	557,610	0.1119384%
67-405	149,515	18,251	167,766	0.0336785%
67-758	208,853	14,025	222,878	0.0447420%
68-001	151,473	15,574	167,047	0.0335341%
68-003	5,790	70	5,860	0.0011764%
68-018	368,833	46,744	415,577	0.0834257%
68-019	173,615	22,065	195,680	0.0392821%
68-020	223,887	25,440	249,327	0.0500516%
68-025	154,173	17,224	171,397	0.0344074%
68-265	468,771	55,558	524,329	0.1052573%
69-001	147,239	18,059	165,298	0.0331830%
69-005	162,724	19,277	182,001	0.0365361%
69-006	96,706	12,287	108,993	0.0218800%
69-008	65,727	8,448	74,175	0.0148904%
69-009	111,136	12,750	123,886	0.0248697%
69-010	110,001	13,751	123,752	0.0248428%
69-012	71,984	8,390	80,374	0.0161348%
69-015	100,302	12,178	112,480	0.0225800%
69-017	130,562	14,862	145,424	0.0291934%
69-019	256,354	30,385	286,739	0.0575619%
70-001	252,373	29,758	282,131	0.0566369%
70-006	518,604	57,742	576,346	0.1156996%
70-007	135,782	14,682	150,464	0.0302052%
70-008	505,347	62,153	567,500	0.1139238%
70-010	159,158	17,857	177,015	0.0355352%
70-012	311,894	37,774	349,668	0.0701947%
70-013	190,181	23,686	213,867	0.0429331%
70-014	301,340	36,768	338,108	0.0678741%
70-158	741,835	92,387	834,222	0.1674673%
70-189	361,421	45,099	406,520	0.0816076%
70-712	402,848	39,410	442,258	0.0887818%
70-730	409,733	28,976	438,709	0.0880694%
70-800	53,228	6,545	59,773	0.0119992%
70-801	103,152	6,406	109,558	0.0219934%
70-820	27,696	2,931	30,627	0.0061483%
70-870	11,791	1,431	13,222	0.0026543%
71-001	319,311	37,762	357,073	0.0716812%
71-007	201,492	24,738	226,230	0.0454149%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
71-013	394,464	46,859	441,323	0.0885941%
71-014	163,357	16,849	180,206	0.0361758%
71-015	361,765	28,692	390,457	0.0783830%
71-017	217,165	26,471	243,636	0.0489091%
71-018	239,903	25,146	265,049	0.0532077%
71-118	638,531	73,041	711,572	0.1428457%
71-755	266,739	33,525	300,264	0.0602770%
72-012	263,723	30,773	294,496	0.0591191%
72-013	193,367	23,053	216,420	0.0434456%
72-140	781,310	94,773	876,083	0.1758708%
72-320	417,672	52,275	469,947	0.0943403%
72-334	164,905	21,052	185,957	0.0373303%
72-716	235,749	27,477	263,226	0.0528418%
72-735	556,709	57,943	614,652	0.1233894%
73-001	307,062	34,688	341,750	0.0686052%
73-002	201,745	25,210	226,955	0.0455605%
73-004	120,472	14,261	134,733	0.0270472%
73-005	113,018	14,761	127,779	0.0256512%
73-008	273,040	32,575	305,615	0.0613512%
73-013	213,742	24,938	238,680	0.0479142%
73-015	259,529	31,730	291,259	0.0584693%
73-016	260,764	31,008	291,772	0.0585723%
73-017	312,595	37,180	349,775	0.0702162%
73-018	105,260	12,675	117,935	0.0236751%
73-180	395,240	45,904	441,144	0.0885582%
73-728	236,277	18,238	254,515	0.0510931%
73-800	2,632	101	2,733	0.0005486%
73-875	95,984	11,624	107,608	0.0216020%
74-001	629,576	75,452	705,028	0.1415321%
74-003	165,311	21,498	186,809	0.0375013%
74-010	142,608	17,113	159,721	0.0320635%
74-013	82,026	10,086	92,112	0.0184912%
74-014	120,236	15,353	135,589	0.0272190%
74-139	382,180	45,464	427,644	0.0858481%
74-194	510,686	59,595	570,281	0.1144820%
74-897	44,897	3,442	48,339	0.0097039%
75-003	125,934	15,677	141,611	0.0284279%
75-005	134,817	16,008	150,825	0.0302776%
75-007	138,362	16,146	154,508	0.0310170%
75-010	109,657	11,184	120,841	0.0242584%
75-015	83,714	9,878	93,592	0.0187883%
75-020	165,328	20,355	185,683	0.0372753%
75-022	249,838	27,952	277,790	0.0557654%
75-190	703,062	86,187	789,249	0.1584391%
75-900	124,570	-	124,570	0.0250070%
76-001	1,165,742	120,208	1,285,950	0.2581502%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
76-006	467,009	56,499	523,508	0.1050925%
76-007	281,849	32,490	314,339	0.0631025%
76-012	1,109,603	138,976	1,248,579	0.2506481%
76-013	595,803	71,634	667,437	0.1339858%
76-022	159,987	19,826	179,813	0.0360969%
76-024	1,012,541	120,193	1,132,734	0.2273926%
76-026	1,197,614	148,925	1,346,539	0.2703133%
76-033	332,608	39,773	372,381	0.0747543%
76-034	436,934	55,461	492,395	0.0988467%
76-035	322,513	39,822	362,335	0.0727376%
76-036	285,068	36,293	321,361	0.0645122%
76-037	238,987	28,060	267,047	0.0536088%
76-102	645,275	79,414	724,689	0.1454789%
76-117	2,611,908	331,704	2,943,612	0.5909205%
76-164	796,558	89,165	885,723	0.1778060%
76-242	-	-	-	0.0000000%
76-262	879,763	107,498	987,261	0.1981894%
76-281	530,041	66,503	596,544	0.1197543%
76-770	86,053	8,431	94,484	0.0189674%
76-800	-	-	-	0.0000000%
76-803	12,057	168	12,225	0.0024541%
76-805	11,399	384	11,783	0.0023654%
76-807	15,968	1,131	17,099	0.0034326%
76-808	19,216	2,380	21,596	0.0043353%
76-858	29,716	2,647	32,363	0.0064968%
76-876	32,063	83	32,146	0.0064532%
76-889	15,106	1,869	16,975	0.0034077%
77-001	340,299	36,509	376,808	0.0756430%
77-002	650,506	53,239	703,745	0.1412745%
77-003	554,441	68,873	623,314	0.1251282%
77-005	384,830	44,380	429,210	0.0861625%
77-006	316,539	38,311	354,850	0.0712350%
77-007	805,281	102,019	907,300	0.1821375%
77-010	152,205	18,832	171,037	0.0343351%
77-016	507,149	63,546	570,695	0.1145652%
77-101	5,847,339	708,964	6,556,303	1.3161563%
77-106	784,313	95,330	879,643	0.1765854%
77-127	871,619	105,562	977,181	0.1961659%
77-237	512,616	61,496	574,112	0.1152511%
77-257	1,144,089	142,214	1,286,303	0.2582211%
77-277	540,600	63,865	604,465	0.1213444%
77-280	582,131	72,439	654,570	0.1314028%
77-285	867,687	108,445	976,132	0.1959553%
77-296	994,907	119,757	1,114,664	0.2237651%
77-300	1,291,674	155,873	1,447,547	0.2905903%
77-502	6,254,049	741,351	6,995,400	1.4043036%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
77-765	117,938	1,681	119,619	0.0240131%
77-803	35,339	2,863	38,202	0.0076689%
77-804	43,837	5,576	49,413	0.0099195%
77-810	9,733	1,215	10,948	0.0021978%
77-811	14,661	-	14,661	0.0029431%
77-820	8,786	784	9,570	0.0019211%
77-825	39,444	1,630	41,074	0.0082455%
77-827	14,016	656	14,672	0.0029454%
77-829	35,828	3,096	38,924	0.0078139%
77-830	62,852	1,378	64,230	0.0128940%
77-831	33,701	1,633	35,334	0.0070932%
77-832	17,066	2,255	19,321	0.0038786%
77-836	15,921	1,854	17,775	0.0035683%
77-837	12,319	1,164	13,483	0.0027067%
77-842	10,781	826	11,607	0.0023301%
77-847	47,610	3,713	51,323	0.0103029%
77-852	9,537	-	9,537	0.0019145%
77-888	15,828	1,955	17,783	0.0035699%
77-897	17,287	1,875	19,162	0.0038467%
77-911	266,612	2,361	268,973	0.0539954%
78-001	629,358	80,225	709,583	0.1424465%
78-002	73,161	8,680	81,841	0.0164293%
78-004	108,912	13,428	122,340	0.0245594%
78-005	148,460	18,355	166,815	0.0334876%
78-006	247,036	29,929	276,965	0.0555998%
78-013	540,391	68,318	608,709	0.1221963%
78-016	249,406	30,319	279,725	0.0561539%
78-017	125,999	15,366	141,365	0.0283786%
78-018	106,211	11,991	118,202	0.0237287%
78-023	97,514	11,684	109,198	0.0219211%
78-026	195,960	24,304	220,264	0.0442173%
78-027	186,967	22,846	209,813	0.0421193%
78-028	300,939	37,114	338,053	0.0678630%
78-029	156,408	19,500	175,908	0.0353130%
78-030	162,280	15,650	177,930	0.0357189%
78-031	134,017	15,135	149,152	0.0299418%
78-144	327,715	38,676	366,391	0.0735518%
78-173	405,178	51,374	456,552	0.0916513%
78-203	1,376,043	174,433	1,550,476	0.3112530%
78-338	396,361	48,014	444,375	0.0892068%
78-356	198,174	23,218	221,392	0.0444437%
78-718	260,056	10,025	270,081	0.0542179%
78-803	62,164	7,567	69,731	0.0139983%
78-805	18,768	2,114	20,882	0.0041920%
78-833	17,711	2,222	19,933	0.0040015%
78-865	4,763	-	4,763	0.0009562%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
79-001	306,528	35,060	341,588	0.0685727%
79-019	74,700	8,727	83,427	0.0167477%
79-029	210,735	26,257	236,992	0.0475754%
79-031	321,921	39,961	361,882	0.0726466%
79-032	228,396	26,596	254,992	0.0511888%
79-132	377,559	44,081	421,640	0.0846428%
79-172	541,194	64,994	606,188	0.1216903%
79-198	411,193	47,800	458,993	0.0921413%
79-354	245,881	31,062	276,943	0.0555954%
79-763	284,254	17,630	301,884	0.0606022%
79-800	72,279	8,342	80,621	0.0161844%
80-020	236,042	27,104	263,146	0.0528257%
80-022	413,753	45,262	459,015	0.0921458%
80-345	1,156,929	137,214	1,294,143	0.2597950%
81-015	140,166	16,478	156,644	0.0314458%
81-016	168,810	20,670	189,480	0.0380375%
81-200	421,133	51,099	472,232	0.0947990%
81-768	145,942	11,837	157,779	0.0316736%
82-019	480,627	59,402	540,029	0.1084091%
83-001	255,896	5,055	260,951	0.0523851%
83-003	327,677	37,947	365,624	0.0733978%
83-013	253,583	26,566	280,149	0.0562390%
83-014	1,058,452	116,609	1,175,061	0.2358896%
83-015	1,013,827	126,124	1,139,951	0.2288414%
83-161	997,481	122,499	1,119,980	0.2248323%
83-167	2,442,666	295,418	2,738,084	0.5496614%
83-225	603,409	69,284	672,693	0.1350409%
83-273	1,143,431	136,508	1,279,939	0.2569436%
83-769	282,331	17,679	300,010	0.0602260%
83-800	48,728	435	49,163	0.0098693%
83-887	17,112	2,141	19,253	0.0038650%
83-900	377,665	47,541	425,206	0.0853587%
84-005	210,999	26,562	237,561	0.0476896%
84-020	444,730	55,846	500,576	0.1004890%
84-023	138,721	17,353	156,074	0.0313313%
84-024	144,481	16,634	161,115	0.0323433%
84-160	499,592	60,744	560,336	0.1124856%
84-249	232,590	26,087	258,677	0.0519286%
84-734	174,980	20,530	195,510	0.0392480%
84-753	228,758	22,285	251,043	0.0503961%
85-001	350,815	42,756	393,571	0.0790081%
85-005	246,029	28,798	274,827	0.0551706%
85-006	277,959	33,116	311,075	0.0624473%
85-010	165,852	19,822	185,674	0.0372734%
85-011	212,460	26,627	239,087	0.0479959%
85-014	313,399	40,403	353,802	0.0710246%

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, 2018

Employer Code	2018 Actual Employer Contribution	2018 Surcharge Adjusted to Statewide Limit	2018 Contributions & Surcharge	Employer Allocation Percentage
85-016	178,043	20,734	198,777	0.0399038%
85-021	289,851	33,286	323,137	0.0648687%
85-208	904,555	114,931	1,019,486	0.2046585%
85-235	272,890	33,048	305,938	0.0614161%
85-364	161,539	19,726	181,265	0.0363884%
85-709	216,902	26,778	243,680	0.0489180%
85-870	3,395	-	3,395	0.0006815%
85-907	160,049	1,064	161,113	0.0323429%
86-007	130,425	16,467	146,892	0.0294881%
86-016	77,716	9,163	86,879	0.0174407%
86-020	106,136	13,255	119,391	0.0239674%
86-021	133,083	16,015	149,098	0.0299309%
86-022	143,374	17,154	160,528	0.0322255%
86-213	443,917	52,193	496,110	0.0995925%
86-351	203,692	23,856	227,548	0.0456795%
87-001	709,962	84,302	794,264	0.1594459%
87-012	247,576	29,059	276,635	0.0555336%
87-019	154,456	18,746	173,202	0.0347697%
87-026	216,771	26,840	243,611	0.0489041%
87-035	272,537	30,915	303,452	0.0609170%
87-036	279,522	31,790	311,312	0.0624949%
87-037	282,999	32,464	315,463	0.0633282%
87-113	610,941	73,863	684,804	0.1374722%
87-361	1,000,499	126,330	1,126,829	0.2262072%
87-383	383,444	48,756	432,200	0.0867627%
87-701	456,491	34,454	490,945	0.0985556%
87-738	1,631,420	66,998	1,698,418	0.3409518%
88-012	179,694	22,630	202,324	0.0406159%
88-314	169,083	20,277	189,360	0.0380134%
88-371	283,636	34,633	318,269	0.0638906%
<b>TOTAL</b>	<b>\$ 450,555,564</b>	<b>\$ 47,584,574</b>	<b>\$ 498,140,138</b>	<b>100.0000000%</b>

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
01-009	\$ 5,059,459	\$ 82,588	\$ 2,103	\$ -	\$ 274,204	\$ 358,895	\$ -	\$ -	\$ (158,384)	\$ -	\$ (158,384)	\$ 421,273	\$ 50,685	\$ 471,958
01-023	1,050,255	17,144	437	-	-	17,581	-	-	(32,878)	(224,167)	(257,045)	87,449	(41,436)	46,013
02-001	1,125,965	18,380	468	-	-	18,848	-	-	(35,248)	(42,118)	(77,366)	93,753	(7,785)	85,968
02-003	2,104,983	34,361	875	-	-	35,236	-	-	(65,895)	(45)	(65,940)	175,270	(8)	175,262
02-006	2,775,427	45,305	1,154	-	67,040	113,499	-	-	(86,883)	-	(86,883)	231,094	12,392	243,486
02-009	1,062,726	17,347	442	-	44,407	62,196	-	-	(33,268)	-	(33,268)	88,487	8,208	96,695
02-010	3,075,456	50,202	1,278	-	-	51,480	-	-	(96,276)	(29,276)	(125,552)	256,076	(5,412)	250,664
02-011	1,095,226	17,878	455	-	47,903	66,236	-	-	(34,286)	-	(34,286)	91,193	8,854	100,047
02-013	1,028,774	16,793	428	-	26,835	44,056	-	-	(32,205)	-	(32,205)	85,660	4,960	90,620
02-131	938,547	15,320	390	-	57,257	72,967	-	-	(29,381)	-	(29,381)	78,148	10,583	88,731
02-154	6,107,658	99,698	2,538	-	-	102,236	-	-	(191,197)	(44,972)	(236,169)	508,550	(8,313)	500,237
02-308	1,061,935	17,335	441	-	39,577	57,353	-	-	(33,243)	-	(33,243)	88,421	7,315	95,736
02-761	1,753,006	28,615	729	-	-	29,344	-	-	(54,877)	(99,878)	(154,755)	145,963	(18,462)	127,501
02-874	56,298	919	23	-	5,997	6,939	-	-	(1,762)	-	(1,762)	4,688	1,108	5,796
02-895	284,690	4,647	118	-	-	4,765	-	-	(8,912)	(33,868)	(42,780)	23,705	(6,260)	17,445
02-900	813,524	13,280	338	-	-	13,618	-	-	(25,467)	(92,667)	(118,134)	67,738	(17,129)	50,609
03-013	805,698	13,152	335	-	20,401	33,888	-	-	(25,222)	-	(25,222)	67,086	3,771	70,857
03-014	964,372	15,742	401	-	-	16,143	-	-	(30,189)	(19,979)	(50,168)	80,298	(3,693)	76,605
03-103	3,032,449	49,500	1,260	-	58,489	109,249	-	-	(94,929)	-	(94,929)	252,495	10,811	263,306
03-343	1,607,945	26,247	668	-	72,210	99,125	-	-	(50,336)	-	(50,336)	133,885	13,347	147,232
03-747	684,895	11,180	285	-	1,737	13,202	-	-	(21,440)	-	(21,440)	57,027	321	57,348
04-001	1,266,538	20,674	526	-	-	21,200	-	-	(39,648)	(2,940)	(42,588)	105,457	(544)	104,913
04-019	1,292,785	21,103	537	-	-	21,640	-	-	(40,470)	(37,462)	(77,932)	107,643	(6,924)	100,719
04-031	1,678,189	27,394	697	-	58,726	86,817	-	-	(52,535)	-	(52,535)	139,733	10,855	150,588
04-033	1,414,029	23,082	588	-	26,537	50,207	-	-	(44,265)	-	(44,265)	117,738	4,905	122,643
04-034	1,876,228	30,627	780	-	-	31,407	-	-	(58,734)	(11,007)	(69,741)	156,223	(2,034)	154,189
04-104	4,082,699	66,644	1,697	-	31,860	100,201	-	-	(127,807)	-	(127,807)	339,943	5,889	345,832
04-125	1,972,498	32,198	820	-	-	33,018	-	-	(61,748)	(146,592)	(208,340)	164,239	(27,096)	137,143
04-244	2,131,766	34,798	886	-	-	35,684	-	-	(66,734)	(47,581)	(114,315)	177,500	(8,795)	168,705
04-704	1,221,422	19,938	508	-	13,807	34,253	-	-	(38,236)	-	(38,236)	101,701	2,552	104,253
05-001	2,004,965	32,728	833	-	-	33,561	-	-	(62,764)	(129,023)	(191,787)	166,942	(23,849)	143,093
05-006	1,465,031	23,914	609	-	4,259	28,782	-	-	(45,862)	-	(45,862)	121,985	787	122,772
05-017	2,289,378	37,371	951	-	-	38,322	-	-	(71,668)	(74,755)	(146,423)	190,624	(13,818)	176,806
05-018	1,778,898	29,038	739	-	68,562	98,339	-	-	(55,688)	-	(55,688)	148,119	12,673	160,792
05-105	3,614,208	58,997	1,502	-	-	60,499	-	-	(113,141)	(58,954)	(172,095)	300,935	(10,897)	290,038
05-169	1,767,327	28,849	735	-	76,882	106,466	-	-	(55,325)	-	(55,325)	147,155	14,211	161,366
05-710	956,976	15,621	398	-	-	16,019	-	-	(29,958)	(4,057)	(34,015)	79,682	(750)	78,932
05-739	5,386,334	87,924	2,239	-	-	90,163	-	-	(168,617)	(363,926)	(532,543)	448,490	(67,269)	381,221
06-001	1,777,455	29,014	739	-	81,476	111,229	-	-	(55,642)	-	(55,642)	147,999	15,060	163,059
06-008	800,921	13,074	333	-	32,960	46,367	-	-	(25,072)	-	(25,072)	66,688	6,092	72,780
06-010	901,524	14,716	375	-	26,398	41,489	-	-	(28,222)	-	(28,222)	75,065	4,880	79,945

