

Ohio Public Employees Retirement System

# Schedules of Collective OPEB Amounts and Employer Allocations

As of and for the year ended December 31, 2018





OHIO AUDITOR OF STATE  
KEITH FABER

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Board of Trustees  
Ohio Public Employees Retirement System  
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We have reviewed the *Independent Auditors' Report* for the GASB 75 (OPEB) related schedules of the Ohio Public Employees Retirement System, Franklin County, prepared by CliftonLarsonAllen LLP, for the audit period January 1, 2018 through December 31, 2018. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Ohio Public Employees Retirement System is responsible for compliance with these laws and regulations.



Keith Faber  
Auditor of State  
Columbus, Ohio

July 2, 2019

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**Ohio Public Employees Retirement System  
Schedules of Collective OPEB Amounts and Employer Allocations  
As of and for the year ended December 31, 2018**

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## INDEPENDENT AUDITORS' REPORT

Board of Trustees  
The Ohio Public Employees Retirement System, and  
The Honorable Dave Yost, Auditor of State

### Report on Schedules

We have audited the accompanying schedule of employer allocations of the Ohio Public Employees Retirement System's (OPERS) 115 Health Care Trust (the Trust), for the year ended December 31, 2018, and the related notes.

We have also audited the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense as of and for the year ended December 31, 2018 and net OPEB liability for the year ended December 31, 2017 (specified column totals), included in the accompanying schedule of collective OPEB amounts of the Trust, and the related notes.

### Management's Responsibility for the Schedules

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.

### Auditors' Responsibility

Our responsibility is to express opinions on the schedule of employer allocations for the Trust and the specified column totals included in the schedule of collective OPEB amounts based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the schedule of employer allocations for the Trust and the specified column totals included in the schedule of collective OPEB amounts 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 for the Trust and the specified column totals included in the schedule of collective OPEB amounts. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations for the Trust and the specified column totals included in the schedule of collective OPEB amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to OPERS' preparation and fair presentation of the schedule of employer allocations for the Trust and the specified column totals included in the schedule of collective OPEB amounts 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 OPERS' internal control. Accordingly, we express no such opinion.

Board of Trustees  
The Ohio Public Employees Retirement System, and  
The Honorable Dave Yost, Auditor of State

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 for the Trust and the specified column totals included in the schedule of collective OPEB amounts.

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

### **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations for the Trust and the totals for all participating entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense of the Trust as of and for the year ended December 31, 2018 and the net OPEB liability of the Trust for the year ended December 31, 2017, in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of OPERS as of and for the year ended December 31, 2018, and our report thereon, dated June 14, 2019, expressed an unmodified opinion on those statements.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2019 on our consideration of OPERS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the OPERS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering OPERS' internal control over financial reporting and compliance.

### **Restriction on Use**

Our report is intended solely for the information and use of OPERS, the Board of Trustees, OPERS' employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.



**CliftonLarsonAllen LLP**

Toledo, Ohio  
June 14, 2019



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF COLLECTIVE OPEB AMOUNTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2018**

Note - Employers apply their proportionate share to these values for their financial reporting

| Plan             | Beginning Balance |                   | Deferred Outflows of Resources <sup>1</sup>        |   |                        |  |                                      | Deferred Inflows of Resources <sup>1</sup>         |   |                        |  |                                     | OPEB Expense                             |   |                             |
|------------------|-------------------|-------------------|--|---|------------------------|--|--------------------------------------|--|---|------------------------|--|-------------------------------------|--|---|-----------------------------|
|                  | December 31, 2017 | December 31, 2018 | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Investments | Changes of Assumptions | Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on OPEB Investments | Changes of Assumptions | Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Plan OPEB Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| OPEB—Health Care | \$10,859,263,395  | \$13,037,639,421  | \$4,414,879  | \$597,698,753   | \$420,349,100          | N/A  | \$1,022,462,732                      | \$35,375,039                                       | \$0   | \$0                    | N/A  | \$35,375,039                        | \$0                                      | N/A   | \$1,204,916,142             |

<sup>1</sup>Employer specific amounts are excluded from this schedule, including the change in proportionate share and differences between employer contributions and proportionate share of contributions as defined in paragraphs .64 and .65 of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* (or OPEB).

The deferred amounts do not include the layer(s) of amortization of deferred outflows and inflows that is recognized in current year OPEB expense.

The accompanying notes are an integral part of the Schedule of Collective OPEB Amounts.