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
06-011	482,681	7,879	201	-	4,780	12,860	-	-	(15,110)	-	(15,110)	40,190	883	41,073
06-017	907,860	14,819	377	-	33,058	48,254	-	-	(28,420)	-	(28,420)	75,592	6,111	81,703
06-185	2,223,783	36,300	924	-	94,602	131,826	-	-	(69,614)	-	(69,614)	185,162	17,487	202,649
06-202	2,804,371	45,777	1,166	-	125,431	172,374	-	-	(87,789)	-	(87,789)	233,504	23,185	256,689
07-020	1,990,886	32,498	827	-	177,718	211,043	-	-	(62,324)	-	(62,324)	165,770	32,850	198,620
07-026	772,834	12,615	321	-	36,770	49,706	-	-	(24,193)	-	(24,193)	64,350	6,797	71,147
07-108	1,696,813	27,698	705	-	67,524	95,927	-	-	(53,118)	-	(53,118)	141,284	12,481	153,765
07-163	1,650,527	26,942	686	-	136,064	163,692	-	-	(51,669)	-	(51,669)	137,430	25,150	162,580
07-294	1,600,085	26,119	665	-	80,191	106,975	-	-	(50,090)	-	(50,090)	133,230	14,823	148,053
07-304	1,450,924	23,684	603	-	43,817	68,104	-	-	(45,420)	-	(45,420)	120,810	8,099	128,909
07-309	1,186,686	19,371	493	-	58,315	78,179	-	-	(37,149)	-	(37,149)	98,809	10,779	109,588
07-724	594,340	9,702	247	-	65,767	75,716	-	-	(18,606)	-	(18,606)	49,487	12,156	61,643
07-748	945,002	15,426	393	-	-	15,819	-	-	(29,583)	(33,491)	(63,074)	78,685	(6,191)	72,494
08-001	1,361,487	22,224	566	-	34,101	56,891	-	-	(42,621)	-	(42,621)	113,363	6,303	119,666
08-005	947,064	15,459	394	-	39,235	55,088	-	-	(29,647)	-	(29,647)	78,857	7,252	86,109
08-011	3,246,248	52,990	1,349	-	-	54,339	-	-	(101,622)	(135,832)	(237,454)	270,297	(25,107)	245,190
08-013	1,148,548	18,748	477	-	38,190	57,415	-	-	(35,955)	-	(35,955)	95,633	7,059	102,692
08-017	1,553,389	25,357	646	-	-	26,003	-	-	(48,628)	(79,325)	(127,953)	129,342	(14,663)	114,679
08-333	1,121,432	18,306	466	-	61,788	80,560	-	-	(35,106)	-	(35,106)	93,375	11,421	104,796
08-743	699,688	11,421	291	-	-	11,712	-	-	(21,903)	(23,589)	(45,492)	58,259	(4,360)	53,899
09-001	10,979,990	179,232	4,563	-	1,035,244	1,219,039	-	-	(343,723)	-	(343,723)	914,242	191,357	1,105,599
09-006	1,906,395	31,119	792	-	60,712	92,623	-	-	(59,679)	-	(59,679)	158,735	11,222	169,957
09-009	1,104,251	18,025	459	-	53,442	71,926	-	-	(34,568)	-	(34,568)	91,945	9,878	101,823
09-015	3,335,433	54,446	1,386	-	229,714	285,546	-	-	(104,414)	-	(104,414)	277,723	42,461	320,184
09-022	22,844,944	372,910	9,495	-	305,316	687,721	-	-	(715,150)	-	(715,150)	1,902,170	56,435	1,958,605
09-024	3,351,451	54,707	1,393	-	359,800	415,900	-	-	(104,916)	-	(104,916)	279,057	66,506	345,563
09-100	3,935,383	64,239	1,636	-	-	65,875	-	-	(123,195)	(40,733)	(163,928)	327,677	(7,529)	320,148
09-147	13,061,771	213,214	5,429	-	1,006,691	1,225,334	-	-	(408,892)	-	(408,892)	1,087,580	186,080	1,273,660
09-166	6,901,663	112,659	2,868	-	159,105	274,632	-	-	(216,053)	-	(216,053)	574,663	29,410	604,073
09-291	11,469,537	187,223	4,767	-	732,828	924,818	-	-	(359,048)	-	(359,048)	955,004	135,458	1,090,462
09-299	4,309,646	70,349	1,791	-	-	72,140	-	-	(134,911)	(85,475)	(220,386)	358,840	(15,800)	343,040
09-760	5,194,530	84,793	2,159	-	163,423	250,375	-	-	(162,612)	-	(162,612)	432,519	30,207	462,726
09-800	-	-	-	-	-	-	-	-	-	(6,359)	(6,359)	-	(1,176)	(1,176)
09-820	170,007	2,775	71	-	-	2,846	-	-	(5,322)	(1,117)	(6,439)	14,156	(206)	13,950
09-835	116,181	1,896	48	-	29,243	31,187	-	-	(3,637)	-	(3,637)	9,674	5,405	15,079
09-846	10,470	171	4	-	-	175	-	-	(328)	(27,317)	(27,645)	872	(5,049)	(4,177)
09-870	128,857	2,103	54	-	901	3,058	-	-	(4,034)	-	(4,034)	10,729	167	10,896
09-884	64,921	1,060	27	-	-	1,087	-	-	(2,032)	(19,511)	(21,543)	5,406	(3,607)	1,799
10-003	709,958	11,589	295	-	40,476	52,360	-	-	(22,225)	-	(22,225)	59,114	7,482	66,596
10-315	2,287,472	37,340	951	-	135,868	174,159	-	-	(71,608)	-	(71,608)	190,465	25,114	215,579
11-001	2,297,925	37,510	955	-	46,450	84,915	-	-	(71,935)	-	(71,935)	191,335	8,586	199,921

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
11-007	1,143,524	18,666	475	-	-	19,141	-	-	(35,797)	(17,200)	(52,997)	95,215	(3,179)	92,036
11-008	1,360,130	22,202	565	-	62,392	85,159	-	-	(42,578)	-	(42,578)	113,250	11,533	124,783
11-012	2,252,297	36,765	936	-	-	37,701	-	-	(70,507)	(175,712)	(246,219)	187,536	(32,479)	155,057
11-199	2,226,549	36,345	925	-	-	37,270	-	-	(69,701)	(25,955)	(95,656)	185,392	(4,798)	180,594
11-346	955,755	15,601	397	-	-	15,998	-	-	(29,919)	(18,844)	(48,763)	79,580	(3,483)	76,097
12-001	1,042,415	17,016	433	-	213,027	230,476	-	-	(32,632)	-	(32,632)	86,796	39,377	126,173
12-007	1,909,641	31,172	794	-	-	31,966	-	-	(59,780)	(102,826)	(162,606)	159,005	(19,007)	139,998
12-009	3,708,797	60,541	1,541	-	100,174	162,256	-	-	(116,102)	-	(116,102)	308,811	18,517	327,328
12-011	3,960,343	64,647	1,646	-	-	66,293	-	-	(123,977)	(77,479)	(201,456)	329,756	(14,321)	315,435
12-013	1,083,422	17,685	450	-	-	18,135	-	-	(33,916)	(46,696)	(80,612)	90,210	(8,631)	81,579
12-014	2,254,586	36,803	937	-	52,080	89,820	-	-	(70,579)	-	(70,579)	187,727	9,627	197,354
12-016	1,947,998	31,798	810	-	-	32,608	-	-	(60,981)	(359)	(61,340)	162,199	(66)	162,133
12-191	10,261,293	167,500	4,265	-	-	171,765	-	-	(321,225)	(910,022)	(1,231,247)	854,400	(168,211)	686,189
12-703	1,218,842	19,896	507	-	60,487	80,890	-	-	(38,155)	-	(38,155)	101,486	11,180	112,666
12-723	6,381,276	104,165	2,652	-	19,878	126,695	-	-	(199,763)	-	(199,763)	531,333	3,674	535,007
12-816	113,052	1,845	47	-	-	1,892	-	-	(3,539)	(10,835)	(14,374)	9,413	(2,003)	7,410
12-871	180,896	2,953	75	-	42,973	46,001	-	-	(5,663)	-	(5,663)	15,062	7,943	23,005
12-890	65,137	1,063	27	-	-	1,090	-	-	(2,039)	(7,048)	(9,087)	5,424	(1,303)	4,121
13-001	2,727,984	44,530	1,134	-	85,601	131,265	-	-	(85,398)	-	(85,398)	227,144	15,823	242,967
13-003	2,555,905	41,721	1,062	-	687,761	730,544	-	-	(80,011)	-	(80,011)	212,816	127,128	339,944
13-004	1,904,339	31,086	791	-	133,817	165,694	-	-	(59,614)	-	(59,614)	158,564	24,735	183,299
13-007	1,197,530	19,548	498	-	52,112	72,158	-	-	(37,488)	-	(37,488)	99,712	9,633	109,345
13-008	3,534,134	57,689	1,469	-	110,957	170,115	-	-	(110,634)	-	(110,634)	294,268	20,510	314,778
13-027	1,175,905	19,195	489	-	-	19,684	-	-	(36,811)	(22,817)	(59,628)	97,911	(4,218)	93,693
13-029	2,113,594	34,501	878	-	-	35,379	-	-	(66,165)	(38,835)	(105,000)	175,987	(7,178)	168,809
13-030	9,325,598	152,226	3,876	-	152,469	308,571	-	-	(291,933)	-	(291,933)	776,490	28,183	804,673
13-388	10,024,115	163,629	4,166	-	562,933	730,728	-	-	(313,800)	-	(313,800)	834,652	104,054	938,706
13-399	3,570,438	58,282	1,484	-	-	59,766	-	-	(111,771)	(113,661)	(225,432)	297,290	(21,010)	276,280
13-764	801,833	13,089	333	-	54,894	68,316	-	-	(25,101)	-	(25,101)	66,764	10,147	76,911
14-001	728,460	11,891	303	-	-	12,194	-	-	(22,804)	(5,811)	(28,615)	60,655	(1,074)	59,581
14-003	2,096,139	34,216	871	-	-	35,087	-	-	(65,619)	(49,952)	(115,571)	174,534	(9,233)	165,301
14-017	1,959,326	31,983	814	-	39,951	72,748	-	-	(61,336)	-	(61,336)	163,142	7,385	170,527
14-018	2,010,747	32,822	836	-	176,243	209,901	-	-	(62,945)	-	(62,945)	167,424	32,577	200,001
14-207	3,104,153	50,671	1,290	-	59,608	111,569	-	-	(97,174)	-	(97,174)	258,465	11,018	269,483
15-001	1,879,368	30,678	781	-	-	31,459	-	-	(58,833)	(105,541)	(164,374)	156,484	(19,508)	136,976
15-002	1,624,163	26,512	675	-	-	27,187	-	-	(50,844)	(186,498)	(237,342)	135,235	(34,473)	100,762
15-021	1,135,015	18,527	472	-	39,290	58,289	-	-	(35,531)	-	(35,531)	94,506	7,262	101,768
15-022	1,324,592	21,622	551	-	-	22,173	-	-	(41,466)	(10,292)	(51,758)	110,291	(1,902)	108,389
15-023	1,335,825	21,805	555	-	98,656	121,016	-	-	(41,817)	-	(41,817)	111,227	18,236	129,463
15-024	925,985	15,115	385	-	12,306	27,806	-	-	(28,987)	-	(28,987)	77,102	2,275	79,377
15-134	2,891,480	47,199	1,202	-	-	48,401	-	-	(90,516)	(54,371)	(144,887)	240,757	(10,050)	230,707

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
15-135	1,162,710	18,980	483	-	70,154	89,617	-	-	(36,398)	-	(36,398)	96,812	12,967	109,779
15-186	1,945,379	31,755	809	-	31,328	63,892	-	-	(60,899)	-	(60,899)	161,981	5,791	167,772
15-321	998,723	16,303	415	-	-	16,718	-	-	(31,265)	(18,824)	(50,089)	83,158	(3,479)	79,679
15-340	914,863	14,934	380	-	14,563	29,877	-	-	(28,639)	-	(28,639)	76,175	2,692	78,867
15-341	698,575	11,403	290	-	-	11,693	-	-	(21,869)	(14,111)	(35,980)	58,166	(2,608)	55,558
15-759	748,046	12,211	311	-	-	12,522	-	-	(23,417)	(16,211)	(39,628)	62,286	(2,997)	59,289
15-811	539,426	8,805	224	-	-	9,029	-	-	(16,886)	(72,599)	(89,485)	44,915	(13,420)	31,495
16-023	1,570,781	25,641	653	-	67,579	93,873	-	-	(49,173)	-	(49,173)	130,790	12,492	143,282
16-024	2,796,284	45,645	1,162	-	29,249	76,056	-	-	(87,536)	-	(87,536)	232,831	5,407	238,238
16-126	2,076,771	33,900	863	-	226,137	260,900	-	-	(65,012)	-	(65,012)	172,921	41,800	214,721
16-772	421,778	6,885	175	-	-	7,060	-	-	(13,204)	(15,011)	(28,215)	35,119	(2,775)	32,344
17-009	1,141,942	18,641	475	-	39,479	58,595	-	-	(35,748)	-	(35,748)	95,083	7,298	102,381
17-014	867,367	14,158	360	-	-	14,518	-	-	(27,152)	(13,093)	(40,245)	72,221	(2,420)	69,801
17-015	1,013,544	16,545	421	-	-	16,966	-	-	(31,728)	(13,744)	(45,472)	84,392	(2,540)	81,852
17-114	1,929,824	31,501	802	-	75,310	107,613	-	-	(60,412)	-	(60,412)	160,686	13,921	174,607
17-141	2,013,665	32,870	837	-	-	33,707	-	-	(63,037)	(100,816)	(163,853)	167,667	(18,635)	149,032
17-323	1,038,695	16,955	432	-	39,247	56,634	-	-	(32,516)	-	(32,516)	86,486	7,255	93,741
18-001	17,470,958	285,187	7,261	-	-	292,448	-	-	(546,920)	(419,318)	(966,238)	1,454,709	(77,508)	1,377,201
18-006	2,263,569	36,949	941	-	196,050	233,940	-	-	(70,860)	-	(70,860)	188,475	36,238	224,713
18-007	96,514	1,575	40	-	78,798	80,413	-	-	(3,021)	-	(3,021)	8,036	14,565	22,601
18-008	99,061	1,617	41	-	80,875	82,533	-	-	(3,101)	-	(3,101)	8,248	14,949	23,197
18-009	1,850,899	30,213	769	-	4,625	35,607	-	-	(57,941)	-	(57,941)	154,114	855	154,969
18-014	1,362,463	22,240	566	-	163,399	186,205	-	-	(42,651)	-	(42,651)	113,445	30,203	143,648
18-018	43,084	703	18	-	35,176	35,897	-	-	(1,349)	-	(1,349)	3,587	6,502	10,089
18-107	7,043,159	114,969	2,927	-	-	117,896	-	-	(220,483)	(416,980)	(637,463)	586,444	(77,076)	509,368
18-111	11,637,841	189,970	4,837	-	1,430,959	1,625,766	-	-	(364,317)	-	(364,317)	969,018	264,503	1,233,521
18-121	84,884,557	1,385,614	35,279	-	-	1,420,893	-	-	(2,657,269)	(3,910,843)	(6,568,112)	7,067,861	(722,892)	6,344,969
18-122	11,879,497	193,915	4,937	-	-	198,852	-	-	(371,882)	(393,205)	(765,087)	989,139	(72,681)	916,458
18-133	4,580,212	74,765	1,904	-	-	76,669	-	-	(143,381)	(410,463)	(553,844)	381,369	(75,871)	305,498
18-137	9,206,127	150,276	3,826	-	121,677	275,779	-	-	(288,193)	-	(288,193)	766,543	22,491	789,034
18-143	5,004,356	81,689	2,080	-	75,655	159,424	-	-	(156,659)	-	(156,659)	416,685	13,984	430,669
18-152	8,582,146	140,091	3,567	-	-	143,658	-	-	(268,660)	(193,105)	(461,765)	714,587	(35,694)	678,893
18-159	5,452,129	88,998	2,266	-	683,295	774,559	-	-	(170,676)	-	(170,676)	453,968	126,302	580,270
18-178	18,139,710	296,104	7,539	-	-	303,643	-	-	(567,855)	(1,120,513)	(1,688,368)	1,510,392	(207,119)	1,303,273
18-183	4,162,246	67,942	1,730	-	-	69,672	-	-	(130,297)	(133,176)	(263,473)	346,567	(24,617)	321,950
18-188	13,613,027	222,212	5,658	-	-	227,870	-	-	(426,149)	(672,190)	(1,098,339)	1,133,480	(124,250)	1,009,230
18-215	8,704,470	142,087	3,618	-	56,294	201,999	-	-	(272,489)	-	(272,489)	724,772	10,405	735,177
18-219	5,081,814	82,953	2,112	-	93,522	178,587	-	-	(159,084)	-	(159,084)	423,134	17,287	440,421
18-221	1,663,932	27,161	692	-	-	27,853	-	-	(52,089)	(522,799)	(574,888)	138,546	(96,636)	41,910
18-224	2,912,956	47,550	1,211	-	-	48,761	-	-	(91,189)	(5,396)	(96,585)	242,545	(998)	241,547
18-230	10,074,978	164,459	4,187	-	215,310	383,956	-	-	(315,392)	-	(315,392)	838,887	39,798	878,685

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-233	7,743,371	126,399	3,218	-	-	129,617	-	-	(242,402)	(12,085)	(254,487)	644,747	(2,234)	642,513
18-247	7,343,143	119,866	3,052	-	-	122,918	-	-	(229,873)	(205,416)	(435,289)	611,422	(37,970)	573,452
18-250	4,201,976	68,591	1,746	-	-	70,337	-	-	(131,541)	(601,489)	(733,030)	349,875	(111,181)	238,694
18-251	6,249,368	102,012	2,597	-	-	104,609	-	-	(195,633)	(72,431)	(268,064)	520,350	(13,388)	506,962
18-258	7,844,404	128,048	3,260	-	714,565	845,873	-	-	(245,565)	-	(245,565)	653,160	132,082	785,242
18-264	10,090,373	164,710	4,194	-	267,209	436,113	-	-	(315,874)	-	(315,874)	840,169	49,392	889,561
18-271	5,309,556	86,671	2,207	-	-	88,878	-	-	(166,213)	(1,404)	(167,617)	442,097	(259)	441,838
18-288	8,591,598	140,245	3,571	-	-	143,816	-	-	(268,956)	(57,697)	(326,653)	715,374	(10,665)	704,709
18-289	9,628,315	157,168	4,002	-	363,253	524,423	-	-	(301,410)	-	(301,410)	801,696	67,145	868,841
18-292	5,554,230	90,665	2,308	-	-	92,973	-	-	(173,872)	(170,315)	(344,187)	462,470	(31,482)	430,988
18-317	3,535,743	57,716	1,470	-	8,086	67,272	-	-	(110,685)	-	(110,685)	294,402	1,495	295,897
18-731	2,651,656	43,284	1,102	-	28,622	73,008	-	-	(83,009)	-	(83,009)	220,788	5,290	226,078
18-742	1,815,979	29,643	755	-	-	30,398	-	-	(56,848)	(36,127)	(92,975)	151,206	(6,678)	144,528
18-801	146,579	2,393	61	-	875	3,329	-	-	(4,589)	-	(4,589)	12,205	162	12,367
18-804	6,270	102	3	-	-	105	-	-	(196)	(149,665)	(149,861)	522	(27,665)	(27,143)
18-805	133,623	2,181	56	-	-	2,237	-	-	(4,183)	(35,681)	(39,864)	11,126	(6,595)	4,531
18-807	15,744	257	7	-	-	264	-	-	(493)	(7,388)	(7,881)	1,311	(1,366)	(55)
18-808	210,206	3,431	87	-	-	3,518	-	-	(6,580)	(52,721)	(59,301)	17,503	(9,745)	7,758
18-809	143,888	2,349	60	-	15,873	18,282	-	-	(4,504)	-	(4,504)	11,981	2,934	14,915
18-810	62,185	1,015	26	-	-	1,041	-	-	(1,947)	(5,459)	(7,406)	5,178	(1,009)	4,169
18-813	-	-	-	-	-	-	-	-	-	(52,430)	(52,430)	-	(9,691)	(9,691)
18-816	69,326	1,132	29	-	10,083	11,244	-	-	(2,170)	-	(2,170)	5,772	1,864	7,636
18-817	1,198,945	19,571	498	-	-	20,069	-	-	(37,532)	(267,820)	(305,352)	99,829	(49,505)	50,324
18-818	224,774	3,669	93	-	33,230	36,992	-	-	(7,036)	-	(7,036)	18,716	6,142	24,858
18-819	156,308	2,551	65	-	7,815	10,431	-	-	(4,893)	-	(4,893)	13,015	1,445	14,460
18-820	1,309	21	1	-	-	22	-	-	(41)	(10,023)	(10,064)	109	(1,853)	(1,744)
18-822	476,964	7,786	198	-	7,419	15,403	-	-	(14,931)	-	(14,931)	39,714	1,371	41,085
18-823	2,133,655	34,829	887	-	-	35,716	-	-	(66,793)	(669,582)	(736,375)	177,657	(123,768)	53,889
18-824	252,325	4,119	105	-	-	4,224	-	-	(7,899)	(591,827)	(599,726)	21,010	(109,395)	(88,385)
18-826	183,596	2,997	76	-	50,862	53,935	-	-	(5,747)	-	(5,747)	15,287	9,401	24,688
18-827	89,709	1,464	37	-	34,861	36,362	-	-	(2,808)	-	(2,808)	7,470	6,444	13,914
18-828	157,326	2,568	65	-	-	2,633	-	-	(4,925)	(35,398)	(40,323)	13,100	(6,543)	6,557
18-830	193,605	3,160	80	-	6,693	9,933	-	-	(6,061)	-	(6,061)	16,120	1,237	17,357
18-831	139,144	2,271	58	-	-	2,329	-	-	(4,356)	(87,568)	(91,924)	11,586	(16,186)	(4,600)
18-833	209,588	3,421	87	-	-	3,508	-	-	(6,561)	(13,271)	(19,832)	17,451	(2,453)	14,998
18-834	177,112	2,891	74	-	41,906	44,871	-	-	(5,544)	-	(5,544)	14,747	7,746	22,493
18-836	134,755	2,200	56	-	-	2,256	-	-	(4,218)	(37,280)	(41,498)	11,220	(6,891)	4,329
18-838	139,660	2,280	58	-	9,704	12,042	-	-	(4,372)	-	(4,372)	11,629	1,794	13,423
18-839	458,271	7,481	190	-	106,210	113,881	-	-	(14,346)	-	(14,346)	38,158	19,632	57,790
18-840	58,917	962	24	-	16,101	17,087	-	-	(1,844)	-	(1,844)	4,906	2,976	7,882
18-841	130,471	2,130	54	-	21,935	24,119	-	-	(4,084)	-	(4,084)	10,864	4,054	14,918