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 100200                | 100208              | \$1,424,541.12               | 0.070152%   |
| 100300                | 100308              | 14,878,071.94                | 0.732673%   |
| 100300                | 981078              | 265,003.55                   | 0.013050%   |
| 100400                | 100408              | 1,115,420.56                 | 0.054929%   |
| 100410                | 100418              | 125,831.88                   | 0.006197%   |
| 100420                | 100428              | 33,873.96                    | 0.001668%   |
| 100430                | 100438              | 107,655.72                   | 0.005302%   |
| 100500                | 100508              | 327,328.34                   | 0.016119%   |
| 100800                | 100808              | 10,782,110.67                | 0.530966%   |
| 101000                | 101008              | 243,479.18                   | 0.011990%   |
| 101500                | 101508              | 10,839,504.25                | 0.533793%   |
| 101600                | 101608              | 1,083,151.10                 | 0.053340%   |
| 101600                | 101628              | 911,446.66                   | 0.044884%   |
| 101700                | 101708              | 820,982.29                   | 0.040429%   |
| 101700                | 101728              | 320,278.22                   | 0.015772%   |
| 101800                | 101808              | 111,228.42                   | 0.005477%   |
| 102300                | 102308              | 1,087,812.61                 | 0.053569%   |
| 102400                | 102408              | 173,673.40                   | 0.008553%   |
| 102600                | 102608              | 39,581.00                    | 0.001949%   |
| 103400                | 103408              | 1,069,034.58                 | 0.052645%   |
| 104000                | 104008              | 1,974,509.15                 | 0.097235%   |
| 104200                | 104208              | 1,267,416.64                 | 0.062414%   |
| 104300                | 104308              | 22,538.45                    | 0.001110%   |
| 104400                | 104408              | 28,159.88                    | 0.001387%   |
| 104500                | 104508              | 29,306.41                    | 0.001443%   |
| 105000                | 105008              | 48,945.64                    | 0.002410%   |
| 105100                | 105108              | 860,982.17                   | 0.042399%   |
| 105400                | 105408              | 671,728.36                   | 0.033079%   |
| 105500                | 105508              | 788,001.39                   | 0.038805%   |
| 105600                | 105608              | 1,146.28                     | 0.000056%   |
| 106000                | 106008              | 40,719.67                    | 0.002005%   |
| 106100                | 106108              | 3,045,947.99                 | 0.149998%   |
| 106700                | 106708              | 979,743.12                   | 0.048248%   |
| 107100                | 107108              | 681,885.07                   | 0.033580%   |
| 107200                | 107208              | 365,121.72                   | 0.017980%   |
| 109190                | 109190              | 23,319.93                    | 0.001148%   |
| 109800                | 109808              | 72,475.32                    | 0.003569%   |
| 109900                | 109908              | 180,451.01                   | 0.008886%   |
| 110000                | 110008              | 1,173,753.50                 | 0.057802%   |
| 110010                | 110018              | 15,850.00                    | 0.000781%   |
| 110100                | 110108              | 2,195,777.84                 | 0.108131%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 110200                | 110208              | 11,591.89                    | 0.000571%   |
| 110400                | 110400              |                              | 0.000000%   |
| 110400                | 110408              | 9,542,843.51                 | 0.469939%   |
| 110400                | 111408              | 2,301,926.46                 | 0.113359%   |
| 110400                | 980148              | 1,631,655.77                 | 0.080351%   |
| 110400                | 980158              | 1,767,112.92                 | 0.087022%   |
| 111100                | 111108              | 166,893.98                   | 0.008219%   |
| 111500                | 111508              | 4,163,642.68                 | 0.205039%   |
| 111510                | 111518              | 24,684.11                    | 0.001216%   |
| 111530                | 111538              | 27,187.38                    | 0.001339%   |
| 112300                | 112308              | 620,900.27                   | 0.030576%   |
| 112400                | 112408              | 51,133.72                    | 0.002518%   |
| 112500                | 112508              | 7,388,536.43                 | 0.363849%   |
| 114000                | 114008              | 765,299.41                   | 0.037687%   |
| 114000                | 981118              | 288,203.50                   | 0.014193%   |
| 114100                | 114108              | 8,921,434.50                 | 0.439337%   |
| 114200                | 114208              | 2,102,300.47                 | 0.103528%   |
| 114600                | 114608              | 8,567,315.21                 | 0.421899%   |
| 114600                | 981128              | 60,085.78                    | 0.002959%   |
| 115300                | 115308              |                              | 0.000000%   |
| 115400                | 115408              | 258,497.77                   | 0.012730%   |
| 116010                | 116018              | 131,311.64                   | 0.006466%   |
| 116500                | 116508              | 101,740.47                   | 0.005010%   |
| 116800                | 116808              | 202,898.00                   | 0.009992%   |
| 116900                | 116908              | 3,262,572.05                 | 0.160666%   |
| 117100                | 117108              | 251,676.75                   | 0.012394%   |
| 118000                | 118008              | 4,106,302.07                 | 0.202215%   |
| 118000                | 118018              | 2,725,067.06                 | 0.134196%   |
| 118000                | 118108              | 9,762,944.73                 | 0.480777%   |
| 118000                | 118208              | 432,917.61                   | 0.021319%   |
| 118300                | 118308              | 7,914,606.78                 | 0.389756%   |
| 118400                | 118408              | 3,314,537.06                 | 0.163225%   |
| 119500                | 119508              | 2,410,358.18                 | 0.118698%   |
| 120000                | 120008              |                              | 0.000000%   |
| 120100                | 100900              |                              | 0.000000%   |
| 120100                | 100908              |                              | 0.000000%   |
| 120100                | 120108              | 22,819,331.25                | 1.123741%   |
| 120800                | 120808              | 5,511,868.83                 | 0.271433%   |
| 120900                | 120908              | 1,754,697.04                 | 0.086410%   |
| 120900                | 120918              | 95,917.96                    | 0.004723%   |
| 120900                | 120938              | 125,344.62                   | 0.006173%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 120900                | 120948              | 144,457.42                   | 0.007114%   |
| 120900                | 120958              | 48,454.94                    | 0.002386%   |
| 120900                | 120968              | 130,969.27                   | 0.006450%   |
| 121800                | 121808              | 3,891,267.90                 | 0.191626%   |
| 122000                | 122008              | 2,070,245.33                 | 0.101949%   |
| 122300                | 122308              | 6,608,818.80                 | 0.325452%   |
| 122400                | 122408              | 1,432,250.95                 | 0.070531%   |
| 122400                | 980478              | 22,435.33                    | 0.001105%   |
| 122700                | 122708              | 1,503,176.69                 | 0.074024%   |
| 122700                | 980448              | 18,252.21                    | 0.000899%   |
| 122800                | 122808              | 903,438.89                   | 0.044490%   |
| 123200                | 123208              | 5,355,752.62                 | 0.263745%   |
| 124100                | 124108              | 6,739,812.87                 | 0.331903%   |
| 125400                | 125408              | 5,293,549.59                 | 0.260682%   |
| 130500                | 130508              | 3,909,934.18                 | 0.192545%   |
| 130500                | 980188              | 228,224.69                   | 0.011239%   |
| 130600                | 130608              | 2,319,963.41                 | 0.114247%   |
| 130600                | 980338              | 94,266.74                    | 0.004642%   |
| 130800                | 130308              |                              | 0.000000%   |
| 130800                | 130808              | 4,663,682.49                 | 0.229664%   |
| 130800                | 880328              |                              | 0.000000%   |
| 130800                | 980328              | 81,358.35                    | 0.004007%   |
| 130900                | 130908              | 4,789,014.04                 | 0.235836%   |
| 130900                | 980218              | 117,892.88                   | 0.005806%   |
| 131100                | 131108              | 1,539,236.33                 | 0.075800%   |
| 131100                | 980228              | 19,465.86                    | 0.000959%   |
| 131300                | 131300              |                              | 0.000000%   |
| 131300                | 131308              | 2,020,703.61                 | 0.099510%   |
| 131300                | 880358              | 1,423.69                     | 0.000070%   |
| 131300                | 980358              | 80,404.60                    | 0.003960%   |
| 132300                | 132308              | 1,860,945.04                 | 0.091642%   |
| 132300                | 980268              | 30,597.74                    | 0.001507%   |
| 132500                | 132508              | 1,197,900.85                 | 0.058991%   |
| 132500                | 980468              | 21,629.72                    | 0.001065%   |
| 132600                | 132608              | 5,908,325.19                 | 0.290956%   |
| 132600                | 980438              | 83,473.64                    | 0.004111%   |
| 132700                | 132708              | 1,510,249.90                 | 0.074372%   |
| 132700                | 980428              | 17,759.14                    | 0.000875%   |
| 133000                | 133008              | 1,418,917.87                 | 0.069875%   |
| 134200                | 134208              | 2,964,780.87                 | 0.146001%   |
| 134200                | 174408              |                              | 0.000000%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 134400                | 134408              | 3,894,993.51                 | 0.191809%   |
| 134500                | 134508              | 2,746,483.15                 | 0.135251%   |
| 134600                | 134608              | 3,808,454.02                 | 0.187548%   |
| 134700                | 134708              | 4,551,505.32                 | 0.224139%   |
| 134800                | 134808              | 3,425,080.36                 | 0.168669%   |
| 135200                | 135208              | 1,904,646.71                 | 0.093795%   |
| 135400                | 135408              | 2,818,593.74                 | 0.138802%   |
| 135500                | 135508              | 4,104,064.54                 | 0.202105%   |
| 135800                | 135808              | 2,130,596.81                 | 0.104922%   |
| 135800                | 980938              | 22,047.19                    | 0.001086%   |
| 139300                | 139308              | (20.75)                      | -0.000001%  |
| 140100                | 140108              | 43,689,268.62                | 2.151484%   |
| 141800                | 141808              | 4,935,296.59                 | 0.243039%   |
| 145000                | 145008              | 12,325,400.31                | 0.606966%   |
| 145000                | 145108              | 5,079,639.60                 | 0.250148%   |
| 145000                | 980898              | 1,629,758.63                 | 0.080258%   |
| 147100                | 147108              | 9,406.31                     | 0.000463%   |
| 159700                | 159708              | 1,939,290.22                 | 0.095501%   |
| 159700                | 981098              | 112,379.39                   | 0.005534%   |
| 159800                | 159808              | 82,380.15                    | 0.004057%   |
| 159900                | 159908              | 57,209.04                    | 0.002817%   |
| 160300                | 160308              | 4,513,486.41                 | 0.222267%   |
| 160600                | 160608              | 9,639,988.17                 | 0.474722%   |
| 161100                | 161108              | 36,996.43                    | 0.001822%   |
| 162100                | 162108              | 531,600.93                   | 0.026179%   |
| 162200                | 162208              | 420,513.43                   | 0.020708%   |
| 162900                | 162908              | 115,559.75                   | 0.005691%   |
| 163000                | 163008              | 21,783,138.48                | 1.072713%   |
| 163000                | 958968              | 872,215.96                   | 0.042952%   |
| 163010                | 163010              | 446,846.73                   | 0.022005%   |
| 163100                | 163108              | 7,891,038.61                 | 0.388595%   |
| 163100                | 163110              | 5,248.69                     | 0.000258%   |
| 163100                | 958978              | 288,158.30                   | 0.014190%   |
| 163200                | 163208              | 14,807,632.88                | 0.729204%   |
| 163200                | 958908              | 407,776.55                   | 0.020081%   |
| 163300                | 163300              | 464,572.96                   | 0.022878%   |
| 163300                | 163308              | 11,760,809.78                | 0.579163%   |
| 163300                | 958958              | 413,438.99                   | 0.020360%   |
| 163400                | 163408              | 15,600,277.21                | 0.768238%   |
| 163400                | 958998              | 426,852.78                   | 0.021020%   |
| 163500                | 163508              | 1,324,045.73                 | 0.065203%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 163500                | 959108              | 79,698.48                    | 0.003925%   |
| 163600                | 163608              | 1,542,779.82                 | 0.075974%   |
| 163600                | 959140              | 481,836.22                   | 0.023728%   |
| 163700                | 163708              | 6,318,995.54                 | 0.311180%   |
| 163700                | 163710              | 4,746.00                     | 0.000234%   |
| 163700                | 858988              | 7,760.63                     | 0.000382%   |
| 163700                | 958988              | 184,835.36                   | 0.009102%   |
| 163800                | 163808              | 2,374,484.86                 | 0.116932%   |
| 163800                | 959218              | 70,738.15                    | 0.003484%   |
| 163900                | 163908              | 4,924,295.81                 | 0.242498%   |
| 163900                | 163910              | 4,516.59                     | 0.000222%   |
| 163900                | 958948              | 271,881.90                   | 0.013389%   |
| 164100                | 164108              | 204,562,082.75               | 10.073686%  |
| 164100                | 164120              | 127,423.04                   | 0.006275%   |
| 164100                | 958918              | 1,063,828.57                 | 0.052388%   |
| 164500                | 164508              | 7,497,732.80                 | 0.369227%   |
| 164500                | 958928              | 391,373.31                   | 0.019273%   |
| 164600                | 164608              | 584,702.78                   | 0.028794%   |
| 164710                | 164710              | 6,791.87                     | 0.000334%   |
| 164800                | 164708              | 16,114,499.79                | 0.793561%   |
| 164800                | 164808              | 7,831,668.56                 | 0.385672%   |
| 164800                | 959008              | 432,664.62                   | 0.021307%   |
| 164900                | 164908              | 412,405.10                   | 0.020309%   |
| 165000                | 165008              | 521,447.82                   | 0.025679%   |
| 166000                | 166008              | 1,305,606.31                 | 0.064295%   |
| 166000                | 959028              | 52,017.31                    | 0.002562%   |
| 166100                | 166108              | 524,336.83                   | 0.025821%   |
| 166200                | 166208              | 534,315.31                   | 0.026312%   |
| 168100                | 168108              | 656,316.52                   | 0.032320%   |
| 168200                | 168208              | 173,301.40                   | 0.008534%   |
| 170100                | 170108              | 16,870,929.79                | 0.830811%   |
| 170300                | 170308              | 3,500,996.69                 | 0.172407%   |
| 171200                | 171208              | 3,670,143.09                 | 0.180737%   |
| 171300                | 171308              |                              | 0.000000%   |
| 171400                | 171408              | 1,357,933.29                 | 0.066872%   |
| 171500                | 171508              | 4,106,642.05                 | 0.202232%   |
| 172000                | 172008              | 1,852,040.83                 | 0.091204%   |
| 173210                | 173218              | 63,305.69                    | 0.003117%   |
| 174100                | 174108              | 71,044.55                    | 0.003499%   |
| 174500                | 174508              | 3,921,113.28                 | 0.193096%   |
| 174600                | 174608              | 3,688,430.33                 | 0.181637%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 174700                | 174708              | 3,057,415.05                 | 0.150563%   |
| 174800                | 174808              | 3,282,343.48                 | 0.161639%   |
| 174900                | 174908              | 3,241,945.83                 | 0.159650%   |
| 175000                | 175008              | 2,028,353.62                 | 0.099887%   |
| 175100                | 175108              | 3,611,138.33                 | 0.177831%   |
| 175200                | 175208              |                              | 0.000000%   |
| 175300                | 175308              | 13,567.05                    | 0.000668%   |
| 175400                | 175408              | 3,336,213.43                 | 0.164292%   |
| 175600                | 175608              | 2,869,036.56                 | 0.141286%   |
| 175700                | 175708              | 2,591,467.20                 | 0.127617%   |
| 177800                | 177808              | 3,124,463.10                 | 0.153865%   |
| 177900                | 177908              | 3,343,448.90                 | 0.164649%   |
| 178000                | 178008              | 26,796.21                    | 0.001320%   |
| 187400                | 187400              | 15,512.51                    | 0.000764%   |
| 187400                | 187408              | 1,713,588.11                 | 0.084386%   |
| 190300                | 190308              | 7,553,787.25                 | 0.371987%   |
| 198110                | 198118              | 414,578.28                   | 0.020416%   |
| 200100                | 197010              | 246.35                       | 0.000012%   |
| 200100                | 200100              | 1,234,120.10                 | 0.060774%   |
| 200100                | 200110              | 20,117.92                    | 0.000991%   |
| 200100                | 600100              | 72,247.35                    | 0.003558%   |
| 200100                | 950100              | 154,720.75                   | 0.007619%   |
| 200200                | 200200              | 1,370,167.60                 | 0.067474%   |
| 200200                | 200220              | 11,715.20                    | 0.000577%   |
| 200300                | 197028              | 421.81                       | 0.000021%   |
| 200300                | 200308              | 4,677,262.37                 | 0.230332%   |
| 200300                | 200310              | 68,284.32                    | 0.003363%   |
| 200300                | 600308              | 272,945.56                   | 0.013441%   |
| 200300                | 950208              | 617,627.09                   | 0.030415%   |
| 200500                | 200500              | 34,628.62                    | 0.001705%   |
| 200500                | 200508              | 1,526,133.14                 | 0.075155%   |
| 200500                | 200510              | 6,461.92                     | 0.000318%   |
| 200500                | 600508              | 56,668.78                    | 0.002791%   |
| 200500                | 850308              |                              | 0.000000%   |
| 200500                | 950308              | 363,362.56                   | 0.017894%   |
| 200700                | 197048              | 420.00                       | 0.000021%   |
| 200700                | 200708              | 4,598,159.12                 | 0.226437%   |
| 200700                | 850408              | (306.00)                     | -0.000015%  |
| 200700                | 950408              | 357,465.32                   | 0.017603%   |
| 200900                | 197058              | 352.84                       | 0.000017%   |
| 200900                | 200900              |                              | 0.000000%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 200900                | 200908              | 3,285,427.21                 | 0.161791%   |
| 200900                | 200910              | 58,312.24                    | 0.002872%   |
| 200900                | 950508              | 367,835.95                   | 0.018114%   |
| 200920                | 200920              | 5,838.56                     | 0.000288%   |
| 201100                | 197060              | 294.00                       | 0.000014%   |
| 201100                | 201100              | 823,174.36                   | 0.040537%   |
| 201100                | 201108              | 1,393,099.30                 | 0.068603%   |
| 201100                | 201130              | 24,834.20                    | 0.001223%   |
| 201100                | 950608              | 286,954.51                   | 0.014131%   |
| 202100                | 197078              | 364.03                       | 0.000018%   |
| 202100                | 202100              | 274,823.78                   | 0.013534%   |
| 202100                | 202108              | 3,539,854.64                 | 0.174321%   |
| 202100                | 950700              | 403,292.85                   | 0.019860%   |
| 202110                | 202110              | 3,384.30                     | 0.000167%   |
| 202120                | 202120              | 5,253.22                     | 0.000259%   |
| 202300                | 202300              | 1,171,721.81                 | 0.057702%   |
| 202300                | 202308              | 105,254.56                   | 0.005183%   |
| 202300                | 602300              | 46,977.99                    | 0.002313%   |
| 202300                | 950800              | 284,141.55                   | 0.013993%   |
| 202320                | 202320              | 6,088.21                     | 0.000300%   |
| 202500                | 197098              | 420.06                       | 0.000021%   |
| 202500                | 202508              | 11,985,691.06                | 0.590237%   |
| 202500                | 950908              | 1,927,922.64                 | 0.094941%   |
| 202900                | 197108              | 246.36                       | 0.000012%   |
| 202900                | 202900              | 91.41                        | 0.000005%   |
| 202900                | 202908              | 1,674,505.52                 | 0.082461%   |
| 202900                | 202910              | 14,335.77                    | 0.000706%   |
| 202900                | 951008              | 201,428.51                   | 0.009919%   |
| 203100                | 203100              | 379,457.18                   | 0.018686%   |
| 203100                | 203108              | 1,227,653.94                 | 0.060456%   |
| 203100                | 203110              | 11,205.90                    | 0.000552%   |
| 203100                | 603108              | 78,690.38                    | 0.003875%   |
| 203100                | 693228              | 70,567.65                    | 0.003475%   |
| 203100                | 951108              | 216,823.80                   | 0.010678%   |
| 203300                | 203308              | 5,136,007.68                 | 0.252923%   |
| 203300                | 951208              | 1,271,157.45                 | 0.062598%   |
| 203310                | 203310              | 26,177.01                    | 0.001289%   |
| 203700                | 197130              | 420.07                       | 0.000021%   |
| 203700                | 203708              | 8,300,579.65                 | 0.408763%   |
| 203700                | 203720              | 3,173.74                     | 0.000156%   |
| 203700                | 951308              | 1,132,489.55                 | 0.055770%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 203900                | 197148              | 285.66                       | 0.000014%   |
| 203900                | 203908              | 1,796,862.30                 | 0.088487%   |
| 203900                | 951408              | 276,762.57                   | 0.013629%   |
| 204100                | 197158              | 420.07                       | 0.000021%   |
| 204100                | 204100              | 18,368.89                    | 0.000905%   |
| 204100                | 204108              | 2,755,862.58                 | 0.135713%   |
| 204100                | 204120              | 11,549.97                    | 0.000569%   |
| 204100                | 204130              | 6,452.86                     | 0.000318%   |
| 204100                | 604108              | 106,270.66                   | 0.005233%   |
| 204100                | 951508              | 227,383.66                   | 0.011198%   |
| 204500                | 197168              | 268.78                       | 0.000013%   |
| 204500                | 204500              | 122.64                       | 0.000006%   |
| 204500                | 204508              | 1,887,907.62                 | 0.092970%   |
| 204500                | 604508              | 67,002.60                    | 0.003300%   |
| 204500                | 851608              |                              | 0.000000%   |
| 204500                | 951608              | 416,466.20                   | 0.020509%   |
| 204700                | 197178              | 288.44                       | 0.000014%   |
| 204700                | 204700              | (69.52)                      | -0.000003%  |
| 204700                | 204708              | 1,681,210.28                 | 0.082791%   |
| 204700                | 204710              | 23,320.52                    | 0.001148%   |
| 204700                | 604708              | 148,868.42                   | 0.007331%   |
| 204700                | 951708              | 149,638.99                   | 0.007369%   |
| 206100                | 197198              | 313.55                       | 0.000015%   |
| 206100                | 206108              | 1,811,364.61                 | 0.089201%   |
| 206100                | 206110              | 9,770.60                     | 0.000481%   |
| 206100                | 606108              | 141,973.42                   | 0.006991%   |
| 206100                | 951908              | 384,761.29                   | 0.018948%   |
| 206300                | 197208              | 277.23                       | 0.000014%   |
| 206300                | 206308              | 1,683,167.54                 | 0.082888%   |
| 206300                | 952008              | 183,520.72                   | 0.009038%   |
| 206500                | 206508              | 7,066,159.05                 | 0.347974%   |
| 206500                | 606508              | 519,900.08                   | 0.025603%   |
| 206500                | 866508              | 58,086.03                    | 0.002860%   |
| 206500                | 952108              | 1,472,048.87                 | 0.072491%   |
| 206700                | 197228              | 383.57                       | 0.000019%   |
| 206700                | 206700              | 46,984.01                    | 0.002314%   |
| 206700                | 206708              | 4,052,353.17                 | 0.199559%   |
| 206700                | 606700              | 761,752.42                   | 0.037513%   |
| 206700                | 952200              | 464,493.89                   | 0.022874%   |
| 206700                | 952208              | 14,563.53                    | 0.000717%   |
| 206720                | 206720              | 17,826.67                    | 0.000878%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 207100                | 197238              | 420.07                       | 0.000021%   |
| 207100                | 207100              | 209,020.04                   | 0.010293%   |
| 207100                | 207108              | 4,736,590.12                 | 0.233254%   |
| 207100                | 207130              | 8,924.49                     | 0.000439%   |
| 207100                | 952308              | 1,187,244.57                 | 0.058466%   |
| 207300                | 207308              | 1,356,658.04                 | 0.066809%   |
| 207300                | 607308              | 244,508.82                   | 0.012041%   |
| 207300                | 952408              | 243,217.95                   | 0.011977%   |
| 207400                | 207408              | 2,677,513.59                 | 0.131855%   |
| 207500                | 197258              | 420.02                       | 0.000021%   |
| 207500                | 207500              | 277,195.61                   | 0.013651%   |
| 207500                | 207508              | 42,804,998.44                | 2.107938%   |
| 207500                | 852508              |                              | 0.000000%   |
| 207500                | 952508              | 10,356,563.31                | 0.510010%   |
| 207510                | 207518              | 123,706.25                   | 0.006092%   |
| 207550                | 207558              | 271,711.43                   | 0.013380%   |
| 208300                | 197268              | 285.62                       | 0.000014%   |
| 208300                | 208308              | 1,653,481.45                 | 0.081426%   |
| 208300                | 208320              | 34,232.62                    | 0.001686%   |
| 208300                | 608308              | 200,043.80                   | 0.009851%   |
| 208300                | 952608              | 209,131.66                   | 0.010299%   |
| 208500                | 197278              | 252.01                       | 0.000012%   |
| 208500                | 208500              | 48,464.17                    | 0.002387%   |
| 208500                | 208508              | 1,302,091.50                 | 0.064122%   |
| 208500                | 208518              | 154,203.14                   | 0.007594%   |
| 208500                | 208520              | 8,327.48                     | 0.000410%   |
| 208500                | 852708              | 44,960.53                    | 0.002214%   |
| 208500                | 952708              | 163,253.78                   | 0.008039%   |
| 208600                | 208608              | 84,855.41                    | 0.004179%   |
| 208700                | 208708              | 4,599,212.94                 | 0.226489%   |
| 208700                | 608708              | 142,806.24                   | 0.007033%   |
| 208700                | 852808              | 52,662.05                    | 0.002593%   |
| 208700                | 952808              | 759,649.86                   | 0.037409%   |
| 209100                | 197290              | 420.07                       | 0.000021%   |
| 209100                | 209100              | 232,947.23                   | 0.011472%   |
| 209100                | 209108              | 6,048,445.74                 | 0.297856%   |
| 209100                | 209140              | 15,248.49                    | 0.000751%   |
| 209100                | 609108              | 420,335.48                   | 0.020699%   |
| 209100                | 852908              | 11,768.06                    | 0.000580%   |
| 209100                | 952908              | 894,281.29                   | 0.044039%   |
| 209300                | 197308              | 279.96                       | 0.000014%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 209300                | 209300              | 8,207.49                     | 0.000404%   |
| 209300                | 209308              | 2,073,106.91                 | 0.102090%   |
| 209300                | 953008              | 268,035.61                   | 0.013199%   |
| 211100                | 197320              | 375.18                       | 0.000018%   |
| 211100                | 211108              | 2,509,658.63                 | 0.123588%   |
| 211100                | 211110              | 72,346.07                    | 0.003563%   |
| 211100                | 211120              | 13,048.46                    | 0.000643%   |
| 211100                | 611108              | 186,214.19                   | 0.009170%   |
| 211100                | 953208              | 445,316.92                   | 0.021930%   |
| 211300                | 197338              | 257.58                       | 0.000013%   |
| 211300                | 211308              | 1,526,180.57                 | 0.075157%   |
| 211300                | 211310              | 25,556.96                    | 0.001259%   |
| 211300                | 611308              | 60,030.75                    | 0.002956%   |
| 211300                | 953308              | 173,624.91                   | 0.008550%   |
| 211500                | 197340              | 168.00                       | 0.000008%   |
| 211500                | 211500              | 124.37                       | 0.000006%   |
| 211500                | 211508              | 1,091,920.20                 | 0.053772%   |
| 211500                | 611508              | 58,956.12                    | 0.002903%   |
| 211500                | 953408              | 161,029.42                   | 0.007930%   |
| 211600                | 211600              | 585.20                       | 0.000029%   |
| 211900                | 197358              | 246.42                       | 0.000012%   |
| 211900                | 211908              | 1,186,424.52                 | 0.058426%   |
| 211900                | 611908              | 237,651.21                   | 0.011703%   |
| 211900                | 953508              | 175,260.67                   | 0.008631%   |
| 212300                | 212300              | 459,526.22                   | 0.022629%   |
| 212300                | 212308              | 904,155.34                   | 0.044525%   |
| 212300                | 612308              | 82,424.02                    | 0.004059%   |
| 212300                | 953600              | 221,982.22                   | 0.010932%   |
| 212500                | 197370              | 249.21                       | 0.000012%   |
| 212500                | 212508              | 1,268,500.74                 | 0.062467%   |
| 212500                | 212510              | 5,807.09                     | 0.000286%   |
| 212500                | 612508              | 122,165.56                   | 0.006016%   |
| 212500                | 953708              | 212,029.06                   | 0.010441%   |
| 212600                | 212600              | 21,760.95                    | 0.001072%   |
| 212600                | 212608              | 1,686,262.53                 | 0.083040%   |
| 212700                | 197380              | 285.67                       | 0.000014%   |
| 212700                | 212700              | 476,065.44                   | 0.023444%   |
| 212700                | 212708              | 1,221,956.50                 | 0.060175%   |
| 212700                | 212810              | 266,602.91                   | 0.013129%   |
| 212700                | 612708              | 117,916.33                   | 0.005807%   |
| 212700                | 953808              | 280,197.74                   | 0.013798%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 212900                | 197398              | 332.31                       | 0.000016%   |
| 212900                | 212908              | 2,031,783.94                 | 0.100055%   |
| 212900                | 212910              | 56,682.68                    | 0.002791%   |
| 212900                | 612908              | 148,196.34                   | 0.007298%   |
| 212900                | 953908              | 217,066.98                   | 0.010689%   |
| 213300                | 197400              | 258.60                       | 0.000013%   |
| 213300                | 213300              | 1,087,948.78                 | 0.053576%   |
| 213300                | 213308              | 302,256.21                   | 0.014885%   |
| 213300                | 613300              | 82,858.75                    | 0.004080%   |
| 213300                | 954000              | 98,392.57                    | 0.004845%   |
| 213500                | 213508              | 3,221,122.23                 | 0.158625%   |
| 213500                | 613508              | 130,996.24                   | 0.006451%   |
| 213500                | 954108              | 463,889.12                   | 0.022844%   |
| 213700                | 197428              | 335.99                       | 0.000017%   |
| 213700                | 213708              | 2,183,128.69                 | 0.107508%   |
| 213700                | 613708              | 319,677.84                   | 0.015743%   |
| 213700                | 854208              | 2,702.71                     | 0.000133%   |
| 213700                | 954208              | 465,408.28                   | 0.022919%   |
| 213900                | 197438              | 420.07                       | 0.000021%   |
| 213900                | 213900              | 2,822.61                     | 0.000139%   |
| 213900                | 213908              | 11,483,331.13                | 0.565498%   |
| 213900                | 954308              | 665,244.07                   | 0.032760%   |
| 214500                | 197440              | 52.56                        | 0.000003%   |
| 214500                | 197448              | 289.02                       | 0.000014%   |
| 214500                | 214508              | 2,286,792.36                 | 0.112613%   |
| 214500                | 214510              | 10,307.15                    | 0.000508%   |
| 214500                | 614500              | 9,802.49                     | 0.000483%   |
| 214500                | 614508              | 51,081.77                    | 0.002516%   |
| 214500                | 854400              | 0.01                         | 0.000000%   |
| 214500                | 954400              | 41,075.97                    | 0.002023%   |
| 214500                | 954408              | 299,016.91                   | 0.014725%   |
| 214700                | 197450              | 420.07                       | 0.000021%   |
| 214700                | 214708              | 5,866,107.97                 | 0.288877%   |
| 214700                | 614708              | 397,460.01                   | 0.019573%   |
| 214700                | 954508              | 1,136,927.94                 | 0.055988%   |
| 214710                | 214710              | 4,346.12                     | 0.000214%   |
| 214900                | 197468              | 269.50                       | 0.000013%   |
| 214900                | 214900              | 576,872.12                   | 0.028408%   |
| 214900                | 214908              | 1,765,365.23                 | 0.086936%   |
| 214900                | 214930              | 14,978.79                    | 0.000738%   |
| 214900                | 614908              | 112,455.26                   | 0.005538%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 214900                | 954608              | 297,400.40                   | 0.014646%   |
| 215100                | 197478              | 420.04                       | 0.000021%   |
| 215100                | 215108              | 11,289,649.63                | 0.555960%   |
| 215100                | 615108              | 813,892.74                   | 0.040080%   |
| 215100                | 954708              | 806,129.36                   | 0.039698%   |
| 215300                | 215308              | 3,064,931.67                 | 0.150933%   |
| 215500                | 197488              | 418.86                       | 0.000021%   |
| 215500                | 215500              | 105,575.76                   | 0.005199%   |
| 215500                | 215508              | 19,556,145.31                | 0.963045%   |
| 215500                | 215510              | 61,815.12                    | 0.003044%   |
| 215500                | 615508              | 965,957.44                   | 0.047569%   |
| 215500                | 854800              |                              | 0.000000%   |
| 215500                | 954808              | 3,161,919.93                 | 0.155709%   |
| 216500                | 197498              | 288.36                       | 0.000014%   |
| 216500                | 216500              | 922,295.63                   | 0.045419%   |
| 216500                | 216508              | 766,588.50                   | 0.037751%   |
| 216500                | 616508              | 130,643.06                   | 0.006434%   |
| 216500                | 954900              | 309,023.54                   | 0.015218%   |
| 216700                | 197500              | 419.90                       | 0.000021%   |
| 216700                | 216708              | 8,766,439.66                 | 0.431704%   |
| 216700                | 955008              | 2,084,949.67                 | 0.102674%   |
| 217700                | 197510              | 352.87                       | 0.000017%   |
| 217700                | 217708              | 2,967,394.42                 | 0.146130%   |
| 217700                | 217710              | 15,748.65                    | 0.000776%   |
| 217700                | 617708              | 141,984.07                   | 0.006992%   |
| 217700                | 955108              | 324,419.15                   | 0.015976%   |
| 217900                | 197528              | 420.03                       | 0.000021%   |
| 217900                | 217908              | 6,426,319.48                 | 0.316465%   |
| 217900                | 617908              | 574,457.55                   | 0.028289%   |
| 217900                | 855208              | (168,463.38)                 | -0.008296%  |
| 217900                | 955208              | 972,954.26                   | 0.047913%   |
| 218100                | 197530              | 96.85                        | 0.000005%   |
| 218100                | 197538              | 135.59                       | 0.000007%   |
| 218100                | 218100              | 208,151.09                   | 0.010250%   |
| 218100                | 218108              | 906,075.67                   | 0.044620%   |
| 218100                | 218110              | 1,352.59                     | 0.000067%   |
| 218100                | 618100              | 34,459.98                    | 0.001697%   |
| 218100                | 618108              | 50,753.68                    | 0.002499%   |
| 218100                | 955300              | 47,755.65                    | 0.002352%   |
| 218100                | 955308              | 71,510.47                    | 0.003522%   |
| 218300                | 197548              | 279.96                       | 0.000014%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 218300                | 218300              | 12,243.52                    | 0.000603%   |
| 218300                | 218308              | 1,576,547.86                 | 0.077637%   |
| 218300                | 218320              | 35,656.04                    | 0.001756%   |
| 218300                | 618308              | 90,594.70                    | 0.004461%   |
| 218300                | 955408              | 228,327.76                   | 0.011244%   |
| 218500                | 197558              | 420.02                       | 0.000021%   |
| 218500                | 218508              | 4,137,965.69                 | 0.203775%   |
| 218500                | 218510              | 44,349.72                    | 0.002184%   |
| 218500                | 618508              | 272,539.35                   | 0.013421%   |
| 218500                | 955508              | 601,644.08                   | 0.029628%   |
| 219500                | 197568              | 168.04                       | 0.000008%   |
| 219500                | 219500              | 104,219.90                   | 0.005132%   |
| 219500                | 219508              | 1,084,542.12                 | 0.053408%   |
| 219500                | 619500              | 3,684.44                     | 0.000181%   |
| 219500                | 619508              | 44,257.48                    | 0.002179%   |
| 219500                | 955608              | 252,499.66                   | 0.012434%   |
| 220100                | 197578              | 420.07                       | 0.000021%   |
| 220100                | 220108              | 26,227,965.31                | 1.291600%   |
| 220100                | 220110              | 32,240.27                    | 0.001588%   |
| 220100                | 620108              | 2,231,966.67                 | 0.109913%   |
| 220100                | 693698              | 270,846.89                   | 0.013338%   |
| 220100                | 955708              | 2,828,152.96                 | 0.139273%   |
| 220300                | 220308              | 5,170,794.17                 | 0.254636%   |
| 220300                | 958938              | 179,501.08                   | 0.008840%   |
| 221100                | 197580              | 168.00                       | 0.000008%   |
| 221100                | 221100              | 477,760.49                   | 0.023527%   |
| 221100                | 221108              | 255,798.87                   | 0.012597%   |
| 221100                | 621100              | 30,701.99                    | 0.001512%   |
| 221100                | 955800              | 94,654.56                    | 0.004661%   |
| 221300                | 197598              | 266.16                       | 0.000013%   |
| 221300                | 221300              | (32.82)                      | -0.000002%  |
| 221300                | 221308              | 1,472,037.92                 | 0.072491%   |
| 221300                | 621308              | 98,715.71                    | 0.004861%   |
| 221300                | 955908              | 232,336.33                   | 0.011441%   |
| 221400                | 221408              | 1,221,056.06                 | 0.060131%   |
| 221500                | 197608              | 395.96                       | 0.000019%   |
| 221500                | 221508              | 3,780,525.04                 | 0.186172%   |
| 221500                | 621508              | 408,031.09                   | 0.020094%   |
| 221500                | 861508              | 60,092.26                    | 0.002959%   |
| 221500                | 956008              | 709,679.95                   | 0.034948%   |
| 221900                | 197610              | 168.00                       | 0.000008%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 221900                | 221900              | 170,395.50                   | 0.008391%   |
| 221900                | 221908              | 503,534.41                   | 0.024797%   |
| 221900                | 621908              | 166,093.23                   | 0.008179%   |
| 221900                | 956100              | 95,303.83                    | 0.004693%   |
| 222100                | 197628              | 279.97                       | 0.000014%   |
| 222100                | 222108              | 2,800,774.03                 | 0.137924%   |
| 222100                | 622108              | 117,539.17                   | 0.005788%   |
| 222100                | 956208              | 428,270.39                   | 0.021090%   |
| 222200                | 206120              | 66.59                        | 0.000003%   |
| 222200                | 207120              | 3,121.87                     | 0.000154%   |
| 222200                | 218310              | 4,273.76                     | 0.000210%   |
| 222200                | 225520              | 3,551.77                     | 0.000175%   |
| 222300                | 197638              | 212.80                       | 0.000010%   |
| 222300                | 222308              | 694,152.74                   | 0.034184%   |
| 222300                | 222310              | 10,532.98                    | 0.000519%   |
| 222300                | 622308              | 41,185.36                    | 0.002028%   |
| 222300                | 956308              | 217,315.41                   | 0.010702%   |
| 222400                | 222408              | 1,329,317.34                 | 0.065462%   |
| 222500                | 197648              | 268.80                       | 0.000013%   |
| 222500                | 222508              | 1,852,934.73                 | 0.091248%   |
| 222500                | 222510              | 2,205.84                     | 0.000109%   |
| 222500                | 622508              | 77,985.49                    | 0.003840%   |
| 222500                | 956408              | 105,970.34                   | 0.005219%   |
| 222700                | 197658              | 324.00                       | 0.000016%   |
| 222700                | 222708              | 1,950,329.48                 | 0.096044%   |
| 222700                | 956508              | 286,841.78                   | 0.014126%   |
| 222710                | 222710              | 4,800.46                     | 0.000236%   |
| 222800                | 222808              | 3,263,562.87                 | 0.160715%   |
| 222900                | 197660              | 243.10                       | 0.000012%   |
| 222900                | 222900              | 290,957.56                   | 0.014328%   |
| 222900                | 222908              | 1,139,119.73                 | 0.056096%   |
| 222900                | 222910              | 8,179.22                     | 0.000403%   |
| 222900                | 622900              | 41,168.96                    | 0.002027%   |
| 222900                | 956608              | 212,626.20                   | 0.010471%   |
| 223100                | 197678              | 420.03                       | 0.000021%   |
| 223100                | 223100              | 801,674.32                   | 0.039479%   |
| 223100                | 223108              | 5,504,058.75                 | 0.271048%   |
| 223100                | 223130              | 1,066.16                     | 0.000053%   |
| 223100                | 623108              | 222,251.29                   | 0.010945%   |
| 223100                | 956700              | 603,587.26                   | 0.029724%   |
| 223110                | 223110              | 7,224.46                     | 0.000356%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 223120                | 223120              | 17,466.66                    | 0.000860%   |
| 224100                | 197680              | 263.65                       | 0.000013%   |
| 224100                | 224100              | 251,466.06                   | 0.012383%   |
| 224100                | 224108              | 1,115,083.60                 | 0.054912%   |
| 224100                | 224120              | 32,159.09                    | 0.001584%   |
| 224100                | 624108              | 102,441.07                   | 0.005045%   |
| 224100                | 956800              | 160,920.00                   | 0.007925%   |
| 224300                | 197698              | 263.18                       | 0.000013%   |
| 224300                | 224300              | (43,633.16)                  | -0.002149%  |
| 224300                | 224308              | 1,232,363.55                 | 0.060688%   |
| 224300                | 224310              | 41,647.14                    | 0.002051%   |
| 224300                | 224320              | 74,039.02                    | 0.003646%   |
| 224300                | 624308              | 375,348.29                   | 0.018484%   |
| 224300                | 956908              | 225,097.78                   | 0.011085%   |
| 224500                | 197708              | 420.01                       | 0.000021%   |
| 224500                | 224508              | 4,281,249.00                 | 0.210831%   |
| 224500                | 224520              | 156,228.35                   | 0.007693%   |
| 224500                | 624508              | 399,460.69                   | 0.019671%   |
| 224500                | 864508              | 1,063,085.99                 | 0.052352%   |
| 224500                | 957008              | 446,855.18                   | 0.022005%   |
| 224900                | 197710              | 386.44                       | 0.000019%   |
| 224900                | 224900              | 2,330,099.21                 | 0.114746%   |
| 224900                | 224908              | 124,980.73                   | 0.006155%   |
| 224900                | 224920              | 48,173.93                    | 0.002372%   |
| 224900                | 624908              | 181,381.96                   | 0.008932%   |
| 224900                | 693460              | 943,409.54                   | 0.046458%   |
| 224900                | 957100              | 313,592.81                   | 0.015443%   |
| 225100                | 197720              | 334.32                       | 0.000016%   |
| 225100                | 225100              | 1,360,554.55                 | 0.067001%   |
| 225100                | 225108              | 1,332,033.87                 | 0.065596%   |
| 225100                | 625108              | 179,887.78                   | 0.008859%   |
| 225100                | 957200              | 164,660.41                   | 0.008109%   |
| 225100                | 957208              | 221,343.50                   | 0.010900%   |
| 225500                | 197738              | 389.22                       | 0.000019%   |
| 225500                | 225508              | 3,146,645.96                 | 0.154957%   |
| 225500                | 225510              | 10,602.09                    | 0.000522%   |
| 225500                | 625508              | 65,859.49                    | 0.003243%   |
| 225500                | 957308              | 348,895.71                   | 0.017181%   |
| 226100                | 197748              | 324.84                       | 0.000016%   |
| 226100                | 226100              |                              | 0.000000%   |
| 226100                | 226108              | 2,373,681.83                 | 0.116892%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 226100                | 626108              | 140,427.39                   | 0.006915%   |
| 226100                | 957408              | 303,791.46                   | 0.014960%   |
| 226500                | 197758              | 305.16                       | 0.000015%   |
| 226500                | 226508              | 2,401,657.13                 | 0.118270%   |
| 226500                | 226520              | 5,631.80                     | 0.000277%   |
| 226500                | 957508              | 380,150.85                   | 0.018721%   |
| 227100                | 197760              | 419.90                       | 0.000021%   |
| 227100                | 227100              | 3,670,539.52                 | 0.180756%   |
| 227100                | 227108              | 9,305,670.46                 | 0.458259%   |
| 227100                | 227130              | 14,246.25                    | 0.000702%   |
| 227100                | 857600              | 59,973.09                    | 0.002953%   |
| 227100                | 957600              | 995,950.67                   | 0.049046%   |
| 227100                | 957608              | 332,408.37                   | 0.016369%   |
| 227500                | 197778              | 420.07                       | 0.000021%   |
| 227500                | 227508              | 18,504,186.12                | 0.911241%   |
| 227500                | 227520              | 18,480.02                    | 0.000910%   |
| 227500                | 627508              | 1,482,536.62                 | 0.073008%   |
| 227500                | 680508              | 841,685.46                   | 0.041449%   |
| 227500                | 685100              | 36,834.43                    | 0.001814%   |
| 227500                | 957708              | 4,100,610.41                 | 0.201935%   |
| 227500                | 980098              | 330,197.03                   | 0.016261%   |
| 228100                | 197788              | 420.03                       | 0.000021%   |
| 228100                | 228100              |                              | 0.000000%   |
| 228100                | 228108              | 8,499,276.53                 | 0.418548%   |
| 228100                | 228120              | 20,915.08                    | 0.001030%   |
| 228100                | 228130              | 2,584.66                     | 0.000127%   |
| 228100                | 628108              | 270,033.76                   | 0.013298%   |
| 228100                | 957808              | 539,267.11                   | 0.026556%   |
| 228110                | 228110              | 3,995.23                     | 0.000197%   |
| 228500                | 197790              | 420.07                       | 0.000021%   |
| 228500                | 228500              | 317,770.16                   | 0.015649%   |
| 228500                | 228508              | 2,548,683.31                 | 0.125510%   |
| 228500                | 228510              | 31,592.71                    | 0.001556%   |
| 228500                | 628508              | 297,808.24                   | 0.014666%   |
| 228500                | 957900              | 330,210.18                   | 0.016261%   |
| 228900                | 197808              | 313.66                       | 0.000015%   |
| 228900                | 228900              | (139.04)                     | -0.000007%  |
| 228900                | 228908              | 2,910,206.12                 | 0.143313%   |
| 228900                | 228910              | 11,574.18                    | 0.000570%   |
| 228900                | 958008              | 514,679.16                   | 0.025345%   |
| 229300                | 197818              | 222.74                       | 0.000011%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 229300                | 229300              | 2,541.59                     | 0.000125%   |
| 229300                | 229308              | 1,076,029.71                 | 0.052989%   |
| 229300                | 229310              | 14,458.14                    | 0.000712%   |
| 229300                | 557100              | 41,619.06                    | 0.002050%   |
| 229300                | 629300              | 55,794.54                    | 0.002748%   |
| 229300                | 958108              | 206,292.84                   | 0.010159%   |
| 229700                | 197820              | 168.04                       | 0.000008%   |
| 229700                | 229700              | 531,374.36                   | 0.026168%   |
| 229700                | 629700              | 191,725.19                   | 0.009442%   |
| 229700                | 958200              | 82,182.38                    | 0.004047%   |
| 230100                | 197830              | 420.06                       | 0.000021%   |
| 230100                | 230108              | 6,553,838.78                 | 0.322745%   |
| 230100                | 230110              | 25,026.47                    | 0.001232%   |
| 230100                | 630108              | 457,229.67                   | 0.022516%   |
| 230100                | 868308              | 926,141.87                   | 0.045608%   |
| 230100                | 958308              | 1,487,214.76                 | 0.073238%   |
| 231100                | 197848              | 338.79                       | 0.000017%   |
| 231100                | 231100              | 81.78                        | 0.000004%   |
| 231100                | 231108              | 2,520,679.27                 | 0.124131%   |
| 231100                | 231110              | 24,405.66                    | 0.001202%   |
| 231100                | 958408              | 412,321.82                   | 0.020305%   |
| 231500                | 231508              | 3,740,907.13                 | 0.184221%   |
| 231500                | 958508              | 596,433.73                   | 0.029371%   |
| 231520                | 231520              | 12,045.79                    | 0.000593%   |
| 232100                | 197868              | 270.80                       | 0.000013%   |
| 232100                | 232108              | 1,735,346.43                 | 0.085457%   |
| 232100                | 632108              | 126,931.27                   | 0.006251%   |
| 232100                | 958608              | 195,882.00                   | 0.009646%   |
| 232500                | 197878              | 418.86                       | 0.000021%   |
| 232500                | 232508              | 5,598,872.56                 | 0.275717%   |
| 232500                | 232510              | 144,293.65                   | 0.007106%   |
| 232500                | 232520              | 77,520.49                    | 0.003818%   |
| 232500                | 632508              | 343,425.47                   | 0.016912%   |
| 232500                | 958708              | 649,862.72                   | 0.032003%   |
| 232900                | 197888              | 229.56                       | 0.000011%   |
| 232900                | 232900              | 94.34                        | 0.000005%   |
| 232900                | 232908              | 1,312,768.71                 | 0.064647%   |
| 232900                | 632908              | 96,047.42                    | 0.004730%   |
| 232900                | 958808              | 164,381.55                   | 0.008095%   |
| 240200                | 240200              | (49,152.93)                  | -0.002421%  |
| 240200                | 240208              | 56,882,312.70                | 2.801177%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 240200                | 951800              | 49,533.86                    | 0.002439%   |
| 240200                | 951808              | 2,649,436.57                 | 0.130472%   |
| 243700                | 243708              | 75,284,175.14                | 3.707379%   |
| 247100                | 247108              | 9,678,025.67                 | 0.476596%   |
| 247100                | 959118              | 361,502.42                   | 0.017802%   |
| 250000                | 197318              | 420.07                       | 0.000021%   |
| 250000                | 250008              | 28,167,929.61                | 1.387133%   |
| 250000                | 250020              | 209,593.11                   | 0.010321%   |
| 250000                | 609508              | 739,179.15                   | 0.036401%   |
| 250000                | 853108              | 151,418.95                   | 0.007457%   |
| 250000                | 953108              | 4,670,527.63                 | 0.230001%   |
| 250010                | 250010              | 22,671.53                    | 0.001116%   |
| 264900                | 264900              | 6,421.44                     | 0.000316%   |
| 295200                | 295200              | 252.00                       | 0.000012%   |
| 297300                | 297300              | 99,505.44                    | 0.004900%   |
| 297300                | 297308              | 99,505.37                    | 0.004900%   |
| 300100                | 300108              | 8,634,308.52                 | 0.425198%   |
| 300300                | 300308              | 922,989.18                   | 0.045453%   |
| 300400                | 300408              | 538,703.81                   | 0.026529%   |
| 300500                | 300508              | 891,918.96                   | 0.043923%   |
| 300600                | 300608              | 748,851.62                   | 0.036877%   |
| 300700                | 300700              | 22,981.38                    | 0.001132%   |
| 300700                | 300708              | 566,357.60                   | 0.027890%   |
| 300700                | 640700              | 8,115.00                     | 0.000400%   |
| 300700                | 640708              | 22,129.80                    | 0.001090%   |
| 300800                | 300808              | 1,232,795.40                 | 0.060709%   |
| 300900                | 300900              | 103,743.90                   | 0.005109%   |
| 300900                | 300908              | 996,174.55                   | 0.049057%   |
| 301000                | 301008              | 595,259.75                   | 0.029314%   |
| 301100                | 301100              | 94,819.84                    | 0.004669%   |
| 301100                | 301108              | 973,921.98                   | 0.047961%   |
| 301200                | 301208              | 1,462,022.50                 | 0.071997%   |
| 301300                | 301308              | 925,970.47                   | 0.045600%   |
| 301400                | 301408              | 183,905.00                   | 0.009056%   |
| 301500                | 301500              | 124,582.72                   | 0.006135%   |
| 301600                | 301608              | 615,948.66                   | 0.030332%   |
| 301700                | 301700              | 161,204.41                   | 0.007939%   |
| 301700                | 301708              | 367,620.08                   | 0.018103%   |
| 301800                | 301808              | 722,079.16                   | 0.035559%   |
| 301900                | 301900              | 375,169.47                   | 0.018475%   |
| 302000                | 302008              | 757,214.24                   | 0.037289%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 302100                | 302108              | 969,966.83                   | 0.047766%   |
| 302200                | 302208              | 1,126,459.25                 | 0.055473%   |
| 302300                | 302300              | 569,327.22                   | 0.028037%   |
| 302300                | 302308              | 39,712.80                    | 0.001956%   |
| 302400                | 302400              | 148,746.10                   | 0.007325%   |
| 302400                | 302408              | 837,404.80                   | 0.041238%   |
| 302500                | 302508              | 1,773,159.21                 | 0.087319%   |
| 302600                | 302608              | 857,030.59                   | 0.042205%   |
| 302700                | 302700              | 16,480.37                    | 0.000812%   |
| 302700                | 302708              | 358,526.55                   | 0.017656%   |
| 302800                | 302808              | 539,957.74                   | 0.026590%   |
| 302900                | 302900              | 131,959.49                   | 0.006498%   |
| 302900                | 302908              | 469,280.50                   | 0.023110%   |
| 302900                | 988058              | 18,270.06                    | 0.000900%   |
| 303000                | 303008              | 792,258.94                   | 0.039015%   |
| 303100                | 303100              | 660,983.37                   | 0.032550%   |
| 303300                | 303300              | 13,902.44                    | 0.000685%   |
| 303300                | 303308              | 152,533.66                   | 0.007512%   |
| 303400                | 303408              | 881,609.01                   | 0.043415%   |
| 303500                | 303508              | 4,072,344.46                 | 0.200543%   |
| 303500                | 643508              | 416,343.62                   | 0.020503%   |
| 303600                | 303608              | 530,544.43                   | 0.026127%   |
| 303700                | 303700              | 143,301.34                   | 0.007057%   |
| 303800                | 303800              | 136,704.66                   | 0.006732%   |
| 303800                | 303808              | 745,330.67                   | 0.036704%   |
| 303900                | 303900              | 1,172,372.06                 | 0.057734%   |
| 304000                | 304008              | 1,610,367.97                 | 0.079303%   |
| 304100                | 304100              | 476,233.00                   | 0.023452%   |
| 304500                | 304508              | 1,748,765.45                 | 0.086118%   |
| 304500                | 880718              | 302,529.49                   | 0.014898%   |
| 304600                | 304608              | 496,180.19                   | 0.024434%   |
| 304700                | 304700              |                              | 0.000000%   |
| 304700                | 304708              | 43,955,130.57                | 2.164576%   |
| 304700                | 644708              | 3,914,308.16                 | 0.192761%   |
| 304900                | 304900              | 401,690.77                   | 0.019781%   |
| 304900                | 304908              | 43,819.28                    | 0.002158%   |
| 305100                | 305100              | 476,369.72                   | 0.023459%   |
| 305100                | 305108              | 8,855.00                     | 0.000436%   |
| 305200                | 305208              | 140,582.90                   | 0.006923%   |
| 305300                | 305308              | 2,523,327.11                 | 0.124262%   |
| 306100                | 306100              |                              | 0.000000%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 306100                | 306108              | 11,335,466.32                | 0.558216%   |