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-842	183,784	3,000	76	-	14,557	17,633	-	-	(5,753)	-	(5,753)	15,303	2,691	17,994
18-844	75,971	1,240	32	-	-	1,272	-	-	(2,378)	(9,640)	(12,018)	6,326	(1,782)	4,544
18-845	131,875	2,153	55	-	-	2,208	-	-	(4,128)	(11,477)	(15,605)	10,980	(2,121)	8,859
18-846	409,646	6,687	170	-	14,787	21,644	-	-	(12,824)	-	(12,824)	34,109	2,733	36,842
18-848	187,172	3,055	78	-	1,831	4,964	-	-	(5,859)	-	(5,859)	15,585	339	15,924
18-849	47,182	770	20	-	-	790	-	-	(1,477)	(16,259)	(17,736)	3,929	(3,005)	924
18-851	95,848	1,565	40	-	30,077	31,682	-	-	(3,000)	-	(3,000)	7,981	5,560	13,541
18-852	268,716	4,386	112	-	74,168	78,666	-	-	(8,412)	-	(8,412)	22,374	13,710	36,084
18-855	181,129	2,957	75	-	-	3,032	-	-	(5,670)	(10,574)	(16,244)	15,082	(1,955)	13,127
18-856	120,395	1,965	50	-	-	2,015	-	-	(3,769)	(3,290)	(7,059)	10,025	(608)	9,417
18-858	168,118	2,744	70	-	-	2,814	-	-	(5,263)	(19,287)	(24,550)	13,998	(3,565)	10,433
18-862	217,580	3,552	90	-	14,826	18,468	-	-	(6,811)	-	(6,811)	18,117	2,740	20,857
18-867	642,496	10,488	267	-	28,589	39,344	-	-	(20,113)	-	(20,113)	53,497	5,284	58,781
18-869	159,029	2,596	66	-	-	2,662	-	-	(4,978)	(28,691)	(33,669)	13,241	(5,303)	7,938
18-870	345,951	5,647	144	-	-	5,791	-	-	(10,830)	(29,649)	(40,479)	28,805	(5,480)	23,325
18-871	235,056	3,837	98	-	-	3,935	-	-	(7,358)	(19,913)	(27,271)	19,572	(3,681)	15,891
18-872	100,312	1,637	42	-	-	1,679	-	-	(3,140)	(16,774)	(19,914)	8,352	(3,101)	5,251
18-873	137,110	2,238	57	-	24,575	26,870	-	-	(4,292)	-	(4,292)	11,416	4,543	15,959
18-876	-	-	-	-	-	-	-	-	-	(42,647)	(42,647)	-	(7,883)	(7,883)
18-877	79,652	1,300	33	-	11,942	13,275	-	-	(2,493)	-	(2,493)	6,632	2,207	8,839
18-878	110,693	1,807	46	-	8,918	10,771	-	-	(3,465)	-	(3,465)	9,217	1,649	10,866
18-879	219,428	3,582	91	-	3,673	6,733	-	-	(6,869)	(3,730)	(10,599)	18,271	(689)	17,582
18-880	56,182	917	23	-	18,512	19,452	-	-	(1,759)	-	(1,759)	4,678	3,422	8,100
18-881	51,760	845	22	-	-	867	-	-	(1,620)	(20,991)	(22,611)	4,310	(3,880)	430
18-882	98,051	1,601	41	-	-	1,642	-	-	(3,069)	(20,220)	(23,289)	8,164	(3,738)	4,426
18-883	76,137	1,243	32	-	-	1,275	-	-	(2,383)	(47,789)	(50,172)	6,340	(8,833)	(2,493)
18-884	109,531	1,788	46	-	-	1,834	-	-	(3,429)	(100,227)	(103,656)	9,120	(18,526)	(9,406)
18-885	109,958	1,795	46	-	-	1,841	-	-	(3,442)	(25,304)	(28,746)	9,156	(4,677)	4,479
18-888	31,532	515	13	-	-	528	-	-	(987)	(32,588)	(33,575)	2,626	(6,024)	(3,398)
18-889	234,723	3,831	98	-	10,974	14,903	-	-	(7,348)	-	(7,348)	19,544	2,029	21,573
18-891	2,358,737	38,503	980	-	-	39,483	-	-	(73,839)	(371,340)	(445,179)	196,399	(68,639)	127,760
18-893	57,774	943	24	-	-	967	-	-	(1,809)	(26,756)	(28,565)	4,811	(4,946)	(135)
18-894	38,232	624	16	-	-	640	-	-	(1,197)	(2,104)	(3,301)	3,183	(389)	2,794
18-895	52,323	854	22	-	-	876	-	-	(1,638)	(4,006)	(5,644)	4,357	(740)	3,617
18-896	-	-	-	-	-	-	-	-	-	(2,017)	(2,017)	-	(373)	(373)
18-897	292,502	4,775	122	-	49,557	54,454	-	-	(9,157)	-	(9,157)	24,355	9,160	33,515
18-899	175,961	2,872	73	-	30,603	33,548	-	-	(5,508)	-	(5,508)	14,651	5,657	20,308
18-900	71,609	1,169	30	-	-	1,199	-	-	(2,242)	(42,471)	(44,713)	5,963	(7,850)	(1,887)
18-910	1,612,339	26,319	670	-	48,581	75,570	-	-	(50,473)	-	(50,473)	134,250	8,980	143,230
18-930	73,726	1,203	31	-	-	1,234	-	-	(2,308)	(8,929)	(11,237)	6,139	(1,650)	4,489
18-931	130,172	2,125	54	-	-	2,179	-	-	(4,075)	(106,102)	(110,177)	10,839	(19,612)	(8,773)

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-935	231,468	3,778	96	-	39,162	43,036	-	-	(7,246)	-	(7,246)	19,273	7,239	26,512
18-946	87,215	1,424	36	-	11,121	12,581	-	-	(2,730)	-	(2,730)	7,262	2,056	9,318
18-947	87,620	1,430	36	-	71,535	73,001	-	-	(2,743)	-	(2,743)	7,296	13,223	20,519
18-948	150,354	2,454	62	-	20,732	23,248	-	-	(4,707)	-	(4,707)	12,519	3,832	16,351
18-950	152,008	2,481	63	-	23,010	25,554	-	-	(4,759)	-	(4,759)	12,657	4,253	16,910
18-951	118,697	1,938	49	-	-	1,987	-	-	(3,716)	(34,775)	(38,491)	9,883	(6,428)	3,455
18-952	515,556	8,416	214	-	75,578	84,208	-	-	(16,139)	-	(16,139)	42,927	13,970	56,897
18-953	89,079	1,454	37	-	-	1,491	-	-	(2,789)	(4,275)	(7,064)	7,417	(790)	6,627
18-954	21,459	350	9	-	-	359	-	-	(672)	(1,890)	(2,562)	1,787	(349)	1,438
18-956	306,024	4,995	127	-	60,244	65,366	-	-	(9,580)	-	(9,580)	25,481	11,136	36,617
18-957	157,365	2,569	65	-	16,004	18,638	-	-	(4,926)	-	(4,926)	13,103	2,958	16,061
18-958	112,175	1,831	47	-	12,550	14,428	-	-	(3,512)	-	(3,512)	9,340	2,320	11,660
19-001	546,689	8,924	227	-	14,392	23,543	-	-	(17,114)	-	(17,114)	45,520	2,660	48,180
19-003	971,619	15,860	404	-	32,792	49,056	-	-	(30,416)	-	(30,416)	80,901	6,061	86,962
19-028	1,215,940	19,848	505	-	10,024	30,377	-	-	(38,064)	-	(38,064)	101,245	1,853	103,098
19-045	922,897	15,065	384	-	47,642	63,091	-	-	(28,891)	-	(28,891)	76,844	8,806	85,650
19-046	1,025,406	16,738	426	-	21,832	38,996	-	-	(32,100)	-	(32,100)	85,380	4,035	89,415
19-047	803,282	13,112	334	-	46,817	60,263	-	-	(25,146)	-	(25,146)	66,885	8,654	75,539
19-146	2,682,059	43,781	1,115	-	-	44,896	-	-	(83,961)	(41,562)	(125,523)	223,320	(7,683)	215,637
19-372	1,641,533	26,796	682	-	3,158	30,636	-	-	(51,387)	-	(51,387)	136,681	584	137,265
20-005	912,405	14,894	379	-	1,665	16,938	-	-	(28,562)	-	(28,562)	75,971	308	76,279
20-013	1,302,622	21,263	541	-	84,627	106,431	-	-	(40,778)	-	(40,778)	108,462	15,643	124,105
20-014	1,251,998	20,437	520	-	12,521	33,478	-	-	(39,193)	-	(39,193)	104,247	2,315	106,562
20-129	3,057,493	49,909	1,271	-	50,959	102,139	-	-	(95,713)	-	(95,713)	254,580	9,419	263,999
20-381	1,097,404	17,913	456	-	33,360	51,729	-	-	(34,354)	-	(34,354)	91,375	6,166	97,541
21-014	5,156,189	84,167	2,143	-	430,371	516,681	-	-	(161,412)	-	(161,412)	429,327	79,551	508,878
21-016	25,651,911	418,729	10,661	-	1,960,743	2,390,133	-	-	(803,020)	-	(803,020)	2,135,891	362,429	2,498,320
21-018	2,411,662	39,367	1,002	-	-	40,369	-	-	(75,496)	(26,227)	(101,723)	200,806	(4,848)	195,958
21-130	6,839,525	111,645	2,843	-	185,490	299,978	-	-	(214,108)	-	(214,108)	569,489	34,286	603,775
21-756	2,179,117	35,571	906	-	69,488	105,965	-	-	(68,216)	-	(68,216)	181,443	12,844	194,287
22-001	3,387,037	55,288	1,408	-	-	56,696	-	-	(106,030)	(134,992)	(241,022)	282,020	(24,952)	257,068
22-006	56,745	926	24	-	-	950	-	-	(1,776)	(292)	(2,068)	4,725	(54)	4,671
22-007	2,365,853	38,619	983	-	74,401	114,003	-	-	(74,062)	-	(74,062)	196,991	13,753	210,744
22-010	3,093,616	50,499	1,286	-	112,358	164,143	-	-	(96,844)	-	(96,844)	257,588	20,769	278,357
22-011	2,623,114	42,818	1,090	-	-	43,908	-	-	(82,115)	(52,431)	(134,546)	218,412	(9,691)	208,721
22-012	1,901,779	31,044	790	-	-	31,834	-	-	(59,534)	(144,204)	(203,738)	158,350	(26,655)	131,695
22-187	5,684,629	92,793	2,363	-	238,018	333,174	-	-	(177,954)	-	(177,954)	473,327	43,996	517,323
22-259	1,778,307	29,028	739	-	-	29,767	-	-	(55,669)	(30,694)	(86,363)	148,070	(5,673)	142,397
22-708	3,312,717	54,075	1,377	-	778,388	833,840	-	-	(103,703)	-	(103,703)	275,831	143,879	419,710
22-800	754,862	12,322	314	-	171,298	183,934	-	-	(23,631)	-	(23,631)	62,853	31,663	94,516
23-001	2,145,662	35,025	892	-	253,196	289,113	-	-	(67,169)	-	(67,169)	178,657	46,802	225,459

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and Total Deferred Outflows of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Contributions and Total Employer OPEB Expense	Total Employer OPEB Expense
23-003	1,488,340	24,295	619	-	231,732	256,646	-	-	(46,592)	-	(46,592)	123,926	42,834	166,760
23-009	12,848,954	209,740	5,340	-	320,924	536,004	-	-	(402,230)	-	(402,230)	1,069,860	59,320	1,129,180
23-010	2,269,131	37,040	943	-	-	37,983	-	-	(71,034)	(12,604)	(83,638)	188,938	(2,330)	186,608
23-013	805,343	13,146	335	-	136,576	150,057	-	-	(25,211)	-	(25,211)	67,056	25,245	92,301
23-014	2,310,656	37,718	960	-	140,275	178,953	-	-	(72,334)	-	(72,334)	192,395	25,929	218,324
23-015	1,955,114	31,914	813	-	-	32,727	-	-	(61,204)	(27,787)	(88,991)	162,791	(5,136)	157,655
23-016	1,755,763	28,660	730	-	-	29,390	-	-	(54,963)	(46,139)	(101,102)	146,193	(8,529)	137,664
23-153	7,902,453	128,996	3,284	-	-	132,280	-	-	(247,382)	(50,486)	(297,868)	657,993	(9,332)	648,661
24-013	3,628,276	59,226	1,508	-	20,855	81,589	-	-	(113,581)	-	(113,581)	302,106	3,855	305,961
24-204	2,366,339	38,627	983	-	146,946	186,556	-	-	(74,077)	-	(74,077)	197,032	27,162	224,194
25-001	4,367,092	71,286	1,815	-	-	73,101	-	-	(136,710)	(138,568)	(275,278)	363,623	(25,613)	338,010
25-004	4,685,365	76,482	1,947	-	-	78,429	-	-	(146,673)	(37,909)	(184,582)	390,124	(7,007)	383,117
25-007	3,028,249	49,432	1,259	-	-	50,691	-	-	(94,798)	(161,662)	(256,460)	252,145	(29,882)	222,263
25-010	7,525,810	122,848	3,128	-	561,907	687,883	-	-	(235,592)	-	(235,592)	626,632	103,864	730,496
25-016	6,950,828	113,462	2,889	-	519,892	636,243	-	-	(217,592)	-	(217,592)	578,756	96,098	674,854
25-028	28,259	461	12	-	23,071	23,544	-	-	(885)	-	(885)	2,353	4,264	6,617
25-029	46,777	764	19	-	38,192	38,975	-	-	(1,464)	-	(1,464)	3,895	7,060	10,955
25-030	37,927	619	16	-	30,963	31,598	-	-	(1,187)	-	(1,187)	3,158	5,723	8,881
25-112	3,326,489	54,300	1,383	-	-	55,683	-	-	(104,134)	(210,403)	(314,537)	276,978	(38,891)	238,087
25-123	98,711,444	1,611,317	41,026	-	-	1,652,343	-	-	(3,090,112)	(4,747,084)	(7,837,196)	8,219,148	(877,465)	7,341,683
25-124	22,537,732	367,895	9,367	-	-	377,262	-	-	(705,532)	(1,368,998)	(2,074,530)	1,876,590	(253,049)	1,623,541
25-145	2,199,902	35,910	914	-	119,589	156,413	-	-	(68,867)	-	(68,867)	183,173	22,105	205,278
25-216	9,466,478	154,526	3,934	-	580,807	739,267	-	-	(296,343)	-	(296,343)	788,221	107,358	895,579
25-241	4,396,197	71,761	1,827	-	-	73,588	-	-	(137,621)	(73,512)	(211,133)	366,047	(13,588)	352,459
25-255	29,317,419	478,563	12,185	-	1,014,840	1,505,588	-	-	(917,767)	-	(917,767)	2,441,097	187,586	2,628,683
25-263	15,491,086	252,869	6,438	-	-	259,307	-	-	(484,941)	(451,527)	(936,468)	1,289,856	(83,461)	1,206,395
25-275	16,307,157	266,190	6,777	-	666,353	939,320	-	-	(510,487)	-	(510,487)	1,357,805	123,171	1,480,976
25-282	20,104,018	328,168	8,356	-	752,338	1,088,862	-	-	(629,346)	-	(629,346)	1,673,949	139,064	1,813,013
25-293	7,188,134	117,336	2,987	-	167,439	287,762	-	-	(225,021)	-	(225,021)	598,516	30,950	629,466
25-295	8,639,582	141,028	3,591	-	-	144,619	-	-	(270,458)	(392,782)	(663,240)	719,370	(72,603)	646,767
25-707	2,734,387	44,635	1,136	-	-	45,771	-	-	(85,599)	(10,548)	(96,147)	227,677	(1,950)	225,727
25-720	33,523,967	547,229	13,933	-	-	561,162	-	-	(1,049,451)	(331,381)	(1,380,832)	2,791,353	(61,254)	2,730,099
25-800	68,469	1,118	28	-	-	1,146	-	-	(2,143)	(8,621)	(10,764)	5,701	(1,594)	4,107
25-801	170,329	2,780	71	-	-	2,851	-	-	(5,332)	(3,478)	(8,810)	14,182	(643)	13,539
25-802	213,430	3,484	89	-	-	3,573	-	-	(6,681)	(4,681)	(11,362)	17,771	(865)	16,906
25-803	1,309,544	21,376	544	-	69,377	91,297	-	-	(40,995)	-	(40,995)	109,038	12,824	121,862
25-804	50,062	817	21	-	-	838	-	-	(1,567)	(15,446)	(17,013)	4,168	(2,855)	1,313
25-806	232,009	3,787	96	-	-	3,883	-	-	(7,263)	(66,270)	(73,533)	19,318	(12,249)	7,069
25-808	430,475	7,027	179	-	2,091	9,297	-	-	(13,476)	-	(13,476)	35,843	387	36,230
25-810	405,754	6,623	169	-	10,733	17,525	-	-	(12,702)	-	(12,702)	33,785	1,984	35,769
25-811	396,213	6,468	165	-	-	6,633	-	-	(12,403)	(473)	(12,876)	32,990	(88)	32,902

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-812	-	-	-	-	-	-	-	-	-	(7,909)	(7,909)	-	(1,462)	(1,462)
25-813	413,183	6,745	172	-	71,509	78,426	-	-	(12,934)	-	(12,934)	34,403	13,218	47,621
25-815	116,353	1,899	48	-	2,661	4,608	-	-	(3,642)	-	(3,642)	9,688	492	10,180
25-817	520,908	8,503	216	-	64,150	72,869	-	-	(16,307)	-	(16,307)	43,373	11,858	55,231
25-818	163,804	2,674	68	-	7,717	10,459	-	-	(5,128)	-	(5,128)	13,639	1,427	15,066
25-820	474,667	7,748	197	-	32,847	40,792	-	-	(14,859)	-	(14,859)	39,523	6,071	45,594
25-821	125,208	2,044	52	-	12,933	15,029	-	-	(3,920)	-	(3,920)	10,425	2,390	12,815
25-823	74,572	1,217	31	-	35,704	36,952	-	-	(2,334)	-	(2,334)	6,209	6,600	12,809
25-824	266,957	4,358	111	-	-	4,469	-	-	(8,357)	(73,985)	(82,342)	22,228	(13,676)	8,552
25-825	154,757	2,526	64	-	7,174	9,764	-	-	(4,845)	-	(4,845)	12,886	1,326	14,212
25-830	66,793	1,090	28	-	18,095	19,213	-	-	(2,091)	-	(2,091)	5,562	3,345	8,907
25-831	47,104	769	20	-	-	789	-	-	(1,475)	(37,245)	(38,720)	3,922	(6,884)	(2,962)
25-832	45,484	742	19	-	-	761	-	-	(1,424)	(2,232)	(3,656)	3,787	(413)	3,374
25-833	50,797	829	21	-	-	850	-	-	(1,590)	(1,349)	(2,939)	4,230	(249)	3,981
25-834	78,717	1,285	33	-	-	1,318	-	-	(2,464)	(3,027)	(5,491)	6,554	(559)	5,995
25-836	90,172	1,472	37	-	-	1,509	-	-	(2,823)	(20,193)	(23,016)	7,508	(3,733)	3,775
25-838	466,688	7,618	194	-	15,083	22,895	-	-	(14,609)	-	(14,609)	38,858	2,788	41,646
25-839	114,081	1,862	47	-	-	1,909	-	-	(3,571)	(489,194)	(492,765)	9,499	(90,424)	(80,925)
25-840	393,891	6,430	164	-	6,430	6,594	-	-	(12,331)	(149,165)	(161,496)	32,797	(27,572)	5,225
25-841	393,558	6,424	164	-	52,729	59,317	-	-	(12,320)	-	(12,320)	32,769	9,746	42,515
25-842	46,569	760	19	-	2,650	3,429	-	-	(1,458)	-	(1,458)	3,878	490	4,368
25-844	143,485	2,342	60	-	-	2,402	-	-	(4,492)	(26,187)	(30,679)	11,947	(4,840)	7,107
25-846	394,141	6,434	164	-	-	6,598	-	-	(12,338)	(4,885)	(17,223)	32,818	(903)	31,915
25-847	171,467	2,799	71	-	-	2,870	-	-	(5,368)	(4,353)	(9,721)	14,277	(805)	13,472
25-849	226,355	3,695	94	-	13,901	17,690	-	-	(7,086)	-	(7,086)	18,847	2,570	21,417
25-852	281,810	4,600	117	-	40,376	45,093	-	-	(8,822)	-	(8,822)	23,465	7,463	30,928
25-853	930,734	15,193	387	-	91,686	107,266	-	-	(29,136)	-	(29,136)	77,497	16,947	94,444
25-855	796,554	13,003	331	-	16,585	29,919	-	-	(24,936)	-	(24,936)	66,325	3,066	69,391
25-859	976,163	15,934	406	-	198,252	214,592	-	-	(30,558)	-	(30,558)	81,280	36,645	117,925
25-860	327,627	5,348	136	-	42,479	47,963	-	-	(10,256)	-	(10,256)	27,280	7,852	35,132
25-864	292,630	4,777	122	-	13,792	18,691	-	-	(9,161)	-	(9,161)	24,366	2,549	26,915
25-867	135,695	2,215	56	-	-	2,271	-	-	(4,248)	(115,811)	(120,059)	11,299	(21,407)	(10,108)
25-870	318,864	5,205	133	-	198,144	203,482	-	-	(9,982)	-	(9,982)	26,550	36,625	63,175
25-871	259,722	4,240	108	-	16,265	20,613	-	-	(8,130)	-	(8,130)	21,626	3,006	24,632
25-873	304,154	4,965	126	-	-	5,091	-	-	(9,521)	(9,941)	(19,462)	25,325	(1,837)	23,488
25-874	39,703	648	17	-	-	665	-	-	(1,243)	(8,918)	(10,161)	3,306	(1,648)	1,658
25-876	110,028	1,796	46	-	36,178	38,020	-	-	(3,444)	-	(3,444)	9,161	6,687	15,848
25-877	1,198	20	-	-	-	20	-	-	(38)	(47,523)	(47,561)	100	(8,784)	(8,684)
25-879	275,094	4,490	114	-	21,001	25,605	-	-	(8,612)	-	(8,612)	22,906	3,882	26,788
25-880	179,959	2,938	75	-	-	3,013	-	-	(5,634)	(25,851)	(31,485)	14,984	(4,778)	10,206
25-881	422,840	6,902	176	-	-	7,078	-	-	(13,237)	(18,310)	(31,547)	35,208	(3,385)	31,823

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-882	266,616	4,352	111	-	12,330	16,793	-	-	(8,346)	-	(8,346)	22,200	2,279	24,479
25-883	135,271	2,208	56	-	-	2,264	-	-	(4,235)	(73,823)	(78,058)	11,263	(13,646)	(2,383)
25-886	98,867	1,614	41	-	27,556	29,211	-	-	(3,095)	-	(3,095)	8,232	5,094	13,326
25-887	241,977	3,950	101	-	-	4,051	-	-	(7,575)	(21,361)	(28,936)	20,148	(3,948)	16,200
25-888	74,456	1,215	31	-	18,629	19,875	-	-	(2,331)	-	(2,331)	6,200	3,444	9,644
25-889	47,579	777	20	-	8,650	9,447	-	-	(1,489)	-	(1,489)	3,962	1,599	5,561
25-890	209,638	3,422	87	-	-	3,509	-	-	(6,563)	(7,304)	(13,867)	17,455	(1,350)	16,105
25-892	158,813	2,592	66	-	4,800	7,458	-	-	(4,972)	-	(4,972)	13,223	887	14,110
25-894	130,693	2,133	54	-	-	2,187	-	-	(4,091)	(14,155)	(18,246)	10,882	(2,616)	8,266
25-896	47,321	772	20	-	-	792	-	-	(1,481)	(4,558)	(6,039)	3,940	(842)	3,098
25-898	728,942	11,899	303	-	-	12,202	-	-	(22,819)	(91,553)	(114,372)	60,695	(16,923)	43,772
25-912	22,125,503	361,166	9,196	-	1,049,716	1,420,078	-	-	(692,628)	-	(692,628)	1,842,266	194,032	2,036,298
25-914	2,307,141	37,661	959	-	102,219	140,839	-	-	(72,224)	-	(72,224)	192,103	18,894	210,997
25-930	139,282	2,274	58	-	-	2,332	-	-	(4,360)	(23,573)	(27,933)	11,597	(4,357)	7,240
25-931	1,112	18	-	-	-	18	-	-	(35)	(43,629)	(43,664)	93	(8,065)	(7,972)
25-935	121,516	1,984	51	-	76,343	78,378	-	-	(3,804)	-	(3,804)	10,118	14,111	24,229
25-937	4,145	68	2	-	-	70	-	-	(130)	(38,425)	(38,555)	345	(7,103)	(6,758)
25-938	76,115	1,242	32	-	-	1,274	-	-	(2,383)	(4,352)	(6,735)	6,338	(804)	5,534
25-939	228,494	3,730	95	-	-	3,825	-	-	(7,153)	(42,661)	(49,814)	19,025	(7,886)	11,139
25-942	-	-	-	-	-	-	-	-	-	(1,415)	(1,415)	-	(262)	(262)
25-943	122,112	1,993	51	-	99,698	101,742	-	-	(3,823)	-	(3,823)	10,168	18,428	28,596
25-948	77,197	1,260	32	-	22,138	23,430	-	-	(2,417)	-	(2,417)	6,428	4,092	10,520
25-950	23,703	387	10	-	1,961	2,358	-	-	(742)	-	(742)	1,974	362	2,336
25-953	86,274	1,408	36	-	48,183	49,627	-	-	(2,701)	-	(2,701)	7,184	8,906	16,090
26-001	3,539,256	57,773	1,471	-	-	59,244	-	-	(110,795)	(27,259)	(138,054)	294,694	(5,039)	289,655
26-002	1,349,821	22,034	561	-	13,189	35,784	-	-	(42,255)	-	(42,255)	112,392	2,438	114,830
26-010	522,040	8,522	217	-	12,323	21,062	-	-	(16,342)	-	(16,342)	43,467	2,278	45,745
26-013	918,331	14,990	382	-	202,433	217,805	-	-	(28,748)	-	(28,748)	76,464	37,418	113,882
26-017	1,639,974	26,770	682	-	45,640	73,092	-	-	(51,339)	-	(51,339)	136,551	8,436	144,987
26-019	1,515,856	24,744	630	-	-	25,374	-	-	(47,453)	(64,334)	(111,787)	126,217	(11,892)	114,325
26-020	1,615,141	26,365	671	-	91,234	118,270	-	-	(50,561)	-	(50,561)	134,484	16,864	151,348
26-374	1,853,237	30,251	770	-	-	31,021	-	-	(58,015)	(52,739)	(110,754)	154,309	(9,749)	144,560
26-876	470,286	7,677	195	-	25,215	33,087	-	-	(14,722)	-	(14,722)	39,158	4,661	43,819
27-001	693,290	11,317	288	-	34,198	45,803	-	-	(21,703)	-	(21,703)	57,726	6,321	64,047
27-019	3,114,407	50,838	1,294	-	-	52,132	-	-	(97,495)	(90,005)	(187,500)	259,319	(16,637)	242,682
27-142	2,090,388	34,122	869	-	-	34,991	-	-	(65,439)	(199,169)	(264,608)	174,055	(36,815)	137,240
27-762	901,563	14,717	375	-	-	15,092	-	-	(28,223)	(54,488)	(82,711)	75,068	(10,072)	64,996
28-001	2,189,013	35,732	910	-	33,104	69,746	-	-	(68,526)	-	(68,526)	182,267	6,119	188,386
28-005	3,922,327	64,026	1,630	-	101,825	167,481	-	-	(122,786)	-	(122,786)	326,590	18,822	345,412
28-006	3,090,570	50,449	1,284	-	101,788	153,521	-	-	(96,749)	-	(96,749)	257,334	18,815	276,149
28-014	835,383	13,636	347	-	-	13,983	-	-	(26,151)	(38,162)	(64,313)	69,558	(7,054)	62,504

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and Total Deferred Outflows of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
28-019	4,998,297	81,590	2,077	-	-	83,667	-	-	(156,469)	(279,160)	(435,629)	416,180	(51,601)	364,579
28-020	1,645,037	26,853	684	-	-	27,537	-	-	(51,497)	(79,570)	(131,067)	136,973	(14,708)	122,265
28-023	1,816,378	29,650	755	-	198,327	228,732	-	-	(56,861)	-	(56,861)	151,240	36,659	187,899
29-001	1,672,732	27,305	695	-	223,754	251,754	-	-	(52,364)	-	(52,364)	139,279	41,359	180,638
29-004	940,669	15,355	391	-	50,495	66,241	-	-	(29,447)	-	(29,447)	78,324	9,334	87,658
29-011	3,212,092	52,433	1,335	-	182,212	235,980	-	-	(100,553)	-	(100,553)	267,453	33,680	301,133
29-013	1,768,722	28,872	735	-	-	29,607	-	-	(55,369)	(32,012)	(87,381)	147,272	(5,917)	141,355
29-209	5,078,027	82,891	2,110	-	14,821	99,822	-	-	(158,965)	-	(158,965)	422,819	2,740	425,559
29-223	5,329,734	87,000	2,215	-	260,762	349,977	-	-	(166,845)	-	(166,845)	443,777	48,200	491,977
29-401	1,204,757	19,666	501	-	79,146	99,313	-	-	(37,714)	-	(37,714)	100,313	14,630	114,943
29-406	11,484,396	187,466	4,773	-	-	192,239	-	-	(359,513)	(204,876)	(564,389)	956,241	(37,870)	918,371
29-706	1,191,075	19,443	495	-	18,661	38,599	-	-	(37,286)	-	(37,286)	99,174	3,449	102,623
29-800	-	-	-	-	-	-	-	-	-	(4,501)	(4,501)	-	(832)	(832)
29-899	104,274	1,702	43	-	2,901	4,646	-	-	(3,264)	-	(3,264)	8,682	536	9,218
29-909	1,233,121	20,129	513	-	136,015	156,657	-	-	(38,602)	-	(38,602)	102,675	25,141	127,816
30-001	1,414,190	23,085	588	-	30,371	54,044	-	-	(44,271)	-	(44,271)	117,752	5,614	123,366
30-027	2,013,246	32,863	837	-	-	33,700	-	-	(63,024)	(25,545)	(88,569)	167,632	(4,722)	162,910
30-028	1,483,985	24,224	617	-	78,857	103,698	-	-	(46,455)	-	(46,455)	123,563	14,576	138,139
30-115	1,979,569	32,314	823	-	-	33,137	-	-	(61,969)	(131,033)	(193,002)	164,828	(24,221)	140,607
31-001	9,693,017	158,224	4,029	-	443,318	605,571	-	-	(303,435)	-	(303,435)	807,083	81,944	889,027
31-004	61,350	1,001	25	-	50,088	51,114	-	-	(1,921)	-	(1,921)	5,108	9,259	14,367
31-015	1,848,849	30,180	768	-	-	30,948	-	-	(57,877)	(353,843)	(411,720)	153,943	(65,405)	88,538
31-044	3,378,032	55,141	1,404	-	307,362	363,907	-	-	(105,748)	-	(105,748)	281,270	56,814	338,084
31-046	8,805,913	143,743	3,660	-	4,539	151,942	-	-	(275,665)	-	(275,665)	733,219	839	734,058
31-047	3,214,630	52,474	1,336	-	76,152	129,962	-	-	(100,632)	-	(100,632)	267,664	14,076	281,740
31-048	9,339,408	152,452	3,882	-	248,470	404,804	-	-	(292,366)	-	(292,366)	777,640	45,928	823,568
31-049	12,859,802	209,917	5,345	-	-	215,262	-	-	(402,570)	(343,455)	(746,025)	1,070,764	(63,485)	1,007,279
31-119	70,244,853	1,146,642	29,195	-	236,203	1,412,040	-	-	(2,198,980)	-	(2,198,980)	5,848,895	43,661	5,892,556
31-155	447,756	7,309	186	-	-	7,495	-	-	(14,017)	(139,992)	(154,009)	37,282	(25,876)	11,406
31-175	3,395,582	55,428	1,411	-	301,158	357,997	-	-	(106,297)	-	(106,297)	282,731	55,667	338,398
31-182	1,608,741	26,260	669	-	35,958	62,887	-	-	(50,361)	-	(50,361)	133,951	6,646	140,597
31-184	1,292,807	21,103	537	-	12,749	34,389	-	-	(40,471)	-	(40,471)	107,645	2,356	110,001
31-212	1,774,728	28,970	738	-	110,698	140,406	-	-	(55,557)	-	(55,557)	147,772	20,462	168,234
31-218	2,038,137	33,270	847	-	183,318	217,435	-	-	(63,803)	-	(63,803)	169,704	33,885	203,589
31-220	2,460,547	40,165	1,023	-	-	41,188	-	-	(77,026)	(224,122)	(301,148)	204,876	(41,427)	163,449
31-231	4,182,712	68,277	1,738	-	-	70,015	-	-	(130,938)	(154,739)	(285,677)	348,271	(28,602)	319,669
31-248	2,160,169	35,262	898	-	15,088	51,248	-	-	(67,623)	-	(67,623)	179,865	2,789	182,654
31-252	6,455,865	105,382	2,683	-	-	108,065	-	-	(202,098)	(29,750)	(231,848)	537,544	(5,499)	532,045
31-253	10,373,301	169,329	4,311	-	42,217	215,857	-	-	(324,731)	-	(324,731)	863,727	7,804	871,531
31-256	9,243,333	150,884	3,842	-	-	154,726	-	-	(289,358)	(509,843)	(799,201)	769,640	(94,241)	675,399
31-261	7,118,575	116,200	2,959	-	370,328	489,487	-	-	(222,843)	-	(222,843)	592,724	68,453	661,177

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
31-268	2,532,548	41,340	1,053	-	97,400	139,793	-	-	(79,280)	-	(79,280)	210,871	18,004	228,875
31-310	3,875,211	63,257	1,611	-	-	64,868	-	-	(121,312)	(260,244)	(381,556)	322,667	(48,104)	274,563
31-733	10,939,127	178,565	4,546	-	-	183,111	-	-	(342,444)	(2,097,342)	(2,439,786)	910,840	(387,679)	523,161
31-736	6,373,847	104,044	2,649	-	27,625	134,318	-	-	(199,530)	-	(199,530)	530,714	5,106	535,820
31-800	786,741	12,842	327	-	167,443	180,612	-	-	(24,629)	-	(24,629)	65,508	30,951	96,459
31-803	-	-	-	-	-	-	-	-	-	(818)	(818)	-	(151)	(151)
31-804	111,809	1,825	46	-	-	1,871	-	-	(3,500)	(50,611)	(54,111)	9,310	(9,355)	(45)
31-807	479,724	7,831	199	-	45,063	53,093	-	-	(15,018)	-	(15,018)	39,944	8,329	48,273
31-810	126,562	2,066	53	-	46,787	48,906	-	-	(3,962)	-	(3,962)	10,538	8,648	19,186
31-812	(2,813)	(46)	(1)	-	-	(47)	-	-	88	(42,958)	(42,870)	(234)	(7,941)	(8,175)
31-815	967,319	15,790	402	-	-	16,192	-	-	(30,281)	(157,771)	(188,052)	80,543	(29,163)	51,380
31-817	28,950	473	12	-	21,950	22,435	-	-	(906)	-	(906)	2,410	4,057	6,467
31-818	231,357	3,777	96	-	-	3,873	-	-	(7,243)	(66,713)	(73,956)	19,264	(12,331)	6,933
31-823	59,017	963	25	-	-	988	-	-	(1,847)	(8,157)	(10,004)	4,914	(1,508)	3,406
31-824	119,724	1,954	50	-	-	2,004	-	-	(3,748)	(27,810)	(31,558)	9,969	(5,141)	4,828
31-825	147,869	2,414	61	-	11,188	13,663	-	-	(4,629)	-	(4,629)	12,312	2,068	14,380
31-832	4,134	67	2	-	-	69	-	-	(129)	(44,034)	(44,163)	344	(8,139)	(7,795)
31-838	947,644	15,469	394	-	152,978	168,841	-	-	(29,666)	-	(29,666)	78,905	28,277	107,182
31-841	67,093	1,095	28	-	19,067	20,190	-	-	(2,100)	-	(2,100)	5,586	3,524	9,110
31-845	902,764	14,736	375	-	-	15,111	-	-	(28,261)	(91,552)	(119,813)	75,168	(16,923)	58,245
31-846	281,525	4,595	117	-	-	4,712	-	-	(8,813)	(36,521)	(45,334)	23,441	(6,751)	16,690
31-848	151,617	2,475	63	-	28,833	31,371	-	-	(4,746)	-	(4,746)	12,624	5,329	17,953
31-849	64,849	1,059	27	-	481	1,567	-	-	(2,030)	-	(2,030)	5,400	89	5,489
31-856	123,444	2,015	51	-	-	2,066	-	-	(3,864)	(30,083)	(33,947)	10,278	(5,561)	4,717
31-868	307,930	5,026	128	-	-	5,154	-	-	(9,640)	(125,478)	(135,118)	25,640	(23,194)	2,446
31-873	1,455,385	23,757	605	-	420,765	445,127	-	-	(45,560)	-	(45,560)	121,182	77,776	198,958
31-877	292,805	4,780	122	-	25,278	30,180	-	-	(9,166)	-	(9,166)	24,380	4,673	29,053
31-878	-	-	-	-	-	-	-	-	-	(27,390)	(27,390)	-	(5,063)	(5,063)
31-883	110,283	1,800	46	-	-	1,846	-	-	(3,452)	(39,994)	(43,446)	9,183	(7,393)	1,790
31-896	292,059	4,767	121	-	28,526	33,414	-	-	(9,143)	-	(9,143)	24,318	5,273	29,591
31-900	727,161	11,870	302	-	58,107	70,279	-	-	(22,763)	-	(22,763)	60,547	10,741	71,288
32-001	1,291,204	21,077	537	-	94,341	115,955	-	-	(40,420)	-	(40,420)	107,511	17,438	124,949
32-002	794,237	12,965	330	-	22,615	35,910	-	-	(24,863)	-	(24,863)	66,132	4,180	70,312
32-003	695,160	11,347	289	-	-	11,636	-	-	(21,762)	(33,264)	(55,026)	57,882	(6,149)	51,733
32-005	1,616,789	26,392	672	-	-	27,064	-	-	(50,613)	(18)	(50,631)	134,621	(3)	134,618
32-006	724,706	11,830	301	-	13,586	25,717	-	-	(22,687)	-	(22,687)	60,342	2,511	62,853
32-009	801,528	13,084	333	-	3,738	17,155	-	-	(25,091)	-	(25,091)	66,739	691	67,430
32-010	1,471,917	24,027	612	-	-	24,639	-	-	(46,078)	(4,926)	(51,004)	122,558	(911)	121,647
32-011	399,745	6,525	166	-	3,089	9,780	-	-	(12,514)	-	(12,514)	33,284	571	33,855
32-138	8,605,855	140,478	3,577	-	143,062	287,117	-	-	(269,402)	-	(269,402)	716,561	26,444	743,005
33-003	510,674	8,336	212	-	-	8,548	-	-	(15,986)	(14,404)	(30,390)	42,521	(2,663)	39,858

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
33-008	822,296	13,423	342	-	60,322	74,087	-	-	(25,742)	-	(25,742)	68,468	11,150	79,618
33-011	1,176,354	19,202	489	-	48,921	68,612	-	-	(36,825)	-	(36,825)	97,948	9,043	106,991
33-012	727,569	11,876	302	-	12,311	24,489	-	-	(22,776)	-	(22,776)	60,581	2,276	62,857
33-151	2,500,985	40,825	1,039	-	-	41,864	-	-	(78,292)	(43,821)	(122,113)	208,243	(8,100)	200,143
33-301	873,210	14,254	363	-	-	14,617	-	-	(27,335)	(26,979)	(54,314)	72,707	(4,987)	67,720
34-004	747,549	12,203	311	-	7,862	20,376	-	-	(23,402)	-	(23,402)	62,244	1,453	63,697
34-286	2,211,662	36,102	919	-	-	37,021	-	-	(69,235)	(164,764)	(233,999)	184,153	(30,455)	153,698
35-006	598,740	9,774	249	-	85,796	95,819	-	-	(18,743)	-	(18,743)	49,854	15,859	65,713
35-007	1,532,532	25,016	637	-	40,511	66,164	-	-	(47,975)	-	(47,975)	127,605	7,488	135,093
35-014	1,326,101	21,647	551	-	-	22,198	-	-	(41,513)	(6,744)	(48,257)	110,417	(1,247)	109,170
35-232	2,188,111	35,718	909	-	-	36,627	-	-	(68,498)	(55,131)	(123,629)	182,192	(10,191)	172,001
35-715	1,886,742	30,798	784	-	-	31,582	-	-	(59,064)	(12,075)	(71,139)	157,098	(2,232)	154,866
35-729	3,040,753	49,636	1,264	-	-	50,900	-	-	(95,189)	(195,217)	(290,406)	253,186	(36,084)	217,102
35-904	2,915,517	47,591	1,212	-	73,968	122,771	-	-	(91,269)	-	(91,269)	242,759	13,673	256,432
36-018	1,617,863	26,409	672	-	51,941	79,022	-	-	(50,646)	-	(50,646)	134,710	9,601	144,311
36-019	1,122,428	18,322	466	-	15,173	33,961	-	-	(35,137)	-	(35,137)	93,458	2,805	96,263
36-022	913,803	14,916	380	-	111,334	126,630	-	-	(28,606)	-	(28,606)	76,087	20,579	96,666
36-226	3,207,312	52,355	1,333	-	-	53,688	-	-	(100,403)	(107,274)	(207,677)	267,055	(19,829)	247,226
36-336	2,668,920	43,566	1,109	-	53,634	98,309	-	-	(83,549)	-	(83,549)	222,226	9,914	232,140
37-015	5,821,712	95,031	2,420	-	72,222	169,673	-	-	(182,246)	-	(182,246)	484,741	13,350	498,091
38-016	2,123,684	34,666	883	-	-	35,549	-	-	(66,481)	(72,614)	(139,095)	176,827	(13,422)	163,405
38-018	2,790,036	45,543	1,160	-	-	46,703	-	-	(87,341)	(12,478)	(99,819)	232,311	(2,307)	230,004
39-012	819,014	13,369	340	-	48,374	62,083	-	-	(25,639)	-	(25,639)	68,195	8,942	77,137
39-014	1,083,505	17,687	450	-	-	18,137	-	-	(33,919)	(14,954)	(48,873)	90,217	(2,764)	87,453
39-024	1,099,133	17,942	457	-	60,200	78,599	-	-	(34,408)	-	(34,408)	91,519	11,127	102,646
39-025	1,533,145	25,026	637	-	-	25,663	-	-	(47,994)	(3,115)	(51,109)	127,656	(576)	127,080
39-110	2,669,411	43,574	1,109	-	41,800	86,483	-	-	(83,565)	-	(83,565)	222,267	7,727	229,994
39-174	2,907,921	47,467	1,209	-	101,816	150,492	-	-	(91,031)	-	(91,031)	242,126	18,820	260,946
39-246	1,699,676	27,745	706	-	-	28,451	-	-	(53,208)	(92,528)	(145,736)	141,522	(17,103)	124,419
40-015	1,312,768	21,429	546	-	32,271	54,246	-	-	(41,096)	-	(41,096)	109,307	5,965	115,272
40-149	3,092,798	50,485	1,285	-	-	51,770	-	-	(96,818)	(78,790)	(175,608)	257,520	(14,564)	242,956
40-205	1,734,277	28,309	721	-	40,244	69,274	-	-	(54,291)	-	(54,291)	144,403	7,439	151,842
41-001	1,378,787	22,507	573	-	-	23,080	-	-	(43,162)	(185,706)	(228,868)	114,804	(34,326)	80,478
41-010	1,931,691	31,532	803	-	308,771	341,106	-	-	(60,471)	-	(60,471)	160,841	57,074	217,915
41-025	1,767,970	28,859	735	-	-	29,594	-	-	(55,345)	(165,973)	(221,318)	147,209	(30,679)	116,530
41-027	2,002,205	32,683	832	-	-	33,515	-	-	(62,678)	(46,794)	(109,472)	166,712	(8,649)	158,063
41-192	2,089,885	34,114	869	-	-	34,983	-	-	(65,423)	(174,789)	(240,212)	174,013	(32,308)	141,705
41-196	961,945	15,702	400	-	-	16,102	-	-	(30,113)	(3,385)	(33,498)	80,096	(626)	79,470
41-721	3,646,032	59,516	1,515	-	519,135	580,166	-	-	(114,137)	-	(114,137)	303,585	95,958	399,543
41-766	546,037	8,913	227	-	91,245	100,385	-	-	(17,093)	-	(17,093)	45,465	16,866	62,331
41-900	1,017,658	16,612	423	-	49,630	66,665	-	-	(31,857)	-	(31,857)	84,735	9,174	93,909