| 306100                | 981138              | 51,354.90                    | 0.002529%   |
| 306300                | 306308              | 760,527.94                   | 0.037452%   |
| 306400                | 306400              | 52,659.58                    | 0.002593%   |
| 306400                | 306408              | 42,167.12                    | 0.002077%   |
| 306500                | 306508              | 1,602,804.16                 | 0.078930%   |
| 306700                | 306708              | 167,748.34                   | 0.008261%   |
| 306900                | 306900              | 56,008.41                    | 0.002758%   |
| 306900                | 306908              | 935,761.05                   | 0.046082%   |
| 307000                | 307008              | 421,128.32                   | 0.020739%   |
| 307100                | 307108              | 229,600.56                   | 0.011307%   |
| 307200                | 307208              | 318,811.99                   | 0.015700%   |
| 307300                | 307308              | 486,831.98                   | 0.023974%   |
| 307400                | 307400              | 155,163.00                   | 0.007641%   |
| 307500                | 307508              | 2,416,765.34                 | 0.119014%   |
| 307600                | 307608              | 486,661.67                   | 0.023966%   |
| 307700                | 307708              | 1,476,934.06                 | 0.072732%   |
| 307800                | 307808              | 462,911.76                   | 0.022796%   |
| 307900                | 307908              | 1,335,161.68                 | 0.065750%   |
| 308000                | 308008              | 545,782.86                   | 0.026877%   |
| 308100                | 308108              | 1,476,616.65                 | 0.072716%   |
| 308200                | 308200              | 237,870.90                   | 0.011714%   |
| 308200                | 308208              | 1,706,481.77                 | 0.084036%   |
| 308300                | 308308              | 355,935.17                   | 0.017528%   |
| 308400                | 308408              | 457,599.77                   | 0.022535%   |
| 308500                | 308500              | 52,137.70                    | 0.002568%   |
| 308500                | 308508              | 791,935.41                   | 0.038999%   |
| 308600                | 308600              | 38,377.18                    | 0.001890%   |
| 308600                | 308608              | 440,628.06                   | 0.021699%   |
| 308900                | 308908              | 1,173,981.97                 | 0.057813%   |
| 309100                | 309108              | 452,561.37                   | 0.022286%   |
| 309300                | 309300              | 43,821.39                    | 0.002158%   |
| 309300                | 309308              | 234,837.48                   | 0.011565%   |
| 309500                | 309500              | 150,581.60                   | 0.007415%   |
| 309500                | 309508              | 644,423.10                   | 0.031735%   |
| 309600                | 309608              | 268,149.35                   | 0.013205%   |
| 309700                | 309708              | 332,018.93                   | 0.016350%   |
| 309800                | 309800              | 16,994.19                    | 0.000837%   |
| 309800                | 309808              | 29,516.25                    | 0.001454%   |
| 309900                | 309908              | 408,313.60                   | 0.020107%   |
| 313100                | 313108              | 406,290.47                   | 0.020008%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 313200                | 313208              | 124,222.72                   | 0.006117%   |
| 313300                | 313308              | 65,610.72                    | 0.003231%   |
| 313400                | 313408              | 734,703.35                   | 0.036181%   |
| 313700                | 313708              | 1,193,540.81                 | 0.058776%   |
| 314100                | 314108              | 3,968,995.59                 | 0.195454%   |
| 314200                | 314200              | 158,609.42                   | 0.007811%   |
| 314200                | 314208              | 245,257.94                   | 0.012078%   |
| 314300                | 314300              | 295,908.09                   | 0.014572%   |
| 314400                | 314408              | 405,111.55                   | 0.019950%   |
| 314500                | 314500              | 252,435.41                   | 0.012431%   |
| 314600                | 314608              | 715,062.80                   | 0.035213%   |
| 314700                | 314700              | 196,573.36                   | 0.009680%   |
| 314700                | 314708              | 862,218.74                   | 0.042460%   |
| 314900                | 314900              | 218,018.36                   | 0.010736%   |
| 314900                | 314908              | 41,245.41                    | 0.002031%   |
| 315100                | 315108              | 371,763.13                   | 0.018308%   |
| 315100                | 915108              | 7,030.46                     | 0.000346%   |
| 315300                | 315300              | 244,986.89                   | 0.012064%   |
| 315300                | 315308              | 966,629.10                   | 0.047602%   |
| 315400                | 315408              | 646,735.86                   | 0.031849%   |
| 316100                | 316100              | 578,455.68                   | 0.028486%   |
| 317100                | 317100              | 1,229,725.10                 | 0.060558%   |
| 317300                | 317300              | 236,230.72                   | 0.011633%   |
| 317500                | 317500              |                              | 0.000000%   |
| 317500                | 317508              | 2,945,850.67                 | 0.145069%   |
| 317800                | 317800              | 3,955.34                     | 0.000195%   |
| 317800                | 317808              | 233,241.90                   | 0.011486%   |
| 318100                | 318108              | 2,208,813.14                 | 0.108773%   |
| 318300                | 318308              | 2,151,067.55                 | 0.105930%   |
| 318500                | 318508              | 2,065,538.97                 | 0.101718%   |
| 318600                | 318600              | 37,010.71                    | 0.001823%   |
| 318700                | 318700              | 70,573.63                    | 0.003475%   |
| 318700                | 318708              | 50,442.72                    | 0.002484%   |
| 318800                | 318808              | 880,094.75                   | 0.043340%   |
| 318900                | 318900              | 273,092.36                   | 0.013448%   |
| 319000                | 319000              | 362,728.91                   | 0.017863%   |
| 319100                | 319108              | 2,169,629.43                 | 0.106844%   |
| 319200                | 319208              | 258,855.71                   | 0.012747%   |
| 319300                | 319308              | 633,836.77                   | 0.031213%   |
| 319400                | 319408              | 250,519.03                   | 0.012337%   |
| 319800                | 319808              | 1,297,771.56                 | 0.063909%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 319900                | 319908              | 492,413.11                   | 0.024249%   |
| 320000                | 320008              | 114,811.33                   | 0.005654%   |
| 320100                | 320100              | 111,595.49                   | 0.005496%   |
| 320100                | 320108              | 1,760,330.27                 | 0.086688%   |
| 320300                | 320308              | 307,012.45                   | 0.015119%   |
| 320500                | 320500              | 312,867.12                   | 0.015407%   |
| 320500                | 320508              | 486,659.20                   | 0.023966%   |
| 320500                | 660508              | 49,011.77                    | 0.002414%   |
| 320700                | 320700              | 1,052,183.78                 | 0.051815%   |
| 320700                | 320708              | 41,735.58                    | 0.002055%   |
| 320900                | 320900              | 104,734.05                   | 0.005158%   |
| 320900                | 320908              | 259,865.61                   | 0.012797%   |
| 321000                | 321000              |                              | 0.000000%   |
| 321000                | 321008              | 153,066.81                   | 0.007538%   |
| 321100                | 321108              | 1,148,462.13                 | 0.056556%   |
| 321200                | 321200              | 76,347.54                    | 0.003760%   |
| 321200                | 321208              | 1,095,974.68                 | 0.053971%   |
| 321300                | 321308              | 683,945.98                   | 0.033681%   |
| 321400                | 321408              | 1,284,674.24                 | 0.063264%   |
| 321500                | 321508              | 999,861.64                   | 0.049238%   |
| 321600                | 321600              | 54,257.81                    | 0.002672%   |
| 321600                | 321608              | 2,015,689.49                 | 0.099263%   |
| 321700                | 321708              | 1,687,786.25                 | 0.083115%   |
| 321700                | 661708              | 46,962.30                    | 0.002313%   |
| 321800                | 321808              | 1,038,704.98                 | 0.051151%   |
| 321900                | 321900              | 101,356.87                   | 0.004991%   |
| 322000                | 322008              | 108,509.81                   | 0.005344%   |
| 322100                | 322108              | 705,133.50                   | 0.034724%   |
| 322200                | 322208              | 354,048.66                   | 0.017435%   |
| 322300                | 322308              | 517,827.65                   | 0.025500%   |
| 322800                | 322808              | 688,942.26                   | 0.033927%   |
| 323100                | 323100              | 99,667.65                    | 0.004908%   |
| 323100                | 323108              | 20,545.05                    | 0.001012%   |
| 323300                | 323308              | 1,428,690.40                 | 0.070356%   |
| 323400                | 323408              | 132,305.32                   | 0.006515%   |
| 323500                | 323500              | 23,105.25                    | 0.001138%   |
| 323500                | 323508              | 57,187.81                    | 0.002816%   |
| 323600                | 323608              | 264,351.39                   | 0.013018%   |
| 323700                | 323708              | 745,143.00                   | 0.036695%   |
| 323800                | 323800              | (16.80)                      | -0.000001%  |
| 323800                | 323808              | 561,434.54                   | 0.027648%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 323900                | 323900              | 615,241.77                   | 0.030298%   |
| 323900                | 323908              | 165,542.47                   | 0.008152%   |
| 324000                | 324000              | 45,315.87                    | 0.002232%   |
| 324000                | 324008              | 46,465.75                    | 0.002288%   |
| 324100                | 324100              | 110,912.98                   | 0.005462%   |
| 324100                | 324108              | 565,680.97                   | 0.027857%   |
| 324200                | 324208              | 1,295,831.89                 | 0.063813%   |
| 324300                | 324308              | 447,402.18                   | 0.022032%   |
| 324400                | 324408              | 979,172.97                   | 0.048219%   |
| 324500                | 324500              | 28.05                        | 0.000001%   |
| 324500                | 324508              | 885,754.42                   | 0.043619%   |
| 324600                | 324608              | 191,335.78                   | 0.009422%   |
| 325100                | 325100              | 18,707.48                    | 0.000921%   |
| 325100                | 325108              | 556,393.43                   | 0.027400%   |
| 325300                | 325308              | 849,936.96                   | 0.041855%   |
| 325400                | 325408              | 214,985.52                   | 0.010587%   |
| 325500                | 325500              | 39,584.81                    | 0.001949%   |
| 325500                | 325508              | 1,030,070.28                 | 0.050726%   |
| 325700                | 325700              | 70,800.76                    | 0.003487%   |
| 325700                | 325708              | 1,285,912.53                 | 0.063325%   |
| 325800                | 325800              | 57,952.77                    | 0.002854%   |
| 325800                | 325808              | 698,541.67                   | 0.034400%   |
| 326000                | 326008              | 270,309.20                   | 0.013311%   |
| 326100                | 326100              | 81,114.08                    | 0.003994%   |
| 326100                | 326108              | 1,382,411.26                 | 0.068077%   |
| 326100                | 980818              | 10,924.00                    | 0.000538%   |
| 326200                | 326208              | 1,017,092.00                 | 0.050087%   |
| 326300                | 326308              | 2,685,143.26                 | 0.132230%   |
| 326400                | 326400              | 68,764.86                    | 0.003386%   |
| 326400                | 326408              | 347,500.27                   | 0.017113%   |
| 326500                | 326500              | 1,220,403.08                 | 0.060099%   |
| 326600                | 326600              | 27,587.72                    | 0.001359%   |
| 326600                | 326608              | 269,391.13                   | 0.013266%   |
| 326700                | 326700              | 27,197.86                    | 0.001339%   |
| 326700                | 326708              | 853,589.56                   | 0.042035%   |
| 326700                | 666708              | 198,876.04                   | 0.009794%   |
| 327100                | 327108              | 590,818.43                   | 0.029095%   |
| 327300                | 327308              | 255,952.78                   | 0.012604%   |
| 327400                | 327408              | 688,310.25                   | 0.033896%   |
| 327500                | 327508              | 1,377,444.03                 | 0.067832%   |
| 327600                | 327608              | 243,006.53                   | 0.011967%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 327700                | 327700              | 80,009.88                    | 0.003940%   |
| 327700                | 327708              | 191,073.07                   | 0.009409%   |
| 327800                | 327808              | 142,614.17                   | 0.007023%   |
| 328100                | 328100              | 56,729.85                    | 0.002794%   |
| 328100                | 328108              | 212,767.57                   | 0.010478%   |
| 328200                | 328208              | 809,929.48                   | 0.039885%   |
| 328300                | 328308              | 509,661.24                   | 0.025098%   |
| 328400                | 328408              | 409,923.63                   | 0.020187%   |
| 328500                | 328508              | 430,728.49                   | 0.021211%   |
| 328600                | 328608              | 573,578.40                   | 0.028246%   |
| 328700                | 328700              | 86,227.97                    | 0.004246%   |
| 328700                | 328708              | 1,177,042.69                 | 0.057964%   |
| 328800                | 328800              | 51,464.85                    | 0.002534%   |
| 328800                | 328808              | 426,017.72                   | 0.020979%   |
| 328900                | 328908              | 405,286.77                   | 0.019958%   |
| 329000                | 329008              | 210,213.27                   | 0.010352%   |
| 329100                | 329108              | 1,818,434.96                 | 0.089549%   |
| 329300                | 329308              | 1,054,157.62                 | 0.051912%   |
| 329400                | 329408              | 484,847.64                   | 0.023876%   |
| 329500                | 329508              | 2,395,219.90                 | 0.117953%   |
| 329700                | 329708              | 724,271.78                   | 0.035667%   |
| 329800                | 329808              | 80,992.89                    | 0.003989%   |
| 329900                | 329900              | 302,303.48                   | 0.014887%   |
| 330000                | 330008              | 640,249.88                   | 0.031529%   |
| 330100                | 330108              | 464,325.44                   | 0.022866%   |
| 330200                | 330208              | 1,806,617.41                 | 0.088967%   |
| 330300                | 330308              | 1,375,717.73                 | 0.067747%   |
| 330400                | 330408              | 1,842,523.22                 | 0.090735%   |
| 330500                | 330500              | 186,971.07                   | 0.009207%   |
| 330600                | 330608              | 1,269,742.37                 | 0.062529%   |
| 330700                | 330708              | 981,631.81                   | 0.048341%   |
| 330800                | 330808              | 835,124.30                   | 0.041126%   |
| 330900                | 330908              | 574,736.33                   | 0.028303%   |
| 331000                | 331008              | 3,053,964.31                 | 0.150393%   |
| 331100                | 331100              | 37,420.43                    | 0.001843%   |
| 331100                | 331108              | 23,649.59                    | 0.001165%   |
| 331200                | 331208              | 363,002.17                   | 0.017876%   |
| 331300                | 331308              | 1,273,183.26                 | 0.062698%   |
| 331400                | 331408              | 308,449.03                   | 0.015190%   |
| 331500                | 331500              | 407,356.39                   | 0.020060%   |
| 331600                | 331608              | 531,824.75                   | 0.026190%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 331700                | 331708              | 286,764.84                   | 0.014122%   |
| 331800                | 331800              | 61,326.24                    | 0.003020%   |
| 331900                | 331900              | 41,604.13                    | 0.002049%   |
| 331900                | 331908              | 303,339.94                   | 0.014938%   |
| 332100                | 332108              | 389,960.97                   | 0.019204%   |
| 332200                | 332200              | 194,106.74                   | 0.009559%   |
| 332200                | 332208              | 793,030.32                   | 0.039053%   |
| 332300                | 332300              | 54,168.01                    | 0.002668%   |
| 332300                | 332308              | 800,396.23                   | 0.039416%   |
| 332400                | 332408              | 6,958,743.27                 | 0.342684%   |
| 332400                | 332410              | 10,211.53                    | 0.000503%   |
| 332500                | 332508              | 437,350.13                   | 0.021537%   |
| 333100                | 333108              | 1,467,797.91                 | 0.072282%   |
| 333300                | 333300              | 430,102.97                   | 0.021180%   |
| 333500                | 333508              | 1,785,710.23                 | 0.087938%   |
| 333600                | 333600              | 94,102.46                    | 0.004634%   |
| 333600                | 333608              | 331,275.63                   | 0.016314%   |
| 333700                | 333708              | 538,769.56                   | 0.026532%   |
| 333800                | 333800              | 172,032.82                   | 0.008472%   |
| 333900                | 333900              | 49,077.99                    | 0.002417%   |
| 333900                | 333908              | 169,475.64                   | 0.008346%   |
| 334000                | 334008              | 389,089.82                   | 0.019161%   |
| 334100                | 334100              | 44,901.76                    | 0.002211%   |
| 334200                | 334208              | 416,968.96                   | 0.020534%   |
| 334300                | 334300              | 813,449.29                   | 0.040058%   |
| 334400                | 334400              | 142,498.15                   | 0.007017%   |
| 334400                | 334408              | 1,143,920.52                 | 0.056333%   |
| 334600                | 334608              | 1,550,117.17                 | 0.076336%   |
| 334700                | 334700              | 87,784.21                    | 0.004323%   |
| 334700                | 334708              | 293,706.93                   | 0.014464%   |
| 334800                | 334800              | 343,013.86                   | 0.016892%   |
| 334800                | 334808              | 352,154.83                   | 0.017342%   |
| 334900                | 334908              | 1,078,612.24                 | 0.053116%   |
| 335000                | 335000              | 19,998.34                    | 0.000985%   |
| 335000                | 335008              | 184,864.41                   | 0.009104%   |
| 335100                | 335100              | 53,779.46                    | 0.002648%   |
| 335100                | 335108              | 1,077,660.46                 | 0.053070%   |
| 335300                | 335308              | 327,510.21                   | 0.016128%   |
| 336100                | 336108              | 3,244,844.08                 | 0.159793%   |
| 337100                | 337100              | 1,291,719.76                 | 0.063611%   |
| 340000                | 340000              |                              | 0.000000%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 340000                | 340008              | 40,320,071.01                | 1.985567%   |
| 350000                | 350000              |                              | 0.000000%   |
| 350000                | 350008              | 17,631,905.42                | 0.868285%   |
| 350000                | 959208              | 1,537,418.44                 | 0.075710%   |
| 360000                | 360008              | 10,934,896.50                | 0.538490%   |
| 370100                | 370100              | 486,692.18                   | 0.023967%   |
| 370100                | 370108              | 1,551,918.84                 | 0.076424%   |
| 370200                | 370208              | 36,734.75                    | 0.001809%   |
| 370300                | 370300              | 197,586.36                   | 0.009730%   |
| 370400                | 370408              | 85,825.53                    | 0.004226%   |
| 370500                | 370508              | 699,292.01                   | 0.034437%   |
| 370600                | 370608              | 8,560.06                     | 0.000422%   |
| 370700                | 370708              | 1,443,417.92                 | 0.071081%   |
| 370800                | 370800              | 114,027.67                   | 0.005615%   |
| 370900                | 370908              | 5,229,359.76                 | 0.257520%   |
| 371000                | 371000              | 124,512.57                   | 0.006132%   |
| 371100                | 371108              | 1,005,298.21                 | 0.049506%   |
| 371200                | 371208              | 12,490.74                    | 0.000615%   |
| 371300                | 371308              | 989,073.87                   | 0.048707%   |
| 371400                | 371400              | 37,816.60                    | 0.001862%   |
| 371600                | 371608              | 25,869.65                    | 0.001274%   |
| 371700                | 371700              | 317,043.50                   | 0.015613%   |
| 371800                | 371808              | 26,790.11                    | 0.001319%   |
| 371900                | 371908              | 665,204.45                   | 0.032758%   |
| 372000                | 372000              | 115,556.23                   | 0.005691%   |
| 372100                | 372108              | 97,916.36                    | 0.004822%   |
| 372200                | 372208              | 160,908.05                   | 0.007924%   |
| 372300                | 372300              | 286,917.46                   | 0.014129%   |
| 372400                | 372400              | 134,911.43                   | 0.006644%   |
| 372500                | 372508              | 960,522.34                   | 0.047301%   |
| 372600                | 372600              | 204,130.54                   | 0.010052%   |
| 372600                | 372608              |                              | 0.000000%   |
| 372700                | 372708              | 416,762.78                   | 0.020524%   |
| 372800                | 372800              | 16,480.08                    | 0.000812%   |
| 372900                | 372908              | 404,874.28                   | 0.019938%   |
| 373000                | 373000              | 48,287.52                    | 0.002378%   |
| 373100                | 373108              | 216,793.62                   | 0.010676%   |
| 373200                | 373200              | 69,674.96                    | 0.003431%   |
| 373300                | 373308              | 173,985.18                   | 0.008568%   |
| 373400                | 373400              | 26,202.22                    | 0.001290%   |
| 373500                | 373500              | 93,707.02                    | 0.004615%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 373700                | 373700              | 128,116.08                   | 0.006309%   |
| 373900                | 373908              | 123,874.58                   | 0.006100%   |
| 374000                | 374008              | 78,159.57                    | 0.003849%   |
| 374100                | 374108              | 41,392.67                    | 0.002038%   |
| 374200                | 374208              | 109,758.82                   | 0.005405%   |
| 374500                | 374500              | 205,281.64                   | 0.010109%   |
| 374500                | 374508              | 5,252.32                     | 0.000259%   |
| 374600                | 374600              | 69,148.61                    | 0.003405%   |
| 374700                | 374708              | 32,258.74                    | 0.001589%   |
| 374900                | 374900              | 9,074.70                     | 0.000447%   |
| 375000                | 375008              | 114,654.87                   | 0.005646%   |
| 375100                | 375100              | 42,665.28                    | 0.002101%   |
| 375200                | 375200              | 50,867.63                    | 0.002505%   |
| 375300                | 375308              | 138,492.29                   | 0.006820%   |
| 375400                | 375400              | 75,455.16                    | 0.003716%   |
| 375600                | 375600              | 42,646.26                    | 0.002100%   |
| 375600                | 375608              | 42,647.04                    | 0.002100%   |
| 375700                | 375700              | 108,414.45                   | 0.005339%   |
| 375900                | 375908              | 81,821.58                    | 0.004029%   |
| 376000                | 376000              | 39,624.40                    | 0.001951%   |
| 376000                | 376008              | 9,749.36                     | 0.000480%   |
| 376100                | 376108              | 13,104.20                    | 0.000645%   |
| 376200                | 376208              | 19,048.20                    | 0.000938%   |
| 376300                | 376308              | 25,967.99                    | 0.001279%   |
| 376500                | 376508              | 39,374.12                    | 0.001939%   |
| 377000                | 377008              | 26,124.21                    | 0.001286%   |
| 377100                | 377100              | 10,075.52                    | 0.000496%   |
| 377200                | 377200              | 7,483.04                     | 0.000369%   |
| 377300                | 377308              | 28,140.67                    | 0.001386%   |
| 377400                | 377408              | 5,040.65                     | 0.000248%   |
| 377500                | 377508              | 101,470.10                   | 0.004997%   |
| 400000                | 400000              | 1,633.26                     | 0.000080%   |
| 400100                | 400100              | 18,328.72                    | 0.000903%   |
| 400200                | 400200              | 107,328.97                   | 0.005285%   |
| 400400                | 400408              | 63,817.15                    | 0.003143%   |
| 400500                | 400500              | 2,842.61                     | 0.000140%   |
| 400600                | 400600              | 6,947.30                     | 0.000342%   |
| 400700                | 400700              | 25,304.64                    | 0.001246%   |
| 400800                | 400800              | 9,939.40                     | 0.000489%   |
| 400900                | 400900              | 16,208.55                    | 0.000798%   |
| 401100                | 401108              | 182,299.57                   | 0.008977%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 401200                | 401200              | 13,691.83                    | 0.000674%   |
| 401300                | 401308              | 34,525.36                    | 0.001700%   |
| 401400                | 401400              | 4,160.87                     | 0.000205%   |
| 401600                | 401600              | 4,652.84                     | 0.000229%   |
| 401700                | 401700              | 39,016.72                    | 0.001921%   |
| 401800                | 401800              | 44,411.26                    | 0.002187%   |
| 401900                | 401900              | 24,097.34                    | 0.001187%   |
| 402000                | 402000              | 168.00                       | 0.000008%   |
| 402100                | 402100              | 47,814.93                    | 0.002355%   |
| 402200                | 402200              | 22,196.46                    | 0.001093%   |
| 402300                | 402300              | 16,884.58                    | 0.000831%   |
| 402400                | 402400              | 97,912.79                    | 0.004822%   |
| 402500                | 402508              | 360,555.86                   | 0.017756%   |
| 402600                | 402600              | 25,691.49                    | 0.001265%   |
| 402700                | 402700              | 20,717.91                    | 0.001020%   |
| 402800                | 402800              | 18,257.28                    | 0.000899%   |
| 402900                | 402908              | 1,196.93                     | 0.000059%   |
| 403100                | 403100              | 73,910.83                    | 0.003640%   |
| 403200                | 403200              | 1,225.56                     | 0.000060%   |
| 403300                | 403300              | 26,291.18                    | 0.001295%   |
| 403800                | 403800              | 13,611.04                    | 0.000670%   |
| 403900                | 403900              | 762.37                       | 0.000038%   |
| 404000                | 404000              | 25,193.32                    | 0.001241%   |
| 404100                | 404108              | 99,497.22                    | 0.004900%   |
| 404200                | 404200              | 791.80                       | 0.000039%   |
| 404300                | 404300              | 199,974.58                   | 0.009848%   |
| 404500                | 404500              | 18,794.90                    | 0.000926%   |
| 404600                | 404600              | 50,966.44                    | 0.002510%   |
| 404700                | 404700              | 1,150.87                     | 0.000057%   |
| 404900                | 404900              | 69,171.17                    | 0.003406%   |
| 405100                | 405100              | 2,292.68                     | 0.000113%   |
| 405200                | 405200              | 5,853.79                     | 0.000288%   |
| 405300                | 405300              | 24,392.34                    | 0.001201%   |
| 405400                | 405408              | 132,137.15                   | 0.006507%   |
| 405500                | 405500              | 19,591.22                    | 0.000965%   |
| 405500                | 405508              | 2,261.43                     | 0.000111%   |
| 405600                | 405600              | 1,456.68                     | 0.000072%   |
| 406100                | 406108              | 66,064.21                    | 0.003253%   |
| 406200                | 406200              | 21,223.26                    | 0.001045%   |
| 406300                | 406300              | 1,180.23                     | 0.000058%   |
| 406400                | 406400              | 8,235.32                     | 0.000406%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 406600                | 406600              | 48,217.68                    | 0.002374%   |
| 406700                | 406700              | 3,987.20                     | 0.000196%   |
| 406800                | 406800              | 924.07                       | 0.000046%   |
| 406900                | 406900              | 5,094.58                     | 0.000251%   |
| 407100                | 407100              | 13,445.91                    | 0.000662%   |
| 407200                | 407200              | 73,410.60                    | 0.003615%   |
| 407200                | 407208              | 11,771.28                    | 0.000580%   |
| 407300                | 407300              | 58,475.83                    | 0.002880%   |
| 407400                | 407400              | 19,313.46                    | 0.000951%   |
| 407500                | 407500              | 31,493.45                    | 0.001551%   |
| 407600                | 407600              | 1,911.07                     | 0.000094%   |
| 407700                | 407700              | 167,348.56                   | 0.008241%   |
| 407800                | 407800              | 16,642.05                    | 0.000820%   |
| 407900                | 407900              | 594.67                       | 0.000029%   |
| 408000                | 408000              | 1,276.40                     | 0.000063%   |
| 408200                | 408200              | 10,604.90                    | 0.000522%   |
| 408300                | 408300              | 21,314.62                    | 0.001050%   |
| 408400                | 408400              | 98,325.71                    | 0.004842%   |
| 408500                | 408508              | 20,100.24                    | 0.000990%   |
| 408600                | 408608              | 81,476.97                    | 0.004012%   |
| 408700                | 408700              | 40,777.93                    | 0.002008%   |
| 408800                | 408808              | 10,159.15                    | 0.000500%   |
| 408900                | 408900              | 4,264.66                     | 0.000210%   |
| 409000                | 409000              | 2,967.48                     | 0.000146%   |
| 409000                | 409008              | 34,084.78                    | 0.001679%   |
| 409200                | 409200              | 39,247.49                    | 0.001933%   |
| 409300                | 409300              |                              | 0.000000%   |
| 409400                | 409400              |                              | 0.000000%   |
| 409400                | 409408              | 111,115.16                   | 0.005472%   |
| 409600                | 409600              | 43,179.28                    | 0.002126%   |
| 409700                | 409708              | 151,118.91                   | 0.007442%   |
| 409800                | 409800              | 46,662.70                    | 0.002298%   |
| 410000                | 410000              | 11,158.17                    | 0.000549%   |
| 410300                | 410300              | 213,811.89                   | 0.010529%   |
| 410500                | 410500              | 8,486.51                     | 0.000418%   |
| 410700                | 410700              | 166,505.75                   | 0.008200%   |
| 411200                | 411200              | 6,605.42                     | 0.000325%   |
| 411300                | 411300              | 1,512.14                     | 0.000074%   |
| 411400                | 411400              | 2,477.96                     | 0.000122%   |
| 411500                | 411500              | 38,325.93                    | 0.001887%   |
| 411600                | 411600              | 734.97                       | 0.000036%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 411800                | 411800              | 308.00                       | 0.000015%   |
| 411900                | 411900              | 40,731.41                    | 0.002006%   |
| 412100                | 412100              | 22,408.85                    | 0.001104%   |
| 412200                | 412208              | 93,777.42                    | 0.004618%   |
| 412400                | 412408              | 125,373.09                   | 0.006174%   |
| 412500                | 412500              | 100,049.54                   | 0.004927%   |
| 412600                | 412600              | 1,895.64                     | 0.000093%   |
| 412700                | 412700              | 33,290.15                    | 0.001639%   |
| 412800                | 412800              | 153,320.12                   | 0.007550%   |
| 412900                | 412908              | 286,479.48                   | 0.014108%   |
| 413000                | 413000              | 235,429.70                   | 0.011594%   |
| 413100                | 413100              | 2,099.39                     | 0.000103%   |
| 413400                | 413408              | 73,163.03                    | 0.003603%   |
| 413600                | 413600              | 26,389.22                    | 0.001300%   |
| 413600                | 413608              | 134,014.68                   | 0.006600%   |
| 413700                | 413708              | 87,282.24                    | 0.004298%   |
| 413800                | 413800              | 20,088.77                    | 0.000989%   |
| 414000                | 414000              | 96,375.70                    | 0.004746%   |
| 414100                | 414100              | 19,404.52                    | 0.000956%   |
| 414200                | 414200              | 5,880.00                     | 0.000290%   |
| 414400                | 414400              | 4,445.02                     | 0.000219%   |
| 414500                | 414500              | 1,239.00                     | 0.000061%   |
| 414700                | 414700              | 31,003.98                    | 0.001527%   |
| 414900                | 414900              | 39,734.88                    | 0.001957%   |
| 415200                | 415200              | 1,809.56                     | 0.000089%   |
| 415300                | 415300              |                              | 0.000000%   |
| 415300                | 415308              | 294,917.87                   | 0.014523%   |
| 415500                | 415508              | 534,939.40                   | 0.026343%   |
| 415800                | 415800              | 2,962.25                     | 0.000146%   |
| 415900                | 415900              | 14,475.32                    | 0.000713%   |
| 416200                | 416200              | 19,548.80                    | 0.000963%   |
| 416300                | 416300              | 10,633.32                    | 0.000524%   |
| 416500                | 416500              | 7,292.53                     | 0.000359%   |
| 416600                | 416600              | 6,051.60                     | 0.000298%   |
| 416700                | 416700              | 6,700.51                     | 0.000330%   |
| 416900                | 416900              | 17,510.11                    | 0.000862%   |
| 417000                | 417008              | 10,723.58                    | 0.000528%   |
| 417100                | 417100              | 6,357.69                     | 0.000313%   |
| 417200                | 417208              | 235,294.57                   | 0.011587%   |
| 417200                | 983608              | 49,531.97                    | 0.002439%   |
| 417300                | 417300              | 84,220.45                    | 0.004147%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 417700                | 417700              | 11,208.82                    | 0.000552%   |
| 417900                | 417900              | 1,573.06                     | 0.000077%   |
| 418000                | 418008              | 6,326.69                     | 0.000312%   |
| 418300                | 418308              | 75,931.12                    | 0.003739%   |
| 418500                | 418500              | 9,312.83                     | 0.000459%   |
| 418800                | 418808              | 117,470.80                   | 0.005785%   |
| 418900                | 418900              | 4,812.91                     | 0.000237%   |
| 419100                | 419100              | 358,254.70                   | 0.017642%   |
| 419400                | 419400              | 50,232.82                    | 0.002474%   |
| 419700                | 419700              | 50,158.84                    | 0.002470%   |
| 419800                | 419800              | 12.60                        | 0.000001%   |
| 419900                | 419900              | 25,343.90                    | 0.001248%   |
| 420000                | 420000              | 17,611.23                    | 0.000867%   |
| 420200                | 420208              | 33,479.80                    | 0.001649%   |
| 420300                | 420300              | 8,378.90                     | 0.000413%   |
| 420500                | 420500              | 21,326.45                    | 0.001050%   |
| 420700                | 420700              | 18,150.21                    | 0.000894%   |
| 420700                | 420708              | 97,686.45                    | 0.004811%   |
| 420800                | 420800              | 1,428.07                     | 0.000070%   |
| 420900                | 420900              | 71,946.58                    | 0.003543%   |
| 421200                | 421200              | 47,495.92                    | 0.002339%   |
| 421300                | 421300              | 4,111.13                     | 0.000202%   |
| 421400                | 421400              | 44,139.24                    | 0.002174%   |
| 421500                | 421500              | 98,708.27                    | 0.004861%   |
| 421600                | 421600              | 4,590.63                     | 0.000226%   |
| 421700                | 421700              | 2,880.40                     | 0.000142%   |
| 421800                | 421800              | 3,974.56                     | 0.000196%   |
| 421900                | 421908              | 315,459.13                   | 0.015535%   |
| 422000                | 422000              | 10,515.06                    | 0.000518%   |
| 422300                | 422300              | 47,562.95                    | 0.002342%   |
| 422700                | 422700              | 22,929.32                    | 0.001129%   |
| 422900                | 422900              | 1,682.10                     | 0.000083%   |
| 423300                | 423300              | 2,660.99                     | 0.000131%   |
| 423400                | 423400              | 25,796.45                    | 0.001270%   |
| 423500                | 423500              | 2,938.68                     | 0.000145%   |
| 423600                | 423600              | 101,613.67                   | 0.005004%   |
| 423700                | 423700              | 31,745.40                    | 0.001563%   |
| 423800                | 423800              | 104,324.56                   | 0.005137%   |
| 424100                | 424100              | 18,538.08                    | 0.000913%   |
| 424200                | 424200              | 2,116.80                     | 0.000104%   |
| 424400                | 424400              | 82,364.35                    | 0.004056%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 424500                | 424500              | 44,461.80                    | 0.002190%   |
| 424600                | 424608              | 3,772,343.49                 | 0.185770%   |
| 424700                | 424700              | 14,218.74                    | 0.000700%   |
| 424900                | 424900              | 1,963.28                     | 0.000097%   |
| 425300                | 425300              | 34,918.28                    | 0.001720%   |
| 425500                | 425500              | 16,519.68                    | 0.000814%   |
| 425700                | 425708              | 78,137.47                    | 0.003848%   |
| 425800                | 425800              | 7,222.85                     | 0.000356%   |
| 425900                | 425908              | 26,739.54                    | 0.001317%   |
| 426100                | 426100              | 12,357.23                    | 0.000609%   |
| 426300                | 426308              | 58,378.31                    | 0.002875%   |
| 426500                | 426500              | 66,508.71                    | 0.003275%   |
| 426700                | 426700              | 22,159.00                    | 0.001091%   |
| 426900                | 426900              | 3,926.21                     | 0.000193%   |
| 427000                | 427008              | 331,426.08                   | 0.016321%   |
| 427200                | 427200              | 46,985.70                    | 0.002314%   |
| 427200                | 427208              | 6,090.09                     | 0.000300%   |
| 427300                | 427300              | 89,471.51                    | 0.004406%   |
| 427500                | 427508              | 92,938.07                    | 0.004577%   |
| 427800                | 427800              | 31,769.73                    | 0.001565%   |
| 428000                | 428008              | 40,462.95                    | 0.001993%   |
| 428100                | 428100              | 15,366.85                    | 0.000757%   |
| 428200                | 428200              | 27,981.05                    | 0.001378%   |
| 428500                | 428500              | 5,310.48                     | 0.000262%   |
| 428700                | 428700              | 3,582.11                     | 0.000176%   |
| 428800                | 428800              | 22,672.84                    | 0.001117%   |
| 429100                | 429100              | 37,708.31                    | 0.001857%   |
| 429200                | 429200              | 9,462.35                     | 0.000466%   |
| 429300                | 429300              | 37,994.07                    | 0.001871%   |
| 429400                | 429400              | 62,681.57                    | 0.003087%   |
| 429500                | 429500              | 21,027.58                    | 0.001036%   |
| 429700                | 429700              | 30,296.81                    | 0.001492%   |
| 429800                | 429800              | 7,234.80                     | 0.000356%   |
| 429900                | 429900              | 59,740.90                    | 0.002942%   |
| 430100                | 430100              | 11,397.36                    | 0.000561%   |
| 430400                | 430400              | 294.93                       | 0.000015%   |
| 430900                | 430900              | 54,319.48                    | 0.002675%   |
| 431100                | 431100              | 50,728.10                    | 0.002498%   |
| 431300                | 431300              | 95,324.48                    | 0.004694%   |
| 431400                | 431408              | 134,558.68                   | 0.006626%   |
| 431600                | 431600              | 66,974.98                    | 0.003298%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 431700                | 431700              | 23,946.68                    | 0.001179%   |
| 431700                | 431708              | 71,929.87                    | 0.003542%   |
| 431800                | 431800              | 153,236.82                   | 0.007546%   |
| 432200                | 432200              | 12,630.52                    | 0.000622%   |
| 432200                | 432208              | 131,248.06                   | 0.006463%   |
| 432300                | 432300              | 8,175.21                     | 0.000403%   |
| 432400                | 432400              | 10,794.06                    | 0.000532%   |
| 432400                | 432408              | 48,401.32                    | 0.002384%   |
| 432500                | 432500              | 586.17                       | 0.000029%   |
| 432600                | 432600              | 26,473.38                    | 0.001304%   |
| 432800                | 432800              | 26,415.98                    | 0.001301%   |
| 432800                | 432808              | 96,574.64                    | 0.004756%   |
| 432900                | 432900              | 1,680.00                     | 0.000083%   |
| 433100                | 433100              | 1,926.84                     | 0.000095%   |
| 433200                | 433208              | 157,246.19                   | 0.007744%   |
| 433300                | 433300              | 4,996.90                     | 0.000246%   |
| 433400                | 433400              | 52,436.76                    | 0.002582%   |
| 433500                | 433508              | 27,189.11                    | 0.001339%   |
| 433600                | 433600              | 559.28                       | 0.000028%   |
| 433700                | 433700              | 111,879.70                   | 0.005510%   |
| 433800                | 433800              | 24,370.72                    | 0.001200%   |
| 434000                | 434000              | 188.39                       | 0.000009%   |
| 434200                | 434200              | 31,603.98                    | 0.001556%   |
| 434200                | 434208              | 191,703.87                   | 0.009440%   |
| 434300                | 434300              | 48,815.75                    | 0.002404%   |
| 434400                | 434400              | 98.00                        | 0.000005%   |
| 434500                | 434500              | 1,809.18                     | 0.000089%   |
| 434700                | 434700              | 28,486.42                    | 0.001403%   |
| 434800                | 434800              | 42,305.99                    | 0.002083%   |
| 435000                | 435008              | 634,250.60                   | 0.031234%   |
| 435100                | 435100              | 3,122.07                     | 0.000154%   |
| 435200                | 435200              | 20,140.56                    | 0.000992%   |
| 435400                | 435400              | 13,899.76                    | 0.000684%   |
| 435500                | 435500              | 21,507.66                    | 0.001059%   |
| 435600                | 435600              | 11,436.42                    | 0.000563%   |
| 436000                | 436000              | 8,462.00                     | 0.000417%   |
| 436100                | 436100              | 3,360.00                     | 0.000165%   |
| 436400                | 436400              | 3,534.35                     | 0.000174%   |
| 436600                | 436600              |                              | 0.000000%   |
| 436700                | 436700              | 3,087.47                     | 0.000152%   |
| 436900                | 436900              | 76,842.95                    | 0.003784%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 437000                | 437008              | 318,531.03                   | 0.015686%   |
| 437100                | 437100              | 1,218.00                     | 0.000060%   |
| 437200                | 437200              | 6,671.69                     | 0.000329%   |
| 437300                | 437300              | 3,906.07                     | 0.000192%   |
| 437400                | 437400              | 12,547.78                    | 0.000618%   |
| 437500                | 437500              | 45,391.52                    | 0.002235%   |
| 437600                | 437600              | 1,407.39                     | 0.000069%   |
| 437700                | 437700              | 7,839.58                     | 0.000386%   |
| 437800                | 437800              | 125,434.48                   | 0.006177%   |
| 437900                | 437900              | 1,764.07                     | 0.000087%   |
| 438100                | 438100              | 780.58                       | 0.000038%   |
| 438200                | 438200              | 119,996.94                   | 0.005909%   |
| 438300                | 438300              | 9,864.08                     | 0.000486%   |
| 438400                | 438400              | 2,352.00                     | 0.000116%   |
| 438500                | 438508              | 192,244.02                   | 0.009467%   |
| 439100                | 439100              | 25,810.02                    | 0.001271%   |
| 439300                | 439300              | 58,547.23                    | 0.002883%   |
| 439400                | 439400              | 27,892.89                    | 0.001374%   |
| 439500                | 439508              | 58,685.80                    | 0.002890%   |
| 439600                | 439600              | 12,499.62                    | 0.000616%   |
| 439700                | 439700              | 358.44                       | 0.000018%   |
| 439800                | 439800              | 6,836.17                     | 0.000337%   |
| 439900                | 439900              | 2,662.20                     | 0.000131%   |
| 440100                | 440100              | 27,895.38                    | 0.001374%   |
| 440300                | 440300              | 637.07                       | 0.000031%   |
| 440900                | 440908              | 1,612,155.92                 | 0.079391%   |
| 441000                | 441008              | 95,935.66                    | 0.004724%   |
| 441100                | 441100              | 3,344.53                     | 0.000165%   |
| 441300                | 441300              | 2,257.90                     | 0.000111%   |
| 442100                | 442108              | 107,939.51                   | 0.005315%   |
| 442200                | 442200              | 8,408.38                     | 0.000414%   |
| 442300                | 442300              | 69,243.46                    | 0.003410%   |
| 442400                | 442400              | 19,983.09                    | 0.000984%   |
| 442400                | 442408              | 103,752.81                   | 0.005109%   |
| 442500                | 442508              | 31,365.92                    | 0.001545%   |
| 443100                | 443100              | 2,893.05                     | 0.000142%   |
| 443200                | 443200              | 7,621.19                     | 0.000375%   |
| 443300                | 443300              | 955.59                       | 0.000047%   |
| 443400                | 443400              | 611.10                       | 0.000030%   |
| 443500                | 443500              | 20,665.59                    | 0.001018%   |
| 444100                | 444100              | 103,306.78                   | 0.005087%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 444100                | 444108              | 12,111.04                    | 0.000596%   |
| 444200                | 444200              | 12,179.64                    | 0.000600%   |
| 444400                | 444400              | 39,588.61                    | 0.001950%   |
| 444500                | 444500              | 73,073.80                    | 0.003599%   |
| 444500                | 444508              | 9,099.51                     | 0.000448%   |
| 444600                | 444600              | 252.07                       | 0.000012%   |
| 444700                | 444700              | 24,535.08                    | 0.001208%   |
| 444900                | 444900              | 8,899.98                     | 0.000438%   |
| 445000                | 445000              | 788.23                       | 0.000039%   |
| 445100                | 445100              | 4,223.27                     | 0.000208%   |
| 445300                | 445308              | 50,458.68                    | 0.002485%   |
| 445400                | 445400              | 197,505.20                   | 0.009726%   |
| 445600                | 445600              | 8,241.66                     | 0.000406%   |
| 445700                | 445708              | 76,817.37                    | 0.003783%   |
| 445800                | 445800              | 1,437.38                     | 0.000071%   |
| 445900                | 445900              | 60,581.45                    | 0.002983%   |
| 446000                | 446008              | 37,907.87                    | 0.001867%   |
| 446100                | 446108              | 2,661.07                     | 0.000131%   |
| 446200                | 446200              | 4,808.88                     | 0.000237%   |
| 446300                | 446300              | 11,077.87                    | 0.000546%   |
| 446400                | 446400              | 11,206.60                    | 0.000552%   |
| 446800                | 446800              | 40,112.04                    | 0.001975%   |
| 446900                | 446900              | 1,593.81                     | 0.000078%   |
| 447100                | 447100              | 85,054.44                    | 0.004189%   |
| 447400                | 447400              | 84,807.71                    | 0.004176%   |
| 447500                | 447500              | 66,503.63                    | 0.003275%   |
| 447800                | 447800              | 92,470.11                    | 0.004554%   |
| 448000                | 448008              | 137,754.03                   | 0.006784%   |
| 448100                | 448108              | 40,799.62                    | 0.002009%   |
| 448400                | 448400              | 8,404.64                     | 0.000414%   |
| 448500                | 448500              | 33,789.63                    | 0.001664%   |
| 448600                | 448608              | 96,637.66                    | 0.004759%   |
| 448700                | 448700              | 32,033.71                    | 0.001578%   |
| 448800                | 448800              | 6,528.91                     | 0.000322%   |
| 449000                | 449000              | 651.63                       | 0.000032%   |
| 449100                | 449100              | 131,876.63                   | 0.006494%   |
| 449200                | 449200              | 5,414.78                     | 0.000267%   |
| 449400                | 449400              | 98,285.35                    | 0.004840%   |
| 449700                | 449700              | 16,857.15                    | 0.000830%   |
| 449800                | 449800              | 52,763.36                    | 0.002598%   |
| 449900                | 449900              | 349.97                       | 0.000017%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 450000                | 450000              | 20,495.06                    | 0.001009%   |
| 450100                | 450100              | 23,429.09                    | 0.001154%   |
| 450300                | 450300              | 29,845.59                    | 0.001470%   |
| 450500                | 450500              | 16,933.39                    | 0.000834%   |
| 450900                | 450900              | 52,122.09                    | 0.002567%   |
| 451100                | 451100              | 7,092.43                     | 0.000349%   |
| 451200                | 451200              | 40,583.34                    | 0.001999%   |
| 451300                | 451300              | 56,931.74                    | 0.002804%   |
| 451400                | 451408              | 70,277.09                    | 0.003461%   |
| 451600                | 451600              | 17,676.49                    | 0.000870%   |
| 452000                | 452008              | 92,952.78                    | 0.004577%   |
| 452200                | 452200              | 23,099.24                    | 0.001138%   |
| 452300                | 452300              | 269.71                       | 0.000013%   |
| 452300                | 452308              | 27,227.98                    | 0.001341%   |
| 452400                | 452400              | 9,096.96                     | 0.000448%   |
| 452500                | 452500              | 25,895.71                    | 0.001275%   |
| 452700                | 452700              | 33,436.54                    | 0.001647%   |
| 452900                | 452900              | 43,164.94                    | 0.002126%   |
| 453000                | 453008              | 75,366.34                    | 0.003711%   |
| 453300                | 453300              | 11,981.55                    | 0.000590%   |
| 453400                | 453400              | 35,870.62                    | 0.001766%   |
| 453400                | 453408              | 75,193.42                    | 0.003703%   |
| 453500                | 453500              | 58,283.06                    | 0.002870%   |
| 453600                | 453600              | 6,161.97                     | 0.000303%   |
| 453800                | 453800              | 32,174.49                    | 0.001584%   |
| 453900                | 453900              | 2,282.70                     | 0.000112%   |
| 454300                | 454300              | 626.92                       | 0.000031%   |
| 454400                | 454400              | 1,148.27                     | 0.000057%   |
| 454400                | 454408              | 976,964.17                   | 0.048111%   |
| 454800                | 454808              | 511,323.57                   | 0.025180%   |
| 455000                | 455008              | 68,295.57                    | 0.003363%   |
| 455100                | 455100              | 510.30                       | 0.000025%   |
| 455200                | 455200              | 23,068.42                    | 0.001136%   |
| 455700                | 455708              | 14,777.14                    | 0.000728%   |
| 455800                | 455800              | 2,352.00                     | 0.000116%   |
| 456000                | 456000              |                              | 0.000000%   |
| 456000                | 456008              | 84,820.99                    | 0.004177%   |
| 456100                | 456100              | 21,111.98                    | 0.001040%   |
| 456300                | 456300              | 97,931.80                    | 0.004823%   |
| 456300                | 456308              | 8,382.41                     | 0.000413%   |
| 456400                | 456400              | 1,025.01                     | 0.000050%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 456500                | 456500              | 24,168.44                    | 0.001190%   |
| 456600                | 456600              | 672.00                       | 0.000033%   |
| 456700                | 456700              | 4,268.68                     | 0.000210%   |
| 456800                | 456800              | 80,271.06                    | 0.003953%   |
| 456900                | 456908              | 253,441.95                   | 0.012481%   |
| 457000                | 457000              | 9,251.41                     | 0.000456%   |
| 457100                | 457100              | 18,593.58                    | 0.000916%   |
| 457300                | 457300              | 600.25                       | 0.000030%   |
| 457700                | 457708              | 115,552.32                   | 0.005690%   |
| 457800                | 457808              | 54,747.90                    | 0.002696%   |
| 457900                | 457900              | 2,983.17                     | 0.000147%   |
| 458100                | 458100              | 134.40                       | 0.000007%   |
| 458200                | 458200              | 2,177.14                     | 0.000107%   |
| 458300                | 458300              | 99,730.97                    | 0.004911%   |
| 458300                | 458308              | 44,285.61                    | 0.002181%   |
| 458400                | 458408              | 45,826.11                    | 0.002257%   |
| 458500                | 458500              | 32,996.92                    | 0.001625%   |
| 458500                | 458508              | 146,435.05                   | 0.007211%   |
| 458600                | 458600              | 76,429.35                    | 0.003764%   |
| 458700                | 458708              | 424,433.02                   | 0.020901%   |
| 459100                | 459100              | 447.72                       | 0.000022%   |
| 459200                | 459200              | 74,657.74                    | 0.003677%   |
| 459200                | 459208              | 2,835.36                     | 0.000140%   |
| 459500                | 459508              | 232,638.43                   | 0.011456%   |
| 459700                | 459700              | 193,828.03                   | 0.009545%   |
| 459800                | 459800              | 1,711.26                     | 0.000084%   |
| 460100                | 460100              | 5,482.81                     | 0.000270%   |
| 460200                | 460200              | 26,119.57                    | 0.001286%   |
| 460300                | 460300              | 20,125.98                    | 0.000991%   |
| 460400                | 460400              | 11,589.86                    | 0.000571%   |
| 460500                | 460500              | 766.56                       | 0.000038%   |
| 460600                | 460600              | 14,356.80                    | 0.000707%   |
| 460800                | 460800              | 96,494.45                    | 0.004752%   |
| 461000                | 461008              | 113,936.94                   | 0.005611%   |
| 461100                | 461100              | 10,350.88                    | 0.000510%   |
| 461300                | 461308              | 31,933.33                    | 0.001573%   |
| 461400                | 461400              | 7,588.53                     | 0.000374%   |
| 461600                | 461600              | 4,383.99                     | 0.000216%   |
| 461700                | 461708              | 115,736.32                   | 0.005699%   |
| 461800                | 461800              | 5,760.82                     | 0.000284%   |
| 462300                | 462300              | 2,695.95                     | 0.000133%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 462500                | 462500              | 85,268.80                    | 0.004199%   |
| 462900                | 462900              | 1,937.33                     | 0.000095%   |
| 463200                | 463208              | 611,718.77                   | 0.030124%   |
| 463300                | 463300              | 854.88                       | 0.000042%   |
| 463400                | 463400              | 9,349.41                     | 0.000460%   |
| 463500                | 463500              | 1,977.02                     | 0.000097%   |
| 463600                | 463600              | 140,878.47                   | 0.006938%   |
| 463600                | 463608              | 23,582.62                    | 0.001161%   |
| 463600                | 822400              | (0.01)                       | 0.000000%   |
| 463600                | 883508              | (5,959.64)                   | -0.000293%  |
| 463600                | 983508              | 63,301.57                    | 0.003117%   |
| 463700                | 463700              | 195,551.89                   | 0.009630%   |
| 463800                | 463800              | 101,026.93                   | 0.004975%   |
| 464000                | 464008              | 96,622.61                    | 0.004758%   |
| 464100                | 464108              | 28,649.14                    | 0.001411%   |
| 464200                | 464200              | 46,151.99                    | 0.002273%   |
| 464400                | 464400              | 672.00                       | 0.000033%   |
| 464500                | 464500              | 97,773.24                    | 0.004815%   |
| 464600                | 464608              | 123,258.55                   | 0.006070%   |
| 464700                | 464700              | 67,015.57                    | 0.003300%   |
| 464700                | 464708              | 50,866.99                    | 0.002505%   |
| 464800                | 464800              | 16,288.40                    | 0.000802%   |
| 464900                | 464900              | 30,135.15                    | 0.001484%   |
| 465000                | 465000              | 54,479.34                    | 0.002683%   |
| 465100                | 465100              | 22,539.24                    | 0.001110%   |
| 465200                | 465200              | 27,394.00                    | 0.001349%   |
| 465300                | 465308              | 59,719.04                    | 0.002941%   |
| 465400                | 465400              | 2,712.86                     | 0.000134%   |
| 465500                | 465500              | 12,591.74                    | 0.000620%   |
| 465600                | 465600              | 299.63                       | 0.000015%   |
| 465700                | 465700              | 2,008.19                     | 0.000099%   |
| 465800                | 465800              | 46,695.62                    | 0.002300%   |
| 465900                | 465900              | 18,291.65                    | 0.000901%   |
| 466100                | 466100              | 19,570.56                    | 0.000964%   |
| 466300                | 466300              |                              | 0.000000%   |
| 466300                | 466308              | 54,603.17                    | 0.002689%   |
| 466400                | 466400              | 168.00                       | 0.000008%   |
| 466500                | 466500              | 6,565.30                     | 0.000323%   |
| 466700                | 466700              | 120,516.20                   | 0.005935%   |
| 467300                | 467300              | 7,756.32                     | 0.000382%   |
| 467400                | 467400              | 55,134.54                    | 0.002715%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 467400                | 467408              | 91,044.96                    | 0.004484%   |
| 467500                | 467500              | 20,763.83                    | 0.001023%   |