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and Total Deferred Outflows of Resources	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and Total Deferred Inflows of Resources	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
42-001	2,071,559	33,815	861	-	132,994	167,670	-	-	(64,849)	-	(64,849)	172,487	24,583	197,070
42-004	1,118,403	18,256	465	-	17,955	36,676	-	-	(35,011)	-	(35,011)	93,123	3,319	96,442
42-007	831,313	13,570	346	-	62,853	76,769	-	-	(26,024)	-	(26,024)	69,219	11,618	80,837
42-008	1,277,771	20,858	531	-	30,484	51,873	-	-	(40,000)	-	(40,000)	106,393	5,635	112,028
42-011	984,908	16,077	409	-	4,108	20,594	-	-	(30,832)	-	(30,832)	82,008	759	82,767
42-168	3,414,416	55,735	1,419	-	-	57,154	-	-	(106,887)	(113,463)	(220,350)	284,299	(20,973)	263,326
42-714	1,227,792	20,042	510	-	-	20,552	-	-	(38,435)	(32,453)	(70,888)	102,231	(5,999)	96,232
43-001	1,653,379	26,989	687	-	-	27,676	-	-	(51,758)	(108,635)	(160,393)	137,668	(20,080)	117,588
43-003	1,448,729	23,648	602	-	16,422	40,672	-	-	(45,352)	-	(45,352)	120,628	3,035	123,663
43-005	3,712,589	60,602	1,543	-	237,888	300,033	-	-	(116,221)	-	(116,221)	309,126	43,972	353,098
43-008	5,332,458	87,044	2,216	-	329,559	418,819	-	-	(166,930)	-	(166,930)	444,004	60,917	504,921
43-009	3,807,289	62,148	1,582	-	87,515	151,245	-	-	(119,185)	-	(119,185)	317,012	16,176	333,188
43-014	4,308,042	70,322	1,790	-	-	72,112	-	-	(134,861)	(225,069)	(359,930)	358,706	(41,602)	317,104
43-238	2,438,950	39,812	1,014	-	138,866	179,692	-	-	(76,350)	-	(76,350)	203,078	25,668	228,746
43-239	12,970,504	211,724	5,391	-	895,640	1,112,755	-	-	(406,035)	-	(406,035)	1,079,981	165,553	1,245,534
43-329	454,825	7,424	189	-	21,376	28,989	-	-	(14,238)	-	(14,238)	37,871	3,951	41,822
43-397	12,504,484	204,117	5,197	-	-	209,314	-	-	(391,447)	(213,886)	(605,333)	1,041,178	(39,535)	1,001,643
43-551	12,691,823	207,175	5,275	-	-	212,450	-	-	(397,311)	(571,763)	(969,074)	1,056,777	(105,686)	951,091
43-702	1,259,510	20,560	523	-	-	21,083	-	-	(39,428)	(40,240)	(79,668)	104,872	(7,438)	97,434
43-836	54,101	883	22	-	-	905	-	-	(1,694)	(8,013)	(9,707)	4,505	(1,481)	3,024
44-001	393,017	6,415	163	-	-	6,578	-	-	(12,303)	(17,901)	(30,204)	32,724	(3,309)	29,415
44-016	1,987,845	32,449	826	-	46,128	79,403	-	-	(62,228)	-	(62,228)	165,517	8,526	174,043
44-017	2,282,525	37,259	949	-	-	38,208	-	-	(71,453)	(118,201)	(189,654)	190,053	(21,849)	168,204
44-022	1,698,758	27,730	706	-	-	28,436	-	-	(53,179)	(2,035)	(55,214)	141,446	(376)	141,070
44-024	1,679,047	27,408	698	-	31,622	59,728	-	-	(52,562)	-	(52,562)	139,805	5,845	145,650
44-025	1,160,907	18,950	482	-	9,657	29,089	-	-	(36,342)	-	(36,342)	96,662	1,785	98,447
44-148	1,987,790	32,448	826	-	19,484	52,758	-	-	(62,227)	-	(62,227)	165,512	3,601	169,113
44-319	1,438,282	23,478	598	-	53,849	77,925	-	-	(45,025)	-	(45,025)	119,758	9,954	129,712
44-771	947,932	15,474	394	-	-	15,868	-	-	(29,675)	(89,644)	(119,319)	78,929	(16,570)	62,359
45-001	2,037,133	33,253	847	-	47,946	82,046	-	-	(63,771)	-	(63,771)	169,621	8,862	178,483
45-007	5,011,544	81,806	2,083	-	482,061	565,950	-	-	(156,884)	-	(156,884)	417,283	89,106	506,389
45-016	1,548,955	25,284	644	-	124,200	150,128	-	-	(48,489)	-	(48,489)	128,973	22,958	151,931
45-029	2,634,314	43,001	1,095	-	51,551	95,647	-	-	(82,466)	-	(82,466)	219,345	9,529	228,874
45-031	4,577,535	74,721	1,902	-	30,245	106,868	-	-	(143,297)	-	(143,297)	381,146	5,591	386,737
45-032	2,609,920	42,603	1,085	-	143,031	186,719	-	-	(81,702)	-	(81,702)	217,313	26,438	243,751
45-033	2,068,917	33,772	860	-	-	34,632	-	-	(64,766)	(71,316)	(136,082)	172,267	(13,182)	159,085
45-034	1,815,923	29,642	755	-	-	30,397	-	-	(56,847)	(32,052)	(88,899)	151,202	(5,925)	145,277
45-170	8,095,048	132,140	3,364	-	179,653	315,157	-	-	(253,411)	-	(253,411)	674,029	33,207	707,236
45-267	1,887,777	30,815	785	-	111,882	143,482	-	-	(59,096)	-	(59,096)	157,185	20,680	177,865
45-394	3,031,079	49,478	1,260	-	103,442	154,180	-	-	(94,886)	-	(94,886)	252,381	19,120	271,501
45-737	2,690,931	43,925	1,118	-	48,015	93,058	-	-	(84,238)	-	(84,238)	224,059	8,875	232,934

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
45-856	179,820	2,935	75	-	8,592	11,602	-	-	(5,629)	-	(5,629)	14,973	1,588	16,561
45-866	218,626	3,569	91	-	14,623	18,283	-	-	(6,844)	-	(6,844)	18,204	2,703	20,907
46-005	869,367	14,191	361	-	113,559	128,111	-	-	(27,215)	-	(27,215)	72,387	20,991	93,378
46-018	2,045,175	33,384	850	-	-	34,234	-	-	(64,023)	(43,753)	(107,776)	170,290	(8,087)	162,203
46-019	2,013,152	32,862	837	-	-	33,699	-	-	(63,021)	(157,683)	(220,704)	167,624	(29,146)	138,478
46-109	2,985,026	48,726	1,241	-	-	49,967	-	-	(93,445)	(74,991)	(168,436)	248,546	(13,861)	234,685
46-601	1,146,326	18,712	476	-	-	19,188	-	-	(35,885)	(55,586)	(91,471)	95,448	(10,275)	85,173
46-752	1,294,752	21,135	538	-	-	21,673	-	-	(40,532)	(8,037)	(48,569)	107,807	(1,485)	106,322
47-001	1,219,272	19,903	507	-	18,632	39,042	-	-	(38,169)	-	(38,169)	101,522	3,444	104,966
47-004	4,600,533	75,097	1,912	-	72,320	149,329	-	-	(144,017)	-	(144,017)	383,061	13,368	396,429
47-009	1,782,910	29,103	741	-	48,785	78,629	-	-	(55,813)	-	(55,813)	148,453	9,017	157,470
47-010	1,238,007	20,209	515	-	23,128	43,852	-	-	(38,755)	-	(38,755)	103,082	4,275	107,357
47-028	2,233,027	36,451	928	-	21,367	58,746	-	-	(69,904)	-	(69,904)	185,932	3,950	189,882
47-029	3,585,694	58,531	1,490	-	-	60,021	-	-	(112,248)	(7,249)	(119,497)	298,561	(1,340)	297,221
47-031	1,709,799	27,910	711	-	-	28,621	-	-	(53,524)	(28,878)	(82,402)	142,365	(5,338)	137,027
47-136	8,658,952	141,344	3,599	-	24,467	169,410	-	-	(271,064)	-	(271,064)	720,982	4,522	725,504
47-157	12,813,055	209,154	5,325	-	476,108	690,587	-	-	(401,106)	-	(401,106)	1,066,871	88,005	1,154,876
47-234	1,686,082	27,523	701	-	-	28,224	-	-	(52,782)	(154,223)	(207,005)	140,391	(28,507)	111,884
47-266	5,293,460	86,408	2,200	-	470,162	558,770	-	-	(165,709)	-	(165,709)	440,757	86,906	527,663
47-276	2,671,070	43,601	1,110	-	244,823	289,534	-	-	(83,617)	-	(83,617)	222,405	45,254	267,659
47-287	5,767,008	94,138	2,397	-	200,130	296,665	-	-	(180,533)	-	(180,533)	480,186	36,993	517,179
47-302	4,398,347	71,796	1,828	-	-	73,624	-	-	(137,688)	(125,587)	(263,275)	366,226	(23,214)	343,012
47-389	1,462,354	23,871	608	-	64,154	88,633	-	-	(45,778)	-	(45,778)	121,762	11,859	133,621
47-725	2,099,620	34,273	873	-	-	35,146	-	-	(65,728)	(104,844)	(170,572)	174,824	(19,380)	155,444
47-800	238,621	3,895	99	-	53,354	57,348	-	-	(7,470)	-	(7,470)	19,869	9,862	29,731
47-801	345,405	5,638	144	-	35,209	40,991	-	-	(10,813)	-	(10,813)	28,760	6,508	35,268
47-806	49,105	802	20	-	4,731	5,553	-	-	(1,537)	-	(1,537)	4,089	875	4,964
47-838	113,124	1,847	47	-	257	2,151	-	-	(3,541)	-	(3,541)	9,419	47	9,466
47-856	83,245	1,359	35	-	6,879	8,273	-	-	(2,606)	-	(2,606)	6,931	1,272	8,203
47-876	76,115	1,242	32	-	-	1,274	-	-	(2,383)	(2,389)	(4,772)	6,338	(441)	5,897
47-885	90,350	1,475	38	-	520	2,033	-	-	(2,828)	-	(2,828)	7,523	96	7,619
47-887	275,499	4,497	115	-	-	4,612	-	-	(8,624)	(2,305)	(10,929)	22,939	(426)	22,513
47-888	126,457	2,064	53	-	11,504	13,621	-	-	(3,959)	-	(3,959)	10,529	2,126	12,655
47-890	146,021	2,384	61	-	76,937	79,382	-	-	(4,571)	-	(4,571)	12,158	14,221	26,379
47-891	164,309	2,682	68	-	58,104	60,854	-	-	(5,144)	-	(5,144)	13,681	10,740	24,421
47-903	21,964	359	9	-	-	368	-	-	(688)	(576)	(1,264)	1,829	(106)	1,723
48-001	2,768,344	45,189	1,151	-	82,837	129,177	-	-	(86,662)	-	(86,662)	230,504	15,312	245,816
48-008	1,561,212	25,484	649	-	177,756	203,889	-	-	(48,873)	-	(48,873)	129,993	32,857	162,850
48-013	4,040,034	65,948	1,679	-	-	67,627	-	-	(126,471)	(4,617)	(131,088)	336,391	(854)	335,537
48-015	9,741,961	159,023	4,049	-	-	163,072	-	-	(304,967)	(369,714)	(674,681)	811,158	(68,339)	742,819
48-016	5,278,362	86,161	2,194	-	-	88,355	-	-	(165,236)	(137,223)	(302,459)	439,500	(25,365)	414,135

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
48-195	45,326,919	739,894	18,838	-	209,041	967,773	-	-	(1,418,937)	-	(1,418,937)	3,774,118	38,640	3,812,758
48-229	3,706,619	60,505	1,541	-	5,745	67,791	-	-	(116,034)	-	(116,034)	308,629	1,062	309,691
48-254	10,015,567	163,489	4,163	-	1,349	169,001	-	-	(313,532)	-	(313,532)	833,940	249	834,189
48-260	4,931,648	80,502	2,050	-	-	82,552	-	-	(154,383)	(51,954)	(206,337)	410,631	(9,603)	401,028
48-800	338,389	5,524	141	-	-	5,665	-	-	(10,593)	(62,557)	(73,150)	28,176	(11,563)	16,613
48-801	177,337	2,895	74	-	-	2,969	-	-	(5,551)	(4,186)	(9,737)	14,766	(774)	13,992
48-802	536,671	8,760	223	-	-	8,983	-	-	(16,800)	(3,782)	(20,582)	44,686	(699)	43,987
48-803	286,388	4,675	119	-	-	4,794	-	-	(8,965)	(30,835)	(39,800)	23,846	(5,700)	18,146
48-804	114,408	1,868	48	-	23,226	25,142	-	-	(3,581)	-	(3,581)	9,526	4,293	13,819
48-805	362,938	5,924	151	-	-	6,075	-	-	(11,362)	(28,785)	(40,147)	30,220	(5,321)	24,899
48-807	83,617	1,365	35	-	-	1,400	-	-	(2,618)	(1,922)	(4,540)	6,962	(355)	6,607
48-809	153,661	2,508	64	-	45,362	47,934	-	-	(4,810)	-	(4,810)	12,795	8,385	21,180
48-811	169,505	2,767	70	-	60,457	63,294	-	-	(5,306)	-	(5,306)	14,114	11,175	25,289
48-812	164,706	2,689	68	-	-	2,757	-	-	(5,156)	(10,357)	(15,513)	13,714	(1,915)	11,799
48-813	105,700	1,725	44	-	-	1,769	-	-	(3,309)	(13,328)	(16,637)	8,801	(2,463)	6,338
48-815	916,092	14,954	381	-	-	15,335	-	-	(28,678)	(22,750)	(51,428)	76,278	(4,205)	72,073
48-821	501,641	8,189	208	-	-	8,397	-	-	(15,704)	(20,160)	(35,864)	41,769	(3,727)	38,042
48-822	435,985	7,117	181	-	66,643	73,941	-	-	(13,648)	-	(13,648)	36,302	12,318	48,620
48-823	374,099	6,107	155	-	17,932	24,194	-	-	(11,711)	-	(11,711)	31,149	3,315	34,464
48-824	152,296	2,486	63	-	24,114	26,663	-	-	(4,768)	-	(4,768)	12,681	4,457	17,138
48-825	580,527	9,476	241	-	100,215	109,932	-	-	(18,173)	-	(18,173)	48,337	18,524	66,861
48-828	252,733	4,125	105	-	1,228	5,458	-	-	(7,912)	-	(7,912)	21,044	227	21,271
48-830	2,555	42	1	-	-	43	-	-	(80)	(25,284)	(25,364)	213	(4,674)	(4,461)
48-831	3,237,903	52,854	1,346	-	177,034	231,234	-	-	(101,361)	-	(101,361)	269,602	32,724	302,326
48-832	614,049	10,023	255	-	-	10,278	-	-	(19,222)	(37,899)	(57,121)	51,128	(7,005)	44,123
48-834	47,618	777	20	-	18,834	19,631	-	-	(1,491)	-	(1,491)	3,965	3,481	7,446
48-835	65,828	1,075	27	-	2,452	3,554	-	-	(2,061)	-	(2,061)	5,481	453	5,934
48-837	10,498	171	4	-	-	175	-	-	(329)	(122,339)	(122,668)	874	(22,614)	(21,740)
48-838	165,177	2,696	69	-	62,478	65,243	-	-	(5,171)	-	(5,171)	13,753	11,549	25,302
48-841	-	-	-	-	-	-	-	-	-	(2,833)	(2,833)	-	(524)	(524)
48-843	218,995	3,575	91	-	5,561	9,227	-	-	(6,856)	-	(6,856)	18,235	1,028	19,263
48-845	174,829	2,854	73	-	94,112	97,039	-	-	(5,473)	-	(5,473)	14,557	17,396	31,953
48-847	255,602	4,172	106	-	13,624	17,902	-	-	(8,001)	-	(8,001)	21,283	2,518	23,801
48-850	134,203	2,191	56	-	-	2,247	-	-	(4,201)	(11,746)	(15,947)	11,174	(2,171)	9,003
48-853	4,628,040	75,546	1,923	-	-	77,469	-	-	(144,878)	(4,999,792)	(5,144,670)	385,351	(924,176)	(538,825)
48-858	163,385	2,667	68	-	8,031	10,766	-	-	(5,115)	-	(5,115)	13,604	1,485	15,089
48-859	60,315	985	25	-	15,244	16,254	-	-	(1,888)	-	(1,888)	5,022	2,818	7,840
48-860	316,428	5,165	132	-	-	5,297	-	-	(9,906)	(26,130)	(36,036)	26,347	(4,830)	21,517
48-861	271,104	4,425	113	-	-	4,538	-	-	(8,487)	(58,944)	(67,431)	22,573	(10,895)	11,678
48-867	263,631	4,303	110	-	-	4,413	-	-	(8,253)	(11,258)	(19,511)	21,951	(2,081)	19,870
48-885	12,376	202	5	-	-	207	-	-	(387)	(120,472)	(120,859)	1,030	(22,268)	(21,238)

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and Total Deferred Outflows of Resources	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 of Assumptions	Differences Between Proportionate Contributions and Total Deferred Inflows of Resources	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	Total Employer OPEB Expense
49-006	1,747,901	28,532	726	-	98,908	128,166	-	-	(54,717)	-	(54,717)	145,538	18,283	163,821
49-018	1,759,717	28,725	731	-	-	29,456	-	-	(55,087)	(106,399)	(161,486)	146,522	(19,667)	126,855
49-019	2,235,216	36,487	929	-	26,014	63,430	-	-	(69,972)	-	(69,972)	186,114	4,809	190,923
49-228	2,018,270	32,945	839	-	-	33,784	-	-	(63,181)	(135,175)	(198,356)	168,050	(24,986)	143,064
49-754	1,026,965	16,764	427	-	-	17,191	-	-	(32,149)	(27,339)	(59,488)	85,510	(5,053)	80,457
50-001	2,157,195	35,213	897	-	154,948	191,058	-	-	(67,530)	-	(67,530)	179,618	28,641	208,259
50-002	4,873,128	79,547	2,025	-	-	81,572	-	-	(152,551)	(413,808)	(566,359)	405,758	(76,489)	329,269
50-005	5,556,197	90,697	2,309	-	50,224	143,230	-	-	(173,934)	-	(173,934)	462,633	9,284	471,917
50-006	3,193,579	52,130	1,327	-	-	53,457	-	-	(99,973)	(12,893)	(112,866)	265,911	(2,383)	263,528
50-011	1,117,282	18,238	464	-	34,643	53,345	-	-	(34,976)	-	(34,976)	93,030	6,403	99,433
50-012	559,515	9,133	233	-	55,730	65,096	-	-	(17,515)	-	(17,515)	46,588	10,301	56,889
50-013	1,579,425	25,782	656	-	5,812	32,250	-	-	(49,443)	-	(49,443)	131,510	1,074	132,584
50-014	1,899,251	31,002	789	-	-	31,791	-	-	(59,455)	(416,574)	(476,029)	158,140	(77,001)	81,139
50-016	1,203,589	19,647	500	-	8,700	28,847	-	-	(37,678)	-	(37,678)	100,216	1,608	101,824
50-019	695,973	11,361	289	-	-	11,650	-	-	(21,787)	(17,087)	(38,874)	57,950	(3,158)	54,792
50-020	732,848	11,963	305	-	48,978	61,246	-	-	(22,941)	-	(22,941)	61,020	9,053	70,073
50-021	2,430,000	39,666	1,010	-	-	40,676	-	-	(76,070)	(41,701)	(117,771)	202,332	(7,708)	194,624
50-116	1,956,479	31,937	813	-	425	33,175	-	-	(61,247)	-	(61,247)	162,905	79	162,984
50-193	1,978,640	32,298	822	-	-	33,120	-	-	(61,940)	(24,850)	(86,790)	164,750	(4,593)	160,157
50-210	14,260,678	232,784	5,927	-	703,591	942,302	-	-	(446,423)	-	(446,423)	1,187,407	130,054	1,317,461
50-741	1,006,921	16,436	418	-	9,074	25,928	-	-	(31,521)	-	(31,521)	83,841	1,677	85,518
50-800	132,313	2,160	55	-	30,513	32,728	-	-	(4,142)	-	(4,142)	11,017	5,640	16,657
50-802	267,942	4,374	111	-	22,417	26,902	-	-	(8,388)	-	(8,388)	22,310	4,144	26,454
50-808	603,540	9,852	251	-	-	10,103	-	-	(18,894)	(8,931)	(27,825)	50,253	(1,651)	48,602
50-810	212,612	3,471	88	-	-	3,559	-	-	(6,656)	(38,177)	(44,833)	17,703	(7,057)	10,646
50-812	373,797	6,102	155	-	3,465	9,722	-	-	(11,702)	-	(11,702)	31,124	641	31,765
50-831	198,077	3,233	82	-	-	3,315	-	-	(6,201)	(7,750)	(13,951)	16,493	(1,432)	15,061
50-836	250,974	4,097	104	-	49,515	53,716	-	-	(7,857)	-	(7,857)	20,897	9,152	30,049
50-840	42,890	700	18	-	4,024	4,742	-	-	(1,343)	-	(1,343)	3,571	744	4,315
50-850	-	-	-	-	-	-	-	-	-	(2,913)	(2,913)	-	(539)	(539)
50-851	158,730	2,591	66	-	-	2,657	-	-	(4,969)	(470)	(5,439)	13,217	(87)	13,130
50-875	211,588	3,454	88	-	-	3,542	-	-	(6,624)	(52,809)	(59,433)	17,618	(9,761)	7,857
50-880	40,873	667	17	-	-	684	-	-	(1,280)	(54,054)	(55,334)	3,403	(9,992)	(6,589)
50-892	334,427	5,459	139	-	-	5,598	-	-	(10,469)	(11,087)	(21,556)	27,846	(2,049)	25,797
50-900	4,048,370	66,084	1,683	-	1,058,341	1,126,108	-	-	(126,732)	-	(126,732)	337,085	195,627	532,712
51-011	1,306,703	21,330	543	-	95,582	117,455	-	-	(40,906)	-	(40,906)	108,802	17,668	126,470
51-016	942,963	15,392	392	-	-	15,784	-	-	(29,519)	(1,826)	(31,345)	78,515	(337)	78,178
51-017	2,188,952	35,731	910	-	-	36,641	-	-	(68,524)	(43,998)	(112,522)	182,262	(8,133)	174,129
51-018	1,329,882	21,708	553	-	41,029	63,290	-	-	(41,631)	-	(41,631)	110,732	7,584	118,316
51-162	6,166,232	100,655	2,563	-	371,417	474,635	-	-	(193,031)	-	(193,031)	513,427	68,654	582,081
51-750	2,396,678	39,122	996	-	118,198	158,316	-	-	(75,027)	-	(75,027)	199,558	21,848	221,406

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
51-767	1,394,842	22,769	580	-	13,239	36,588	-	-	(43,665)	-	(43,665)	116,141	2,447	118,588
51-808	4,134	67	2	-	-	69	-	-	(129)	(25,718)	(25,847)	344	(4,754)	(4,410)
51-811	1,568,192	25,598	652	-	684,511	710,761	-	-	(49,091)	-	(49,091)	130,575	126,527	257,102
51-908	6,154,077	100,456	2,558	-	-	103,014	-	-	(192,650)	(914,764)	(1,107,414)	512,415	(169,088)	343,327
52-001	1,494,632	24,398	621	-	-	25,019	-	-	(46,789)	(88,346)	(135,135)	124,450	(16,330)	108,120
52-020	2,019,352	32,963	839	-	-	33,802	-	-	(63,215)	(167,989)	(231,204)	168,140	(31,051)	137,089
52-021	3,950,597	64,488	1,642	-	-	66,130	-	-	(123,671)	(68,645)	(192,316)	328,944	(12,689)	316,255
52-022	3,955,413	64,566	1,644	-	239,951	306,161	-	-	(123,822)	-	(123,822)	329,345	44,353	373,698
52-023	1,449,270	23,657	602	-	-	24,259	-	-	(45,369)	(17,829)	(63,198)	120,673	(3,295)	117,378
52-201	5,343,350	87,222	2,221	-	61,492	150,935	-	-	(167,271)	-	(167,271)	444,911	11,366	456,277
52-217	9,563,850	156,116	3,975	-	97,614	257,705	-	-	(299,392)	-	(299,392)	796,328	18,043	814,371
52-272	8,715,328	142,265	3,622	-	-	145,887	-	-	(272,829)	(119,035)	(391,864)	725,676	(22,003)	703,673
52-746	1,922,902	31,389	799	-	-	32,188	-	-	(60,195)	(59,201)	(119,396)	160,109	(10,943)	149,166
53-007	833,546	13,606	346	-	-	13,952	-	-	(26,094)	(31,536)	(57,630)	69,405	(5,829)	63,576
53-010	1,104,334	18,027	459	-	48,433	66,919	-	-	(34,571)	-	(34,571)	91,952	8,952	100,904
53-012	2,841,222	46,379	1,181	-	140,061	187,621	-	-	(88,943)	-	(88,943)	236,573	25,889	262,462
54-001	987,307	16,116	410	-	-	16,526	-	-	(30,907)	(52,658)	(83,565)	82,208	(9,734)	72,474
54-030	900,700	14,703	374	-	4,088	19,165	-	-	(28,196)	-	(28,196)	74,996	756	75,752
54-040	769,516	12,561	320	-	28,593	41,474	-	-	(24,089)	-	(24,089)	64,073	5,285	69,358
54-041	1,060,978	17,319	441	-	4,785	22,545	-	-	(33,213)	-	(33,213)	88,342	884	89,226
54-042	1,240,870	20,255	516	-	-	20,771	-	-	(38,845)	(13,807)	(52,652)	103,320	(2,552)	100,768
54-222	3,860,827	63,022	1,605	-	103,352	167,979	-	-	(120,861)	-	(120,861)	321,469	19,104	340,573
54-396	1,287,433	21,015	535	-	35,062	56,612	-	-	(40,302)	-	(40,302)	107,197	6,481	113,678
55-001	3,061,085	49,968	1,272	-	190,378	241,618	-	-	(95,826)	-	(95,826)	254,879	35,190	290,069
55-002	1,067,237	17,421	444	-	24,968	42,833	-	-	(33,409)	-	(33,409)	88,863	4,615	93,478
55-009	764,114	12,473	318	-	-	12,791	-	-	(23,920)	(1,210)	(25,130)	63,624	(224)	63,400
55-014	1,206,402	19,693	501	-	-	20,194	-	-	(37,766)	(43,780)	(81,546)	100,450	(8,093)	92,357
55-179	3,883,826	63,398	1,614	-	149,306	214,318	-	-	(121,581)	-	(121,581)	323,384	27,598	350,982
55-197	5,982,528	97,656	2,486	-	327,358	427,500	-	-	(187,280)	-	(187,280)	498,131	60,510	558,641
55-322	1,092,671	17,836	454	-	99,754	118,044	-	-	(34,206)	-	(34,206)	90,981	18,439	109,420
55-350	1,570,240	25,632	653	-	62,993	89,278	-	-	(49,156)	-	(49,156)	130,745	11,644	142,389
55-369	2,811,354	45,891	1,168	-	208,701	255,760	-	-	(88,008)	-	(88,008)	234,086	38,577	272,663
55-393	775,847	12,665	322	-	-	12,987	-	-	(24,287)	(31,270)	(55,557)	64,600	(5,780)	58,820
55-757	2,250,180	36,731	935	-	102,794	140,460	-	-	(70,441)	-	(70,441)	187,360	19,001	206,361
56-022	3,556,431	58,053	1,478	-	411,977	471,508	-	-	(111,332)	-	(111,332)	296,124	76,151	372,275
57-001	5,122,035	83,610	2,129	-	229,771	315,510	-	-	(160,343)	-	(160,343)	426,483	42,471	468,954
57-002	1,677,393	27,381	697	-	-	28,078	-	-	(52,510)	(28,797)	(81,307)	139,667	(5,323)	134,344
57-008	766,853	12,518	319	-	13,384	26,221	-	-	(24,006)	-	(24,006)	63,852	2,474	66,326
57-009	1,377,794	22,490	573	-	-	23,063	-	-	(43,131)	(27,496)	(70,627)	114,721	(5,082)	109,639
57-011	5,507,961	89,909	2,289	-	-	92,198	-	-	(172,424)	(56,975)	(229,399)	458,617	(10,531)	448,086
57-012	2,751,707	44,918	1,144	-	-	46,062	-	-	(86,141)	(34,583)	(120,724)	229,119	(6,393)	222,726

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
57-020	2,224,055	36,304	924	-	-	37,228	-	-	(69,623)	(64,471)	(134,094)	185,185	(11,917)	173,268
57-021	22,222	363	9	-	18,142	18,514	-	-	(696)	-	(696)	1,850	3,354	5,204
57-128	28,857,775	471,060	11,994	-	-	483,054	-	-	(903,378)	(1,146,721)	(2,050,099)	2,402,825	(211,963)	2,190,862
57-165	7,772,326	126,872	3,230	-	96,937	227,039	-	-	(243,309)	-	(243,309)	647,158	17,918	665,076
57-176	2,976,695	48,590	1,237	-	53,605	103,432	-	-	(93,184)	-	(93,184)	247,853	9,908	257,761
57-240	13,649,512	222,808	5,673	-	-	228,481	-	-	(427,291)	(88,703)	(515,994)	1,136,518	(16,396)	1,120,122
57-245	3,607,386	58,885	1,499	-	-	60,384	-	-	(112,927)	(85,300)	(198,227)	300,367	(15,767)	284,600
57-269	5,517,657	90,068	2,293	-	91,671	184,032	-	-	(172,727)	-	(172,727)	459,424	16,945	476,369
57-274	12,813,638	209,164	5,326	-	119,084	333,574	-	-	(401,125)	-	(401,125)	1,066,920	22,012	1,088,932
57-290	5,040,172	82,273	2,095	-	174	84,542	-	-	(157,780)	-	(157,780)	419,667	32	419,699
57-297	6,890,441	112,476	2,864	-	168,718	284,058	-	-	(215,702)	-	(215,702)	573,728	31,186	604,914
57-298	6,754,801	110,262	2,807	-	-	113,069	-	-	(211,456)	(373,205)	(584,661)	562,434	(68,984)	493,450
57-726	2,581,655	42,142	1,073	-	-	43,215	-	-	(80,817)	(48,508)	(129,325)	214,960	(8,966)	205,994
57-806	102,379	1,671	43	-	-	1,714	-	-	(3,205)	(21,545)	(24,750)	8,525	(3,983)	4,542
57-808	61,680	1,007	26	-	-	1,033	-	-	(1,931)	(19,887)	(21,818)	5,136	(3,676)	1,460
57-810	554,671	9,054	231	-	151,867	161,152	-	-	(17,364)	-	(17,364)	46,184	28,072	74,256
57-811	21,986	359	9	-	-	368	-	-	(688)	(40,316)	(41,004)	1,831	(7,452)	(5,621)
57-814	634,872	10,363	264	-	-	10,627	-	-	(19,874)	(1,499)	(21,373)	52,862	(277)	52,585
57-815	295,504	4,824	123	-	-	4,947	-	-	(9,251)	(78,643)	(87,894)	24,605	(14,537)	10,068
57-816	-	-	-	-	-	-	-	-	-	(77,463)	(77,463)	-	(14,319)	(14,319)
57-817	-	-	-	-	-	-	-	-	-	(1,012)	(1,012)	-	(187)	(187)
57-818	388,462	6,341	161	-	34,890	41,392	-	-	(12,161)	-	(12,161)	32,345	6,449	38,794
57-819	89,237	1,457	37	-	5,479	6,973	-	-	(2,794)	-	(2,794)	7,430	1,013	8,443
57-821	105,722	1,726	44	-	-	1,770	-	-	(3,310)	(9,021)	(12,331)	8,803	(1,668)	7,135
57-822	119,332	1,948	50	-	4,026	6,024	-	-	(3,736)	-	(3,736)	9,936	744	10,680
57-823	105,722	1,726	44	-	2,817	4,587	-	-	(3,310)	-	(3,310)	8,803	521	9,324
57-824	327,644	5,348	136	-	27,730	33,214	-	-	(10,257)	-	(10,257)	27,281	5,126	32,407
57-825	84,574	1,381	35	-	34,248	35,664	-	-	(2,648)	-	(2,648)	7,042	6,330	13,372
57-829	49,432	807	21	-	13,860	14,688	-	-	(1,547)	-	(1,547)	4,116	2,562	6,678
57-830	69,626	1,137	29	-	10,604	11,770	-	-	(2,180)	-	(2,180)	5,797	1,960	7,757
57-835	731,894	11,947	304	-	43,989	56,240	-	-	(22,912)	-	(22,912)	60,941	8,131	69,072
57-837	51,133	835	21	-	-	856	-	-	(1,601)	(159,423)	(161,024)	4,258	(29,468)	(25,210)
57-839	210,201	3,431	87	-	99,080	102,598	-	-	(6,580)	-	(6,580)	17,502	18,314	35,816
57-842	22,322	364	9	-	-	373	-	-	(699)	(39,684)	(40,383)	1,859	(7,335)	(5,476)
57-845	260,102	4,246	108	-	-	4,354	-	-	(8,142)	(59,183)	(67,325)	21,657	(10,939)	10,718
57-847	104,229	1,701	43	-	2,691	4,435	-	-	(3,263)	-	(3,263)	8,679	497	9,176
57-850	198,996	3,248	83	-	-	3,331	-	-	(6,229)	(29,386)	(35,615)	16,569	(5,432)	11,137
57-860	65,356	1,067	27	-	-	1,094	-	-	(2,046)	(777)	(2,823)	5,442	(144)	5,298
57-867	38,684	631	16	-	6,096	6,743	-	-	(1,211)	-	(1,211)	3,221	1,127	4,348
57-871	139,254	2,273	58	-	4,266	6,597	-	-	(4,359)	-	(4,359)	11,595	788	12,383
57-873	500,872	8,176	208	-	-	8,384	-	-	(15,680)	(21,793)	(37,473)	41,705	(4,028)	37,677

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
57-874	185,507	3,028	77	-	-	3,105	-	-	(5,807)	(37,623)	(43,430)	15,446	(6,954)	8,492
57-882	108,260	1,767	45	-	-	1,812	-	-	(3,389)	(54,956)	(58,345)	9,014	(10,158)	(1,144)
57-901	1,124,672	18,359	467	-	296,628	315,454	-	-	(35,207)	-	(35,207)	93,645	54,829	148,474
57-907	536,580	8,759	223	-	-	8,982	-	-	(16,797)	(34,646)	(51,443)	44,678	(6,404)	38,274
58-016	2,686,215	43,848	1,116	-	-	44,964	-	-	(84,091)	(31,626)	(115,717)	223,666	(5,846)	217,820
59-014	2,052,929	33,511	853	-	44,620	78,984	-	-	(64,266)	-	(64,266)	170,936	8,248	179,184
59-015	1,254,017	20,470	521	-	86,668	107,659	-	-	(39,256)	-	(39,256)	104,415	16,020	120,435
59-016	1,173,722	19,159	488	-	-	19,647	-	-	(36,743)	(14,935)	(51,678)	97,729	(2,761)	94,968
59-385	1,498,081	24,454	623	-	91,088	116,165	-	-	(46,897)	-	(46,897)	124,737	16,837	141,574
59-800	75,502	1,232	31	-	10,847	12,110	-	-	(2,364)	-	(2,364)	6,287	2,005	8,292
60-001	4,099,311	66,915	1,704	-	227,880	296,499	-	-	(128,327)	-	(128,327)	341,327	42,122	383,449
60-003	2,626,840	42,879	1,092	-	-	43,971	-	-	(82,232)	(141,426)	(223,658)	218,722	(26,141)	192,581
60-027	2,531,333	41,320	1,052	-	1,637	44,009	-	-	(79,242)	-	(79,242)	210,770	303	211,073
60-028	2,038,833	33,281	847	-	-	34,128	-	-	(63,825)	(10,513)	(74,338)	169,762	(1,943)	167,819
60-029	1,596,432	26,059	663	-	-	26,722	-	-	(49,975)	(18,902)	(68,877)	132,926	(3,494)	129,432
60-030	3,617,521	59,051	1,503	-	-	60,554	-	-	(113,245)	(90,517)	(203,762)	301,211	(16,731)	284,480
60-211	4,730,666	77,221	1,966	-	-	79,187	-	-	(148,091)	(118,242)	(266,333)	393,896	(21,856)	372,040
60-717	2,149,821	35,093	893	-	17,131	53,117	-	-	(67,299)	-	(67,299)	179,004	3,167	182,171
60-744	2,710,590	44,246	1,127	-	61,681	107,054	-	-	(84,854)	-	(84,854)	225,696	11,401	237,097
60-800	49,618	810	21	-	-	831	-	-	(1,553)	(24,105)	(25,658)	4,131	(4,456)	(325)
60-801	613,782	10,019	255	-	87,576	97,850	-	-	(19,214)	-	(19,214)	51,106	16,188	67,294
61-018	1,237,005	20,192	514	-	38,763	59,469	-	-	(38,724)	-	(38,724)	102,998	7,165	110,163
61-313	1,025,015	16,732	426	-	42,471	59,629	-	-	(32,088)	-	(32,088)	85,347	7,851	93,198
62-006	1,840,345	30,041	765	-	471,018	501,824	-	-	(57,611)	-	(57,611)	153,235	87,064	240,299
62-007	1,370,550	22,372	570	-	61,598	84,540	-	-	(42,904)	-	(42,904)	114,118	11,386	125,504
62-010	12,592	206	5	-	558	769	-	-	(394)	-	(394)	1,048	103	1,151
62-012	123,771	2,020	51	-	-	2,071	-	-	(3,875)	(10,420)	(14,295)	10,306	(1,926)	8,380
62-014	5,246	86	2	-	-	88	-	-	(164)	(3,649)	(3,813)	437	(674)	(237)
62-015	2,241,743	36,593	932	-	-	37,525	-	-	(70,177)	(147,398)	(217,575)	186,657	(27,246)	159,411
62-236	2,703,596	44,132	1,124	-	55,693	100,949	-	-	(84,635)	-	(84,635)	225,113	10,294	235,407
63-001	991,249	16,181	412	-	123,168	139,761	-	-	(31,031)	-	(31,031)	82,536	22,767	105,303
63-002	599,858	9,792	249	-	-	10,041	-	-	(18,778)	(46,972)	(65,750)	49,947	(8,682)	41,265
63-014	1,397,860	22,818	581	-	56,626	80,025	-	-	(43,759)	-	(43,759)	116,392	10,467	126,859
63-392	1,786,697	29,165	743	-	6,028	35,936	-	-	(55,932)	-	(55,932)	148,768	1,114	149,882
64-020	2,413,199	39,392	1,003	-	30,057	70,452	-	-	(75,544)	-	(75,544)	200,934	5,556	206,490
64-021	978,391	15,971	407	-	41,781	58,159	-	-	(30,628)	-	(30,628)	81,465	7,723	89,188
64-270	2,143,507	34,990	891	-	136,965	172,846	-	-	(67,101)	-	(67,101)	178,478	25,317	203,795
64-324	1,247,997	20,372	519	-	-	20,891	-	-	(39,068)	(5,503)	(44,571)	103,914	(1,017)	102,897
65-001	750,798	12,256	312	-	-	12,568	-	-	(23,503)	(26,517)	(50,020)	62,515	(4,901)	57,614
65-020	2,193,430	35,804	912	-	43,351	80,067	-	-	(68,664)	-	(68,664)	182,635	8,013	190,648
65-021	4,565,458	74,524	1,897	-	201,867	278,288	-	-	(142,919)	-	(142,919)	380,140	37,314	417,454