| 467800                | 467800              | 123,230.00                   | 0.006068%   |
| 467900                | 467900              | 11,928.04                    | 0.000587%   |
| 468000                | 468008              | 65,473.47                    | 0.003224%   |
| 468100                | 468100              | 30,674.70                    | 0.001511%   |
| 468300                | 468300              | 55,169.96                    | 0.002717%   |
| 468400                | 468400              | 19,297.11                    | 0.000950%   |
| 468400                | 468408              | 104,861.83                   | 0.005164%   |
| 468600                | 468600              | 1,929.77                     | 0.000095%   |
| 468900                | 468900              | 497.70                       | 0.000025%   |
| 469100                | 469100              |                              | 0.000000%   |
| 469100                | 469108              | 190,009.76                   | 0.009357%   |
| 469200                | 469200              | 36,998.96                    | 0.001822%   |
| 469200                | 469208              | 133,969.60                   | 0.006597%   |
| 469300                | 469308              | 345,647.83                   | 0.017021%   |
| 469400                | 469400              | 34,912.64                    | 0.001719%   |
| 469500                | 469500              | 19,425.32                    | 0.000957%   |
| 469600                | 469608              | 253,983.39                   | 0.012507%   |
| 469700                | 469700              | 5,671.78                     | 0.000279%   |
| 469800                | 469800              | 25,672.71                    | 0.001264%   |
| 469900                | 469900              | 420.07                       | 0.000021%   |
| 470100                | 470108              | 191,682.03                   | 0.009439%   |
| 470200                | 470200              | 603.84                       | 0.000030%   |
| 470300                | 470300              | 226,275.66                   | 0.011143%   |
| 470500                | 470500              | 53,188.43                    | 0.002619%   |
| 470700                | 470700              | 1,512.14                     | 0.000074%   |
| 470800                | 470800              | 5,324.60                     | 0.000262%   |
| 470900                | 470900              | 145,966.46                   | 0.007188%   |
| 471000                | 471008              | 125,237.55                   | 0.006167%   |
| 471100                | 471100              | 34,763.61                    | 0.001712%   |
| 471300                | 471300              | 9,877.87                     | 0.000486%   |
| 471600                | 471600              | 1,203.66                     | 0.000059%   |
| 471700                | 471700              | 25,162.32                    | 0.001239%   |
| 472000                | 472000              | 697.20                       | 0.000034%   |
| 472100                | 472108              | 249,795.96                   | 0.012301%   |
| 472200                | 472200              | 508.43                       | 0.000025%   |
| 472300                | 472300              | 98,890.39                    | 0.004870%   |
| 472500                | 472500              | 22,927.49                    | 0.001129%   |
| 472600                | 472608              | 42,244.91                    | 0.002080%   |
| 472700                | 472700              | 58,246.12                    | 0.002868%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 472700                | 472708              | 12,682.95                    | 0.000625%   |
| 472800                | 472800              | 35,898.48                    | 0.001768%   |
| 472800                | 472808              | 442.09                       | 0.000022%   |
| 473000                | 473000              | 36,491.08                    | 0.001797%   |
| 473300                | 473300              | 15,892.15                    | 0.000783%   |
| 473400                | 473408              | 13,254.95                    | 0.000653%   |
| 473500                | 473508              | 511,564.08                   | 0.025192%   |
| 473600                | 473600              | 64,962.36                    | 0.003199%   |
| 473700                | 473700              | 69,249.69                    | 0.003410%   |
| 473800                | 473800              | 1,428.07                     | 0.000070%   |
| 473900                | 473900              | 117,033.79                   | 0.005763%   |
| 474000                | 474000              | 924.35                       | 0.000046%   |
| 474100                | 474100              | 8,504.93                     | 0.000419%   |
| 474300                | 474300              | 20,082.87                    | 0.000989%   |
| 474500                | 474500              | 15,677.68                    | 0.000772%   |
| 474600                | 474600              | 68,000.57                    | 0.003349%   |
| 474700                | 474700              | 35,272.82                    | 0.001737%   |
| 474800                | 474800              | 1,671.40                     | 0.000082%   |
| 474900                | 474900              | 70,991.74                    | 0.003496%   |
| 474900                | 474908              | 7,700.02                     | 0.000379%   |
| 475100                | 475100              | 5,055.93                     | 0.000249%   |
| 475200                | 475200              | 1,541.90                     | 0.000076%   |
| 475300                | 475300              | 7,388.29                     | 0.000364%   |
| 475400                | 475400              | 1,785.43                     | 0.000088%   |
| 475500                | 475500              | 61,872.74                    | 0.003047%   |
| 475600                | 475600              | 28,392.14                    | 0.001398%   |
| 475700                | 475700              | 36,888.28                    | 0.001817%   |
| 475800                | 475800              | 116,022.15                   | 0.005714%   |
| 475900                | 475908              | 305,011.61                   | 0.015020%   |
| 476100                | 476100              | 7,033.16                     | 0.000346%   |
| 476200                | 476200              | 19,239.70                    | 0.000947%   |
| 476300                | 476300              | 5,683.80                     | 0.000280%   |
| 476400                | 476400              | 22,741.58                    | 0.001120%   |
| 476600                | 476600              | 6,581.85                     | 0.000324%   |
| 476800                | 476800              | 13,660.99                    | 0.000673%   |
| 477000                | 477000              | 6,509.39                     | 0.000321%   |
| 477300                | 477308              | 391,348.83                   | 0.019272%   |
| 477400                | 477408              | 39,251.60                    | 0.001933%   |
| 477500                | 477508              | 113,989.09                   | 0.005613%   |
| 477600                | 477600              | 83,625.92                    | 0.004118%   |
| 477700                | 477700              | 9,324.95                     | 0.000459%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 477800                | 477800              | 1,819.98                     | 0.000090%   |
| 477900                | 477900              | 812.11                       | 0.000040%   |
| 478000                | 478008              | 193,258.04                   | 0.009517%   |
| 478100                | 478100              | 803.84                       | 0.000040%   |
| 478200                | 478200              | 13,733.33                    | 0.000676%   |
| 478300                | 478308              | 36,907.36                    | 0.001818%   |
| 478400                | 478400              | 1,512.00                     | 0.000074%   |
| 478700                | 478700              | 29,918.48                    | 0.001473%   |
| 478800                | 478800              | 42,972.02                    | 0.002116%   |
| 478900                | 478900              | 803.92                       | 0.000040%   |
| 479000                | 479000              | 2,786.95                     | 0.000137%   |
| 479100                | 479100              | 13,329.64                    | 0.000656%   |
| 479200                | 479200              | 4,635.47                     | 0.000228%   |
| 479300                | 479300              | 30,566.11                    | 0.001505%   |
| 479400                | 479400              | 8,846.54                     | 0.000436%   |
| 479500                | 479500              | 3,023.85                     | 0.000149%   |
| 479600                | 479600              | 34,032.74                    | 0.001676%   |
| 479800                | 479808              | 220,886.96                   | 0.010878%   |
| 479900                | 479908              | 86,205.58                    | 0.004245%   |
| 480000                | 480000              | 39,297.59                    | 0.001935%   |
| 480100                | 480100              | 7,881.36                     | 0.000388%   |
| 480500                | 480500              | 19,160.72                    | 0.000944%   |
| 480600                | 480600              | 665.28                       | 0.000033%   |
| 480800                | 480800              | 31,842.19                    | 0.001568%   |
| 480900                | 480900              | 21,346.77                    | 0.001051%   |
| 480900                | 480908              | 11,491.37                    | 0.000566%   |
| 481000                | 481000              | 3,012.80                     | 0.000148%   |
| 481100                | 481100              | 28,310.76                    | 0.001394%   |
| 481200                | 481200              | 2,428.63                     | 0.000120%   |
| 481300                | 481300              | 20,123.15                    | 0.000991%   |
| 481400                | 481400              | 24,555.77                    | 0.001209%   |
| 481400                | 481408              | 131,393.26                   | 0.006470%   |
| 481500                | 481500              | 9,805.77                     | 0.000483%   |
| 481700                | 481708              | 6,715.81                     | 0.000331%   |
| 481800                | 481808              | 155,629.70                   | 0.007664%   |
| 482200                | 482200              | 9,833.41                     | 0.000484%   |
| 482300                | 482308              | 207,231.59                   | 0.010205%   |
| 482500                | 482500              | 2,633.75                     | 0.000130%   |
| 482600                | 482600              | 24,531.62                    | 0.001208%   |
| 482700                | 482708              | 22,025.53                    | 0.001085%   |
| 482800                | 482800              | 27,936.30                    | 0.001376%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 482900                | 482908              | 108,290.33                   | 0.005333%   |
| 483200                | 483200              | 9,520.78                     | 0.000469%   |
| 483300                | 483300              | 27,115.93                    | 0.001335%   |
| 483500                | 483500              | 41,484.40                    | 0.002043%   |
| 483700                | 483700              | 42,490.58                    | 0.002092%   |
| 483800                | 483800              | 50,182.00                    | 0.002471%   |
| 483900                | 483900              | 40,233.24                    | 0.001981%   |
| 484100                | 484108              | 18,256.79                    | 0.000899%   |
| 484200                | 484200              | 16,122.94                    | 0.000794%   |
| 484300                | 484300              | 83,247.81                    | 0.004100%   |
| 484400                | 484400              | 99,691.42                    | 0.004909%   |
| 484500                | 484508              | 84,627.49                    | 0.004167%   |
| 484600                | 484600              | 2,502.85                     | 0.000123%   |
| 484700                | 484700              | 3,439.37                     | 0.000169%   |
| 484800                | 484800              | 3,301.82                     | 0.000163%   |
| 484900                | 484900              | 44,636.05                    | 0.002198%   |
| 485000                | 485000              | 2,920.32                     | 0.000144%   |
| 485100                | 485100              | 32,786.57                    | 0.001615%   |
| 485200                | 485200              | 57,202.24                    | 0.002817%   |
| 485300                | 485300              | 71,276.27                    | 0.003510%   |
| 485300                | 485308              | 510,852.67                   | 0.025157%   |
| 485500                | 485508              | 8,771.79                     | 0.000432%   |
| 485700                | 485700              | 11,826.41                    | 0.000582%   |
| 485800                | 485800              | 1,536.58                     | 0.000076%   |
| 485900                | 485908              | 67,403.92                    | 0.003319%   |
| 486000                | 486000              | 61,575.07                    | 0.003032%   |
| 486200                | 486200              | 40,729.21                    | 0.002006%   |
| 486300                | 486300              | 82,378.54                    | 0.004057%   |
| 486400                | 486400              | 20,769.35                    | 0.001023%   |
| 486500                | 486500              | 1,936.61                     | 0.000095%   |
| 486600                | 486600              | 106,623.57                   | 0.005251%   |
| 486700                | 486708              | 102,786.31                   | 0.005062%   |
| 486800                | 486800              | 32,961.53                    | 0.001623%   |
| 486900                | 486900              | 2,399.60                     | 0.000118%   |
| 487000                | 487000              | 15,009.92                    | 0.000739%   |
| 487100                | 487100              | 3,031.77                     | 0.000149%   |
| 487200                | 487200              | 8,224.32                     | 0.000405%   |
| 487300                | 487300              | 17,311.40                    | 0.000853%   |
| 487400                | 487400              | 37,962.49                    | 0.001869%   |
| 487500                | 487500              | 47,040.99                    | 0.002317%   |
| 487700                | 487700              | 4,306.53                     | 0.000212%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 487800                | 487800              | 26,715.05                    | 0.001316%   |
| 488000                | 488000              | 417.96                       | 0.000021%   |
| 488200                | 488200              | 6,236.79                     | 0.000307%   |
| 488400                | 488400              | 29,394.14                    | 0.001448%   |
| 488500                | 488500              | 5,340.44                     | 0.000263%   |
| 488600                | 488600              | 4,455.25                     | 0.000219%   |
| 488700                | 488708              | 183,096.52                   | 0.009017%   |
| 488800                | 488800              | 28,516.69                    | 0.001404%   |
| 489400                | 489400              | 60,307.57                    | 0.002970%   |
| 489500                | 489508              | 324,489.71                   | 0.015980%   |
| 489600                | 489600              | 1,897.34                     | 0.000093%   |
| 489800                | 489800              | 5,667.14                     | 0.000279%   |
| 489900                | 489900              | 546.00                       | 0.000027%   |
| 490000                | 490000              | 14,180.79                    | 0.000698%   |
| 490200                | 490208              | 8,234.39                     | 0.000406%   |
| 490300                | 490308              | 191,849.46                   | 0.009448%   |
| 490400                | 490400              | 26,051.89                    | 0.001283%   |
| 490500                | 490500              | 4,476.50                     | 0.000220%   |
| 490600                | 490600              | 26,612.50                    | 0.001311%   |
| 490700                | 490700              | 24,873.40                    | 0.001225%   |
| 490800                | 490800              | 2,659.20                     | 0.000131%   |
| 490800                | 490808              | 34,109.00                    | 0.001680%   |
| 490900                | 490900              | 43,039.35                    | 0.002119%   |
| 491000                | 491000              | 2,223.48                     | 0.000109%   |
| 491200                | 491200              | 24,978.17                    | 0.001230%   |
| 491300                | 491308              | 128,132.96                   | 0.006310%   |
| 491400                | 491408              | 281,798.83                   | 0.013877%   |
| 491600                | 491600              | 15,421.59                    | 0.000759%   |
| 491700                | 491700              | 11,969.72                    | 0.000589%   |
| 491800                | 491800              | 28,951.22                    | 0.001426%   |
| 491900                | 491908              | 54,526.88                    | 0.002685%   |
| 492000                | 492008              | 297,873.97                   | 0.014669%   |
| 492100                | 492108              | 44,127.26                    | 0.002173%   |
| 492200                | 492200              | 1,031.80                     | 0.000051%   |
| 492400                | 492408              | 209,062.24                   | 0.010295%   |
| 492500                | 492500              | 700.03                       | 0.000034%   |
| 492600                | 492600              | 2,702.76                     | 0.000133%   |
| 493000                | 493000              | 37,144.48                    | 0.001829%   |
| 493100                | 493100              | 10,161.28                    | 0.000500%   |
| 493200                | 493200              | 55,394.85                    | 0.002728%   |
| 493300                | 493308              | 166,127.59                   | 0.008181%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 493400                | 493400              | 1,189.92                     | 0.000059%   |
| 493500                | 493508              | 11,564.07                    | 0.000569%   |
| 493600                | 493608              | 88,043.98                    | 0.004336%   |
| 493700                | 493700              | 22,524.74                    | 0.001109%   |
| 493800                | 493800              | 652.82                       | 0.000032%   |
| 493900                | 493900              | 1,027.60                     | 0.000051%   |
| 494100                | 494100              | 524.79                       | 0.000026%   |
| 494200                | 494200              | 45,462.19                    | 0.002239%   |
| 494300                | 494300              | 19,656.93                    | 0.000968%   |
| 494300                | 494308              | 106,480.61                   | 0.005244%   |
| 494400                | 494400              | 45,754.65                    | 0.002253%   |
| 494800                | 494800              | 20,019.52                    | 0.000986%   |
| 494900                | 494900              | 22,997.79                    | 0.001133%   |
| 494900                | 494908              | 107,377.79                   | 0.005288%   |
| 495000                | 495000              | 3,377.89                     | 0.000166%   |
| 495100                | 495100              | 95,556.69                    | 0.004706%   |
| 495100                | 495108              | 8,022.14                     | 0.000395%   |
| 495200                | 495200              | 546.00                       | 0.000027%   |
| 495400                | 495400              | 52,233.45                    | 0.002572%   |
| 495500                | 495500              | 9,630.83                     | 0.000474%   |
| 495800                | 495800              | 10,659.41                    | 0.000525%   |
| 495900                | 495900              | 5,678.40                     | 0.000280%   |
| 496000                | 496000              | 17,551.29                    | 0.000864%   |
| 496100                | 496100              | 53,305.98                    | 0.002625%   |
| 496200                | 496200              | 149,809.69                   | 0.007377%   |
| 496300                | 496300              | 5,285.96                     | 0.000260%   |
| 496400                | 496400              | 69,580.00                    | 0.003426%   |
| 496600                | 496600              | 1,530.45                     | 0.000075%   |
| 496800                | 496808              | 255,348.33                   | 0.012575%   |
| 496900                | 496900              | 924.53                       | 0.000046%   |
| 497000                | 497000              | 31,286.86                    | 0.001541%   |
| 497100                | 497100              | 4,705.22                     | 0.000232%   |
| 497200                | 497200              | 910.02                       | 0.000045%   |
| 497300                | 497300              | 705.60                       | 0.000035%   |
| 497500                | 497508              | 155,007.23                   | 0.007633%   |
| 497600                | 497600              | 109,347.79                   | 0.005385%   |
| 497700                | 497700              | 2,506.24                     | 0.000123%   |
| 500100                | 500100              | 21,399.70                    | 0.001054%   |
| 500300                | 500300              | 71,456.76                    | 0.003519%   |
| 500300                | 500308              | 1,724,449.48                 | 0.084921%   |
| 500700                | 500700              | 19,842.55                    | 0.000977%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 500800                | 500800              | 4,658.90                     | 0.000229%   |
| 500900                | 500908              | 141,072.94                   | 0.006947%   |
| 501100                | 501108              | 76,960.13                    | 0.003790%   |
| 501300                | 501300              | 24,904.48                    | 0.001226%   |
| 501500                | 501500              | 22,131.69                    | 0.001090%   |
| 501700                | 501700              | 28,857.94                    | 0.001421%   |
| 501900                | 501908              | 84,023.73                    | 0.004138%   |
| 502100                | 502100              | 18,051.94                    | 0.000889%   |
| 502300                | 502308              | 134,962.60                   | 0.006646%   |
| 502500                | 502500              | 40,438.35                    | 0.001991%   |
| 502900                | 502900              | 16,103.83                    | 0.000793%   |
| 503100                | 503108              | 192,214.04                   | 0.009466%   |
| 504300                | 504308              | 108,011.47                   | 0.005319%   |
| 504500                | 504508              | 40,174.10                    | 0.001978%   |
| 504700                | 504700              | 554,696.36                   | 0.027316%   |
| 505100                | 505100              | 29,746.55                    | 0.001465%   |
| 505700                | 505700              | 4,990.52                     | 0.000246%   |
| 505900                | 505900              | 86,253.42                    | 0.004248%   |
| 506100                | 506100              | 46,317.91                    | 0.002281%   |
| 506300                | 506300              |                              | 0.000000%   |
| 506300                | 506308              | 50,772.15                    | 0.002500%   |
| 506500                | 506500              | 7,920.56                     | 0.000390%   |
| 506700                | 506708              | 200,687.20                   | 0.009883%   |
| 506900                | 506900              | 43,227.01                    | 0.002129%   |
| 507100                | 507100              | 8,562.00                     | 0.000422%   |
| 507300                | 507308              | 25,502.84                    | 0.001256%   |
| 507500                | 507508              | 12,057.19                    | 0.000594%   |
| 507700                | 507700              | 158,377.28                   | 0.007799%   |
| 507900                | 507900              | 12,659.74                    | 0.000623%   |
| 508000                | 508000              | 157,090.63                   | 0.007736%   |
| 508100                | 508108              | 22,716.91                    | 0.001119%   |
| 508500                | 508508              | 159,165.12                   | 0.007838%   |
| 508700                | 508708              | 36,765.89                    | 0.001811%   |
| 508900                | 508908              | 62,760.03                    | 0.003091%   |
| 509100                | 509108              | 52,202.68                    | 0.002571%   |
| 509300                | 509300              | 27,764.69                    | 0.001367%   |
| 509500                | 509500              | 102,797.07                   | 0.005062%   |
| 509900                | 509900              | 35,440.55                    | 0.001745%   |
| 509900                | 509908              | 844,232.78                   | 0.041574%   |
| 510000                | 510000              | 70,378.61                    | 0.003466%   |
| 510100                | 510100              | 17,257.06                    | 0.000850%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 510300                | 510300              | 30,859.99                    | 0.001520%   |
| 510500                | 510500              | 47,902.78                    | 0.002359%   |
| 510900                | 510900              | 83,599.52                    | 0.004117%   |
| 511100                | 511108              | 21,985.60                    | 0.001083%   |
| 511300                | 511308              | 415,543.75                   | 0.020464%   |
| 511500                | 511508              | 549,869.62                   | 0.027078%   |
| 511900                | 511900              | 20,508.71                    | 0.001010%   |
| 512100                | 512108              | 228,989.70                   | 0.011277%   |
| 512300                | 512308              | 3,915,820.26                 | 0.192835%   |
| 512500                | 512508              | 132,598.41                   | 0.006530%   |
| 512600                | 512608              | 4,070,071.12                 | 0.200431%   |
| 512700                | 512708              | 4,147,674.89                 | 0.204253%   |
| 512900                | 512908              | 614,832.30                   | 0.030277%   |
| 513100                | 513100              | 44,721.22                    | 0.002202%   |
| 513300                | 513300              | 21,431.29                    | 0.001055%   |
| 513500                | 513508              | 56,143.38                    | 0.002765%   |
| 513700                | 513708              | 4,433,842.82                 | 0.218345%   |
| 513900                | 513900              | 65,834.75                    | 0.003242%   |
| 514100                | 514108              | 104,129.26                   | 0.005128%   |
| 514300                | 514300              | 18,044.21                    | 0.000889%   |
| 514500                | 514500              | 36,121.95                    | 0.001779%   |
| 514700                | 514708              | 161,402.77                   | 0.007948%   |
| 515100                | 515108              | 2,056,835.87                 | 0.101289%   |
| 515300                | 515300              | 117,807.57                   | 0.005801%   |
| 515500                | 515508              | 344,250.94                   | 0.016953%   |
| 515700                | 515700              | 34,093.40                    | 0.001679%   |
| 515900                | 515900              | 17,108.45                    | 0.000843%   |
| 515900                | 515908              | 17,109.44                    | 0.000843%   |
| 516200                | 516200              | 21,475.99                    | 0.001058%   |
| 516300                | 516300              | 19,353.89                    | 0.000953%   |
| 516500                | 516500              | 62,166.26                    | 0.003061%   |
| 516700                | 516708              | 360,540.43                   | 0.017755%   |
| 516800                | 516800              | 6,077.61                     | 0.000299%   |
| 517100                | 517100              | 157,514.98                   | 0.007757%   |
| 517200                | 517208              | 38,159.37                    | 0.001879%   |
| 517300                | 517300              | 26,709.64                    | 0.001315%   |
| 517600                | 517600              | 44,690.74                    | 0.002201%   |
| 517900                | 517908              | 278,864.07                   | 0.013733%   |
| 518000                | 518008              | 335,826.31                   | 0.016538%   |
| 518100                | 518100              | 26,074.10                    | 0.001284%   |
| 518300                | 518300              | 10,730.05                    | 0.000528%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 518500                | 518508              | 213,807.99                   | 0.010529%   |
| 518700                | 518700              | 11,519.96                    | 0.000567%   |
| 518900                | 518900              | 9,375.89                     | 0.000462%   |
| 519100                | 519100              | 47,344.86                    | 0.002332%   |
| 519500                | 519508              | 136,175.62                   | 0.006706%   |
| 519700                | 519708              | 159,939.02                   | 0.007876%   |
| 520100                | 520100              | 4,264.84                     | 0.000210%   |
| 520100                | 520108              | 38,570.24                    | 0.001899%   |
| 520300                | 520300              | 89,908.33                    | 0.004428%   |
| 520900                | 520908              | 87,796.79                    | 0.004324%   |
| 521100                | 521108              | 56,462.31                    | 0.002780%   |
| 521300                | 521300              | 60,480.34                    | 0.002978%   |
| 521500                | 521500              | 13,200.27                    | 0.000650%   |
| 521600                | 521608              | 90,113.82                    | 0.004438%   |
| 521700                | 521708              | 226,371.24                   | 0.011148%   |
| 521900                | 521900              | 70,518.40                    | 0.003473%   |
| 522100                | 522100              | 3,513.74                     | 0.000173%   |
| 522500                | 522500              | 92,056.08                    | 0.004533%   |
| 522700                | 522708              | 409,730.52                   | 0.020177%   |
| 523100                | 523108              | 410,701.54                   | 0.020225%   |
| 523500                | 523508              | 92,030.77                    | 0.004532%   |
| 523700                | 523700              | 105,710.50                   | 0.005206%   |
| 523700                | 523708              | 56,920.11                    | 0.002803%   |
| 523900                | 523900              | 12,599.21                    | 0.000620%   |
| 524100                | 524100              | 11,818.54                    | 0.000582%   |
| 524300                | 524308              | 70,763.86                    | 0.003485%   |
| 524500                | 524508              | 215,628.30                   | 0.010619%   |
| 524700                | 524700              | 48,742.96                    | 0.002400%   |
| 526100                | 526100              | 16,405.77                    | 0.000808%   |
| 526100                | 526108              | 10,939.57                    | 0.000539%   |
| 526300                | 526308              | 29,958.27                    | 0.001475%   |
| 527100                | 527100              | 129,528.41                   | 0.006379%   |
| 527300                | 527300              | 43,746.87                    | 0.002154%   |
| 527700                | 527700              | 26,149.09                    | 0.001288%   |
| 527900                | 527900              | 28,589.77                    | 0.001408%   |
| 527900                | 527908              | 15,964.37                    | 0.000786%   |
| 528100                | 528108              | 59,121.51                    | 0.002911%   |
| 529100                | 529100              | 67,522.91                    | 0.003325%   |
| 529100                | 529108              | 212,780.94                   | 0.010478%   |
| 529300                | 529308              | 270,316.58                   | 0.013312%   |
| 529500                | 529500              | 5,455.39                     | 0.000269%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 529500                | 529508              | 103,014.48                   | 0.005073%   |
| 529600                | 529600              | 53,420.49                    | 0.002631%   |
| 529600                | 529608              | 42,981.96                    | 0.002117%   |
| 529900                | 529900              | 17,273.01                    | 0.000851%   |
| 530100                | 530100              | 7,919.82                     | 0.000390%   |
| 530100                | 530108              | 1,659.58                     | 0.000082%   |
| 530300                | 530308              | 15,653.67                    | 0.000771%   |
| 530500                | 530508              | 172,250.11                   | 0.008482%   |
| 530700                | 530700              | 27,967.92                    | 0.001377%   |
| 531100                | 531108              | 50,716.24                    | 0.002498%   |
| 531300                | 531308              | 58,778.74                    | 0.002895%   |
| 531500                | 531508              | 541,834.68                   | 0.026683%   |
| 531700                | 531708              | 44,498.43                    | 0.002191%   |
| 531900                | 531900              | 66,509.61                    | 0.003275%   |
| 533100                | 533100              | 28,258.60                    | 0.001392%   |
| 533300                | 533300              | 20,445.12                    | 0.001007%   |
| 533500                | 533500              | 38,626.52                    | 0.001902%   |
| 533700                | 533708              | 97,429.67                    | 0.004798%   |
| 534100                | 534108              | 632,426.22                   | 0.031144%   |
| 534300                | 534308              | 184,854.92                   | 0.009103%   |
| 534500                | 534508              | 144,010.87                   | 0.007092%   |
| 534900                | 534900              | 91,447.01                    | 0.004503%   |
| 535100                | 535108              | 121,725.28                   | 0.005994%   |
| 535300                | 535300              | 182,460.08                   | 0.008985%   |
| 535700                | 535700              | 30,697.37                    | 0.001512%   |
| 535900                | 535908              | 600,212.80                   | 0.029558%   |
| 536100                | 536108              | 269,297.22                   | 0.013262%   |
| 536300                | 536300              | 20,016.44                    | 0.000986%   |
| 536700                | 536708              | 72,870.81                    | 0.003589%   |
| 536900                | 536908              | 412,300.22                   | 0.020304%   |
| 537500                | 537500              | 74,496.17                    | 0.003669%   |
| 537700                | 537708              | 44,016.85                    | 0.002168%   |
| 537800                | 537800              | 10,418.72                    | 0.000513%   |
| 537900                | 537900              | 16,679.76                    | 0.000821%   |
| 538100                | 538100              | 63,754.16                    | 0.003140%   |
| 538300                | 538300              | 24,600.98                    | 0.001211%   |
| 538500                | 538500              | 19,200.34                    | 0.000946%   |
| 538700                | 538708              | 210,170.03                   | 0.010350%   |
| 538900                | 538900              | 7,929.95                     | 0.000391%   |
| 539100                | 539100              | 46,948.67                    | 0.002312%   |
| 539200                | 539200              | 16,279.18                    | 0.000802%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 539300                | 539300              | 206,077.18                   | 0.010148%   |
| 539500                | 539500              | 315,636.64                   | 0.015544%   |
| 539700                | 539700              | 40,064.53                    | 0.001973%   |
| 539900                | 539900              | 29,369.49                    | 0.001446%   |
| 540100                | 540108              | 67,212.72                    | 0.003310%   |
| 540300                | 540300              | 21,402.85                    | 0.001054%   |
| 540500                | 540508              | 23,102.62                    | 0.001138%   |
| 540900                | 540908              | 188,148.54                   | 0.009265%   |
| 541100                | 541100              | 6,871.92                     | 0.000338%   |
| 541300                | 541308              | 50,458.80                    | 0.002485%   |
| 541500                | 541508              | 66,084.84                    | 0.003254%   |
| 541700                | 541708              | 28,002.30                    | 0.001379%   |
| 541900                | 541908              | 151,945.06                   | 0.007483%   |
| 542100                | 542108              | 62,827.61                    | 0.003094%   |
| 543100                | 543100              | 30,276.15                    | 0.001491%   |
| 543300                | 543308              | 18,762.36                    | 0.000924%   |
| 543500                | 543508              | 115,438.96                   | 0.005685%   |
| 543700                | 543700              | 16,832.46                    | 0.000829%   |
| 543700                | 543708              | 65,270.95                    | 0.003214%   |
| 543900                | 543900              | 69,563.34                    | 0.003426%   |
| 544100                | 544100              | 28,916.85                    | 0.001424%   |
| 544300                | 544300              | 82,033.31                    | 0.004040%   |
| 545100                | 545100              | 982.52                       | 0.000048%   |
| 545100                | 545108              | 170,198.06                   | 0.008381%   |
| 545200                | 545208              | 54,151.49                    | 0.002667%   |
| 545300                | 545300              | 80,271.27                    | 0.003953%   |
| 545500                | 545508              | 90,570.88                    | 0.004460%   |
| 545700                | 545708              | 31,870.34                    | 0.001569%   |
| 545900                | 545900              | 14,510.63                    | 0.000715%   |
| 545900                | 545908              | 53,241.97                    | 0.002622%   |
| 546100                | 546100              | 73,529.27                    | 0.003621%   |
| 546100                | 546108              | 61,024.46                    | 0.003005%   |
| 546300                | 546300              | 116,909.18                   | 0.005757%   |
| 546400                | 546400              | 33,098.06                    | 0.001630%   |
| 546500                | 546500              | 75,186.93                    | 0.003703%   |
| 546700                | 546700              | 61,020.75                    | 0.003005%   |
| 547100                | 547100              | 82,412.59                    | 0.004058%   |
| 547300                | 547308              | 229,399.36                   | 0.011297%   |
| 547700                | 547708              | 130,430.44                   | 0.006423%   |
| 548100                | 548108              | 310,292.86                   | 0.015280%   |
| 548300                | 548308              | 121,212.48                   | 0.005969%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 548500                | 548500              | 22,324.47                    | 0.001099%   |
| 548700                | 548700              | 45,903.81                    | 0.002261%   |
| 548900                | 548900              | 14,334.87                    | 0.000706%   |
| 549100                | 549100              | 14,009.07                    | 0.000690%   |
| 549300                | 549300              | 55,782.19                    | 0.002747%   |
| 550100                | 550100              | 22,986.33                    | 0.001132%   |
| 550300                | 550308              | 341,113.37                   | 0.016798%   |
| 550400                | 550400              | 43,266.51                    | 0.002131%   |
| 550500                | 550500              | 47,919.51                    | 0.002360%   |
| 550700                | 550708              | 22,625.73                    | 0.001114%   |
| 550800                | 550800              | 14,875.50                    | 0.000733%   |
| 550900                | 550900              | 74,642.39                    | 0.003676%   |
| 551100                | 551100              | 180,070.01                   | 0.008868%   |
| 551300                | 551308              | 49,613.82                    | 0.002443%   |
| 551700                | 551700              | 107,765.10                   | 0.005307%   |
| 552500                | 552500              | 347,024.27                   | 0.017089%   |
| 552700                | 552700              | 183,824.40                   | 0.009052%   |
| 552700                | 552708              | 30,553.96                    | 0.001505%   |
| 552900                | 552908              | 221,544.61                   | 0.010910%   |
| 553200                | 553200              | 76,116.96                    | 0.003748%   |
| 553300                | 553300              | 31,948.34                    | 0.001573%   |
| 553400                | 553400              | 22,916.45                    | 0.001129%   |
| 554100                | 554100              | 118,710.36                   | 0.005846%   |
| 554300                | 554308              | 53,947.91                    | 0.002657%   |
| 554500                | 554508              | 2,512,713.19                 | 0.123739%   |
| 554700                | 554708              | 113,293.56                   | 0.005579%   |
| 554900                | 554908              | 203,411.69                   | 0.010017%   |
| 556300                | 556300              | 31,281.29                    | 0.001540%   |
| 556500                | 556500              | 67,500.85                    | 0.003324%   |
| 557300                | 557300              | 91,981.50                    | 0.004530%   |
| 557500                | 557500              | 8,140.32                     | 0.000401%   |
| 557500                | 557508              | 13,331.41                    | 0.000657%   |
| 558100                | 558108              | 161,350.81                   | 0.007946%   |
| 558300                | 558300              | 64,825.62                    | 0.003192%   |
| 558300                | 558308              | 16,009.09                    | 0.000788%   |
| 558500                | 558500              | 430,150.57                   | 0.021183%   |
| 558500                | 558508              | 50,387.72                    | 0.002481%   |
| 558700                | 558708              | 70,537.28                    | 0.003474%   |
| 558900                | 558900              | 24,505.09                    | 0.001207%   |
| 559000                | 559008              | 83,251.82                    | 0.004100%   |
| 559100                | 559100              | 72,346.90                    | 0.003563%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 559200                | 559208              | 20,026.65                    | 0.000986%   |
| 559300                | 559308              | 33,828.95                    | 0.001666%   |
| 559500                | 559508              | 33,431.91                    | 0.001646%   |
| 559600                | 559608              | 11,910.86                    | 0.000587%   |
| 559700                | 559700              | 25,983.01                    | 0.001280%   |
| 559900                | 559900              | 72,503.79                    | 0.003570%   |
| 559900                | 559908              | 369,485.13                   | 0.018195%   |
| 560100                | 560108              | 32,366.02                    | 0.001594%   |
| 560300                | 560300              | 32,906.60                    | 0.001620%   |
| 560500                | 560508              | 26,052.20                    | 0.001283%   |
| 560700                | 560708              | 75,914.25                    | 0.003738%   |
| 560900                | 560908              | 88,890.49                    | 0.004377%   |
| 561100                | 561108              | 375,515.13                   | 0.018492%   |
| 561700                | 561708              | 66,557.48                    | 0.003278%   |
| 562100                | 562100              | 37,641.01                    | 0.001854%   |
| 562500                | 562508              | 306,937.07                   | 0.015115%   |
| 562900                | 562908              | 720,266.69                   | 0.035470%   |
| 563100                | 563108              | 436,973.86                   | 0.021519%   |
| 564100                | 564108              | 678,334.61                   | 0.033405%   |
| 564500                | 564508              | 943,999.05                   | 0.046487%   |
| 565100                | 565100              | 4,771.10                     | 0.000235%   |
| 565500                | 565508              | 273,012.52                   | 0.013445%   |
| 570000                | 570000              | 21,970.84                    | 0.001082%   |
| 570000                | 570008              | 14,758.63                    | 0.000727%   |
| 626900                | 626900              | 3,414.08                     | 0.000168%   |
| 627200                | 627208              | 284,415.32                   | 0.014006%   |
| 633000                | 633008              | 42,596.88                    | 0.002098%   |
| 633100                | 633100              | 69,652.31                    | 0.003430%   |
| 633200                | 633208              | 423.50                       | 0.000021%   |
| 633300                | 633308              | 1,094,541.09                 | 0.053901%   |
| 633400                | 633400              | 15,675.84                    | 0.000772%   |
| 633500                | 633500              | 15,103.84                    | 0.000744%   |
| 633600                | 633600              | 27,795.64                    | 0.001369%   |
| 633700                | 633708              | 6,244.46                     | 0.000308%   |
| 633800                | 633800              | 8,180.00                     | 0.000403%   |
| 633900                | 633900              | 30,230.99                    | 0.001489%   |
| 634000                | 634000              | 36,936.00                    | 0.001819%   |
| 634200                | 634200              | 2,351.36                     | 0.000116%   |
| 634300                | 634300              | 20,139.88                    | 0.000992%   |
| 634500                | 634508              | 649,062.76                   | 0.031963%   |
| 634600                | 634608              | 74,684.44                    | 0.003678%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 634700                | 634700              | 3,809.32                     | 0.000188%   |
| 635000                | 635008              | 94,201.04                    | 0.004639%   |
| 635100                | 635100              |                              | 0.000000%   |
| 635100                | 635108              | 24,847.03                    | 0.001224%   |
| 635300                | 635300              | 13,250.27                    | 0.000653%   |
| 635600                | 635600              | 1,378.69                     | 0.000068%   |
| 635700                | 635700              | 458.89                       | 0.000023%   |
| 635800                | 635800              | 1,562.47                     | 0.000077%   |
| 635900                | 635900              | 2,564.11                     | 0.000126%   |
| 636000                | 636000              | 280.00                       | 0.000014%   |
| 636100                | 636100              | 6,933.80                     | 0.000341%   |
| 636200                | 636200              | 8,626.10                     | 0.000425%   |
| 636400                | 636400              | 336.00                       | 0.000017%   |
| 636700                | 636700              | 51,800.35                    | 0.002551%   |
| 636800                | 636800              | 66,086.58                    | 0.003254%   |
| 636900                | 636900              | 1,008.00                     | 0.000050%   |
| 637000                | 637000              | 34,472.97                    | 0.001698%   |
| 637100                | 637100              | 12,281.77                    | 0.000605%   |
| 637200                | 637200              | 2,516.27                     | 0.000124%   |
| 637300                | 637300              | 73,032.89                    | 0.003597%   |
| 637400                | 637400              | 21,365.98                    | 0.001052%   |
| 637600                | 637600              | 12,788.58                    | 0.000630%   |
| 637900                | 637900              | 44,350.59                    | 0.002184%   |
| 638100                | 638108              | 17,345.70                    | 0.000854%   |
| 638200                | 638200              | 19,384.07                    | 0.000955%   |
| 638300                | 638308              | 15,281.04                    | 0.000753%   |
| 638400                | 638400              | 39,514.65                    | 0.001946%   |
| 638500                | 638500              | 60,872.50                    | 0.002998%   |
| 638800                | 638808              | 210,788.93                   | 0.010380%   |
| 638900                | 638900              | 252.07                       | 0.000012%   |
| 639100                | 639100              | 3,604.82                     | 0.000178%   |
| 639200                | 639200              | 37,826.83                    | 0.001863%   |
| 639300                | 639300              | 4,322.41                     | 0.000213%   |
| 639400                | 639400              | 1,444.94                     | 0.000071%   |
| 639600                | 639600              | 4,910.74                     | 0.000242%   |
| 639800                | 639808              | 30,953.05                    | 0.001524%   |
| 639900                | 639900              | 22,269.40                    | 0.001097%   |
| 661600                | 661600              | 1,973.11                     | 0.000097%   |
| 675900                | 675900              | 107,851.53                   | 0.005311%   |
| 675900                | 675908              | 6,935.37                     | 0.000342%   |
| 676000                | 676008              | 4,420.83                     | 0.000218%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary<br>Employer<br>Code | Child Employer<br>Code | OPEB Plans                   |   |
|-----------------------------|------------------------|------------------------------|---|
|                             |                        | Total Employer Contributions | Proportionate Share %<br>of Total Employer<br>Contributions |
| 676200                      | 676200                 | 1,121.52                     | 0.000055%   |
| 676300                      | 676300                 | 7,048.38                     | 0.000347%   |
| 676330                      | 676330                 | 15,648.71                    | 0.000771%   |
| 676400                      | 676400                 | 1,008.00                     | 0.000050%   |
| 676600                      | 676600                 | 695.84                       | 0.000034%   |
| 676700                      | 676708                 | 29,738.78                    | 0.001464%   |
| 676800                      | 676800                 | 3,204.60                     | 0.000158%   |
| 676900                      | 676900                 | 19,888.15                    | 0.000979%   |
| 676900                      | 676908                 | 81,689.67                    | 0.004023%   |
| 677000                      | 677008                 | 178,846.24                   | 0.008807%   |
| 677010                      | 677010                 | 325.68                       | 0.000016%   |
| 677200                      | 677200                 | 46,113.15                    | 0.002271%   |
| 677400                      | 677408                 | 1,364,997.87                 | 0.067219%   |
| 677400                      | 677508                 | 5,668,569.43                 | 0.279149%   |
| 677700                      | 677700                 | 2,380.03                     | 0.000117%   |
| 677800                      | 677808                 | 461,030.15                   | 0.022703%   |
| 677900                      | 677900                 | 1,793.81                     | 0.000088%   |
| 678000                      | 678008                 | 1,326,087.29                 | 0.065303%   |
| 678000                      | 678108                 | 3,577,790.45                 | 0.176189%   |
| 678200                      | 678200                 | 3,057.06                     | 0.000151%   |
| 678300                      | 678300                 | 57,423.78                    | 0.002828%   |
| 678400                      | 678400                 | 783.95                       | 0.000039%   |
| 678500                      | 678500                 | 7,693.49                     | 0.000379%   |
| 678700                      | 678700                 | 3,594.08                     | 0.000177%   |
| 678900                      | 678900                 | 2,589.96                     | 0.000128%   |
| 679000                      | 679000                 | 33,417.12                    | 0.001646%   |
| 679100                      | 679108                 | 50,452.01                    | 0.002485%   |
| 679200                      | 679200                 | 9,694.00                     | 0.000477%   |
| 679300                      | 679300                 | 1,030.40                     | 0.000051%   |
| 679400                      | 679408                 | 200,519.57                   | 0.009875%   |
| 679500                      | 679500                 | 25,547.74                    | 0.001258%   |
| 679700                      | 679708                 | 228,122.44                   | 0.011234%   |
| 679800                      | 679800                 | 7,620.81                     | 0.000375%   |
| 679900                      | 679900                 | 42,054.70                    | 0.002071%   |
| 680100                      | 680100                 | 147,710.30                   | 0.007274%   |
| 680100                      | 680108                 | 317,988.70                   | 0.015659%   |
| 680100                      | 989608                 | 111,250.54                   | 0.005479%   |
| 680200                      | 680200                 | 84,462.06                    | 0.004159%   |
| 680300                      | 680300                 | 2,884.03                     | 0.000142%   |
| 680400                      | 680400                 | 12,017.47                    | 0.000592%   |
| 680600                      | 680600                 | 2,211.08                     | 0.000109%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 680700                | 680708              | 40,598.50                    | 0.001999%   |
| 680800                | 680800              | 746.24                       | 0.000037%   |
| 680900                | 680900              | 3,100.36                     | 0.000153%   |
| 680910                | 680910              | 564.01                       | 0.000028%   |
| 680910                | 680918              | 43,210.28                    | 0.002128%   |
| 681200                | 681200              | 3,592.40                     | 0.000177%   |
| 681300                | 681300              | 1,519.63                     | 0.000075%   |
| 681400                | 681400              |                              | 0.000000%   |
| 681400                | 681408              | 1,704,960.61                 | 0.083961%   |
| 681400                | 980488              | 343,570.19                   | 0.016919%   |
| 681500                | 681500              | 103,468.98                   | 0.005095%   |
| 681500                | 681508              | 695,822.95                   | 0.034266%   |
| 681500                | 980298              | 231,493.09                   | 0.011400%   |
| 681600                | 681600              | 13,313.18                    | 0.000656%   |
| 681700                | 681700              | 5,086.93                     | 0.000251%   |
| 681800                | 681800              | 5,876.31                     | 0.000289%   |
| 681900                | 681900              | 20,595.45                    | 0.001014%   |
| 682000                | 682000              | 17,479.99                    | 0.000861%   |
| 682100                | 682100              | 10,440.13                    | 0.000514%   |
| 682300                | 682300              | 5,320.06                     | 0.000262%   |
| 682700                | 682708              | 31,027.62                    | 0.001528%   |
| 682800                | 682800              | 15,259.72                    | 0.000751%   |
| 682900                | 682900              | 27,738.48                    | 0.001366%   |
| 683000                | 683000              | 2,516.64                     | 0.000124%   |
| 683100                | 683100              | 875.76                       | 0.000043%   |
| 683100                | 683108              | 9,983.67                     | 0.000492%   |
| 683200                | 683200              | 4,116.07                     | 0.000203%   |
| 683300                | 683300              | 15,978.52                    | 0.000787%   |
| 683500                | 683500              | 14,410.30                    | 0.000710%   |
| 683600                | 683600              | 350.00                       | 0.000017%   |
| 683700                | 683700              | 8,040.00                     | 0.000396%   |
| 684100                | 684100              | 9,177.92                     | 0.000452%   |
| 684200                | 684200              | 999.70                       | 0.000049%   |
| 684300                | 684300              | 6,359.50                     | 0.000313%   |
| 684400                | 684400              | 3,264.33                     | 0.000161%   |
| 684500                | 684500              | 122,536.32                   | 0.006034%   |
| 684600                | 684600              | 1,698.91                     | 0.000084%   |
| 684700                | 684708              | 13,413.90                    | 0.000661%   |
| 684800                | 684800              | 20,153.99                    | 0.000992%   |
| 685000                | 685000              | 4,905.60                     | 0.000242%   |
| 685400                | 685400              | 12,560.87                    | 0.000619%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 685500                | 685500              | 9,085.90                     | 0.000447%   |
| 685600                | 685608              | 11,996.87                    | 0.000591%   |
| 685700                | 685700              | 30,490.81                    | 0.001502%   |
| 685800                | 685800              | 3,077.17                     | 0.000152%   |
| 685900                | 685900              | 25,084.38                    | 0.001235%   |
| 686000                | 686008              | 5,921,546.55                 | 0.291607%   |
| 686400                | 686400              | 2,249,773.88                 | 0.110790%   |
| 686700                | 686708              | 2,739,863.07                 | 0.134925%   |
| 686800                | 686808              |                              | 0.000000%   |
| 686800                | 686820              | 466,512.65                   | 0.022973%   |
| 687000                | 687008              | 1,716,903.37                 | 0.084549%   |
| 687100                | 687108              | 925,937.37                   | 0.045598%   |
| 687100                | 980088              | 211,901.90                   | 0.010435%   |
| 687400                | 687400              | 11,048.73                    | 0.000544%   |
| 687500                | 687508              | 412,127.99                   | 0.020295%   |
| 687600                | 687600              | 1,489.17                     | 0.000073%   |
| 687700                | 687700              | 1,134.12                     | 0.000056%   |
| 687800                | 687808              | 2,358,198.96                 | 0.116130%   |
| 687900                | 687900              | 3,521.57                     | 0.000173%   |
| 688000                | 688000              | 1,635.20                     | 0.000081%   |
| 688010                | 688018              | 640,737.02                   | 0.031553%   |
| 688100                | 688100              | 3,360.00                     | 0.000165%   |
| 688400                | 688400              | 39,013.66                    | 0.001921%   |
| 688500                | 688500              | 7,822.61                     | 0.000385%   |
| 688600                | 688600              | 293.13                       | 0.000014%   |
| 688700                | 688700              | 840.00                       | 0.000041%   |
| 688800                | 688800              | 45,722.59                    | 0.002252%   |
| 688800                | 688808              | 351,781.71                   | 0.017324%   |
| 688900                | 688908              | 144,143.00                   | 0.007098%   |
| 689100                | 689108              | 387,753.67                   | 0.019095%   |
| 689200                | 689208              | 37,885.01                    | 0.001866%   |
| 689500                | 689508              | 1,953,794.71                 | 0.096215%   |
| 689700                | 689700              | 1,384.32                     | 0.000068%   |
| 689800                | 689800              | 377,951.29                   | 0.018612%   |
| 689900                | 689908              | 269,093.53                   | 0.013252%   |
| 690000                | 690000              | 24,386.80                    | 0.001201%   |
| 690020                | 690020              | 80,914.84                    | 0.003985%   |
| 690030                | 690030              | 18,886.12                    | 0.000930%   |
| 690040                | 690048              | 79,044.21                    | 0.003893%   |
| 690060                | 690060              | 3,004.59                     | 0.000148%   |
| 690070                | 690078              | 154,990.64                   | 0.007633%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 690080                | 690080              | 34,524.30                    | 0.001700%   |
| 690090                | 690090              | 3,686.57                     | 0.000182%   |
| 690400                | 690408              | 7,893,266.58                 | 0.388705%   |
| 690500                | 690508              | 2,128,642.70                 | 0.104825%   |
| 690700                | 690708              | 1,466,127.16                 | 0.072200%   |
| 690800                | 690808              | 96,164.25                    | 0.004736%   |
| 690900                | 690908              | 39,082.25                    | 0.001925%   |
| 690910                | 690918              | 215,481.38                   | 0.010611%   |
| 691010                | 691010              | 3,458.84                     | 0.000170%   |
| 691100                | 691100              | 43,716.71                    | 0.002153%   |
| 691110                | 691110              | 1,475.88                     | 0.000073%   |
| 691130                | 691130              | 3,561.47                     | 0.000175%   |
| 691140                | 691148              | 27,500.04                    | 0.001354%   |
| 691150                | 691150              | 21,133.36                    | 0.001041%   |
| 691160                | 691160              | 5,199.47                     | 0.000256%   |
| 691180                | 691180              | 18,590.49                    | 0.000915%   |
| 691180                | 691188              | 79,315.47                    | 0.003906%   |
| 691190                | 691198              | 52,713.94                    | 0.002596%   |
| 691200                | 691200              | 29,620.62                    | 0.001459%   |
| 691220                | 691220              | 739.20                       | 0.000036%   |
| 691230                | 691230              | 19,496.45                    | 0.000960%   |
| 691240                | 691240              | 52,680.97                    | 0.002594%   |
| 691250                | 691258              | 3,073.28                     | 0.000151%   |
| 691260                | 691260              | 52,770.38                    | 0.002599%   |
| 691270                | 691270              | 744.80                       | 0.000037%   |
| 691280                | 691280              | 1,348.27                     | 0.000066%   |
| 691290                | 691290              | 357.00                       | 0.000018%   |
| 691300                | 691300              | 12,848.26                    | 0.000633%   |
| 691320                | 691320              | 11,570.71                    | 0.000570%   |
| 691340                | 691340              | 1,512.08                     | 0.000074%   |
| 691350                | 691350              | 15,930.05                    | 0.000784%   |
| 691360                | 691360              | 14,543.50                    | 0.000716%   |
| 691370                | 691370              | 685.44                       | 0.000034%   |
| 691390                | 691390              | 4,983.42                     | 0.000245%   |
| 691400                | 691400              | 55,715.51                    | 0.002744%   |
| 691410                | 691410              | 22,215.63                    | 0.001094%   |
| 691420                | 691420              | 728.00                       | 0.000036%   |
| 691430                | 691430              | 700.03                       | 0.000034%   |
| 691440                | 691440              | 2,591.55                     | 0.000128%   |
| 691460                | 691468              | 11,106.72                    | 0.000547%   |
| 691470                | 691478              | 109,869.85                   | 0.005411%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 691480                | 691480              | 789.60                       | 0.000039%   |
| 691490                | 691498              | 2,293.20                     | 0.000113%   |
| 691500                | 691500              | 150,201.44                   | 0.007397%   |
| 691520                | 691520              | 5,677.36                     | 0.000280%   |
| 691530                | 691530              | 12,429.71                    | 0.000612%   |
| 691550                | 691550              | 45,924.25                    | 0.002262%   |
| 691580                | 691580              | 14,910.86                    | 0.000734%   |
| 691580                | 691588              | 184,870.77                   | 0.009104%   |
| 691590                | 691590              | 1,780.94                     | 0.000088%   |
| 691610                | 691610              | 197.40                       | 0.000010%   |
| 691630                | 691630              | 436.80                       | 0.000022%   |
| 691640                | 691648              | 67,381.71                    | 0.003318%   |
| 691650                | 691650              | 352.74                       | 0.000017%   |
| 691660                | 691660              | 1,455.05                     | 0.000072%   |
| 691680                | 691680              | 932.40                       | 0.000046%   |
| 691690                | 691690              | 798.00                       | 0.000039%   |
| 691720                | 691720              | 750.42                       | 0.000037%   |
| 691730                | 691738              | 1,125,229.31                 | 0.055412%   |
| 691730                | 980128              | 112,172.55                   | 0.005524%   |
| 691740                | 691740              | 4,718.46                     | 0.000232%   |
| 691740                | 691748              | 154,390.01                   | 0.007603%   |
| 691750                | 691758              | 105,295.63                   | 0.005185%   |
| 691760                | 691760              | 56,866.18                    | 0.002800%   |
| 691770                | 691770              | 1,709.61                     | 0.000084%   |
| 691790                | 691790              | 6,043.47                     | 0.000298%   |
| 691810                | 691810              | 769.99                       | 0.000038%   |
| 691820                | 691828              | 49,329.63                    | 0.002429%   |
| 691830                | 691830              | 10,139.99                    | 0.000499%   |
| 691840                | 691840              | 1,108.80                     | 0.000055%   |
| 691870                | 691878              |                              | 0.000000%   |
| 691890                | 691890              | 3,327.60                     | 0.000164%   |
| 691900                | 691900              | 17,538.76                    | 0.000864%   |
| 691910                | 691910              | 709.20                       | 0.000035%   |
| 691930                | 691930              | 3,846.77                     | 0.000189%   |
| 691940                | 691948              | 6,058,501.20                 | 0.298352%   |
| 691940                | 980378              | 1,131,209.15                 | 0.055707%   |
| 691950                | 691958              | 1,065,596.53                 | 0.052475%   |
| 691960                | 691960              | 158,525.94                   | 0.007807%   |