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
65-022	1,919,984	31,341	798	-	19,105	51,244	-	-	(60,104)	-	(60,104)	159,866	3,532	163,398
65-120	2,958,801	48,298	1,230	-	145,176	194,704	-	-	(92,624)	-	(92,624)	246,363	26,835	273,198
66-011	1,416,085	23,115	589	-	121,883	145,587	-	-	(44,330)	-	(44,330)	117,909	22,529	140,438
66-012	1,735,128	28,323	721	-	10,032	39,076	-	-	(54,317)	-	(54,317)	144,474	1,854	146,328
66-013	1,600,804	26,131	665	-	195,204	222,000	-	-	(50,112)	-	(50,112)	133,290	36,082	169,372
66-278	2,076,319	33,893	863	-	2,339	37,095	-	-	(64,998)	-	(64,998)	172,883	432	173,315
66-719	773,114	12,620	321	-	6,560	19,501	-	-	(24,202)	-	(24,202)	64,373	1,213	65,586
67-013	2,893,680	47,235	1,203	-	46,842	95,280	-	-	(90,585)	-	(90,585)	240,941	8,659	249,600
67-017	1,913,206	31,230	795	-	-	32,025	-	-	(59,892)	(74,477)	(134,369)	159,302	(13,767)	145,535
67-020	1,607,939	26,247	668	-	8,664	35,579	-	-	(50,336)	-	(50,336)	133,884	1,601	135,485
67-023	2,268,157	37,024	943	-	1,112	39,079	-	-	(71,004)	-	(71,004)	188,857	206	189,063
67-025	1,674,397	27,332	696	-	13,370	41,398	-	-	(52,416)	-	(52,416)	139,418	2,471	141,889
67-026	1,381,587	22,552	574	-	37,899	61,025	-	-	(43,250)	-	(43,250)	115,037	7,005	122,042
67-150	4,427,080	72,265	1,840	-	-	74,105	-	-	(138,588)	(98,404)	(236,992)	368,618	(18,189)	350,429
67-181	3,739,109	61,035	1,554	-	81,399	143,988	-	-	(117,051)	-	(117,051)	311,335	15,046	326,381
67-279	4,336,686	70,790	1,802	-	-	72,592	-	-	(135,758)	(81,294)	(217,052)	361,092	(15,027)	346,065
67-284	3,105,474	50,692	1,291	-	-	51,983	-	-	(97,215)	(228,083)	(325,298)	258,575	(42,159)	216,416
67-405	934,333	15,252	388	-	31,841	47,481	-	-	(29,249)	-	(29,249)	77,797	5,885	83,682
67-758	1,241,264	20,262	516	-	-	20,778	-	-	(38,857)	(16,253)	(55,110)	103,353	(3,004)	100,349
68-001	930,327	15,186	387	-	105,365	120,938	-	-	(29,123)	-	(29,123)	77,463	19,476	96,939
68-003	32,637	533	14	-	-	547	-	-	(1,022)	(15,590)	(16,612)	2,717	(2,882)	(165)
68-018	2,314,454	37,780	962	-	57,447	96,189	-	-	(72,453)	-	(72,453)	192,712	10,619	203,331
68-019	1,089,792	17,789	453	-	43,804	62,046	-	-	(34,115)	-	(34,115)	90,741	8,097	98,838
68-020	1,388,567	22,666	577	-	162,674	185,917	-	-	(43,468)	-	(43,468)	115,618	30,069	145,687
68-025	954,554	15,582	397	-	2,057	18,036	-	-	(29,882)	-	(29,882)	79,480	380	79,860
68-265	2,920,122	47,667	1,214	-	135,547	184,428	-	-	(91,413)	-	(91,413)	243,142	25,055	268,197
69-001	920,586	15,027	383	-	-	15,410	-	-	(28,818)	(22,823)	(51,641)	76,652	(4,219)	72,433
69-005	1,013,610	16,546	421	-	46,938	63,905	-	-	(31,731)	-	(31,731)	84,398	8,676	93,074
69-006	607,010	9,909	252	-	-	10,161	-	-	(19,002)	(14,931)	(33,933)	50,542	(2,760)	47,782
69-008	413,100	6,743	172	-	13,163	20,078	-	-	(12,932)	-	(12,932)	34,397	2,433	36,830
69-009	689,953	11,262	287	-	-	11,549	-	-	(21,599)	(18,665)	(40,264)	57,448	(3,450)	53,998
69-010	689,206	11,250	286	-	12,750	24,286	-	-	(21,575)	-	(21,575)	57,386	2,357	59,743
69-012	447,623	7,307	186	-	-	7,493	-	-	(14,013)	(3,092)	(17,105)	37,271	(572)	36,699
69-015	626,430	10,226	260	-	1,455	11,941	-	-	(19,610)	-	(19,610)	52,159	269	52,428
69-017	809,904	13,220	337	-	50,877	64,434	-	-	(25,354)	-	(25,354)	67,436	9,404	76,840
69-019	1,596,923	26,067	664	-	-	26,731	-	-	(49,991)	(49,829)	(99,820)	132,967	(9,211)	123,756
70-001	1,571,261	25,648	653	-	107,770	134,071	-	-	(49,188)	-	(49,188)	130,830	19,920	150,750
70-006	3,209,819	52,396	1,334	-	227,942	281,672	-	-	(100,482)	-	(100,482)	267,264	42,134	309,398
70-007	837,974	13,679	348	-	-	14,027	-	-	(26,232)	(4,569)	(30,801)	69,773	(845)	68,928
70-008	3,160,554	51,591	1,314	-	7,721	60,626	-	-	(98,940)	-	(98,940)	263,162	1,427	264,589
70-010	985,842	16,092	410	-	-	16,502	-	-	(30,861)	(19,332)	(50,193)	82,086	(3,573)	78,513

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and Total Deferred Outflows of Resources	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 of Assumptions	Differences Between Proportionate Contributions and Total Deferred Inflows of Resources	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	Total Employer OPEB Expense
70-012	1,947,391	31,788	809	-	-	32,597	-	-	(60,962)	(124,344)	(185,306)	162,148	(22,984)	139,164
70-013	1,191,080	19,443	495	-	-	19,938	-	-	(37,286)	(38,095)	(75,381)	99,175	(7,042)	92,133
70-014	1,883,011	30,737	783	-	-	31,520	-	-	(58,947)	(3,740)	(62,687)	156,788	(691)	156,097
70-158	4,645,995	75,839	1,931	-	-	77,770	-	-	(145,441)	(80,601)	(226,042)	386,846	(14,899)	371,947
70-189	2,264,015	36,957	941	-	-	37,898	-	-	(70,874)	(30,797)	(101,671)	188,512	(5,693)	182,819
70-712	2,463,047	40,206	1,024	-	49,153	90,383	-	-	(77,104)	-	(77,104)	205,084	9,086	214,170
70-730	2,443,283	39,883	1,015	-	-	40,898	-	-	(76,486)	(191,089)	(267,575)	203,438	(35,321)	168,117
70-800	332,890	5,434	138	-	-	5,572	-	-	(10,421)	(15,161)	(25,582)	27,718	(2,802)	24,916
70-801	610,156	9,960	254	-	25,727	35,941	-	-	(19,101)	-	(19,101)	50,804	4,756	55,560
70-820	170,570	2,784	71	-	40,179	43,034	-	-	(5,340)	-	(5,340)	14,202	7,427	21,629
70-870	73,637	1,202	31	-	-	1,233	-	-	(2,305)	(11,641)	(13,946)	6,131	(2,152)	3,979
71-001	1,988,630	32,461	827	-	248,759	282,047	-	-	(62,253)	-	(62,253)	165,582	45,981	211,563
71-007	1,259,932	20,567	524	-	-	21,091	-	-	(39,442)	(49,778)	(89,220)	104,907	(9,201)	95,706
71-013	2,457,840	40,121	1,022	-	113,166	154,309	-	-	(76,941)	-	(76,941)	204,651	20,918	225,569
71-014	1,003,614	16,383	417	-	103,085	119,885	-	-	(31,418)	-	(31,418)	83,565	19,054	102,619
71-015	2,174,556	35,496	904	-	922,096	958,496	-	-	(68,073)	-	(68,073)	181,063	170,443	351,506
71-017	1,356,871	22,149	564	-	-	22,713	-	-	(42,476)	(60,907)	(103,383)	112,979	(11,258)	101,721
71-018	1,476,125	24,096	613	-	61,163	85,872	-	-	(46,209)	-	(46,209)	122,909	11,305	134,214
71-118	3,962,926	64,689	1,647	-	174,658	240,994	-	-	(124,057)	-	(124,057)	329,971	32,284	362,255
71-755	1,672,247	27,297	695	-	-	27,992	-	-	(52,349)	(98,662)	(151,011)	139,239	(18,237)	121,002
72-012	1,640,124	26,773	682	-	-	27,455	-	-	(51,343)	(46,062)	(97,405)	136,564	(8,514)	128,050
72-013	1,205,298	19,675	501	-	-	20,176	-	-	(37,731)	(36,032)	(73,763)	100,358	(6,660)	93,698
72-140	4,879,131	79,645	2,028	-	32,076	113,749	-	-	(152,739)	-	(152,739)	406,258	5,929	412,187
72-320	2,617,255	42,723	1,088	-	-	43,811	-	-	(81,932)	(33,675)	(115,607)	217,924	(6,225)	211,699
72-334	1,035,643	16,905	430	-	-	17,335	-	-	(32,420)	(10,999)	(43,419)	86,232	(2,033)	84,199
72-716	1,465,974	23,930	609	-	153,760	178,299	-	-	(45,892)	-	(45,892)	122,063	28,421	150,484
72-735	3,423,155	55,878	1,423	-	64,589	121,890	-	-	(107,160)	-	(107,160)	285,027	11,939	296,966
73-001	1,903,294	31,068	791	-	22,800	54,659	-	-	(59,582)	-	(59,582)	158,477	4,214	162,691
73-002	1,263,971	20,632	525	-	33,426	54,583	-	-	(39,568)	-	(39,568)	105,244	6,179	111,423
73-004	750,362	12,249	312	-	20,599	33,160	-	-	(23,490)	-	(23,490)	62,478	3,807	66,285
73-005	711,634	11,616	296	-	-	11,912	-	-	(22,277)	(6,468)	(28,745)	59,254	(1,196)	58,058
73-008	1,702,048	27,783	707	-	89,328	117,818	-	-	(53,282)	-	(53,282)	141,720	16,512	158,232
73-013	1,329,269	21,698	552	-	2,536	24,786	-	-	(41,612)	-	(41,612)	110,681	469	111,150
73-015	1,622,096	26,478	674	-	-	27,152	-	-	(50,779)	(33,265)	(84,044)	135,063	(6,149)	128,914
73-016	1,624,954	26,525	675	-	40,314	67,514	-	-	(50,868)	-	(50,868)	135,301	7,452	142,753
73-017	1,947,987	31,798	810	-	59,048	91,656	-	-	(60,981)	-	(60,981)	162,198	10,915	173,113
73-018	656,811	10,721	273	-	-	10,994	-	-	(20,561)	(13,292)	(33,853)	54,689	(2,457)	52,232
73-180	2,456,844	40,104	1,021	-	-	41,125	-	-	(76,910)	(89,481)	(166,391)	204,568	(16,540)	188,028
73-728	1,417,461	23,138	589	-	55,928	79,655	-	-	(44,373)	-	(44,373)	118,024	10,338	128,362
73-800	15,220	248	6	-	-	254	-	-	(476)	(139,073)	(139,549)	1,267	(25,707)	(24,440)
73-875	599,298	9,783	249	-	160,874	170,906	-	-	(18,761)	-	(18,761)	49,900	29,736	79,636

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
74-001	3,926,483	64,094	1,632	-	44,784	110,510	-	-	(122,917)	-	(122,917)	326,936	8,278	335,214
74-003	1,040,387	16,983	432	-	9,742	27,157	-	-	(32,569)	-	(32,569)	86,627	1,801	88,428
74-010	889,528	14,520	370	-	27,136	42,026	-	-	(27,846)	-	(27,846)	74,066	5,016	79,082
74-013	512,996	512,996	213	-	11,657	20,244	-	-	(16,059)	-	(16,059)	42,714	2,155	44,869
74-014	755,129	12,326	314	-	28,043	40,683	-	-	(23,639)	-	(23,639)	62,875	5,183	68,058
74-139	2,381,658	38,877	990	-	-	39,867	-	-	(74,557)	(50,118)	(124,675)	198,307	(9,264)	189,043
74-194	3,176,040	51,844	1,320	-	69,997	123,161	-	-	(99,424)	-	(99,424)	264,451	12,938	277,389
74-897	269,212	4,394	112	-	-	4,506	-	-	(8,428)	(31,231)	(39,659)	22,416	(5,773)	16,643
75-003	788,667	12,874	328	-	19,602	32,804	-	-	(24,689)	-	(24,689)	65,668	3,623	69,291
75-005	839,982	13,711	349	-	25,261	39,321	-	-	(26,295)	-	(26,295)	69,941	4,669	74,610
75-007	860,495	14,046	358	-	55,642	70,046	-	-	(26,937)	-	(26,937)	71,649	10,285	81,934
75-010	672,994	10,986	280	-	58,365	69,631	-	-	(21,068)	-	(21,068)	56,036	10,788	66,824
75-015	521,238	8,508	217	-	21,130	29,855	-	-	(16,317)	-	(16,317)	43,401	3,906	47,307
75-020	1,034,118	16,880	430	-	36,198	53,508	-	-	(32,373)	-	(32,373)	86,105	6,691	92,796
75-022	1,547,083	25,254	643	-	88,668	114,565	-	-	(48,431)	-	(48,431)	128,817	16,390	145,207
75-190	4,395,529	71,750	1,827	-	-	73,577	-	-	(137,600)	(14,157)	(151,757)	365,991	(2,617)	363,374
75-900	693,762	11,325	288	-	57,929	69,542	-	-	(21,718)	-	(21,718)	57,766	10,708	68,474
76-001	7,161,784	116,905	2,977	-	-	119,882	-	-	(224,196)	(491,464)	(715,660)	596,322	(90,844)	505,478
76-006	2,915,550	47,592	1,212	-	78,946	127,750	-	-	(91,270)	-	(91,270)	242,761	14,593	257,354
76-007	1,750,634	28,576	728	-	62,806	92,110	-	-	(54,803)	-	(54,803)	145,765	11,609	157,374
76-012	6,953,655	113,508	2,890	-	-	116,398	-	-	(217,681)	(122,309)	(339,990)	578,992	(22,608)	556,384
76-013	3,717,128	60,677	1,545	-	-	62,222	-	-	(116,363)	(66,607)	(182,970)	309,504	(12,312)	297,192
76-022	1,001,426	16,347	416	-	-	16,763	-	-	(31,349)	(26,734)	(58,083)	83,383	(4,942)	78,441
76-024	6,308,485	102,977	2,622	-	225,708	331,307	-	-	(197,484)	-	(197,484)	525,272	41,721	566,993
76-026	7,499,221	122,414	3,117	-	-	125,531	-	-	(234,759)	(55,032)	(289,791)	624,418	(10,172)	614,246
76-033	2,073,886	33,853	862	-	-	34,715	-	-	(64,922)	(37,236)	(102,158)	172,681	(6,883)	165,798
76-034	2,742,274	44,764	1,140	-	-	45,904	-	-	(85,846)	(60,497)	(146,343)	228,334	(11,183)	217,151
76-035	2,017,938	32,940	839	-	-	33,779	-	-	(63,171)	(160,036)	(223,207)	168,022	(29,582)	138,440
76-036	1,789,743	29,215	744	-	-	29,959	-	-	(56,027)	(62,515)	(118,542)	149,022	(11,556)	137,466
76-037	1,487,253	24,277	618	-	10,899	35,794	-	-	(46,558)	-	(46,558)	123,835	2,015	125,850
76-102	4,035,978	65,881	1,677	-	22,098	89,656	-	-	(126,344)	-	(126,344)	336,053	4,085	340,138
76-117	16,393,731	267,603	6,813	-	367,889	642,305	-	-	(513,198)	-	(513,198)	1,365,014	68,002	1,433,016
76-164	4,932,819	80,521	2,050	-	587,042	669,613	-	-	(154,419)	-	(154,419)	410,728	108,511	519,239
76-242	-	-	-	-	-	-	-	-	-	(196,378)	(196,378)	-	(36,299)	(36,299)
76-262	5,498,309	89,752	2,285	-	-	92,037	-	-	(172,122)	(182,065)	(354,187)	457,813	(33,654)	424,159
76-281	3,322,308	54,232	1,381	-	60,157	115,770	-	-	(104,003)	-	(104,003)	276,630	11,120	287,750
76-770	526,207	8,590	219	-	-	8,809	-	-	(16,473)	(17,015)	(33,488)	43,814	(3,145)	40,669
76-800	-	-	-	-	-	-	-	-	-	(2,319)	(2,319)	-	(429)	(429)
76-803	68,083	1,111	28	-	36,558	37,697	-	-	(2,131)	-	(2,131)	5,669	6,757	12,426
76-805	65,623	1,071	27	-	337	1,435	-	-	(2,054)	-	(2,054)	5,464	62	5,526
76-807	95,230	1,554	40	-	12,976	14,570	-	-	(2,981)	-	(2,981)	7,929	2,398	10,327

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
76-808	120,273	1,963	50	-	-	2,013	-	-	(3,765)	(1,023)	(4,788)	10,014	(189)	9,825
76-858	180,239	2,942	75	-	-	3,017	-	-	(5,642)	(24,915)	(30,557)	15,007	(4,605)	10,402
76-876	179,029	2,922	74	-	4,413	7,409	-	-	(5,604)	-	(5,604)	14,907	816	15,723
76-889	94,539	1,543	39	-	4,276	5,858	-	-	(2,959)	-	(2,959)	7,872	790	8,662
77-001	2,098,541	34,256	872	-	-	35,128	-	-	(65,694)	(179,955)	(245,649)	174,734	(33,263)	141,471
77-002	3,919,336	63,977	1,629	-	-	65,606	-	-	(122,693)	(1,027)	(123,720)	326,341	(190)	326,151
77-003	3,471,394	56,665	1,443	-	-	58,108	-	-	(108,670)	(80,763)	(189,433)	289,044	(14,928)	274,116
77-005	2,390,381	39,019	993	-	93,424	133,436	-	-	(74,830)	-	(74,830)	199,034	17,269	216,303
77-006	1,976,251	32,259	821	-	111,235	144,315	-	-	(61,866)	-	(61,866)	164,551	20,561	185,112
77-007	5,052,986	82,482	2,100	-	-	84,582	-	-	(158,181)	(71,724)	(229,905)	420,734	(13,258)	407,476
77-010	952,548	15,549	396	-	436	16,381	-	-	(29,819)	-	(29,819)	79,313	80	79,393
77-016	3,178,348	51,882	1,321	-	-	53,203	-	-	(99,497)	(70,569)	(170,066)	264,643	(13,044)	251,599
77-101	36,513,731	596,032	15,176	-	-	611,208	-	-	(1,143,044)	(186,669)	(1,329,713)	3,040,293	(34,505)	3,005,788
77-106	4,898,956	79,968	2,036	-	262,788	344,792	-	-	(153,359)	-	(153,359)	407,909	48,574	456,483
77-127	5,442,172	88,835	2,262	-	-	91,097	-	-	(170,364)	(296,030)	(466,394)	453,139	(54,719)	398,420
77-237	3,197,377	52,192	1,329	-	1,991	55,512	-	-	(100,092)	-	(100,092)	266,228	368	266,596
77-257	7,163,751	116,938	2,977	-	-	119,915	-	-	(224,258)	(793,589)	(1,017,847)	596,485	(146,689)	449,796
77-277	3,366,421	54,952	1,399	-	50,509	106,860	-	-	(105,384)	-	(105,384)	280,303	9,336	289,639
77-280	3,645,469	59,507	1,515	-	34,983	96,005	-	-	(114,120)	-	(114,120)	303,538	6,466	310,004
77-285	5,436,329	88,740	2,259	-	-	90,999	-	-	(170,182)	(458,011)	(628,193)	452,653	(84,660)	367,993
77-296	6,207,848	101,334	2,580	-	84,707	188,621	-	-	(194,334)	-	(194,334)	516,893	15,657	532,550
77-300	8,061,760	131,596	3,351	-	-	134,947	-	-	(252,369)	(299,016)	(551,385)	671,257	(55,271)	615,986
77-502	38,959,181	635,963	16,187	-	-	652,150	-	-	(1,219,597)	(6,266,771)	(7,486,368)	3,243,897	(1,158,365)	2,085,532
77-765	666,188	10,875	277	-	-	11,152	-	-	(20,855)	(39,896)	(60,751)	55,470	(7,375)	48,095
77-803	212,756	3,473	88	-	-	3,561	-	-	(6,660)	(12,906)	(19,566)	17,715	(2,385)	15,330
77-804	275,194	4,492	114	-	63,328	67,934	-	-	(8,615)	-	(8,615)	22,914	11,706	34,620
77-810	60,973	995	25	-	-	1,020	-	-	(1,909)	(12,725)	(14,634)	5,077	(2,352)	2,725
77-811	81,650	1,333	34	-	-	1,367	-	-	(2,556)	(27,533)	(30,089)	6,798	(5,089)	1,709
77-820	53,297	870	22	-	-	892	-	-	(1,668)	(32,811)	(34,479)	4,438	(6,065)	(1,627)
77-825	228,752	3,734	95	-	-	3,829	-	-	(7,161)	(23,073)	(30,234)	19,047	(4,265)	14,782
77-827	81,713	1,334	34	-	23,066	24,434	-	-	(2,558)	-	(2,558)	6,804	4,263	11,067
77-829	216,779	3,539	90	-	13,800	17,429	-	-	(6,786)	-	(6,786)	18,050	2,551	20,601
77-830	357,714	5,839	149	-	159,490	165,478	-	-	(11,198)	-	(11,198)	29,785	29,480	59,265
77-831	196,785	3,212	82	-	-	3,294	-	-	(6,160)	(12,823)	(18,983)	16,385	(2,370)	14,015
77-832	107,603	1,756	45	-	47,372	49,173	-	-	(3,368)	-	(3,368)	8,959	8,756	17,715
77-836	98,994	1,616	41	-	13,324	14,981	-	-	(3,099)	-	(3,099)	8,243	2,463	10,706
77-837	75,091	1,226	31	-	-	1,257	-	-	(2,351)	(29,957)	(32,308)	6,252	(5,537)	715
77-842	64,643	1,055	27	-	-	1,082	-	-	(2,024)	(64,030)	(66,054)	5,382	(11,835)	(6,453)
77-847	285,830	4,666	119	-	-	4,785	-	-	(8,948)	(53,226)	(62,174)	23,799	(9,839)	13,960
77-852	53,113	867	22	-	-	889	-	-	(1,663)	(19,834)	(21,497)	4,422	(3,666)	756
77-888	99,039	1,617	41	-	434	2,092	-	-	(3,100)	-	(3,100)	8,246	80	8,326

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
77-897	106,718	1,742	44	-	-	1,786	-	-	(3,341)	(13,185)	(16,526)	8,886	(2,437)	6,449
77-911	1,497,978	24,452	623	-	125,284	150,359	-	-	(46,892)	-	(46,892)	124,737	23,158	147,895
78-001	3,951,851	64,508	1,642	-	-	66,150	-	-	(123,711)	(183,931)	(307,642)	329,048	(33,998)	295,050
78-002	455,793	7,440	189	-	9,022	16,651	-	-	(14,268)	-	(14,268)	37,951	1,668	39,619
78-004	681,344	11,122	283	-	5,587	16,992	-	-	(21,329)	-	(21,329)	56,732	1,033	57,765
78-005	929,036	15,165	386	-	-	15,551	-	-	(29,083)	(82,277)	(111,360)	77,356	(15,208)	62,148
78-006	1,542,489	25,179	641	-	87,847	113,667	-	-	(48,287)	-	(48,287)	128,434	16,238	144,672
78-013	3,390,055	55,338	1,409	-	-	56,747	-	-	(106,124)	(176,209)	(282,333)	282,271	(32,571)	249,700
78-016	1,557,861	25,430	647	-	3,270	29,347	-	-	(48,768)	-	(48,768)	129,714	605	130,319
78-017	787,299	12,851	327	-	-	13,178	-	-	(24,646)	(18,022)	(42,668)	65,554	(3,331)	62,223
78-018	658,298	10,746	274	-	14,648	25,668	-	-	(20,608)	-	(20,608)	54,813	2,707	57,520
78-023	608,151	9,927	253	-	35,094	45,274	-	-	(19,038)	-	(19,038)	50,637	6,487	57,124
78-026	1,226,707	20,024	510	-	30,070	50,604	-	-	(38,401)	-	(38,401)	102,141	5,558	107,699
78-027	1,168,503	19,074	486	-	82,844	102,404	-	-	(36,579)	-	(36,579)	97,295	15,313	112,608
78-028	1,882,703	30,732	782	-	-	31,514	-	-	(58,937)	(15,864)	(74,801)	156,762	(2,932)	153,830
78-029	979,678	15,992	407	-	52,924	69,323	-	-	(30,668)	-	(30,668)	81,572	9,783	91,355
78-030	990,939	16,176	412	-	33,563	50,151	-	-	(31,021)	-	(31,021)	82,510	6,204	88,714
78-031	830,666	13,559	345	-	2,593	16,497	-	-	(26,004)	-	(26,004)	69,165	479	69,644
78-144	2,040,526	33,309	848	-	24,586	58,743	-	-	(63,878)	-	(63,878)	169,903	4,545	174,448
78-173	2,542,655	41,505	1,057	-	-	42,562	-	-	(79,597)	(171,638)	(251,235)	211,713	(31,726)	179,987
78-203	8,634,999	140,953	3,589	-	18,849	163,391	-	-	(270,314)	-	(270,314)	718,988	3,484	722,472
78-338	2,474,838	40,398	1,029	-	30,318	71,745	-	-	(77,474)	-	(77,474)	206,066	5,604	211,670
78-356	1,232,988	20,127	512	-	-	20,639	-	-	(38,598)	(34,429)	(73,027)	102,664	(6,364)	96,300
78-718	1,504,151	24,553	625	-	-	25,178	-	-	(47,087)	(80,960)	(128,047)	125,242	(14,965)	110,277
78-803	388,351	6,339	161	-	-	6,500	-	-	(12,157)	(22,610)	(34,767)	32,336	(4,179)	28,157
78-805	116,297	1,898	48	-	-	1,946	-	-	(3,641)	(14,901)	(18,542)	9,683	(2,754)	6,929
78-833	111,012	1,812	46	-	-	1,858	-	-	(3,475)	(22,665)	(26,140)	9,243	(4,190)	5,053
78-865	26,528	433	11	-	-	444	-	-	(830)	(4,972)	(5,802)	2,209	(919)	1,290
79-001	1,902,392	31,054	791	-	-	31,845	-	-	(59,553)	(165,093)	(224,646)	158,401	(30,516)	127,885
79-019	464,626	7,584	193	-	-	7,777	-	-	(14,545)	(34,907)	(49,452)	38,687	(6,452)	32,235
79-029	1,319,870	21,545	549	-	-	22,094	-	-	(41,318)	(26,570)	(67,888)	109,898	(4,911)	104,987
79-031	2,015,413	32,899	838	-	7,933	41,670	-	-	(63,091)	-	(63,091)	167,812	1,466	169,278
79-032	1,420,116	23,181	590	-	28,531	52,302	-	-	(44,456)	-	(44,456)	118,245	5,274	123,519
79-132	2,348,220	38,331	976	-	54,952	94,259	-	-	(73,510)	-	(73,510)	195,523	10,158	205,681
79-172	3,376,018	55,108	1,403	-	225,206	281,717	-	-	(105,685)	-	(105,685)	281,102	41,628	322,730
79-198	2,556,249	41,727	1,062	-	133,554	176,343	-	-	(80,022)	-	(80,022)	212,844	24,687	237,531
79-354	1,542,367	25,177	641	-	14,799	40,617	-	-	(48,283)	-	(48,283)	128,424	2,736	131,160
79-763	1,681,269	27,444	699	-	71,865	100,008	-	-	(52,631)	-	(52,631)	139,990	13,284	153,274
79-800	448,999	7,329	187	-	38,896	46,412	-	-	(14,056)	-	(14,056)	37,386	7,190	44,576
80-020	1,465,528	23,923	609	-	45,025	69,557	-	-	(45,878)	-	(45,878)	122,026	8,323	130,349
80-022	2,556,373	41,729	1,062	-	394,340	437,131	-	-	(80,026)	-	(80,026)	212,855	72,891	285,746

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
80-345	7,207,415	117,650	2,996	-	353,738	474,384	-	-	(225,625)	-	(225,625)	600,121	65,386	665,507
81-015	872,391	14,240	363	-	-	14,603	-	-	(27,310)	(16,693)	(44,003)	72,639	(3,085)	69,554
81-016	1,055,263	17,226	439	-	13,334	30,999	-	-	(33,034)	-	(33,034)	87,866	2,465	90,331
81-200	2,629,980	42,931	1,093	-	-	44,024	-	-	(82,330)	(102,797)	(185,127)	218,984	(19,001)	199,983
81-768	878,711	14,344	365	-	16,844	31,553	-	-	(27,508)	-	(27,508)	73,165	3,113	76,278
82-019	3,007,561	49,094	1,250	-	-	50,344	-	-	(94,150)	(192,711)	(286,861)	250,423	(35,621)	214,802
83-001	1,453,304	23,723	604	-	27,963	52,290	-	-	(45,495)	-	(45,495)	121,008	5,169	126,177
83-003	2,036,253	33,239	846	-	107,471	141,556	-	-	(63,744)	-	(63,744)	169,547	19,865	189,412
83-013	1,560,222	25,468	648	-	-	26,116	-	-	(48,842)	(17,601)	(66,443)	129,911	(3,253)	126,658
83-014	6,544,215	106,825	2,720	-	988,142	1,097,687	-	-	(204,863)	-	(204,863)	544,900	182,651	727,551
83-015	6,348,679	103,633	2,639	-	-	106,272	-	-	(198,742)	(118,704)	(317,446)	528,619	(21,942)	506,677
83-161	6,237,455	101,817	2,592	-	-	104,409	-	-	(195,260)	(61,113)	(256,373)	519,358	(11,296)	508,062
83-167	15,249,092	248,919	6,338	-	638,862	894,119	-	-	(477,365)	-	(477,365)	1,269,706	118,089	1,387,795
83-225	3,746,399	61,154	1,557	-	103,941	166,652	-	-	(117,279)	-	(117,279)	311,942	19,213	331,155
83-273	7,128,310	116,359	2,963	-	87,812	207,134	-	-	(223,148)	-	(223,148)	593,534	16,231	609,765
83-769	1,670,832	27,274	694	-	81,335	109,303	-	-	(52,305)	-	(52,305)	139,121	15,034	154,155
83-800	273,801	4,469	114	-	-	4,583	-	-	(8,571)	(131,985)	(140,556)	22,798	(24,396)	(1,598)
83-887	107,226	1,750	45	-	-	1,795	-	-	(3,357)	(13,938)	(17,295)	8,928	(2,576)	6,352
83-900	2,368,081	38,655	984	-	641,622	681,261	-	-	(74,132)	-	(74,132)	197,177	118,599	315,776
84-005	1,323,038	21,597	550	-	110,041	132,188	-	-	(41,417)	-	(41,417)	110,162	20,340	130,502
84-020	2,787,836	45,507	1,159	-	-	46,666	-	-	(87,272)	(35,683)	(122,955)	232,127	(6,596)	225,531
84-023	869,215	14,189	361	-	46,809	61,359	-	-	(27,210)	-	(27,210)	72,375	8,652	81,027
84-024	897,291	14,647	373	-	-	15,020	-	-	(28,089)	(6,404)	(34,493)	74,712	(1,184)	73,528
84-160	3,120,654	50,940	1,297	-	-	52,237	-	-	(97,691)	(206,655)	(304,346)	259,839	(38,199)	221,640
84-249	1,440,640	23,516	599	-	95,513	119,628	-	-	(45,099)	-	(45,099)	119,954	17,655	137,609
84-734	1,088,846	17,774	453	-	106,391	124,618	-	-	(34,086)	-	(34,086)	90,662	19,666	110,328
84-753	1,398,124	22,822	581	-	-	23,403	-	-	(43,768)	(117,280)	(161,048)	116,414	(21,678)	94,736
85-001	2,191,898	35,779	911	-	-	36,690	-	-	(68,616)	(104,350)	(172,966)	182,507	(19,288)	163,219
85-005	1,530,581	24,984	636	-	46,513	72,133	-	-	(47,914)	-	(47,914)	127,443	8,598	136,041
85-006	1,732,457	28,280	720	-	61,636	90,636	-	-	(54,234)	-	(54,234)	144,252	11,393	155,645
85-010	1,034,065	16,880	430	-	-	17,310	-	-	(32,371)	(25,144)	(57,515)	86,101	(4,648)	81,453
85-011	1,331,536	21,735	553	-	-	22,288	-	-	(41,683)	(60,881)	(102,564)	110,870	(11,254)	99,616
85-014	1,970,414	32,164	819	-	-	32,983	-	-	(61,683)	(58,951)	(120,634)	164,065	(10,897)	153,168
85-016	1,107,039	18,071	460	-	34,081	52,612	-	-	(34,655)	-	(34,655)	92,177	6,300	98,477
85-021	1,799,633	29,376	748	-	-	30,124	-	-	(56,337)	(82,712)	(139,049)	149,845	(15,289)	134,556
85-208	5,677,780	92,681	2,360	-	40,384	135,425	-	-	(177,740)	-	(177,740)	472,757	7,465	480,222
85-235	1,703,849	27,813	708	-	871	29,392	-	-	(53,338)	-	(53,338)	141,870	161	142,031
85-364	1,009,513	16,479	420	-	-	16,899	-	-	(31,602)	(51,967)	(83,569)	84,056	(9,606)	74,450
85-709	1,357,117	22,153	564	-	-	22,717	-	-	(42,484)	(29,238)	(71,722)	113,000	(5,404)	107,596
85-870	18,907	309	8	-	7,152	7,469	-	-	(592)	-	(592)	1,574	1,322	2,896
85-907	897,279	14,647	373	-	-	15,020	-	-	(28,089)	(96,118)	(124,207)	74,711	(17,767)	56,944

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, 2018

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2018					Deferred Inflows of Resources for the year ended June 30, 2018					OPEB Expense for the year ended June 30, 2018**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
86-007	818,080	13,354	340	-	23,688	37,382	-	-	(25,610)	-	(25,610)	68,117	4,379	72,496
86-016	483,852	7,898	201	-	1,090	9,189	-	-	(15,147)	-	(15,147)	40,288	201	40,489
86-020	664,920	10,854	276	-	2,295	13,425	-	-	(20,815)	-	(20,815)	55,364	424	55,788
86-021	830,364	13,554	345	-	-	13,899	-	-	(25,994)	(62,375)	(88,369)	69,140	(11,529)	57,611
86-022	894,022	14,594	372	-	62,762	77,728	-	-	(27,987)	-	(27,987)	74,440	11,601	86,041
86-213	2,762,965	45,101	1,148	-	163,103	209,352	-	-	(86,493)	-	(86,493)	230,057	30,149	260,206
86-351	1,267,273	20,686	527	-	8,340	29,553	-	-	(39,671)	-	(39,671)	105,519	1,542	107,061
87-001	4,423,460	72,206	1,838	-	236,347	310,391	-	-	(138,474)	-	(138,474)	368,317	43,687	412,004
87-012	1,540,652	25,149	640	-	-	25,789	-	-	(48,229)	(27,946)	(76,175)	128,281	(5,166)	123,115
87-019	964,605	15,746	401	-	-	16,147	-	-	(30,196)	(63,595)	(93,791)	80,317	(11,755)	68,562
87-026	1,356,732	22,147	564	-	-	22,711	-	-	(42,472)	(62,090)	(104,562)	112,967	(11,477)	101,490
87-035	1,690,002	27,587	702	-	-	28,289	-	-	(52,905)	(106,066)	(158,971)	140,717	(19,605)	121,112
87-036	1,733,777	28,301	721	-	42,143	71,165	-	-	(54,275)	-	(54,275)	144,362	7,790	152,152
87-037	1,756,895	28,679	730	-	-	29,409	-	-	(54,999)	(5,286)	(60,285)	146,287	(977)	145,310
87-113	3,813,850	62,255	1,585	-	-	63,840	-	-	(119,391)	(114,953)	(234,344)	317,558	(21,248)	296,310
87-361	6,275,599	102,440	2,608	-	625,810	730,858	-	-	(196,454)	-	(196,454)	522,534	115,676	638,210
87-383	2,407,032	39,291	1,000	-	-	40,291	-	-	(75,351)	(151,732)	(227,083)	200,420	(28,047)	172,373
87-701	2,734,199	44,632	1,136	-	17,954	63,722	-	-	(85,593)	-	(85,593)	227,661	3,319	230,980
87-738	9,458,924	154,403	3,931	-	-	158,334	-	-	(296,107)	(1,024,140)	(1,320,247)	787,592	(189,305)	598,287
88-012	1,126,795	18,393	468	-	-	18,861	-	-	(35,274)	(21,963)	(57,237)	93,822	(4,060)	89,762
88-314	1,054,594	17,215	438	-	52,934	70,587	-	-	(33,014)	-	(33,014)	87,810	9,785	97,595
88-371	1,772,498	28,933	737	-	-	29,670	-	-	(55,487)	(31,278)	(86,765)	147,586	(5,782)	141,804
<b>TOTAL</b>	<b>\$ 2,774,270,132</b>	<b>\$ 45,285,821</b>	<b>\$ 1,153,025</b>	<b>\$ -</b>	<b>\$ 65,902,707</b>	<b>\$ 112,341,553</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (86,847,141)</b>	<b>\$ (65,902,707)</b>	<b>\$ (152,749,848)</b>	<b>\$ 230,997,902</b>	<b>\$ -</b>	<b>\$ 230,997,902</b>

## School Employees Retirement System of Ohio

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

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#### Note 1. Nature of Entity

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

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

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

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

SERS' CAFR can be accessed on its website at [www.ohsers.org](http://www.ohsers.org).

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

**Nature of schedules:** Employers participating in a cost-sharing OPEB plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the SERS plan. The Health Care Plan is financed through a combination of employer contributions, recipient premiums, investment returns, and any funds received on behalf of SERS' participation in Medicare programs. The Board seeks to maintain a funded ratio of at least 90% for basic 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 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, 2018 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, 2018 and total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the year ended June 30, 2018 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 2018 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 2018 CAFR as follows:

Defined benefit plan employer contributions - CAFR total	\$ 435,103,620
Service credits and ARP payments paid by employees	(612,690)
Employer penalties	482
Other employer payments and miscellaneous revenue	142,544
Employer payments allocated to Health Care Fund	15,921,608
	<u>450,555,564</u>
OPEB employer surcharge contributions - CAFR total	47,617,746
Other employer payments and miscellaneous revenue	(33,172)
	<u>47,584,574</u>
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 498,140,138</u></b>

Funding by employer contributions for FY2018 was at 0.5% of the 14% contributions due to a change in Pension funding policy in June 2015. Therefore, in FY2018, employer contributions for OPEB are a combination of employer payments allocated to the Health Care Fund plus the health care surcharge. The surcharge minimum salary was \$23,700 for FY2018.

#### 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, 2018 is as follows:

	Deferred Outflows**	Deferred Inflows**
2019	\$ 8,659,018	\$ 16,053,076
2020	8,659,018	16,053,076
2021	8,659,018	16,053,076
2022	8,659,018	16,053,076
2023	8,370,762	16,053,076
2024	3,432,013	6,581,763
	<u>\$ 46,438,846</u>	<u>\$ 86,847,141</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, 2018:

Service Cost	\$ 155,385,800
Interest on the Total OPEB Liability	109,982,145
Projected Earnings	(29,608,933)
Difference in experience (plan investments)	
OPEB plan administrative expenses	2,632,948
Recognition of current period deferred outflow (inflow) resulting from changes of assumptions	(16,053,076)
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual economic experience	8,370,762
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual investment earnings	288,256
<b>Total OPEB Expense - Schedule of OPEB Amounts by Employer</b>	<b>230,997,902</b>
Recognition of beginning deferred outflows of resources as OPEB expense	-
Recognition of beginning deferred inflows of resources as OPEB expense	(94,044,540)
<b>Total OPEB Expense</b>	<b>\$ 136,953,362</b>

The average of the expected remaining service lives of all members for fiscal year 2018 is 6.41 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, 2018 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 3,209,899,769	\$ 435,629,637	\$ 2,774,270,132	13.57%

## School Employees Retirement System of Ohio

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

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

The activity related to the net OPEB liability for fiscal year 2018 is set forth in the following table:

Net OPEB Liability, July 1, 2017	\$ 2,683,737,261
Total OPEB expense	136,953,362
Change in deferred outflows of resources	46,438,846
Change in deferred inflows of resources	7,197,399
Employer contributions	(63,506,182)
Net reimbursements from Medicare Part D qualified prescription drug program and risk-sharing contract with Medicare Advantage provider	(36,550,554)
Net OPEB liability, June 30, 2018	<u>\$ 2,774,270,132</u>

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.

## School Employees Retirement System of Ohio

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

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

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

Valuation Date	June 30, 2018
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	3.56%
Measurement Date	3.62%
Single Equivalent Interest Rate, net of plan investment expense, including price inflation	
Prior Measurement Date	3.63%
Measurement Date	3.70%
Medical Trend Assumption	
Pre-Medicare	7.25% - 4.75%
Medicare	5.375% - 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 five years.

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.

## 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 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	1.00%	0.50%
US Stocks	22.50%	4.75%
Non-US Stocks	22.50%	7.00%
Fixed Income	19.00%	1.50%
Private Equity	10.00%	8.00%
Real Assets	15.00%	5.00%
Multi-Asset Strategy	10.00%	3.00%

The discount rate used to measure the total OPEB liability at June 30, 2018 was 3.70%. The discount rate used to measure total OPEB liability prior to June 30, 2018 was 3.63%. 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 3.62%, as of June 30, 2018 (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.

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	2.70%	3.70%	4.70%
Net OPEB Liability	\$ 3,366,358,701	\$ 2,774,270,132	\$ 2,305,446,902

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	Current Trend Rate	1% Increase
	6.25% decreasing to 3.75%	7.25% decreasing to 4.75%	8.25% decreasing to 5.75%
Net OPEB Liability	\$ 2,238,327,059	\$ 2,774,270,132	\$ 3,483,954,923

## 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

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.

#### 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)
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%	
2010	-	970	1,399	325	100.0%	33.5%	0.0%	
2009	-	1,895	2,385	376	100.0%	19.8%	0.0%	