| 691970                | 691970              | 19,686.48                    | 0.000969%   |
| 691980                | 691980              | 1,979.04                     | 0.000097%   |
| 691990                | 691990              | 312.42                       | 0.000015%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 692000                | 692000              | 21,116.26                    | 0.001040%   |
| 692010                | 692010              | 1,629.29                     | 0.000080%   |
| 692020                | 692028              | 47,334.95                    | 0.002331%   |
| 692040                | 692040              | 9,956.07                     | 0.000490%   |
| 692050                | 692050              | 3,127.60                     | 0.000154%   |
| 692060                | 692068              | 89,991.76                    | 0.004432%   |
| 692090                | 692090              | 20,653.86                    | 0.001017%   |
| 692110                | 692118              | 1,148,856.68                 | 0.056576%   |
| 692110                | 980528              | 325,124.13                   | 0.016011%   |
| 692130                | 692130              | 1,975.00                     | 0.000097%   |
| 692140                | 692148              | 108,780.07                   | 0.005357%   |
| 692160                | 692160              | 21,929.36                    | 0.001080%   |
| 692170                | 692170              | 3,867.22                     | 0.000190%   |
| 692190                | 692198              | 3,679,983.01                 | 0.181221%   |
| 692190                | 981198              | 155,202.04                   | 0.007643%   |
| 692200                | 692208              | 41,868.44                    | 0.002062%   |
| 692210                | 692210              |                              | 0.000000%   |
| 692220                | 692220              | 56,445.48                    | 0.002780%   |
| 692230                | 692230              | 9,520.36                     | 0.000469%   |
| 692240                | 692240              | 5,675.14                     | 0.000279%   |
| 692250                | 692250              | 12,943.20                    | 0.000637%   |
| 692250                | 692258              | 1,002,097.50                 | 0.049348%   |
| 692260                | 692260              | 33,772.38                    | 0.001663%   |
| 692270                | 692270              | 2,369.27                     | 0.000117%   |
| 692280                | 692280              | 840.00                       | 0.000041%   |
| 692290                | 692290              | 6,280.93                     | 0.000309%   |
| 692310                | 692310              | 19,743.81                    | 0.000972%   |
| 692330                | 692330              | 6,291.49                     | 0.000310%   |
| 692330                | 692338              | 175.03                       | 0.000009%   |
| 692340                | 692340              | 724.59                       | 0.000036%   |
| 692360                | 692360              | 378.00                       | 0.000019%   |
| 692370                | 692370              | 12,986.88                    | 0.000640%   |
| 692380                | 692380              | 44,771.67                    | 0.002205%   |
| 692410                | 692410              | 672.00                       | 0.000033%   |
| 692420                | 692428              | 7,049.98                     | 0.000347%   |
| 692430                | 692430              | 11,184.06                    | 0.000551%   |
| 692440                | 692440              | 606.22                       | 0.000030%   |
| 692470                | 692470              |                              | 0.000000%   |
| 692480                | 692480              | 49,025.45                    | 0.002414%   |
| 692500                | 692500              | 39,895.73                    | 0.001965%   |
| 692510                | 692510              | 45,304.78                    | 0.002231%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 692520                | 692528              | 700,226.28                   | 0.034483%   |
| 692530                | 692538              | 1,399.98                     | 0.000069%   |
| 692540                | 692540              | 336.00                       | 0.000017%   |
| 692550                | 692550              | 1,008.00                     | 0.000050%   |
| 692560                | 692568              | 72,720.38                    | 0.003581%   |
| 692570                | 692578              | 14,619.99                    | 0.000720%   |
| 692580                | 692580              | 1,037.76                     | 0.000051%   |
| 692590                | 692598              | 90,216.97                    | 0.004443%   |
| 692600                | 692600              | 113,522.73                   | 0.005590%   |
| 692610                | 692610              | 19,843.75                    | 0.000977%   |
| 692620                | 692628              | 10,864.81                    | 0.000535%   |
| 692630                | 692630              | 444.68                       | 0.000022%   |
| 692640                | 692640              | 1,169,398.51                 | 0.057587%   |
| 692650                | 692658              | 120,499.32                   | 0.005934%   |
| 692660                | 692668              | 46,884.39                    | 0.002309%   |
| 692670                | 692678              | 180,378.45                   | 0.008883%   |
| 692680                | 692688              | 304,836.00                   | 0.015012%   |
| 692690                | 692690              | 29,119.14                    | 0.001434%   |
| 692700                | 692708              | 5,880.00                     | 0.000290%   |
| 692710                | 692710              | 4,444.48                     | 0.000219%   |
| 692730                | 692730              | 6,046.40                     | 0.000298%   |
| 692740                | 692748              | 519,606.92                   | 0.025588%   |
| 692740                | 980728              | 111,024.92                   | 0.005467%   |
| 692750                | 692750              | 182.00                       | 0.000009%   |
| 692760                | 692760              | 1,729.00                     | 0.000085%   |
| 692770                | 692778              | 122,820.27                   | 0.006048%   |
| 692780                | 692780              | 326.49                       | 0.000016%   |
| 692790                | 692790              | 336.00                       | 0.000017%   |
| 692800                | 692808              | 232,348.29                   | 0.011442%   |
| 692810                | 692810              | 420.07                       | 0.000021%   |
| 692820                | 692828              | 9,316.91                     | 0.000459%   |
| 692830                | 692830              | (302.40)                     | -0.000015%  |
| 692830                | 692838              | 23,735.38                    | 0.001169%   |
| 692840                | 692840              | 6,480.38                     | 0.000319%   |
| 692850                | 692850              | 1,410.18                     | 0.000069%   |
| 692860                | 692860              | 449.89                       | 0.000022%   |
| 692870                | 692870              | 62,840.28                    | 0.003095%   |
| 692880                | 692880              | 38,299.61                    | 0.001886%   |
| 692890                | 692890              | 47,340.53                    | 0.002331%   |
| 692910                | 692910              | 151,235.86                   | 0.007448%   |
| 692910                | 692918              | 9,692.29                     | 0.000477%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 692920                | 692920              | 11,339.39                    | 0.000558%   |
| 692930                | 692930              | 699.96                       | 0.000034%   |
| 692940                | 692940              | 1,696.87                     | 0.000084%   |
| 692960                | 692960              | 4,526.55                     | 0.000223%   |
| 692970                | 692970              | 3,964.56                     | 0.000195%   |
| 692980                | 692980              | 12,162.68                    | 0.000599%   |
| 692990                | 692990              | 6,125.73                     | 0.000302%   |
| 693010                | 693018              | 108,668.09                   | 0.005351%   |
| 693020                | 693020              | 2,431.91                     | 0.000120%   |
| 693030                | 693030              | 56.04                        | 0.000003%   |
| 693040                | 693048              | 387,587.92                   | 0.019087%   |
| 693050                | 693050              | 2,917.10                     | 0.000144%   |
| 693060                | 693060              | 840.00                       | 0.000041%   |
| 693070                | 693070              | 336.00                       | 0.000017%   |
| 693080                | 693080              | 80,699.35                    | 0.003974%   |
| 693090                | 693090              | 7,888.24                     | 0.000388%   |
| 693100                | 693108              | 112,314.46                   | 0.005531%   |
| 693110                | 693110              | 541.64                       | 0.000027%   |
| 693120                | 693128              | 72,705.05                    | 0.003580%   |
| 693130                | 693130              | 68,313.72                    | 0.003364%   |
| 693140                | 693140              | 20,560.28                    | 0.001012%   |
| 693150                | 693150              | 1,393.00                     | 0.000069%   |
| 693160                | 693160              | 7,299.56                     | 0.000359%   |
| 693170                | 693170              | 931.07                       | 0.000046%   |
| 693200                | 693200              | 8,924.58                     | 0.000439%   |
| 693230                | 693230              | 83,108.46                    | 0.004093%   |
| 693250                | 693250              | 186,303.97                   | 0.009175%   |
| 693260                | 693260              | 2,578.84                     | 0.000127%   |
| 693280                | 693280              | 617.40                       | 0.000030%   |
| 693300                | 693300              | 1,098.35                     | 0.000054%   |
| 693310                | 693310              | 11,848.22                    | 0.000583%   |
| 693320                | 693320              | 1,680.00                     | 0.000083%   |
| 693330                | 693330              | 1,283.37                     | 0.000063%   |
| 693340                | 693340              | 560.00                       | 0.000028%   |
| 693350                | 693350              | 4,961.92                     | 0.000244%   |
| 693370                | 693378              | 90,269.00                    | 0.004445%   |
| 693370                | 981048              | 13,884.80                    | 0.000684%   |
| 693380                | 693388              | 381,945.75                   | 0.018809%   |
| 693390                | 693390              | 1,512.00                     | 0.000074%   |
| 693400                | 693408              | 176,706.06                   | 0.008702%   |
| 693410                | 693418              | 57,876.06                    | 0.002850%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 693420                | 693420              | 5,683.35                     | 0.000280%   |
| 693430                | 693430              | 1,708.43                     | 0.000084%   |
| 693450                | 693450              | 218.47                       | 0.000011%   |
| 693470                | 693470              | 68,025.08                    | 0.003350%   |
| 693480                | 693480              | 3,663.33                     | 0.000180%   |
| 693490                | 693490              | 2,310.00                     | 0.000114%   |
| 693500                | 693500              | 30,791.16                    | 0.001516%   |
| 693500                | 980980              | 11,326.43                    | 0.000558%   |
| 693520                | 693520              | 12,918.09                    | 0.000636%   |
| 693530                | 693530              | 194,149.50                   | 0.009561%   |
| 693540                | 693540              | 1,610.04                     | 0.000079%   |
| 693550                | 693558              | 32,159.12                    | 0.001584%   |
| 693570                | 693578              | 82,194.41                    | 0.004048%   |
| 693590                | 693598              | 191,658.86                   | 0.009438%   |
| 693610                | 693618              | 64,010.85                    | 0.003152%   |
| 693620                | 693620              | 1,209.60                     | 0.000060%   |
| 693630                | 693638              | 443,620.30                   | 0.021846%   |
| 693640                | 693640              | 110,030.50                   | 0.005418%   |
| 693650                | 693658              | 629.44                       | 0.000031%   |
| 693660                | 693660              | 720.96                       | 0.000036%   |
| 693670                | 693670              | 11,008.73                    | 0.000542%   |
| 693680                | 693680              | 7,773.53                     | 0.000383%   |
| 693710                | 693710              | 560.00                       | 0.000028%   |
| 693720                | 693720              | 561.54                       | 0.000028%   |
| 693730                | 693730              | 1,680.00                     | 0.000083%   |
| 693740                | 693740              |                              | 0.000000%   |
| 693750                | 693750              | 1,182.72                     | 0.000058%   |
| 693760                | 693760              | 1,282.11                     | 0.000063%   |
| 693770                | 693770              | 13,434.53                    | 0.000662%   |
| 693770                | 693778              | 13,434.53                    | 0.000662%   |
| 693780                | 693780              | 727.56                       | 0.000036%   |
| 693790                | 693790              | 1,008.00                     | 0.000050%   |
| 693810                | 693810              | 25,443.44                    | 0.001253%   |
| 693820                | 693828              | 130,819.44                   | 0.006442%   |
| 693850                | 693850              | 116.76                       | 0.000006%   |
| 693860                | 693860              | 238,907.38                   | 0.011765%   |
| 693870                | 693870              | 938.00                       | 0.000046%   |
| 693880                | 693880              |                              | 0.000000%   |
| 693880                | 693888              | 5,950.00                     | 0.000293%   |
| 693910                | 693910              | 105.00                       | 0.000005%   |
| 694010                | 694018              | 3,252.72                     | 0.000160%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 694210                | 694210              | 44,836.46                    | 0.002208%   |
| 694310                | 694318              | 13,352.95                    | 0.000658%   |
| 694410                | 694410              | 1,284.93                     | 0.000063%   |
| 694430                | 694430              | 700.02                       | 0.000034%   |
| 694500                | 694500              | 3,373.17                     | 0.000166%   |
| 694600                | 694600              | 103,632.79                   | 0.005103%   |
| 694600                | 694608              | 2,539,655.42                 | 0.125066%   |
| 695100                | 695100              | 371.01                       | 0.000018%   |
| 695400                | 695400              | 330.61                       | 0.000016%   |
| 695500                | 695500              | 5,094.62                     | 0.000251%   |
| 695600                | 695608              | 1,481,176.96                 | 0.072941%   |
| 695800                | 695808              | 296,445.05                   | 0.014598%   |
| 695820                | 695828              | 83,151.15                    | 0.004095%   |
| 695900                | 695900              | 1,541.96                     | 0.000076%   |
| 696000                | 696000              | 7,734.04                     | 0.000381%   |
| 696100                | 696100              | 7,881.59                     | 0.000388%   |
| 696100                | 696108              | 853.92                       | 0.000042%   |
| 696200                | 696200              | 63,795.56                    | 0.003142%   |
| 696500                | 696500              | 553.03                       | 0.000027%   |
| 696600                | 696600              | 88,274.65                    | 0.004347%   |
| 696700                | 696708              | 7,780,878.14                 | 0.383170%   |
| 697100                | 697100              | 68,587.89                    | 0.003378%   |
| 697200                | 697200              | 1,870.98                     | 0.000092%   |
| 697300                | 697300              | 168,784.65                   | 0.008312%   |
| 697500                | 697500              | 804,152.20                   | 0.039601%   |
| 697600                | 697608              | 8,318,109.67                 | 0.409626%   |
| 697700                | 697708              | 1,310,338.89                 | 0.064528%   |
| 698000                | 698008              | 3,317,848.32                 | 0.163388%   |
| 698000                | 988018              | 13,294.40                    | 0.000655%   |
| 698210                | 698218              | 90,738.80                    | 0.004468%   |
| 698310                | 698310              | 2,519.97                     | 0.000124%   |
| 698500                | 698500              | 4,598.21                     | 0.000226%   |
| 698600                | 698600              | 14,020.76                    | 0.000690%   |
| 698700                | 698700              | 7,852.90                     | 0.000387%   |
| 698800                | 698800              | 403,808.53                   | 0.019886%   |
| 698900                | 698900              | 2,556.37                     | 0.000126%   |
| 699000                | 699000              | 486.86                       | 0.000024%   |
| 699100                | 699100              | 5,675.69                     | 0.000280%   |
| 699200                | 699208              | 341,138.36                   | 0.016799%   |
| 699300                | 699300              | 2,654.23                     | 0.000131%   |
| 699500                | 699500              | 672.07                       | 0.000033%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 699600                | 699600              | 9,729.11                     | 0.000479%   |
| 699700                | 699700              | 4,798.16                     | 0.000236%   |
| 699900                | 699900              | 105,450.02                   | 0.005193%   |
| 700100                | 700100              | 7,812.79                     | 0.000385%   |
| 700200                | 700200              | 8,370.03                     | 0.000412%   |
| 700300                | 700300              | 7,392.61                     | 0.000364%   |
| 700400                | 700400              | 5,896.61                     | 0.000290%   |
| 700500                | 700500              | 8,264.08                     | 0.000407%   |
| 700600                | 700600              | 6,775.07                     | 0.000334%   |
| 700700                | 700700              | 5,796.22                     | 0.000285%   |
| 700800                | 700800              | 11,835.56                    | 0.000583%   |
| 700900                | 700900              | 13,047.32                    | 0.000643%   |
| 701000                | 701000              | 8,646.32                     | 0.000426%   |
| 701100                | 701100              | 6,352.44                     | 0.000313%   |
| 701200                | 701200              | 13,969.71                    | 0.000688%   |
| 701300                | 701300              | 12,019.75                    | 0.000592%   |
| 701400                | 701400              | 9,092.13                     | 0.000448%   |
| 701500                | 701500              | 7,061.70                     | 0.000348%   |
| 701600                | 701600              | 11,926.23                    | 0.000587%   |
| 701700                | 701700              | 70.31                        | 0.000003%   |
| 701700                | 701708              | 47,230.18                    | 0.002326%   |
| 701800                | 701800              | 13,221.23                    | 0.000651%   |
| 701900                | 701908              | 41,820.94                    | 0.002059%   |
| 702000                | 702000              | 11,522.05                    | 0.000567%   |
| 702100                | 702100              | 16,117.53                    | 0.000794%   |
| 702200                | 702200              | 12,363.21                    | 0.000609%   |
| 702400                | 702400              | 41,464.36                    | 0.002042%   |
| 702500                | 702500              | 14,153.77                    | 0.000697%   |
| 702600                | 702608              | 134,153.67                   | 0.006606%   |
| 702600                | 989308              | 132,354.27                   | 0.006518%   |
| 702700                | 702700              | 13,156.34                    | 0.000648%   |
| 702800                | 702800              | 13,021.54                    | 0.000641%   |
| 702900                | 702900              | 12,742.36                    | 0.000627%   |
| 703000                | 703000              | 18,204.69                    | 0.000896%   |
| 703100                | 703100              | 16,387.79                    | 0.000807%   |
| 703200                | 703200              | 12,473.70                    | 0.000614%   |
| 703300                | 703300              | 6,688.44                     | 0.000329%   |
| 703400                | 703400              | 10,220.18                    | 0.000503%   |
| 703500                | 703500              | 12,108.84                    | 0.000596%   |
| 703600                | 703600              | 14,278.03                    | 0.000703%   |
| 703700                | 703700              | 21,006.70                    | 0.001034%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 703800                | 703800              | 17,009.32                    | 0.000838%   |
| 703900                | 703900              | 11,857.64                    | 0.000584%   |
| 704000                | 704000              | 10,998.19                    | 0.000542%   |
| 704100                | 704100              | 15,711.17                    | 0.000774%   |
| 704200                | 704200              | 10,545.96                    | 0.000519%   |
| 704300                | 704300              | 18,742.34                    | 0.000923%   |
| 704400                | 704400              | 21,939.19                    | 0.001080%   |
| 704500                | 704500              | 71,336.24                    | 0.003513%   |
| 704600                | 704600              | 27,959.97                    | 0.001377%   |
| 704700                | 704700              | 10,299.24                    | 0.000507%   |
| 704800                | 704800              | 7,464.20                     | 0.000368%   |
| 705000                | 705000              | 4,119.34                     | 0.000203%   |
| 705100                | 705100              | 7,000.08                     | 0.000345%   |
| 705200                | 705200              | 29,092.26                    | 0.001433%   |
| 705300                | 705300              | 25,570.92                    | 0.001259%   |
| 705400                | 705400              | 14,686.40                    | 0.000723%   |
| 705500                | 705500              | 16,546.61                    | 0.000815%   |
| 705600                | 705600              | 22,394.28                    | 0.001103%   |
| 705700                | 705700              | 15,637.80                    | 0.000770%   |
| 705800                | 705800              | 17,349.57                    | 0.000854%   |
| 705900                | 705900              | 10,047.54                    | 0.000495%   |
| 706000                | 706000              | 12,905.64                    | 0.000636%   |
| 706100                | 706100              | 13,662.73                    | 0.000673%   |
| 706200                | 706200              | 13,932.07                    | 0.000686%   |
| 706300                | 706300              | 20,812.81                    | 0.001025%   |
| 706400                | 706400              | 5,292.15                     | 0.000261%   |
| 706500                | 706500              | 13,237.07                    | 0.000652%   |
| 706600                | 706600              | 94,444.49                    | 0.004651%   |
| 706700                | 706700              | 16,798.36                    | 0.000827%   |
| 706800                | 706800              | 16,239.00                    | 0.000800%   |
| 706900                | 706900              | 4,024.11                     | 0.000198%   |
| 707000                | 707000              | 13,195.20                    | 0.000650%   |
| 707100                | 707108              | 17,942.87                    | 0.000884%   |
| 707200                | 707200              | 21,498.93                    | 0.001059%   |
| 707300                | 707300              | 17,122.19                    | 0.000843%   |
| 707400                | 707400              | 27,385.75                    | 0.001349%   |
| 707500                | 707500              | 10,893.48                    | 0.000536%   |
| 707600                | 707600              | 24,661.60                    | 0.001214%   |
| 707700                | 707700              | 16,463.75                    | 0.000811%   |
| 707800                | 707800              | 17,807.64                    | 0.000877%   |
| 707900                | 707900              | 19,124.28                    | 0.000942%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 708000                | 708000              | 19,245.98                    | 0.000948%   |
| 708100                | 708100              | 19,860.45                    | 0.000978%   |
| 708200                | 708200              | 18,057.03                    | 0.000889%   |
| 708300                | 708300              | 19,305.35                    | 0.000951%   |
| 708400                | 708400              | 22,114.03                    | 0.001089%   |
| 708500                | 708500              | 38,604.71                    | 0.001901%   |
| 708600                | 708600              | 6,940.55                     | 0.000342%   |
| 708700                | 708708              | 12,722.19                    | 0.000627%   |
| 708800                | 708800              | 8,297.88                     | 0.000409%   |
| 708900                | 708900              | 6,120.84                     | 0.000301%   |
| 709000                | 709000              | 8,381.88                     | 0.000413%   |
| 709100                | 709100              | 8,235.59                     | 0.000406%   |
| 709200                | 709208              | 7,988.76                     | 0.000393%   |
| 709300                | 709300              | 8,243.65                     | 0.000406%   |
| 709400                | 709400              | 7,347.84                     | 0.000362%   |
| 709500                | 709500              | 11,116.40                    | 0.000547%   |
| 709600                | 709600              | 6,661.42                     | 0.000328%   |
| 709700                | 709700              | 6,468.26                     | 0.000319%   |
| 709800                | 709800              | 7,905.60                     | 0.000389%   |
| 709900                | 709900              | 7,298.00                     | 0.000359%   |
| 710000                | 710000              | 22,863.59                    | 0.001126%   |
| 710100                | 710100              | 16,347.45                    | 0.000805%   |
| 710200                | 710200              | 15,448.60                    | 0.000761%   |
| 710300                | 710300              | 15,185.55                    | 0.000748%   |
| 710400                | 710408              | 22,810.42                    | 0.001123%   |
| 710500                | 710500              | 22,416.26                    | 0.001104%   |
| 710600                | 710600              | 23,482.76                    | 0.001156%   |
| 710700                | 710700              | 45,903.94                    | 0.002261%   |
| 710800                | 710800              | 16,695.31                    | 0.000822%   |
| 710900                | 710900              | 18,809.34                    | 0.000926%   |
| 711000                | 711000              | 20,794.01                    | 0.001024%   |
| 711100                | 711100              | 19,722.45                    | 0.000971%   |
| 711200                | 711200              | 15,706.97                    | 0.000773%   |
| 711300                | 711300              | 15,706.07                    | 0.000773%   |
| 711400                | 711400              | 16,160.57                    | 0.000796%   |
| 711500                | 711500              | 11,696.51                    | 0.000576%   |
| 711600                | 711600              | 5,896.61                     | 0.000290%   |
| 711700                | 711700              | 7,384.03                     | 0.000364%   |
| 711800                | 711800              | 7,059.90                     | 0.000348%   |
| 711900                | 711900              | 6,352.44                     | 0.000313%   |
| 712000                | 712000              | 8,888.64                     | 0.000438%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 712100                | 712100              | 7,048.82                     | 0.000347%   |
| 712200                | 712200              | 4,962.95                     | 0.000244%   |
| 712300                | 712300              | 6,352.44                     | 0.000313%   |
| 712400                | 712400              | 8,025.72                     | 0.000395%   |
| 712500                | 712500              | 13,406.39                    | 0.000660%   |
| 712600                | 712600              | 8,400.09                     | 0.000414%   |
| 712700                | 712700              | 8,297.88                     | 0.000409%   |
| 712800                | 712800              | 6,352.47                     | 0.000313%   |
| 712900                | 712900              | 8,297.88                     | 0.000409%   |
| 713000                | 713000              | 7,649.91                     | 0.000377%   |
| 713100                | 713100              | 6,467.81                     | 0.000319%   |
| 713200                | 713200              |                              | 0.000000%   |
| 713200                | 713208              | 145,404.75                   | 0.007160%   |
| 713200                | 986608              | 253,622.50                   | 0.012490%   |
| 713300                | 713308              | 54,525.06                    | 0.002685%   |
| 713400                | 713408              | 7,383.95                     | 0.000364%   |
| 713500                | 713508              | 228,103.49                   | 0.011233%   |
| 713600                | 713600              | 88,466.98                    | 0.004357%   |
| 713700                | 713700              | 27,844.26                    | 0.001371%   |
| 713800                | 713800              | 32,717.05                    | 0.001611%   |
| 713900                | 713900              | 39,844.54                    | 0.001962%   |
| 713900                | 984900              | 17,071.68                    | 0.000841%   |
| 714000                | 714000              | 23,481.33                    | 0.001156%   |
| 714100                | 714100              | 123,698.22                   | 0.006092%   |
| 714200                | 714200              | 79,017.96                    | 0.003891%   |
| 714300                | 714300              | (11.99)                      | -0.000001%  |
| 714300                | 714308              | 753,463.34                   | 0.037104%   |
| 714300                | 983408              | 1,247,443.97                 | 0.061431%   |
| 714400                | 714400              | 29,323.98                    | 0.001444%   |
| 714500                | 714500              | 12,683.38                    | 0.000625%   |
| 714600                | 714600              | 19,538.98                    | 0.000962%   |
| 714700                | 714700              | 19,750.49                    | 0.000973%   |
| 714800                | 714808              | 7,778.84                     | 0.000383%   |
| 714900                | 714900              | 12,283.87                    | 0.000605%   |
| 715000                | 715000              | 14,328.83                    | 0.000706%   |
| 715100                | 715100              | 8,158.05                     | 0.000402%   |
| 715200                | 715200              | 12,221.65                    | 0.000602%   |
| 715300                | 715300              | 16,511.01                    | 0.000813%   |
| 715400                | 715400              | 11,055.32                    | 0.000544%   |
| 715500                | 715500              | 12,913.03                    | 0.000636%   |
| 715600                | 715600              | 15,057.29                    | 0.000741%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 715700                | 715700              | 14,332.64                    | 0.000706%   |
| 715800                | 715800              | 13,687.73                    | 0.000674%   |
| 715900                | 715900              | 7,169.20                     | 0.000353%   |
| 716000                | 716000              | 7,693.65                     | 0.000379%   |
| 716100                | 716100              | 12,170.66                    | 0.000599%   |
| 716200                | 716200              | 6,232.49                     | 0.000307%   |
| 716300                | 716300              | 7,704.00                     | 0.000379%   |
| 716400                | 716400              | 12,321.40                    | 0.000607%   |
| 716500                | 716500              | 11,469.38                    | 0.000565%   |
| 716600                | 716600              | 11,014.85                    | 0.000542%   |
| 716700                | 716700              | 14,967.42                    | 0.000737%   |
| 716800                | 716800              | 11,471.90                    | 0.000565%   |
| 716900                | 716900              | 12,625.43                    | 0.000622%   |
| 717000                | 717000              | 15,694.04                    | 0.000773%   |
| 717100                | 717100              | 33,242.52                    | 0.001637%   |
| 717200                | 717200              | 31,086.24                    | 0.001531%   |
| 717200                | 989500              | 16,780.97                    | 0.000826%   |
| 717300                | 717300              | 38,097.71                    | 0.001876%   |
| 717400                | 717400              | 32,982.02                    | 0.001624%   |
| 717500                | 717500              | 22,638.07                    | 0.001115%   |
| 717600                | 717600              | 83,872.95                    | 0.004130%   |
| 717700                | 717700              | 60,431.24                    | 0.002976%   |
| 717800                | 717800              | 21,152.82                    | 0.001042%   |
| 717900                | 717900              | 12,284.00                    | 0.000605%   |
| 718000                | 718000              | 47,973.22                    | 0.002362%   |
| 718100                | 718100              | 62,012.65                    | 0.003054%   |
| 718200                | 718200              | 18,778.26                    | 0.000925%   |
| 718300                | 718308              | 51,796.64                    | 0.002551%   |
| 718300                | 984108              | 167,648.39                   | 0.008256%   |
| 718400                | 718400              | 22,737.08                    | 0.001120%   |
| 718500                | 718508              | 328,505.09                   | 0.016177%   |
| 718500                | 985508              | 658,440.64                   | 0.032425%   |
| 718600                | 718600              | 24,929.64                    | 0.001228%   |
| 718700                | 718700              | 17,411.88                    | 0.000857%   |
| 718800                | 718800              | 138,853.43                   | 0.006838%   |
| 718800                | 980410              | 186,827.24                   | 0.009200%   |
| 718900                | 718900              | 12,089.48                    | 0.000595%   |
| 718900                | 718908              | 13,503.88                    | 0.000665%   |
| 719000                | 719000              | 34,287.47                    | 0.001688%   |
| 719100                | 719108              | 425,228.52                   | 0.020940%   |
| 719100                | 986708              | 844,666.75                   | 0.041596%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 719200                | 719200              | 34,100.89                    | 0.001679%   |
| 719300                | 719308              | 19,129.43                    | 0.000942%   |
| 719400                | 719400              | 30,597.81                    | 0.001507%   |
| 719500                | 719500              | 11,012.25                    | 0.000542%   |
| 719600                | 719600              | 16,894.09                    | 0.000832%   |
| 719700                | 719700              | 13,167.79                    | 0.000648%   |
| 719800                | 719800              | 7,383.96                     | 0.000364%   |
| 719900                | 719900              | 8,032.50                     | 0.000396%   |
| 720000                | 720000              | 12,701.72                    | 0.000625%   |
| 720100                | 720100              | 13,631.24                    | 0.000671%   |
| 720200                | 720200              | 12,010.88                    | 0.000591%   |
| 720300                | 720300              | 16,828.54                    | 0.000829%   |
| 720400                | 720400              | 7,281.62                     | 0.000359%   |
| 720500                | 720500              | 6,352.47                     | 0.000313%   |
| 720600                | 720600              | 6,999.30                     | 0.000345%   |
| 720700                | 720700              | 7,347.02                     | 0.000362%   |
| 720800                | 720800              | 30,220.16                    | 0.001488%   |
| 720900                | 720900              | 25,093.30                    | 0.001236%   |
| 721000                | 721000              | 18,651.48                    | 0.000918%   |
| 721100                | 721100              | 40,251.00                    | 0.001982%   |
| 721200                | 721200              | 15,108.94                    | 0.000744%   |
| 721300                | 721300              | 25,615.60                    | 0.001261%   |
| 721400                | 721400              | 18,792.41                    | 0.000925%   |
| 721500                | 721500              | 33,999.17                    | 0.001674%   |
| 721500                | 980000              | 52,100.91                    | 0.002566%   |
| 721600                | 721600              | 20,539.89                    | 0.001011%   |
| 721700                | 721700              | 20,689.14                    | 0.001019%   |
| 721800                | 721800              | 32,510.32                    | 0.001601%   |
| 721800                | 983900              | 36,071.86                    | 0.001776%   |
| 721900                | 721900              | 39,562.65                    | 0.001948%   |
| 721900                | 982500              | 111,877.72                   | 0.005509%   |
| 722000                | 722000              | 21,819.02                    | 0.001074%   |
| 722100                | 722100              | 34,260.08                    | 0.001687%   |
| 722200                | 722200              | 13,903.70                    | 0.000685%   |
| 722300                | 722300              | 11,979.57                    | 0.000590%   |
| 722500                | 722500              | 18,204.40                    | 0.000896%   |
| 722600                | 722600              | 20,275.06                    | 0.000998%   |
| 722700                | 722700              | 6,079.06                     | 0.000299%   |
| 722800                | 722800              | 9,174.91                     | 0.000452%   |
| 722900                | 722900              | 10,740.16                    | 0.000529%   |
| 723000                | 723000              | 8,039.34                     | 0.000396%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 723100                | 723100              | 6,459.19                     | 0.000318%   |
| 723200                | 723200              | 18,742.12                    | 0.000923%   |
| 723300                | 723300              | 8,976.69                     | 0.000442%   |
| 723400                | 723400              | 5,990.46                     | 0.000295%   |
| 723500                | 723500              | 6,352.44                     | 0.000313%   |
| 723600                | 723600              | 15,232.46                    | 0.000750%   |
| 723700                | 723700              | 9,377.35                     | 0.000462%   |
| 723800                | 723800              | 9,191.40                     | 0.000453%   |
| 723900                | 723900              | 8,259.12                     | 0.000407%   |
| 724000                | 724000              | 5,321.30                     | 0.000262%   |
| 724100                | 724100              | 9,386.18                     | 0.000462%   |
| 724200                | 724200              | 8,228.11                     | 0.000405%   |
| 724300                | 724300              | 8,151.36                     | 0.000401%   |
| 724400                | 724400              | 4,586.21                     | 0.000226%   |
| 724500                | 724500              | 15,686.61                    | 0.000772%   |
| 724600                | 724600              | 5,714.18                     | 0.000281%   |
| 724700                | 724700              | 5,618.33                     | 0.000277%   |
| 724800                | 724800              | 8,067.66                     | 0.000397%   |
| 724900                | 724900              | 5,933.95                     | 0.000292%   |
| 725000                | 725000              | 11,666.83                    | 0.000575%   |
| 725100                | 725100              | 7,019.37                     | 0.000346%   |
| 725200                | 725200              | 5,896.61                     | 0.000290%   |
| 725300                | 725300              | 5,759.75                     | 0.000284%   |
| 725400                | 725400              | 7,792.46                     | 0.000384%   |
| 725500                | 725500              | 5,310.38                     | 0.000262%   |
| 725600                | 725600              | 6,805.26                     | 0.000335%   |
| 725700                | 725700              | 5,796.12                     | 0.000285%   |
| 725800                | 725800              | 6,602.77                     | 0.000325%   |
| 725900                | 725900              | 11,815.83                    | 0.000582%   |
| 726000                | 726000              | 5,896.61                     | 0.000290%   |
| 726100                | 726100              | 4,922.93                     | 0.000242%   |
| 726200                | 726200              | 5,293.58                     | 0.000261%   |
| 726300                | 726300              | 5,896.61                     | 0.000290%   |
| 726400                | 726400              | 9,374.67                     | 0.000462%   |
| 727400                | 727400              | 2,413.86                     | 0.000119%   |
| 729800                | 729800              | 122,235.60                   | 0.006020%   |
| 729800                | 983300              | 201,217.07                   | 0.009909%   |
| 731800                | 731800              | 6,350.59                     | 0.000313%   |
| 731900                | 731900              | 5,896.61                     | 0.000290%   |
| 732000                | 732000              | 6,047.92                     | 0.000298%   |
| 732100                | 732100              | 6,840.42                     | 0.000337%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 732200                | 732200              | 7,383.99                     | 0.000364%   |
| 732300                | 732300              | 91,510.10                    | 0.004506%   |
| 732400                | 732400              | 9,928.63                     | 0.000489%   |
| 732500                | 732500              | 5,896.61                     | 0.000290%   |
| 732600                | 732600              | 9,770.36                     | 0.000481%   |
| 732700                | 732700              | 5,896.61                     | 0.000290%   |
| 732800                | 732800              | 8,750.78                     | 0.000431%   |
| 732900                | 732900              | 8,639.48                     | 0.000425%   |
| 733000                | 733000              | 6,352.44                     | 0.000313%   |
| 733100                | 733100              | 8,013.96                     | 0.000395%   |
| 733200                | 733200              | 12,167.21                    | 0.000599%   |
| 733300                | 733300              | 15,207.20                    | 0.000749%   |
| 733400                | 733400              | 6,352.47                     | 0.000313%   |
| 733500                | 733500              | 4,318.19                     | 0.000213%   |
| 733600                | 733600              | 7,383.96                     | 0.000364%   |
| 733700                | 733700              | 4,922.88                     | 0.000242%   |
| 733800                | 733800              | 8,385.71                     | 0.000413%   |
| 733900                | 733900              | 10,542.30                    | 0.000519%   |
| 734000                | 734000              | 12,004.47                    | 0.000591%   |
| 734100                | 734100              | 13,406.83                    | 0.000660%   |
| 734200                | 734200              | 8,252.66                     | 0.000406%   |
| 734300                | 734300              | 10,432.60                    | 0.000514%   |
| 734400                | 734400              | 8,261.07                     | 0.000407%   |
| 734500                | 734500              | 12,493.93                    | 0.000615%   |
| 734600                | 734600              | 13,151.69                    | 0.000648%   |
| 734700                | 734700              | 30,483.93                    | 0.001501%   |
| 734800                | 734800              | 15,706.31                    | 0.000773%   |
| 734900                | 734900              | 11,667.83                    | 0.000575%   |
| 735000                | 735000              | 40,565.58                    | 0.001998%   |
| 735100                | 735108              | 47,219.52                    | 0.002325%   |
| 735200                | 735200              | 14,117.15                    | 0.000695%   |
| 735300                | 735300              | 48,301.41                    | 0.002379%   |
| 735400                | 735400              | 20,155.01                    | 0.000993%   |
| 735500                | 735508              | 226,180.08                   | 0.011138%   |
| 735500                | 988008              | 365,090.09                   | 0.017979%   |
| 735600                | 735600              | 37,613.51                    | 0.001852%   |
| 735700                | 735700              | 12,722.54                    | 0.000627%   |
| 735800                | 735800              |                              | 0.000000%   |
| 735800                | 735808              | 145,763.69                   | 0.007178%   |
| 735900                | 735900              | 7,589.76                     | 0.000374%   |
| 736000                | 736000              | 174,914.96                   | 0.008614%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 736100                | 736100              | 16,671.03                    | 0.000821%   |
| 736200                | 736200              | 12,642.62                    | 0.000623%   |
| 736300                | 736300              | 16,416.20                    | 0.000808%   |
| 736400                | 736400              | 17,918.93                    | 0.000882%   |
| 736500                | 736500              | 6,048.93                     | 0.000298%   |
| 736600                | 736600              | 16,901.27                    | 0.000832%   |
| 736700                | 736700              | 9,711.73                     | 0.000478%   |
| 736800                | 736800              | 24,220.06                    | 0.001193%   |
| 736900                | 736900              | 18,666.96                    | 0.000919%   |
| 737000                | 737000              | 17,460.28                    | 0.000860%   |
| 737100                | 737100              | 53,146.06                    | 0.002617%   |
| 737300                | 737300              | 30,674.73                    | 0.001511%   |
| 737400                | 737400              | 22,507.07                    | 0.001108%   |
| 737400                | 737408              | 5,966.63                     | 0.000294%   |
| 737500                | 737500              | 13,892.88                    | 0.000684%   |
| 737600                | 737600              | 121,152.23                   | 0.005966%   |
| 737600                | 983800              | 231,824.37                   | 0.011416%   |
| 737800                | 737800              | 40,353.58                    | 0.001987%   |
| 737900                | 737900              | 9,809.88                     | 0.000483%   |
| 738000                | 738000              | 17,719.31                    | 0.000873%   |
| 738100                | 738108              | 42,786.61                    | 0.002107%   |
| 738200                | 738200              | 22,006.24                    | 0.001084%   |
| 738300                | 738300              | 16,639.85                    | 0.000819%   |
| 738300                | 738308              | 15,757.54                    | 0.000776%   |
| 738400                | 738400              | 20,728.18                    | 0.001021%   |
| 738600                | 738600              | 22,590.72                    | 0.001112%   |
| 738700                | 738700              | 6,751.55                     | 0.000332%   |
| 738800                | 738800              | 21,553.16                    | 0.001061%   |
| 738900                | 738900              | 13,350.27                    | 0.000657%   |
| 739000                | 739000              | 25,230.70                    | 0.001242%   |
| 739100                | 739100              |                              | 0.000000%   |
| 739100                | 739108              | 179,296.69                   | 0.008829%   |
| 739200                | 739200              | 20,478.33                    | 0.001008%   |
| 739300                | 739300              | 8,300.70                     | 0.000409%   |
| 739400                | 739400              | 8,353.40                     | 0.000411%   |
| 739500                | 739500              | 14,825.27                    | 0.000730%   |
| 739600                | 739600              | 14,797.53                    | 0.000729%   |
| 739700                | 739700              | 8,466.59                     | 0.000417%   |
| 739800                | 739800              | 6,905.31                     | 0.000340%   |
| 739900                | 739900              | 7,786.33                     | 0.000383%   |
| 740000                | 740000              | 7,731.33                     | 0.000381%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 740100                | 740100              | 19,116.70                    | 0.000941%   |
| 740300                | 740300              | 10,729.56                    | 0.000528%   |
| 740500                | 740500              | 115,555.23                   | 0.005691%   |
| 740500                | 980400              | 170,529.33                   | 0.008398%   |
| 740600                | 740600              | 13,459.66                    | 0.000663%   |
| 740700                | 740700              | 72,468.00                    | 0.003569%   |
| 740700                | 884500              |                              | 0.000000%   |
| 740700                | 984508              | 152,360.73                   | 0.007503%   |
| 740800                | 740800              | 26,130.99                    | 0.001287%   |
| 740800                | 740808              | 39,647.80                    | 0.001952%   |
| 740800                | 980500              | 49,775.17                    | 0.002451%   |
| 740800                | 980508              | 60,920.78                    | 0.003000%   |
| 741000                | 741000              | 36,116.76                    | 0.001779%   |
| 741100                | 741108              | 89,345.11                    | 0.004400%   |
| 741200                | 741208              | 138,320.58                   | 0.006812%   |
| 741300                | 741300              | 13,784.16                    | 0.000679%   |
| 741300                | 741308              | 95,203.56                    | 0.004688%   |
| 741300                | 987008              | 197,518.29                   | 0.009727%   |
| 741500                | 741500              | 49,980.11                    | 0.002461%   |
| 741500                | 741508              | 171,384.53                   | 0.008440%   |
| 741500                | 986908              | 47,010.95                    | 0.002315%   |
| 741600                | 741600              | 70,983.88                    | 0.003496%   |
| 741700                | 741708              | 95,736.83                    | 0.004715%   |
| 741700                | 980608              | 164,876.08                   | 0.008119%   |
| 741800                | 741808              | 95,685.38                    | 0.004712%   |
| 741900                | 741900              | 11,241.56                    | 0.000554%   |
| 741900                | 741908              | 22,089.50                    | 0.001088%   |
| 742000                | 742000              | 116,416.49                   | 0.005733%   |
| 742000                | 742008              | 147,357.99                   | 0.007257%   |
| 742100                | 742108              | 63,744.32                    | 0.003139%   |
| 742100                | 980708              | 80,264.78                    | 0.003953%   |
| 742200                | 742200              | 13,872.72                    | 0.000683%   |
| 742200                | 742208              | 20,262.93                    | 0.000998%   |
| 742400                | 742400              | 139,034.50                   | 0.006847%   |
| 742500                | 742500              | 22,185.08                    | 0.001093%   |
| 742600                | 742600              | 10,317.40                    | 0.000508%   |
| 742700                | 742700              | 8,824.34                     | 0.000435%   |
| 742700                | 742708              | 13,764.42                    | 0.000678%   |
| 742800                | 742800              | 9,974.73                     | 0.000491%   |
| 742900                | 742900              | 11,420.40                    | 0.000562%   |
| 743000                | 743000              | 10,491.65                    | 0.000517%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 743100                | 743100              | 21,216.45                    | 0.001045%   |
| 743200                | 743200              | 13,583.52                    | 0.000669%   |
| 743300                | 743300              | 12,022.32                    | 0.000592%   |
| 743400                | 743400              | 10,515.13                    | 0.000518%   |
| 743500                | 743500              | 27,905.97                    | 0.001374%   |
| 743600                | 743600              | 19,722.24                    | 0.000971%   |
| 743700                | 743700              | 11,315.45                    | 0.000557%   |
| 743800                | 743800              | 12,960.65                    | 0.000638%   |
| 743900                | 743900              | 5,700.27                     | 0.000281%   |
| 744000                | 744000              | 7,862.65                     | 0.000387%   |
| 744100                | 744100              | 16,270.26                    | 0.000801%   |
| 744200                | 744200              | 7,867.68                     | 0.000387%   |
| 744300                | 744300              | 3,656.23                     | 0.000180%   |
| 744400                | 744400              | 4,963.90                     | 0.000244%   |
| 744500                | 744500              | 5,896.61                     | 0.000290%   |
| 744600                | 744600              | 5,358.84                     | 0.000264%   |
| 744700                | 744700              | 5,896.61                     | 0.000290%   |
| 744800                | 744800              | 7,039.08                     | 0.000347%   |
| 744900                | 744900              | 7,596.76                     | 0.000374%   |
| 745000                | 745000              | 10,373.22                    | 0.000511%   |
| 745100                | 745100              | 6,008.63                     | 0.000296%   |
| 745200                | 745200              | 65,273.40                    | 0.003214%   |
| 745300                | 745300              | 296,367.22                   | 0.014595%   |
| 745300                | 982400              | 244,854.93                   | 0.012058%   |
| 745400                | 745400              | 25,266.67                    | 0.001244%   |
| 745500                | 745508              | 51,027.35                    | 0.002513%   |
| 745600                | 745600              | 5,270.72                     | 0.000260%   |
| 745600                | 745608              | 124,889.38                   | 0.006150%   |
| 745600                | 985900              | 165,848.71                   | 0.008167%   |
| 745700                | 745700              | 17,717.38                    | 0.000872%   |
| 745800                | 745808              | 34,917.51                    | 0.001720%   |
| 745900                | 745900              | 22,831.03                    | 0.001124%   |
| 746000                | 746000              | 18,021.31                    | 0.000887%   |
| 746100                | 746100              | 12,703.81                    | 0.000626%   |
| 746200                | 746208              | 68,668.77                    | 0.003382%   |
| 746300                | 746300              | 46,469.31                    | 0.002288%   |
| 746400                | 746400              | 21,285.94                    | 0.001048%   |
| 746500                | 746500              | 157,941.21                   | 0.007778%   |
| 746500                | 980800              | 123,793.12                   | 0.006096%   |
| 746600                | 746600              | 26,737.02                    | 0.001317%   |
| 746700                | 746700              | 10,464.34                    | 0.000515%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 746800                | 746800              | 66,216.79                    | 0.003261%   |
| 746900                | 746908              | 169,488.37                   | 0.008346%   |
| 747000                | 747000              | 14,918.86                    | 0.000735%   |
| 747100                | 747100              | 20,382.93                    | 0.001004%   |
| 747200                | 747200              | 12,828.66                    | 0.000632%   |
| 747300                | 747300              | 16,227.43                    | 0.000799%   |
| 747400                | 747400              | 11,622.68                    | 0.000572%   |
| 747500                | 747500              | 11,793.57                    | 0.000581%   |
| 747600                | 747600              | 19,812.34                    | 0.000976%   |
| 747700                | 747708              | 25,402.76                    | 0.001251%   |
| 747800                | 747808              | 129,902.14                   | 0.006397%   |
| 747800                | 988908              | 193,430.92                   | 0.009526%   |
| 747900                | 747900              | 44,652.55                    | 0.002199%   |
| 748000                | 748000              | 13,603.00                    | 0.000670%   |
| 748100                | 748100              | 22,407.82                    | 0.001103%   |
| 748200                | 748200              | 8,821.03                     | 0.000434%   |
| 748300                | 748300              | 25,128.94                    | 0.001237%   |
| 748400                | 748400              | 7,755.00                     | 0.000382%   |
| 748500                | 748500              | 5,977.27                     | 0.000294%   |
| 748600                | 748600              | 7,934.91                     | 0.000391%   |
| 748700                | 748700              | 12,396.48                    | 0.000610%   |
| 748800                | 748800              | 9,799.86                     | 0.000483%   |
| 748900                | 748900              | 7,383.96                     | 0.000364%   |
| 749000                | 749000              | 7,744.61                     | 0.000381%   |
| 749100                | 749100              | 11,440.47                    | 0.000563%   |
| 749200                | 749200              | 19,073.76                    | 0.000939%   |
| 749300                | 749300              | 7,887.99                     | 0.000388%   |
| 749400                | 749400              | 15,700.48                    | 0.000773%   |
| 749500                | 749500              | 8,115.90                     | 0.000400%   |
| 749600                | 749600              | 18,093.06                    | 0.000891%   |
| 749700                | 749700              | 9,112.13                     | 0.000449%   |
| 749800                | 749800              | 9,888.04                     | 0.000487%   |
| 749900                | 749908              | 290,776.47                   | 0.014319%   |
| 749900                | 981088              | 9,869.42                     | 0.000486%   |
| 750000                | 750008              | 374,327.56                   | 0.018434%   |
| 750000                | 980908              | 734,064.05                   | 0.036149%   |
| 750100                | 750108              | 75,835.72                    | 0.003735%   |
| 750200                | 750200              | 19,775.54                    | 0.000974%   |
| 750300                | 750308              | 232,180.81                   | 0.011434%   |
| 750300                | 981008              | 453,522.87                   | 0.022334%   |
| 750400                | 750400              | 6,726.27                     | 0.000331%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 750400                | 750408              | 383,346.27                   | 0.018878%   |
| 750400                | 981108              | 567,599.92                   | 0.027952%   |
| 750500                | 750508              | 17,322.49                    | 0.000853%   |
| 750700                | 750708              | 106,022.71                   | 0.005221%   |
| 751000                | 751008              | 312,277.77                   | 0.015378%   |
| 751000                | 980108              | 722,770.39                   | 0.035593%   |
| 751100                | 751100              | 197,311.44                   | 0.009717%   |
| 751200                | 751208              | 121,878.59                   | 0.006002%   |
| 751300                | 751300              | 29,763.89                    | 0.001466%   |
| 751400                | 751400              | 15,790.20                    | 0.000778%   |
| 751500                | 751500              | 12,400.51                    | 0.000611%   |
| 751600                | 751600              | 8,127.18                     | 0.000400%   |
| 751700                | 751708              | 7,081.63                     | 0.000349%   |
| 751800                | 751800              | 7,192.44                     | 0.000354%   |
| 751900                | 751900              | 6,820.99                     | 0.000336%   |
| 752000                | 752000              | 7,500.67                     | 0.000369%   |
| 752200                | 752200              | 8,883.93                     | 0.000437%   |
| 752300                | 752300              | 23,864.54                    | 0.001175%   |
| 752400                | 752400              | 6,248.37                     | 0.000308%   |
| 752500                | 752500              | 11,835.57                    | 0.000583%   |
| 752600                | 752600              | 6,263.17                     | 0.000308%   |
| 752700                | 752700              | 7,860.69                     | 0.000387%   |
| 752800                | 752800              | 8,924.17                     | 0.000439%   |
| 752900                | 752900              | 10,798.30                    | 0.000532%   |
| 753000                | 753000              | 7,365.04                     | 0.000363%   |
| 753100                | 753100              | 8,245.29                     | 0.000406%   |
| 753200                | 753200              | 9,762.95                     | 0.000481%   |
| 753300                | 753300              | 8,778.43                     | 0.000432%   |
| 753400                | 753400              | 7,471.28                     | 0.000368%   |
| 753500                | 753500              | 6,655.70                     | 0.000328%   |
| 753600                | 753600              | 7,383.96                     | 0.000364%   |
| 753700                | 753700              | 9,625.61                     | 0.000474%   |
| 753800                | 753800              | 11,437.18                    | 0.000563%   |
| 753900                | 753900              | 14,418.98                    | 0.000710%   |
| 754000                | 754000              | 6,776.76                     | 0.000334%   |
| 754100                | 754100              | 9,913.98                     | 0.000488%   |
| 754200                | 754200              | 7,455.01                     | 0.000367%   |
| 754300                | 754300              | 7,985.23                     | 0.000393%   |
| 754400                | 754400              | 7,973.64                     | 0.000393%   |
| 754500                | 754500              | 4,599.84                     | 0.000227%   |
| 754600                | 754600              | 8,929.58                     | 0.000440%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 754700                | 754700              | 8,659.51                     | 0.000426%   |
| 754800                | 754800              | 13,944.18                    | 0.000687%   |
| 754900                | 754900              | 12,397.60                    | 0.000611%   |
| 755000                | 755000              | 6,954.16                     | 0.000342%   |
| 755100                | 755100              | 9,874.50                     | 0.000486%   |
| 755200                | 755200              | 12,767.37                    | 0.000629%   |
| 755300                | 755300              | 11,414.03                    | 0.000562%   |
| 755400                | 755400              | 13,001.62                    | 0.000640%   |
| 755500                | 755500              | 12,459.47                    | 0.000614%   |
| 755600                | 755600              | 18,503.40                    | 0.000911%   |
| 755700                | 755700              | 11,186.56                    | 0.000551%   |
| 755800                | 755800              | 13,857.35                    | 0.000682%   |
| 755900                | 755900              | 10,319.35                    | 0.000508%   |
| 756000                | 756000              | 8,081.83                     | 0.000398%   |
| 756100                | 756100              | 7,824.11                     | 0.000385%   |
| 756200                | 756200              | 6,683.93                     | 0.000329%   |
| 756300                | 756300              | 11,786.26                    | 0.000580%   |
| 756400                | 756400              | 9,864.00                     | 0.000486%   |
| 756500                | 756500              | 7,218.08                     | 0.000355%   |
| 756600                | 756600              | 9,845.10                     | 0.000485%   |
| 756700                | 756700              | 9,462.61                     | 0.000466%   |
| 756800                | 756800              | 14,320.56                    | 0.000705%   |
| 756900                | 756900              | 8,519.19                     | 0.000420%   |
| 757000                | 757000              | 8,361.10                     | 0.000412%   |
| 757100                | 757100              | 11,344.28                    | 0.000559%   |
| 757200                | 757200              | 7,626.91                     | 0.000376%   |
| 757300                | 757300              | 12,754.46                    | 0.000628%   |
| 757400                | 757400              | 10,508.43                    | 0.000517%   |
| 757500                | 757500              | 6,650.67                     | 0.000328%   |
| 757600                | 757600              | 4,962.84                     | 0.000244%   |
| 757700                | 757700              | 6,064.91                     | 0.000299%   |
| 757800                | 757800              | 6,352.44                     | 0.000313%   |
| 757900                | 757900              | 7,024.47                     | 0.000346%   |
| 758000                | 758000              | 5,896.62                     | 0.000290%   |
| 758100                | 758100              | 5,153.10                     | 0.000254%   |
| 758200                | 758200              | 10,143.43                    | 0.000500%   |
| 758300                | 758300              | 7,859.13                     | 0.000387%   |
| 758400                | 758400              | 6,352.47                     | 0.000313%   |
| 758500                | 758500              | 6,866.92                     | 0.000338%   |
| 758600                | 758600              | 11,340.49                    | 0.000558%   |
| 758700                | 758700              | 7,383.96                     | 0.000364%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 758800                | 758800              | 5,896.68                     | 0.000290%   |
| 758900                | 758900              | 5,896.61                     | 0.000290%   |
| 759000                | 759000              | 7,383.96                     | 0.000364%   |
| 759100                | 759100              | 6,352.44                     | 0.000313%   |
| 759200                | 759200              | 14,543.58                    | 0.000716%   |
| 759300                | 759300              | 29,161.86                    | 0.001436%   |
| 759400                | 759400              | 13,361.96                    | 0.000658%   |
| 759500                | 759500              | 19,488.63                    | 0.000960%   |
| 759600                | 759600              | 14,246.49                    | 0.000702%   |
| 759700                | 759700              | 18,359.47                    | 0.000904%   |
| 759800                | 759800              | 13,184.70                    | 0.000649%   |
| 759900                | 759900              | 11,586.55                    | 0.000571%   |
| 760000                | 760000              | 11,523.36                    | 0.000567%   |
| 760100                | 760100              | 6,735.40                     | 0.000332%   |
| 760200                | 760200              | 15,206.63                    | 0.000749%   |
| 760300                | 760300              | 20,825.80                    | 0.001026%   |
| 760400                | 760400              | 17,384.59                    | 0.000856%   |
| 760500                | 760500              | 20,514.93                    | 0.001010%   |
| 760600                | 760600              | 11,523.99                    | 0.000568%   |
| 760700                | 760700              | 12,124.13                    | 0.000597%   |
| 760800                | 760800              | 13,078.94                    | 0.000644%   |
| 760900                | 760900              | 15,711.45                    | 0.000774%   |
| 761000                | 761000              | 17,577.61                    | 0.000866%   |
| 761100                | 761100              | 10,237.88                    | 0.000504%   |
| 761200                | 761200              | 12,016.36                    | 0.000592%   |
| 761300                | 761300              | 16,382.51                    | 0.000807%   |
| 761400                | 761400              | 18,571.34                    | 0.000915%   |
| 761500                | 761500              | 21,612.20                    | 0.001064%   |
| 761600                | 761600              | 17,228.87                    | 0.000848%   |
| 761800                | 761800              | 7,131.36                     | 0.000351%   |
| 761900                | 761900              | 7,176.08                     | 0.000353%   |
| 762000                | 762000              | 7,537.92                     | 0.000371%   |
| 762100                | 762100              | 5,796.12                     | 0.000285%   |
| 762200                | 762200              | 6,583.45                     | 0.000324%   |
| 762300                | 762300              | 5,803.03                     | 0.000286%   |
| 762400                | 762400              | 7,610.77                     | 0.000375%   |
| 762500                | 762500              | 10,797.93                    | 0.000532%   |
| 762600                | 762600              | 10,904.75                    | 0.000537%   |
| 762700                | 762700              | 6,574.91                     | 0.000324%   |
| 762800                | 762800              | 7,913.66                     | 0.000390%   |
| 762900                | 762900              | 7,660.78                     | 0.000377%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 763000                | 763000              | 7,327.91                     | 0.000361%   |
| 763100                | 763100              | 6,140.14                     | 0.000302%   |
| 763200                | 763200              | 12,403.82                    | 0.000611%   |
| 763300                | 763300              | 6,604.45                     | 0.000325%   |
| 763400                | 763400              | 6,683.19                     | 0.000329%   |
| 763500                | 763500              | 9,395.45                     | 0.000463%   |
| 763600                | 763600              | 13,208.20                    | 0.000650%   |
| 763700                | 763700              | 11,821.19                    | 0.000582%   |
| 763800                | 763800              | 7,946.30                     | 0.000391%   |
| 763900                | 763900              | 11,523.39                    | 0.000567%   |
| 764000                | 764000              | 6,705.81                     | 0.000330%   |
| 764100                | 764100              | 8,806.93                     | 0.000434%   |
| 764200                | 764200              | 10,437.08                    | 0.000514%   |
| 764300                | 764300              | 16,966.90                    | 0.000836%   |
| 764400                | 764400              | 16,881.34                    | 0.000831%   |
| 764500                | 764500              | 9,205.60                     | 0.000453%   |
| 764600                | 764600              | 16,270.05                    | 0.000801%   |
| 764700                | 764700              | 13,498.98                    | 0.000665%   |
| 764800                | 764800              | 4,702.36                     | 0.000232%   |
| 765000                | 765000              | 10,543.87                    | 0.000519%   |
| 765100                | 765100              | 34,291.80                    | 0.001689%   |
| 765100                | 959230              | 6,331.40                     | 0.000312%   |
| 765200                | 765200              | 23,635.59                    | 0.001164%   |
| 765300                | 765300              | 15,581.72                    | 0.000767%   |
| 765400                | 765400              | 11,922.17                    | 0.000587%   |
| 765500                | 765500              | 8,993.45                     | 0.000443%   |
| 765600                | 765600              | 17,841.54                    | 0.000879%   |
| 765700                | 765708              | 57,212.48                    | 0.002817%   |
| 765700                | 987708              | 46,735.96                    | 0.002302%   |
| 765800                | 765800              | 13,945.85                    | 0.000687%   |
| 765900                | 765900              | 20,904.88                    | 0.001029%   |
| 766000                | 766000              | 13,650.49                    | 0.000672%   |
| 766100                | 766100              | 13,751.02                    | 0.000677%   |
| 766200                | 766200              | 15,754.95                    | 0.000776%   |
| 766300                | 766300              | 50,788.41                    | 0.002501%   |
| 766300                | 980910              | 31,207.21                    | 0.001537%   |
| 766400                | 766400              | 10,385.14                    | 0.000511%   |
| 766500                | 766500              | 13,344.31                    | 0.000657%   |
| 766600                | 766600              | 2,620.80                     | 0.000129%   |
| 766700                | 766700              | 9,054.51                     | 0.000446%   |
| 766800                | 766800              | 14,912.84                    | 0.000734%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 766900                | 766908              | 15,872.87                    | 0.000782%   |
| 767000                | 767000              | 7,337.46                     | 0.000361%   |
| 767100                | 767100              | 21,730.55                    | 0.001070%   |
| 767200                | 767200              | 20,966.46                    | 0.001032%   |
| 767300                | 767300              | 12,089.37                    | 0.000595%   |
| 767400                | 767400              | 11,950.51                    | 0.000589%   |
| 767500                | 767500              | 14,118.74                    | 0.000695%   |
| 767600                | 767600              | 8,997.84                     | 0.000443%   |
| 767700                | 767700              | 15,793.60                    | 0.000778%   |
| 767800                | 767800              | 10,596.88                    | 0.000522%   |
| 767900                | 767900              | 17,407.88                    | 0.000857%   |
| 768000                | 768000              | 7,956.37                     | 0.000392%   |
| 768100                | 768100              | 13,574.63                    | 0.000668%   |
| 768200                | 768200              | 11,127.55                    | 0.000548%   |
| 768300                | 768300              | 15,911.16                    | 0.000784%   |
| 768400                | 768400              | 13,458.73                    | 0.000663%   |
| 768500                | 768500              | 8,502.29                     | 0.000419%   |
| 768600                | 768608              | 212,458.02                   | 0.010463%   |
| 768800                | 768800              | 42,780.26                    | 0.002107%   |
| 768900                | 768900              | 171,464.43                   | 0.008444%   |
| 768900                | 986500              | 229,773.41                   | 0.011315%   |
| 769100                | 769100              | 42,805.80                    | 0.002108%   |
| 769100                | 769108              | 74,549.76                    | 0.003671%   |
| 769200                | 769208              | 103,077.61                   | 0.005076%   |
| 769400                | 769400              | 6,449.97                     | 0.000318%   |
| 769500                | 769500              | 6,466.07                     | 0.000318%   |
| 769600                | 769600              | 11,726.05                    | 0.000577%   |
| 769700                | 769700              | 11,698.14                    | 0.000576%   |
| 769800                | 769800              | 5,896.61                     | 0.000290%   |
| 769900                | 769900              | 7,067.70                     | 0.000348%   |
| 770000                | 770000              | 7,157.37                     | 0.000352%   |
| 770100                | 770100              | 8,862.37                     | 0.000436%   |
| 770200                | 770200              | (69,345.59)                  | -0.003415%  |
| 770200                | 770208              | 83,877.69                    | 0.004131%   |
| 770300                | 770300              | 5,896.61                     | 0.000290%   |
| 770400                | 770400              | 13,819.11                    | 0.000681%   |
| 770500                | 770500              | 7,444.51                     | 0.000367%   |
| 770600                | 770600              | 7,408.76                     | 0.000365%   |
| 770700                | 770700              | 9,545.11                     | 0.000470%   |
| 770800                | 770800              | 14,172.77                    | 0.000698%   |
| 770900                | 770900              | 9,624.83                     | 0.000474%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 771000                | 771008              | 9,872.43                     | 0.000486%   |
| 771100                | 771100              | 18,359.92                    | 0.000904%   |
| 771200                | 771200              | 43,813.63                    | 0.002158%   |
| 771300                | 771300              | 7,862.48                     | 0.000387%   |
| 771400                | 771400              | 14,985.50                    | 0.000738%   |
| 771500                | 771508              | 53,691.66                    | 0.002644%   |
| 771600                | 771600              | 16,467.11                    | 0.000811%   |
| 771700                | 771700              | 33,023.42                    | 0.001626%   |
| 771800                | 771800              | 21,575.07                    | 0.001062%   |
| 771900                | 771900              | 12,811.02                    | 0.000631%   |
| 772000                | 772000              | 25,862.87                    | 0.001274%   |
| 772100                | 772100              | 7,106.29                     | 0.000350%   |
| 772200                | 772200              | 21,564.13                    | 0.001062%   |
| 772400                | 772400              | 16,034.25                    | 0.000790%   |
| 772500                | 772500              | 16,581.83                    | 0.000817%   |
| 772600                | 772600              | 16,531.95                    | 0.000814%   |
| 772700                | 772700              | 21,400.88                    | 0.001054%   |
| 772800                | 772800              | 21,865.77                    | 0.001077%   |
| 772900                | 772900              | 28,955.00                    | 0.001426%   |
| 773000                | 773000              | 11,923.55                    | 0.000587%   |
| 773100                | 773100              | 17,282.96                    | 0.000851%   |
| 773200                | 773200              | 33,778.18                    | 0.001663%   |
| 773200                | 988700              | 6,187.05                     | 0.000305%   |
| 773300                | 773300              | 12,674.79                    | 0.000624%   |
| 773400                | 773400              | 6,352.44                     | 0.000313%   |
| 773500                | 773500              | 7,183.56                     | 0.000354%   |
| 773600                | 773600              | 8,212.44                     | 0.000404%   |
| 773700                | 773700              | 9,605.09                     | 0.000473%   |
| 773800                | 773800              | 9,005.23                     | 0.000443%   |
| 773900                | 773900              | 9,216.46                     | 0.000454%   |
| 774000                | 774000              | 15,334.50                    | 0.000755%   |
| 774100                | 774100              | 7,635.96                     | 0.000376%   |
| 774200                | 774200              | 8,055.96                     | 0.000397%   |
| 774200                | 774208              | 953.17                       | 0.000047%   |
| 774300                | 774300              | 20,512.91                    | 0.001010%   |
| 774400                | 774400              | 5,270.81                     | 0.000260%   |
| 774500                | 774500              | 14,296.67                    | 0.000704%   |
| 774600                | 774600              | 13,851.31                    | 0.000682%   |
| 774700                | 774700              | 17,568.27                    | 0.000865%   |
| 774800                | 774800              | 4,946.02                     | 0.000244%   |
| 774900                | 774900              | 28,205.69                    | 0.001389%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 775000                | 775000              | 10,487.31                    | 0.000516%   |
| 775100                | 775108              | 34,576.29                    | 0.001703%   |
| 775500                | 775500              | 16,794.93                    | 0.000827%   |
| 775700                | 775700              | 18,012.09                    | 0.000887%   |
| 775800                | 775800              | 16,431.16                    | 0.000809%   |
| 775900                | 775908              | 30,149.45                    | 0.001485%   |
| 776000                | 776000              | 60,132.35                    | 0.002961%   |
| 776100                | 776100              | 37,610.20                    | 0.001852%   |
| 776200                | 776200              | 24,307.89                    | 0.001197%   |
| 776300                | 776300              | 27,657.11                    | 0.001362%   |
| 776400                | 776400              | 14,740.94                    | 0.000726%   |
| 776500                | 776508              | 16,897.83                    | 0.000832%   |
| 776600                | 776600              | 43,309.41                    | 0.002133%   |
| 776600                | 776608              | 15,629.77                    | 0.000770%   |
| 776700                | 776700              | 13,894.82                    | 0.000684%   |
| 776800                | 776800              | 14,890.48                    | 0.000733%   |
| 777000                | 777000              | 8,643.30                     | 0.000426%   |
| 777100                | 777100              | 37,800.04                    | 0.001861%   |
| 777200                | 777200              |                              | 0.000000%   |
| 777200                | 777208              | 27,406.36                    | 0.001350%   |
| 777300                | 777300              | 11,341.59                    | 0.000559%   |
| 777500                | 777500              | 9,436.14                     | 0.000465%   |
| 777600                | 777600              | 29,681.36                    | 0.001462%   |
| 777700                | 777700              | 84,079.25                    | 0.004140%   |
| 777900                | 777900              | 28,604.60                    | 0.001409%   |
| 778000                | 778000              | 16,556.07                    | 0.000815%   |
| 778100                | 778100              | 14,444.75                    | 0.000711%   |
| 778200                | 778208              | 141,909.04                   | 0.006988%   |
| 778300                | 778300              | 20,399.67                    | 0.001005%   |
| 778400                | 778408              | 393,951.31                   | 0.019400%   |
| 778400                | 982208              | 617,004.21                   | 0.030384%   |
| 778500                | 778500              | 47,759.36                    | 0.002352%   |
| 778500                | 980880              | 43,435.83                    | 0.002139%   |
| 778600                | 778600              | 18,516.73                    | 0.000912%   |
| 778600                | 987100              | 43,566.63                    | 0.002145%   |
| 778800                | 778800              | 13,491.02                    | 0.000664%   |
| 778900                | 778900              | 14,969.25                    | 0.000737%   |
| 779000                | 779000              | 14,304.01                    | 0.000704%   |
| 779100                | 779100              | 10,413.87                    | 0.000513%   |
| 779200                | 779200              | 22,146.88                    | 0.001091%   |
| 779300                | 779300              | 4,962.80                     | 0.000244%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 779400                | 779400              | 6,854.99                     | 0.000338%   |
| 779500                | 779500              | 12,960.09                    | 0.000638%   |
| 779600                | 779600              | 8,087.93                     | 0.000398%   |
| 779700                | 779700              | 7,011.57                     | 0.000345%   |
| 779800                | 779800              | 11,900.33                    | 0.000586%   |
| 779900                | 779900              | 16,905.45                    | 0.000833%   |
| 780000                | 780000              | 12,087.59                    | 0.000595%   |
| 780100                | 780100              | 12,958.21                    | 0.000638%   |
| 780200                | 780208              | 366,634.37                   | 0.018055%   |
| 780200                | 985808              | 491,198.22                   | 0.024189%   |
| 780300                | 780300              | 105,076.15                   | 0.005174%   |
| 780300                | 985700              | 113,904.23                   | 0.005609%   |
| 780400                | 780400              | 14,729.11                    | 0.000725%   |
| 780500                | 780500              | 13,872.72                    | 0.000683%   |
| 780500                | 780508              | 405,867.77                   | 0.019987%   |
| 780500                | 982708              | 755,530.35                   | 0.037206%   |
| 780600                | 780608              | 48,263.33                    | 0.002377%   |
| 780700                | 780700              | 23,820.80                    | 0.001173%   |
| 780700                | 988200              | 19,055.97                    | 0.000938%   |
| 780800                | 780800              | 15,050.59                    | 0.000741%   |
| 780900                | 780908              | 37,195.72                    | 0.001832%   |
| 780900                | 982608              | 52,908.16                    | 0.002605%   |
| 781000                | 781000              | (13.53)                      | -0.000001%  |
| 781000                | 781008              | 26,543.52                    | 0.001307%   |
| 781100                | 781100              | 20,168.21                    | 0.000993%   |
| 781100                | 987900              | 38,169.60                    | 0.001880%   |
| 781200                | 781200              | 21,051.95                    | 0.001037%   |
| 781200                | 986100              | 22,709.20                    | 0.001118%   |
| 781300                | 781300              | 83,950.61                    | 0.004134%   |
| 781300                | 981200              | 125,243.71                   | 0.006168%   |
| 781400                | 781408              | 35,258.05                    | 0.001736%   |
| 781400                | 986008              | 18,573.27                    | 0.000915%   |
| 781500                | 781508              | 45,649.73                    | 0.002248%   |
| 781500                | 985208              | 98,266.92                    | 0.004839%   |
| 781600                | 781600              | 6,165.48                     | 0.000304%   |
| 781700                | 781700              | 4,962.83                     | 0.000244%   |
| 781800                | 781800              | 18,886.59                    | 0.000930%   |
| 781900                | 781900              | 6,171.06                     | 0.000304%   |
| 782000                | 782000              | 7,913.31                     | 0.000390%   |
| 782100                | 782100              | 9,965.33                     | 0.000491%   |
| 782200                | 782200              | 24,669.21                    | 0.001215%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 782300                | 782300              | 11,550.00                    | 0.000569%   |
| 782400                | 782400              | 13,186.45                    | 0.000649%   |
| 782500                | 782500              | 15,804.96                    | 0.000778%   |
| 782600                | 782600              | 7,860.69                     | 0.000387%   |
| 782700                | 782700              | 7,847.38                     | 0.000386%   |
| 782800                | 782800              | 6,232.61                     | 0.000307%   |
| 782900                | 782900              | 6,912.47                     | 0.000340%   |
| 783000                | 783000              | 12,570.70                    | 0.000619%   |
| 783100                | 783108              | 70,931.86                    | 0.003493%   |
| 783100                | 989100              | 26,720.59                    | 0.001316%   |
| 783100                | 989108              | 110,157.71                   | 0.005425%   |
| 783200                | 783200              | 18,121.72                    | 0.000892%   |
| 783300                | 783300              | 17,887.95                    | 0.000881%   |
| 783400                | 783400              | 60,307.43                    | 0.002970%   |
| 783500                | 783500              | 21,704.75                    | 0.001069%   |
| 783600                | 783600              | 60,549.33                    | 0.002982%   |
| 783600                | 982100              | 95,637.67                    | 0.004710%   |
| 783700                | 783700              | 16,044.93                    | 0.000790%   |
| 783800                | 783800              | 34,488.22                    | 0.001698%   |
| 783900                | 783908              | 18,272.20                    | 0.000900%   |
| 784000                | 784000              | 33,653.27                    | 0.001657%   |
| 784100                | 784100              | 74,689.49                    | 0.003678%   |
| 784100                | 980770              | 97,818.18                    | 0.004817%   |
| 784200                | 784208              | 75,148.25                    | 0.003701%   |
| 784200                | 983008              | 184,733.25                   | 0.009097%   |
| 784300                | 784300              | 37,904.96                    | 0.001867%   |
| 784400                | 784400              | 18,338.44                    | 0.000903%   |
| 784500                | 784500              | 23,510.96                    | 0.001158%   |
| 784600                | 784600              | 17,260.38                    | 0.000850%   |
| 784700                | 784708              | 21,404.37                    | 0.001054%   |
| 784800                | 784800              | 9,070.70                     | 0.000447%   |
| 784900                | 784900              | 13,700.09                    | 0.000675%   |
| 785000                | 785000              | 11,456.39                    | 0.000564%   |
| 785100                | 785100              | 12,652.46                    | 0.000623%   |
| 785200                | 785200              | 13,485.44                    | 0.000664%   |
| 785300                | 785300              | 9,958.75                     | 0.000490%   |
| 785400                | 785400              | 5,588.54                     | 0.000275%   |
| 785500                | 785500              | 12,208.30                    | 0.000601%   |
| 785600                | 785600              | 9,746.76                     | 0.000480%   |
| 785700                | 785700              | 9,518.32                     | 0.000469%   |
| 785800                | 785800              | 10,923.47                    | 0.000538%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 785900                | 785900              | 8,194.46                     | 0.000404%   |
| 786000                | 786000              | 5,896.61                     | 0.000290%   |
| 786100                | 786100              | 8,235.50                     | 0.000406%   |
| 786200                | 786200              | 6,940.02                     | 0.000342%   |
| 786300                | 786300              | 12,625.58                    | 0.000622%   |
| 786400                | 786400              | 11,976.80                    | 0.000590%   |
| 786500                | 786500              | 5,895.96                     | 0.000290%   |
| 786600                | 786600              | 7,478.18                     | 0.000368%   |
| 786700                | 786708              | 7,043.21                     | 0.000347%   |
| 786800                | 786800              | 8,297.88                     | 0.000409%   |
| 786900                | 786900              | 6,352.44                     | 0.000313%   |
| 787000                | 787000              | 10,067.04                    | 0.000496%   |
| 787100                | 787100              | 5,740.49                     | 0.000283%   |
| 787200                | 787200              | 5,896.61                     | 0.000290%   |
| 787300                | 787300              | 5,896.61                     | 0.000290%   |
| 787400                | 787400              | 27,900.10                    | 0.001374%   |
| 787500                | 787500              | 13,943.76                    | 0.000687%   |
| 787600                | 787600              | 29,553.74                    | 0.001455%   |
| 787700                | 787700              | 30,515.47                    | 0.001503%   |
| 787800                | 787800              | 8,787.82                     | 0.000433%   |
| 787900                | 787908              | 43,593.79                    | 0.002147%   |
| 788000                | 788000              | 18,121.53                    | 0.000892%   |
| 788100                | 788100              | 7,479.33                     | 0.000368%   |
| 788200                | 788200              | 4,763.52                     | 0.000235%   |
| 788300                | 788300              | 8,297.88                     | 0.000409%   |
| 788400                | 788400              | 30,247.16                    | 0.001490%   |
| 788500                | 788500              | 7,384.32                     | 0.000364%   |
| 788600                | 788600              | 7,034.16                     | 0.000346%   |
| 788700                | 788700              | 4,922.93                     | 0.000242%   |
| 788800                | 788800              | 5,896.67                     | 0.000290%   |
| 788900                | 788900              | 12,767.55                    | 0.000629%   |
| 789000                | 789000              | 4,796.40                     | 0.000236%   |
| 789100                | 789100              | 8,004.42                     | 0.000394%   |
| 789200                | 789200              | 6,301.23                     | 0.000310%   |
| 789300                | 789300              | 10,179.21                    | 0.000501%   |
| 789400                | 789400              | 7,707.73                     | 0.000380%   |
| 789500                | 789500              | 14,907.89                    | 0.000734%   |
| 789600                | 789600              | 7,453.14                     | 0.000367%   |
| 789700                | 789700              | 10,545.16                    | 0.000519%   |
| 789800                | 789800              | 6,713.29                     | 0.000331%   |
| 789900                | 789900              | 6,430.08                     | 0.000317%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 790000                | 790000              | 13,775.35                    | 0.000678%   |
| 790100                | 790100              | 12,372.44                    | 0.000609%   |
| 790200                | 790200              | 5,896.61                     | 0.000290%   |
| 790300                | 790300              | 2,815.39                     | 0.000139%   |
| 790400                | 790400              | 120,910.06                   | 0.005954%   |
| 790400                | 981500              | 230,558.26                   | 0.011354%   |
| 790500                | 790508              | 41,835.00                    | 0.002060%   |
| 790500                | 981408              | 35,062.49                    | 0.001727%   |
| 790600                | 790600              | 29,214.44                    | 0.001439%   |
| 790600                | 989000              | 56,251.77                    | 0.002770%   |
| 790700                | 790700              | 1,754.51                     | 0.000086%   |
| 790700                | 790708              | 234,054.10                   | 0.011526%   |
| 790800                | 790800              | 125,008.75                   | 0.006156%   |
| 790800                | 790808              | (92,381.07)                  | -0.004549%  |
| 790800                | 981600              | 296,214.72                   | 0.014587%   |
| 790800                | 981608              | (253,741.44)                 | -0.012496%  |
| 790900                | 790900              | 69,930.81                    | 0.003444%   |
| 791200                | 791208              | 330,320.62                   | 0.016267%   |
| 791200                | 983108              | 503,565.52                   | 0.024798%   |
| 791400                | 791408              | 30,079.05                    | 0.001481%   |
| 791400                | 986808              | 15,571.12                    | 0.000767%   |
| 791700                | 791708              | 652,468.53                   | 0.032131%   |
| 791900                | 791900              | 7,391.50                     | 0.000364%   |
| 792000                | 792000              | 8,344.15                     | 0.000411%   |
| 792100                | 792100              | 13,185.17                    | 0.000649%   |
| 792200                | 792200              | 7,559.62                     | 0.000372%   |
| 792300                | 792300              | 11,972.74                    | 0.000590%   |
| 792400                | 792400              | 9,264.13                     | 0.000456%   |
| 792500                | 792500              | 6,838.25                     | 0.000337%   |
| 792600                | 792600              | 9,604.93                     | 0.000473%   |
| 792700                | 792700              | 7,962.59                     | 0.000392%   |
| 792800                | 792800              | 6,445.99                     | 0.000317%   |
| 792900                | 792900              | 8,512.86                     | 0.000419%   |
| 793000                | 793000              | 7,314.18                     | 0.000360%   |
| 793100                | 793100              | 8,991.92                     | 0.000443%   |
| 793200                | 793200              | 6,426.06                     | 0.000316%   |
| 793300                | 793300              | 9,063.96                     | 0.000446%   |
| 793400                | 793400              | 6,352.41                     | 0.000313%   |
| 793500                | 793500              | 10,436.20                    | 0.000514%   |
| 793600                | 793608              | 11,665.63                    | 0.000574%   |
| 793700                | 793700              | 7,276.23                     | 0.000358%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 793800                | 793800              | 10,000.88                    | 0.000492%   |
| 793900                | 793900              | 9,459.90                     | 0.000466%   |
| 794000                | 794000              | 7,234.70                     | 0.000356%   |
| 794100                | 794100              | 11,785.70                    | 0.000580%   |
| 794200                | 794200              | 6,352.49                     | 0.000313%   |
| 794300                | 794300              | 8,350.23                     | 0.000411%   |
| 794400                | 794400              | 6,620.18                     | 0.000326%   |
| 794500                | 794500              | 5,542.39                     | 0.000273%   |
| 794600                | 794600              | 12,382.06                    | 0.000610%   |
| 794700                | 794700              | 9,781.85                     | 0.000482%   |
| 794800                | 794800              | 9,542.41                     | 0.000470%   |
| 794900                | 794900              | 8,636.52                     | 0.000425%   |
| 795000                | 795000              | 11,862.51                    | 0.000584%   |
| 795100                | 795100              | 8,852.52                     | 0.000436%   |
| 795200                | 795200              | 17,428.06                    | 0.000858%   |
| 795300                | 795300              | 5,502.77                     | 0.000271%   |
| 795400                | 795400              | 27,512.76                    | 0.001355%   |
| 795500                | 795500              | 13,486.06                    | 0.000664%   |
| 795600                | 795600              | 5,264.27                     | 0.000259%   |
| 795700                | 795700              | 12,739.66                    | 0.000627%   |
| 795800                | 795800              | 14,536.86                    | 0.000716%   |
| 795900                | 795900              | 9,016.13                     | 0.000444%   |
| 796000                | 796000              | 12,850.11                    | 0.000633%   |
| 796100                | 796100              | 9,247.04                     | 0.000455%   |
| 796200                | 796200              | 9,041.60                     | 0.000445%   |
| 796300                | 796300              | 9,756.20                     | 0.000480%   |
| 796400                | 796400              | 17,180.75                    | 0.000846%   |
| 796500                | 796500              | 22,080.46                    | 0.001087%   |
| 796600                | 796600              | 18,656.17                    | 0.000919%   |
| 796700                | 796700              | 2,206.47                     | 0.000109%   |
| 796700                | 796708              | 9,015.23                     | 0.000444%   |
| 796800                | 796800              | 9,568.55                     | 0.000471%   |
| 796900                | 796900              | 11,105.17                    | 0.000547%   |
| 797000                | 797008              | 19,113.54                    | 0.000941%   |
| 797100                | 797100              | 13,023.26                    | 0.000641%   |
| 797200                | 797200              | 16,833.66                    | 0.000829%   |
| 797300                | 797300              | 15,742.76                    | 0.000775%   |
| 797500                | 797500              | 9,409.08                     | 0.000463%   |
| 797600                | 797600              | 4,586.21                     | 0.000226%   |
| 797700                | 797700              | 7,465.32                     | 0.000368%   |
| 797800                | 797800              | 6,649.42                     | 0.000327%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 797900                | 797900              | 5,870.16                     | 0.000289%   |
| 798000                | 798000              | 4,586.21                     | 0.000226%   |
| 798100                | 798100              | 7,306.20                     | 0.000360%   |
| 798200                | 798200              | 4,545.77                     | 0.000224%   |
| 798300                | 798300              | 5,896.56                     | 0.000290%   |
| 798400                | 798400              | 6,879.80                     | 0.000339%   |
| 798500                | 798500              | 5,817.10                     | 0.000286%   |
| 798600                | 798600              | 6,553.23                     | 0.000323%   |
| 798700                | 798700              | 5,405.23                     | 0.000266%   |
| 798800                | 798800              | 5,099.67                     | 0.000251%   |
| 798900                | 798900              | 6,096.11                     | 0.000300%   |
| 799000                | 799000              | 27,500.38                    | 0.001354%   |
| 799100                | 799100              | 14,659.39                    | 0.000722%   |
| 799200                | 799200              | 27,406.15                    | 0.001350%   |
| 799300                | 799300              | 16,816.66                    | 0.000828%   |
| 799300                | 799308              | 22,084.16                    | 0.001088%   |
| 799300                | 986308              | 17,308.72                    | 0.000852%   |
| 799400                | 799400              | 45,725.67                    | 0.002252%   |
| 799400                | 985300              | 55,198.88                    | 0.002718%   |
| 799500                | 799500              | 27,456.60                    | 0.001352%   |
| 799500                | 982900              | 35,409.45                    | 0.001744%   |
| 799500                | 982908              | (19.23)                      | -0.000001%  |
| 799600                | 799600              | 56,535.10                    | 0.002784%   |
| 799600                | 984700              | 71,600.36                    | 0.003526%   |
| 799700                | 799700              | 17,623.13                    | 0.000868%   |
| 799800                | 799800              | 45,038.04                    | 0.002218%   |
| 799900                | 799900              | 25,512.50                    | 0.001256%   |
| 800000                | 800000              | 48,163.77                    | 0.002372%   |
| 800100                | 800100              | 30,088.47                    | 0.001482%   |
| 800200                | 800200              | 7,835.46                     | 0.000386%   |
| 800300                | 800300              | 10,122.57                    | 0.000498%   |
| 800400                | 800400              | 8,406.44                     | 0.000414%   |
| 800500                | 800500              | 11,372.33                    | 0.000560%   |
| 800600                | 800600              | 9,437.09                     | 0.000465%   |
| 800700                | 800700              | 10,303.05                    | 0.000507%   |
| 800800                | 800800              | 6,190.61                     | 0.000305%   |
| 800900                | 800900              | 5,636.91                     | 0.000278%   |
| 801000                | 801000              | 7,339.29                     | 0.000361%   |
| 801100                | 801100              | 4,973.37                     | 0.000245%   |
| 801200                | 801200              | 8,877.72                     | 0.000437%   |
| 801300                | 801300              | 9,543.05                     | 0.000470%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 801400                | 801400              | 12,198.83                    | 0.000601%   |
| 801500                | 801500              | 11,624.42                    | 0.000572%   |
| 801600                | 801600              | 6,036.86                     | 0.000297%   |
| 801700                | 801700              | 13,190.15                    | 0.000650%   |
| 801800                | 801800              | 15,179.61                    | 0.000748%   |
| 801900                | 801900              | 12,544.45                    | 0.000618%   |
| 802000                | 802000              | 8,814.76                     | 0.000434%   |
| 802100                | 802100              | 5,896.61                     | 0.000290%   |
| 802200                | 802200              | 12,210.15                    | 0.000601%   |
| 802300                | 802300              | 13,351.66                    | 0.000658%   |
| 802400                | 802400              | 9,823.89                     | 0.000484%   |
| 802500                | 802500              | 21,450.49                    | 0.001056%   |
| 802600                | 802600              | 7,403.03                     | 0.000365%   |
| 802700                | 802700              | 19,326.02                    | 0.000952%   |
| 802800                | 802808              | 15,001.57                    | 0.000739%   |
| 802900                | 802900              | 13,173.28                    | 0.000649%   |
| 803000                | 803000              | 9,277.88                     | 0.000457%   |
| 803100                | 803100              | 22,001.08                    | 0.001083%   |
| 803200                | 803200              | 9,631.46                     | 0.000474%   |
| 803300                | 803300              | 8,498.78                     | 0.000419%   |
| 803400                | 803400              | 14,272.61                    | 0.000703%   |
| 803500                | 803500              | 13,212.42                    | 0.000651%   |
| 803600                | 803600              | 6,931.04                     | 0.000341%   |
| 803700                | 803700              | 9,703.17                     | 0.000478%   |
| 803800                | 803800              | 13,553.15                    | 0.000667%   |
| 803900                | 803900              | 19,660.19                    | 0.000968%   |
| 804000                | 804000              | 21,990.28                    | 0.001083%   |
| 804100                | 804100              | 16,593.04                    | 0.000817%   |
| 804200                | 804200              | 7,040.12                     | 0.000347%   |
| 804300                | 804300              | 6,043.62                     | 0.000298%   |
| 804400                | 804400              | 9,519.81                     | 0.000469%   |
| 804500                | 804500              | 7,933.88                     | 0.000391%   |
| 804600                | 804600              | 7,386.77                     | 0.000364%   |
| 804700                | 804700              | 6,094.19                     | 0.000300%   |
| 804800                | 804800              | 13,343.51                    | 0.000657%   |
| 804900                | 804900              | 5,370.23                     | 0.000264%   |
| 805000                | 805000              | 12,496.90                    | 0.000615%   |
| 805100                | 805100              | 14,502.05                    | 0.000714%   |
| 805200                | 805200              | 5,896.61                     | 0.000290%   |
| 805300                | 805300              | 18,560.83                    | 0.000914%   |
| 805400                | 805400              | 23,744.84                    | 0.001169%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 805500                | 805500              | 6,453.79                     | 0.000318%   |
| 805600                | 805600              | 6,062.04                     | 0.000299%   |
| 805700                | 805700              | 31,037.57                    | 0.001528%   |
| 805900                | 805900              | 91,269.34                    | 0.004495%   |
| 805900                | 805908              |                              | 0.000000%   |
| 805900                | 989400              | 189,870.73                   | 0.009350%   |
| 806000                | 806000              | 12,741.58                    | 0.000627%   |
| 806100                | 806100              | 34,363.24                    | 0.001692%   |
| 806200                | 806200              | 19,611.95                    | 0.000966%   |
| 806300                | 806300              | 46,111.97                    | 0.002271%   |
| 806400                | 806400              | 18,957.23                    | 0.000934%   |
| 806600                | 806600              | 30,075.43                    | 0.001481%   |
| 806700                | 806700              | 21,536.87                    | 0.001061%   |
| 806800                | 806800              | 22,670.76                    | 0.001116%   |
| 806900                | 806900              | 20,813.68                    | 0.001025%   |
| 807000                | 807000              | 16,406.49                    | 0.000808%   |
| 807100                | 807100              | 65,853.05                    | 0.003243%   |
| 807200                | 807200              | 41,292.47                    | 0.002033%   |
| 807300                | 807300              | 36,502.41                    | 0.001798%   |
| 807400                | 807400              | 24,861.09                    | 0.001224%   |
| 807600                | 807600              | 42,939.44                    | 0.002115%   |
| 807700                | 807700              | 18,790.71                    | 0.000925%   |
| 807800                | 807800              | 7,383.96                     | 0.000364%   |
| 807900                | 807908              | 33,247.20                    | 0.001637%   |
| 808000                | 808000              | 12,341.75                    | 0.000608%   |
| 808000                | 808008              | 6,941.53                     | 0.000342%   |
| 808100                | 808100              | 25,280.53                    | 0.001245%   |
| 808200                | 808200              | 11,294.87                    | 0.000556%   |
| 808300                | 808300              | 7,636.05                     | 0.000376%   |
| 808400                | 808400              | 14,032.77                    | 0.000691%   |
| 808500                | 808500              | 20,650.79                    | 0.001017%   |
| 808600                | 808600              | 15,440.85                    | 0.000760%   |
| 808700                | 808700              | 13,874.69                    | 0.000683%   |
| 808800                | 808800              | 16,595.89                    | 0.000817%   |
| 808900                | 808900              | 12,274.70                    | 0.000604%   |
| 809000                | 809000              | 12,253.18                    | 0.000603%   |
| 809100                | 809100              | 13,706.17                    | 0.000675%   |
| 809200                | 809200              | 10,758.32                    | 0.000530%   |
| 809300                | 809300              | 13,692.40                    | 0.000674%   |
| 809400                | 809400              | 10,746.52                    | 0.000529%   |
| 809500                | 809500              | 13,575.75                    | 0.000669%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 809600                | 809600              | 13,400.07                    | 0.000660%   |
| 809700                | 809700              | 11,554.30                    | 0.000569%   |
| 809800                | 809800              | 12,334.39                    | 0.000607%   |
| 809900                | 809900              | 11,718.89                    | 0.000577%   |
| 810000                | 810000              | 14,229.27                    | 0.000701%   |
| 810100                | 810100              | 8,951.26                     | 0.000441%   |
| 810200                | 810200              | 13,584.96                    | 0.000669%   |
| 810300                | 810300              | 14,390.67                    | 0.000709%   |
| 810400                | 810400              | 20,332.52                    | 0.001001%   |
| 810500                | 810500              | 11,925.01                    | 0.000587%   |
| 810600                | 810600              | 16,516.58                    | 0.000813%   |
| 810700                | 810700              | 11,483.61                    | 0.000566%   |
| 810800                | 810800              | 14,372.96                    | 0.000708%   |
| 810900                | 810900              | 16,725.40                    | 0.000824%   |
| 811000                | 811000              | 25,526.83                    | 0.001257%   |
| 811100                | 811100              | 17,853.90                    | 0.000879%   |
| 811100                | 811108              | 17,858.86                    | 0.000879%   |
| 811200                | 811200              | 36,033.43                    | 0.001774%   |
| 811300                | 811300              | 20,937.82                    | 0.001031%   |
| 811400                | 811400              | 16,155.66                    | 0.000796%   |
| 811500                | 811500              | 11,806.37                    | 0.000581%   |
| 811600                | 811600              | 18,086.00                    | 0.000891%   |
| 811700                | 811700              | 13,245.76                    | 0.000652%   |
| 811800                | 811800              | 34,626.07                    | 0.001705%   |
| 811900                | 811900              | 22,337.99                    | 0.001100%   |
| 812000                | 812000              | 33,487.85                    | 0.001649%   |
| 812100                | 812100              | 19,630.56                    | 0.000967%   |
| 812200                | 812200              | 21,028.69                    | 0.001036%   |
| 812300                | 812300              | 8,547.48                     | 0.000421%   |
| 812400                | 812400              | 10,159.64                    | 0.000500%   |
| 812500                | 812500              | 17,598.61                    | 0.000867%   |
| 812600                | 812600              | 9,238.95                     | 0.000455%   |
| 812700                | 812700              | 8,479.11                     | 0.000418%   |
| 812800                | 812800              | 24,330.36                    | 0.001198%   |
| 812900                | 812900              | 8,969.12                     | 0.000442%   |
| 813000                | 813000              | 19,812.79                    | 0.000976%   |
| 813100                | 813100              | 15,810.58                    | 0.000779%   |
| 813200                | 813200              | 18,124.73                    | 0.000893%   |
| 813300                | 813300              | 8,978.64                     | 0.000442%   |
| 813400                | 813400              | 18,711.68                    | 0.000921%   |
| 813500                | 813500              | 50,299.24                    | 0.002477%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 813600                | 813600              | 16,953.32                    | 0.000835%   |
| 813700                | 813700              | 16,389.35                    | 0.000807%   |
| 813800                | 813800              | 17,940.52                    | 0.000883%   |
| 813900                | 813900              | 33,386.15                    | 0.001644%   |
| 814100                | 814100              | 18,952.91                    | 0.000933%   |
| 814200                | 814200              | 13,650.38                    | 0.000672%   |
| 814300                | 814300              | 13,504.76                    | 0.000665%   |
| 814400                | 814400              | 11,566.78                    | 0.000570%   |
| 814500                | 814500              | 12,328.38                    | 0.000607%   |
| 814600                | 814600              | 33,148.36                    | 0.001632%   |
| 814700                | 814700              | 10,362.68                    | 0.000510%   |
| 814800                | 814800              | 12,625.38                    | 0.000622%   |
| 814900                | 814900              | 12,132.87                    | 0.000597%   |
| 815000                | 815000              | 19,678.95                    | 0.000969%   |
| 815100                | 815100              | 20,505.42                    | 0.001010%   |
| 815200                | 815200              | 10,176.24                    | 0.000501%   |
| 815300                | 815300              | 11,347.79                    | 0.000559%   |
| 815400                | 815400              | 25,332.96                    | 0.001248%   |
| 815500                | 815500              | 62,729.80                    | 0.003089%   |
| 815600                | 815600              | 16,828.25                    | 0.000829%   |
| 815700                | 815700              | 16,286.20                    | 0.000802%   |
| 815800                | 815800              | 16,507.77                    | 0.000813%   |
| 815900                | 815900              | 8,329.70                     | 0.000410%   |
| 816100                | 816100              | 27,252.90                    | 0.001342%   |
| 816200                | 816200              | 95,768.78                    | 0.004716%   |
| 816300                | 816300              | 9,116.69                     | 0.000449%   |
| 816400                | 816400              | 13,933.22                    | 0.000686%   |
| 816500                | 816500              | 14,965.04                    | 0.000737%   |
| 816600                | 816600              | 20,445.99                    | 0.001007%   |
| 816700                | 816700              | 14,844.18                    | 0.000731%   |
| 816800                | 816800              | 20,236.38                    | 0.000997%   |
| 817000                | 817000              | 11,860.44                    | 0.000584%   |
| 817100                | 817100              | 7,967.77                     | 0.000392%   |
| 817200                | 817200              | 9,265.71                     | 0.000456%   |
| 817300                | 817300              | 14,908.49                    | 0.000734%   |
| 817400                | 817400              | 13,914.02                    | 0.000685%   |
| 817500                | 817500              | 44,086.53                    | 0.002171%   |
| 817600                | 817600              | 12,815.32                    | 0.000631%   |
| 817700                | 817700              | 11,639.67                    | 0.000573%   |
| 817800                | 817800              | 16,345.89                    | 0.000805%   |
| 817900                | 817900              | 13,410.24                    | 0.000660%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 818000                | 818000              | 7,134.49                     | 0.000351%   |
| 818100                | 818100              | 14,617.68                    | 0.000720%   |
| 818200                | 818200              | 7,481.75                     | 0.000368%   |
| 818300                | 818300              | 11,532.47                    | 0.000568%   |
| 818500                | 818500              | 11,644.88                    | 0.000573%   |
| 818600                | 818600              | 11,703.00                    | 0.000576%   |
| 818700                | 818700              | 6,856.44                     | 0.000338%   |
| 818800                | 818800              | 7,251.00                     | 0.000357%   |
| 818900                | 818900              | 12,722.65                    | 0.000627%   |
| 819000                | 819000              | 8,161.85                     | 0.000402%   |
| 819100                | 819100              | 7,761.96                     | 0.000382%   |
| 819200                | 819200              | 8,142.90                     | 0.000401%   |
| 819300                | 819300              | 7,429.64                     | 0.000366%   |
| 819400                | 819400              | 6,076.56                     | 0.000299%   |
| 819500                | 819500              | 11,278.81                    | 0.000555%   |
| 819600                | 819600              | 11,211.15                    | 0.000552%   |
| 819700                | 819700              | 8,514.61                     | 0.000419%   |
| 819800                | 819800              | 8,779.49                     | 0.000432%   |
| 819900                | 819900              | 7,511.70                     | 0.000370%   |
| 820000                | 820000              | 20,924.13                    | 0.001030%   |
| 820100                | 820100              | 91,713.87                    | 0.004516%   |
| 820200                | 820200              | 187,764.97                   | 0.009247%   |
| 820200                | 820208              | 250,144.35                   | 0.012318%   |
| 820200                | 984300              | 446,780.14                   | 0.022002%   |
| 820200                | 984308              | 142,046.65                   | 0.006995%   |
| 820300                | 820300              | 29,251.75                    | 0.001441%   |
| 820300                | 820308              | 132,176.52                   | 0.006509%   |
| 820300                | 984200              | 87,905.29                    | 0.004329%   |
| 820400                | 820408              | 60,337.14                    | 0.002971%   |
| 820400                | 981708              | 86,256.53                    | 0.004248%   |
| 820500                | 820500              | 29,693.28                    | 0.001462%   |
| 820600                | 820600              | 32,389.02                    | 0.001595%   |
| 820600                | 988100              | 28,446.73                    | 0.001401%   |
| 820700                | 820700              | 100,573.62                   | 0.004953%   |
| 820800                | 820800              | 26,873.83                    | 0.001323%   |
| 820900                | 820900              | 24,050.14                    | 0.001184%   |
| 821000                | 821000              | 153,529.20                   | 0.007561%   |
| 821000                | 984800              | 258,694.80                   | 0.012739%   |
| 821100                | 821100              | 34,584.46                    | 0.001703%   |
| 821200                | 821200              | 16,893.87                    | 0.000832%   |
| 821200                | 821208              | 242,497.62                   | 0.011942%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 821300                | 821300              | 20,560.37                    | 0.001012%   |
| 821400                | 821400              | 19,466.86                    | 0.000959%   |
| 821500                | 821500              | 24,433.84                    | 0.001203%   |
| 821600                | 821600              | 21,934.80                    | 0.001080%   |
| 821900                | 821900              | 267,846.63                   | 0.013190%   |
| 821900                | 981900              | 270,172.36                   | 0.013305%   |
| 822000                | 822000              | 20,774.86                    | 0.001023%   |
| 822100                | 822100              | 62,762.10                    | 0.003091%   |
| 822100                | 822108              | 137,851.34                   | 0.006789%   |
| 822100                | 987600              | 125,793.26                   | 0.006195%   |
| 822100                | 987608              | 192,044.19                   | 0.009457%   |
| 822200                | 822200              | 58,405.73                    | 0.002876%   |
| 822200                | 822208              | 21,649.97                    | 0.001066%   |
| 823200                | 823200              | 47,487.96                    | 0.002339%   |
| 823500                | 823508              | 43,351.55                    | 0.002135%   |
| 823600                | 823600              | 58,997.40                    | 0.002905%   |
| 823600                | 823608              | 10,301.85                    | 0.000507%   |
| 823600                | 985000              | 105,517.05                   | 0.005196%   |
| 823600                | 985008              | 31,647.83                    | 0.001559%   |
| 823700                | 823700              | 141,609.24                   | 0.006974%   |
| 823700                | 985100              | 148,289.39                   | 0.007303%   |
| 824000                | 824000              | 91,010.96                    | 0.004482%   |
| 824100                | 824100              | 56,447.64                    | 0.002780%   |
| 824100                | 824108              |                              | 0.000000%   |
| 824100                | 959800              | 81,099.81                    | 0.003994%   |
| 824100                | 959808              |                              | 0.000000%   |
| 824200                | 824200              | 13,491.72                    | 0.000664%   |
| 824300                | 824300              | 28,105.75                    | 0.001384%   |
| 824400                | 824408              | 17,610.24                    | 0.000867%   |
| 824500                | 824500              | 22,099.74                    | 0.001088%   |
| 824500                | 824508              | 26,550.76                    | 0.001307%   |
| 824500                | 980960              | 82,087.33                    | 0.004042%   |
| 824600                | 824600              | 18,818.76                    | 0.000927%   |
| 824600                | 824608              | 45,645.14                    | 0.002248%   |
| 824600                | 988608              | 67,751.31                    | 0.003336%   |
| 824700                | 824700              | 8,728.13                     | 0.000430%   |
| 824800                | 824800              | 24,658.17                    | 0.001214%   |
| 824900                | 824900              | 6,306.28                     | 0.000311%   |
| 825000                | 825000              | 6,880.92                     | 0.000339%   |
| 825100                | 825100              | 21,080.42                    | 0.001038%   |
| 825200                | 825200              | 188,759.23                   | 0.009295%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 825200                | 983200              | 223,430.90                   | 0.011003%   |
| 825300                | 825300              | 40,316.57                    | 0.001985%   |
| 825300                | 825308              | 15,061.05                    | 0.000742%   |
| 825300                | 986400              | 84,899.01                    | 0.004181%   |
| 825400                | 825400              | 48,701.64                    | 0.002398%   |
| 825500                | 825500              | 28,773.20                    | 0.001417%   |
| 825600                | 825600              | 79,895.92                    | 0.003934%   |
| 825600                | 982000              | 218,190.32                   | 0.010745%   |
| 825800                | 825800              | 13,129.37                    | 0.000647%   |
| 825900                | 825900              | 19,370.77                    | 0.000954%   |
| 826000                | 826000              | 22,141.48                    | 0.001090%   |
| 826100                | 826100              | 17,044.71                    | 0.000839%   |
| 826200                | 826200              | 10,403.29                    | 0.000512%   |
| 826300                | 826300              | 35,446.86                    | 0.001746%   |
| 826300                | 980750              | 21,604.07                    | 0.001064%   |
| 826400                | 826400              | 66,094.60                    | 0.003255%   |
| 826400                | 988300              | 65,242.42                    | 0.003213%   |
| 826500                | 826500              | 16,758.97                    | 0.000825%   |
| 826500                | 826508              | 49,888.94                    | 0.002457%   |
| 826500                | 987308              | 110,424.31                   | 0.005438%   |
| 826600                | 826600              | 10,122.96                    | 0.000499%   |
| 826700                | 826700              | 5,896.61                     | 0.000290%   |
| 826800                | 826800              | 5,896.61                     | 0.000290%   |
| 826900                | 826900              | 9,434.14                     | 0.000465%   |
| 826900                | 826908              | 25,307.41                    | 0.001246%   |
| 827000                | 827000              | 13,353.37                    | 0.000658%   |
| 827100                | 827100              | 14,422.81                    | 0.000710%   |
| 827200                | 827200              | 21,669.19                    | 0.001067%   |
| 827300                | 827300              | 7,772.62                     | 0.000383%   |
| 827400                | 827400              | 13,183.58                    | 0.000649%   |
| 827400                | 827408              | 15,983.22                    | 0.000787%   |
| 827500                | 827500              | 14,790.08                    | 0.000728%   |
| 827600                | 827600              | 10,970.98                    | 0.000540%   |
| 827700                | 827700              | 8,965.44                     | 0.000442%   |
| 827800                | 827800              | 6,863.73                     | 0.000338%   |
| 827900                | 827900              | 10,339.43                    | 0.000509%   |
| 828000                | 828000              | 13,534.37                    | 0.000667%   |
| 828100                | 828100              | 16,485.19                    | 0.000812%   |
| 828200                | 828200              | 10,687.80                    | 0.000526%   |
| 828300                | 828300              | 12,453.60                    | 0.000613%   |
| 828400                | 828400              | 13,499.47                    | 0.000665%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 828500                | 828500              | 8,941.35                     | 0.000440%   |
| 828600                | 828600              | 7,383.99                     | 0.000364%   |
| 828700                | 828700              | 11,373.90                    | 0.000560%   |
| 828800                | 828800              | 19,527.35                    | 0.000962%   |
| 828800                | 828808              | 8,361.41                     | 0.000412%   |
| 828900                | 828900              | 9,187.58                     | 0.000452%   |
| 829000                | 829000              | 9,114.43                     | 0.000449%   |
| 829100                | 829100              | 8,547.34                     | 0.000421%   |
| 829200                | 829200              | 6,352.44                     | 0.000313%   |
| 829300                | 829308              | 42,490.66                    | 0.002092%   |
| 829400                | 829400              | 6,352.44                     | 0.000313%   |
| 829500                | 829500              | 20,458.85                    | 0.001007%   |
| 829600                | 829600              | 10,176.13                    | 0.000501%   |
| 829700                | 829700              | 12,171.42                    | 0.000599%   |
| 829800                | 829800              | 16,287.32                    | 0.000802%   |
| 829900                | 829900              | 11,924.53                    | 0.000587%   |
| 830000                | 830000              | 7,561.76                     | 0.000372%   |
| 830100                | 830100              | 12,247.26                    | 0.000603%   |
| 830200                | 830200              | 11,146.91                    | 0.000549%   |
| 830300                | 830300              | 11,733.57                    | 0.000578%   |
| 830400                | 830400              | 6,698.53                     | 0.000330%   |
| 830500                | 830500              | 7,619.33                     | 0.000375%   |
| 830600                | 830600              | 13,755.67                    | 0.000677%   |
| 830700                | 830700              | 14,153.95                    | 0.000697%   |
| 830800                | 830800              | 47,192.65                    | 0.002324%   |
| 830900                | 830900              | 13,760.69                    | 0.000678%   |
| 831000                | 831000              | 12,196.43                    | 0.000601%   |
| 831100                | 831100              | 7,383.96                     | 0.000364%   |
| 831200                | 831200              | 10,058.28                    | 0.000495%   |
| 831300                | 831300              | 7,442.65                     | 0.000367%   |
| 831400                | 831400              | 9,124.21                     | 0.000449%   |
| 831500                | 831500              | 8,040.95                     | 0.000396%   |
| 831600                | 831600              | 5,849.05                     | 0.000288%   |
| 831700                | 831700              | 10,231.01                    | 0.000504%   |
| 831800                | 831800              | 6,465.02                     | 0.000318%   |
| 831900                | 831900              | 5,904.71                     | 0.000291%   |
| 832000                | 832000              | 7,878.62                     | 0.000388%   |
| 832100                | 832100              | 9,690.48                     | 0.000477%   |
| 832200                | 832200              | 5,896.60                     | 0.000290%   |
| 832300                | 832300              | 8,344.51                     | 0.000411%   |
| 832400                | 832400              | 2,603.59                     | 0.000128%   |



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 832500                | 832500              | 14,190.69                    | 0.000699%   |
| 832600                | 832600              | 165,728.93                   | 0.008161%   |
| 832600                | 982300              | 208,746.98                   | 0.010280%   |
| 832700                | 832700              | 267,077.50                   | 0.013152%   |
| 832800                | 832800              | 64,907.73                    | 0.003196%   |
| 832900                | 832900              | 109,211.34                   | 0.005378%   |
| 832900                | 980650              | 226,117.89                   | 0.011135%   |
| 833000                | 833000              | 29,044.03                    | 0.001430%   |
| 833100                | 833100              | 8,636.99                     | 0.000425%   |
| 833200                | 833200              | 19,277.14                    | 0.000949%   |
| 833200                | 833208              | 3,407.14                     | 0.000168%   |
| 833300                | 833300              | 188,320.95                   | 0.009274%   |
| 833400                | 833400              | 26,224.34                    | 0.001291%   |
| 833500                | 833500              | 14,480.35                    | 0.000713%   |
| 833600                | 833600              | 42,853.60                    | 0.002110%   |
| 833600                | 833608              | 22,463.32                    | 0.001106%   |
| 833700                | 833700              | 15,899.40                    | 0.000783%   |
| 833800                | 833800              | 9,445.42                     | 0.000465%   |
| 833900                | 833900              | 17,615.86                    | 0.000867%   |
| 834000                | 834000              | 21,341.45                    | 0.001051%   |
| 834100                | 834100              | 14,122.63                    | 0.000695%   |
| 834200                | 834200              | 15,568.71                    | 0.000767%   |
| 834300                | 834300              | 4,586.21                     | 0.000226%   |
| 834400                | 834400              | 12,626.44                    | 0.000622%   |
| 834500                | 834500              | 13,730.24                    | 0.000676%   |
| 834600                | 834600              | 10,937.74                    | 0.000539%   |
| 834700                | 834700              | 11,107.77                    | 0.000547%   |
| 834800                | 834800              | 11,104.83                    | 0.000547%   |
| 834900                | 834908              | 8,633.95                     | 0.000425%   |
| 835000                | 835000              | 20,992.46                    | 0.001034%   |
| 835100                | 835100              | 19,594.52                    | 0.000965%   |
| 835200                | 835200              | 11,421.85                    | 0.000562%   |
| 835300                | 835300              | 7,718.13                     | 0.000380%   |
| 835400                | 835400              | 12,896.83                    | 0.000635%   |
| 835500                | 835500              | 29,665.55                    | 0.001461%   |
| 835600                | 835600              | 21,954.74                    | 0.001081%   |
| 835700                | 835700              | 12,292.71                    | 0.000605%   |
| 835800                | 835800              | 11,535.42                    | 0.000568%   |
| 835900                | 835900              | 13,158.60                    | 0.000648%   |
| 836000                | 836000              | 33,590.62                    | 0.001654%   |
| 836100                | 836100              | 14,411.94                    | 0.000710%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 836200                | 836200              | 26,672.89                    | 0.001314%   |
| 836200                | 836208              | 6,226.24                     | 0.000307%   |
| 836300                | 836300              | 14,761.53                    | 0.000727%   |
| 836400                | 836400              | 18,395.33                    | 0.000906%   |
| 836500                | 836500              | 19,926.93                    | 0.000981%   |
| 836600                | 836600              | 18,907.82                    | 0.000931%   |
| 836700                | 836700              | 14,570.44                    | 0.000718%   |
| 836800                | 836800              | 20,021.30                    | 0.000986%   |
| 836900                | 836900              | 13,646.95                    | 0.000672%   |
| 837000                | 837000              | 18,454.71                    | 0.000909%   |
| 837100                | 837100              | 16,336.79                    | 0.000805%   |
| 837200                | 837200              | 19,196.87                    | 0.000945%   |
| 837300                | 837300              | 18,813.84                    | 0.000926%   |
| 837400                | 837400              | 21,516.12                    | 0.001060%   |
| 837500                | 837500              | 12,649.68                    | 0.000623%   |
| 837600                | 837600              | 9,129.86                     | 0.000450%   |
| 837700                | 837700              | 15,148.15                    | 0.000746%   |
| 837800                | 837800              | 11,121.89                    | 0.000548%   |
| 837900                | 837900              | 16,375.14                    | 0.000806%   |
| 838000                | 838000              | 7,999.38                     | 0.000394%   |
| 838100                | 838100              | 8,223.43                     | 0.000405%   |
| 838200                | 838200              | 11,186.32                    | 0.000551%   |
| 838300                | 838308              | 13,939.93                    | 0.000686%   |
| 838400                | 838400              | 13,549.63                    | 0.000667%   |
| 838500                | 838508              | 13,223.37                    | 0.000651%   |
| 838600                | 838600              | 14,195.07                    | 0.000699%   |
| 838700                | 838700              | 19,331.34                    | 0.000952%   |
| 838800                | 838800              | 14,856.39                    | 0.000732%   |
| 838900                | 838900              | 15,018.16                    | 0.000740%   |
| 839000                | 839000              | 11,826.91                    | 0.000582%   |
| 839100                | 839108              | 15,097.00                    | 0.000743%   |
| 839200                | 839200              | 11,967.32                    | 0.000589%   |
| 839300                | 839300              | 82,997.08                    | 0.004087%   |
| 839300                | 984000              | 144,067.93                   | 0.007095%   |
| 839400                | 839400              | 14,339.12                    | 0.000706%   |
| 839500                | 839500              | 87,343.63                    | 0.004301%   |
| 839600                | 839600              | 13,678.53                    | 0.000674%   |
| 839700                | 839700              | 17,275.64                    | 0.000851%   |
| 839800                | 839800              | 15,576.53                    | 0.000767%   |
| 839900                | 839908              | 174,613.85                   | 0.008599%   |
| 839900                | 982808              | 339,319.95                   | 0.016710%   |

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2018**

| Primary Employer Code | Child Employer Code | OPEB Plans                   |   |
|-----------------------|---------------------|------------------------------|---|
|                       |                     | Total Employer Contributions | Proportionate Share % of Total Employer Contributions |
| 840000                | 840000              | 10,594.63                    | 0.000522%   |
| 840100                | 840100              | 13,680.35                    | 0.000674%   |
| 840400                | 840400              | 63,532.43                    | 0.003129%   |
| 840500                | 840500              | 16,560.63                    | 0.000816%   |
| 840600                | 840600              | 8,678.97                     | 0.000427%   |
| 840700                | 840700              | 8,109.95                     | 0.000399%   |
| 840800                | 840800              | 6,447.01                     | 0.000317%   |
| 840900                | 840900              | 15,845.33                    | 0.000780%   |
| 841000                | 841000              | 9,804.28                     | 0.000483%   |
| 841100                | 841100              | 6,139.62                     | 0.000302%   |
| 841200                | 841200              | 5,762.12                     | 0.000284%   |
| 841300                | 841300              | 7,307.46                     | 0.000360%   |
| 841400                | 841400              | 6,306.13                     | 0.000311%   |
| 841500                | 841500              | 8,915.00                     | 0.000439%   |
| 841600                | 841600              | 4,722.41                     | 0.000233%   |
| 841700                | 841700              | 6,454.87                     | 0.000318%   |
| 841800                | 841800              | 8,679.11                     | 0.000427%   |
| 841900                | 841900              | 5,896.61                     | 0.000290%   |
| 842000                | 842000              | 8,558.32                     | 0.000421%   |
| 862900                | 862908              | 16,849.60                    | 0.000830%   |
| 869700                | 869700              | 132,826.11                   | 0.006541%   |
| 869700                | 869708              | 20,052.03                    | 0.000987%   |
| 876700                | 876708              | 184,765.92                   | 0.009099%   |
|                       | <b>Total</b>        | <b>\$2,030,657,699.95</b>    | <b>100.000000%</b>                                    |
| 690300                | 690308              | \$6,978,271.27               |   |
|                       | <b>Grand Total</b>  | <b>\$2,037,635,971.22</b>    |   |

**Ohio Public Employees Retirement System  
Notes to Schedules of Collective OPEB Amounts and Employer Allocations  
As of and for the year ended December 31, 2018**

**1. Description of OPERS**

The following brief description of the Ohio Public Employees Retirement System (OPERS or System) is provided for general information purposes only. Users of these schedules should refer to the *OPERS 2018 Comprehensive Annual Financial Report (CAFR)* and Chapter 145 of the Ohio Revised Code (ORC) for more complete information.

- a. Organization**—OPERS is a cost-sharing, multiple-employer public employee retirement system comprised of three separate pension plans: the Traditional Pension Plan, a defined benefit plan; the Combined Plan, a combination defined benefit/defined contribution plan; and the Member-Directed Plan, a defined contribution plan. All state and local governmental employees in Ohio, except those covered by one of the other state or local retirement systems in Ohio, are members of OPERS. New public employees (those who establish membership in OPERS on or after January 1, 2003) have 180 days from the commencement of employment to select membership in one of the three pension plans. Contributions to OPERS are effective with the first day of the member's employment. Contributions made prior to the member's plan selection are maintained in the Traditional Pension Plan and later transferred to the plan elected by the member, as appropriate.

As of December 2016, OPERS maintains one health care trust, the 115 Health Care Trust (115 Trust), which was established in 2014 to initially provide a funding mechanism for a health reimbursement arrangement (HRA), as the prior trust structure, the 401(h) Health Care Trust (401(h) Trust) and the Voluntary Employees' Beneficiary Association Trust (VEBA Trust), could not legally support the HRA. In March 2016, OPERS received two favorable rulings from the Internal Revenue Service (IRS) allowing OPERS to consolidate health care assets into the 115 Trust. The 401(h) Trust was a pre-funded trust that provided health care funding for eligible members of the Traditional Pension Plan and the Combined Plan through December 31, 2015, when plans funded through the 401(h) Trust were terminated. The VEBA Trust accumulated funding for retiree medical accounts (RMA) for participants in the Member-Directed Plan through June 30, 2016. The 401(h) Trust and the VEBA Trust were closed as of June 30, 2016 and the net positions transferred to the 115 Trust on July 1, 2016. Beginning 2016, the 115 Trust, established under Internal Revenue Code (IRC) Section 115, is the funding vehicle for all health care plans.

The OPERS health care plans are reported as other post-employment benefit plans (OPEB) based on the criteria established by the Governmental Accounting Standards Board (GASB). Periodically, OPERS modifies the health care program design to improve the ongoing solvency of the plans. Eligibility requirements for access to the OPERS health care options has changed over the history of the program for Traditional Pension Plan and Combined Plan members. Prior to January 1, 2015, 10 or more years of service were required to qualify for health care coverage. Beginning January 1, 2015, generally, members must be at least age 60 with 20 years of qualifying service credit to qualify for health care coverage or 30 years of qualifying service at any age. Beginning 2016, Traditional Pension Plan and Combined Plan retirees enrolled in Medicare A and B were eligible to participate in the OPERS Medicare Connector (Connector). The Connector, a vendor selected by OPERS, assists eligible retirees in the selection and purchase of Medicare supplemental coverage through the Medicare market. Retirees who purchase

**Ohio Public Employees Retirement System  
Notes to Schedules of Collective OPEB Amounts and Employer Allocations  
As of and for the year ended December 31, 2018**

supplemental coverage through the Connector may receive a monthly allowance in their HRA that can be used to reimburse eligible health care expenses. Upon termination or retirement, Member-Directed Plan participants can use vested RMA funds for reimbursement of qualified medical expenses. Members who elect the Member-Directed Plan after July 1, 2015 will vest in the RMA over 15 years at a rate of 10% each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in the RMA over a five-year period at a rate of 20% per year. Health care coverage is neither guaranteed nor statutorily required.

OPERS is administrated in accordance with Chapter 145 of the ORC. OPERS is not part of the state of Ohio financial-reporting entity, nor is OPERS a component unit of the state of Ohio. Responsibility for the organization is vested in the OPERS Board of Trustees (Board); there is no financial interdependency with the state of Ohio. The Board is the governing body of OPERS, with responsibility for administration and management. Of the Board, seven members are elected by the group they represent: the retirees (two representatives), employees of the state, employees of counties, employees of municipalities, non-teaching employees of state colleges and universities and miscellaneous employees. The remaining four members are appointed or designated by position. The Governor, General Assembly and the Treasurer of the state of Ohio each appoint a Board member. The Director of the Ohio Department of Administrative Services completes the Board.

The Board appoints the Executive Director, an actuary, investment consultants and other consultants necessary for the transaction of business. The Board typically meets monthly and receives no compensation, but is reimbursed for necessary expenses.

All state and local governmental employees, except those covered by another state retirement system in Ohio or the Cincinnati Retirement System, are required to become contributing members of OPERS when they begin public employment unless they are exempted or excluded as defined by the ORC. For actuarial purposes, employees who have earned sufficient service credit (five years) are entitled to a future retirement benefit from OPERS. Employer, employee and retiree data as of December 31, 2018 can be found in the OPERS 2018 CAFR.

- b. Benefits**—All benefits of the System, and any benefit increases, are established by the legislature pursuant to ORC Chapter 145. The Board, pursuant to ORC Chapter 145, has elected to maintain funds to provide health care coverage to eligible Traditional Pension Plan and Combined Plan retirees and survivors of members. Health care coverage does not vest and is not required under ORC Chapter 145. As a result, coverage may be reduced or eliminated at the discretion of the Board. Additional information on OPERS health care coverage can be found in the OPERS 2018 CAFR.
- **Age-and-Service Defined Benefits**—Effective January 7, 2013, Senate Bill (SB) 343 modified components of the Traditional Pension Plan and Combined Plan. Members were impacted (to varying degrees) by the changes based on their transition group. Three transition groups (A, B and C) were designed to ease the transition for key components of the pension plan changes. Members who were eligible to retire under law in effect prior to SB 343, or will be eligible to retire no later than five years after January 7, 2013, comprise transition Group A. Members who have at least 20 years

**Ohio Public Employees Retirement System**  
**Notes to Schedules of Collective OPEB Amounts and Employer Allocations**  
**As of and for the year ended December 31, 2018**

of service credit prior to January 7, 2013, or will be eligible to retire no later than 10 years after January 7, 2013, are included in transition Group B. Group C included those members who are not in either of the other groups and members who were hired on or after January 7, 2013. Please see the Plan Statement in the OPERS 2018 CAFR for additional details.

Benefits in the Traditional Pension Plan for State and Local members are calculated on the basis of age, final average salary (FAS), and service credit. State and Local members in transition Groups A and B are eligible for retirement benefits at age 60 with five years of service credit or at age 55 with 25 or more years of service credit. Group C for State and Local is eligible for retirement benefits at age 57 with 25 years of service or at age 62 with five years of service. For Groups A and B, the annual benefit is based on 2.2% of FAS multiplied by the actual years of service for the first 30 years of service credit and 2.5% for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2% for the first 35 years and a factor of 2.5% for the years of service in excess of 35. FAS represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Refer to the age-and-service tables located in the OPERS 2018 CAFR Plan Statement for additional information regarding the requirements for reduced and unreduced benefits. Members who retire before meeting the age and years of service credit requirement for unreduced benefits, receive a percentage reduction in the benefit amount. The base amount of a member's pension benefit is locked in upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

Effective January 1, 2001, House Bill (HB) 416 divided the OPERS Law Enforcement Program into two separate divisions: Law Enforcement and Public Safety. Both groups of members, as defined in ORC Chapter 145, and updated in HB 520, are eligible for special retirement options under the Traditional Pension Plan and are not eligible to participate in the Member-Directed Plan or Combined Plan. Public Safety members may file an application for full retirement benefits at age 48 or older with 25 or more years of credited service or 52 or older with 15 or more years of credited service for Groups A and B. Public Safety Group C is eligible for benefits at age 52 or older with 25 years or at age 56 or older with 15 years. Those members classified as Law Enforcement officers are eligible for full retirement at age 52 or older with 15 or more years of credited service for Group A. Law Enforcement Group B is eligible at age 48 or older with 25 years or at age 52 or older with 15 years of service. Law Enforcement Group C is eligible at age 48 or older with 25 years or at age 56 with 15 years of service. Annual benefits under both divisions are calculated by multiplying 2.5% of FAS by the actual years of service for the first 25 years of service credit, and 2.1% of FAS for each year of service over 25 years. These options also permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

Prior to 2000, payments to OPERS benefit recipients were limited under Section 415(b) of the IRC. OPERS entered into a Qualified Excess Benefit Arrangement (QEBA) with the IRS to allow OPERS benefit recipients to receive their full statutory benefit even when the benefit exceeds IRC 415(b) limitations. Monthly QEBA payments start when the total amount of benefits received by the recipients exceeds

**Ohio Public Employees Retirement System**  
**Notes to Schedules of Collective OPEB Amounts and Employer Allocations**  
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the IRC limit each year. The portion of the benefit in excess of the IRC 415(b) limit is paid out of the QEBA and taxed as employee payroll in accordance with IRS regulations.

Benefits in the Combined Plan consist of both an age-and-service formula benefit (defined benefit) and a defined contribution element. The defined benefit element is calculated on the basis of age, FAS, and years of service. Eligibility regarding age and years of service in the Combined Plan is the same as the Traditional Pension Plan. The benefit formula for the defined benefit component of the plan for State and Local members in transition Groups A and B applies a factor of 1.0% to the member's FAS for the first 30 years of service. A factor of 1.25% is applied to years of service in excess of 30. The benefit formula for transition Group C applies a factor of 1.0% to the member's FAS for the first 35 years of service and a factor of 1.25% is applied to years in excess of 35. Persons retiring before age 65 with less than 30 years of service credit receive a percentage reduction in benefit. The defined contribution portion of the benefit is based on accumulated member contributions plus or minus any investment gains or losses on those contributions.

- **Defined Contribution Benefits**—Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-Directed Plan and Combined Plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the Combined Plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined Plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-Directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the Member-Directed Plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20% each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of their benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.
- **Early Retirement Incentive Plan (ERIP)**—Employers under OPERS may establish an early retirement incentive plan by purchasing service credit for eligible employees. To be eligible, employees must be able to retire under existing plan provisions after the purchase of the additional credit. Electing employers must contribute all such additional costs as are actuarially determined to fund the benefit. Such a plan, if adopted by an employer, must be offered to a minimum of 5% of covered employees, and may provide for the purchase of up to five years of service credit, limited to a maximum of 20% of the member's total service credit. Members electing to participate in the employer's plan must retire within 90 days of receiving notice of the purchased service or the service is withdrawn and refunded to the employer.

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Employers offering an ERIP may choose to pay the full cost of the additional benefits at the time the plan is adopted, or elect an installment payment plan. The required contributions are recognized in full by OPERS in the year in which the payment plan becomes effective. In addition, interest is charged annually on the unpaid balance.

- **Disability Benefits**—OPERS administers two disability plans for participants in either the Traditional Pension Plan or Combined Plan. Members in the plan as of July 29, 1992, could elect, by April 7, 1993, coverage under either the original plan or the revised plan. All members who entered the System after July 29, 1992 are automatically covered under the revised plan. Under the original plan, a member who becomes disabled before age 60 and has completed 60 contributing months is eligible for a disability benefit. Benefits are funded by the employee and employer contributions and terminate if the member is able to return to work. The revised plan differs in that a member who becomes disabled at any age with 60 contributing months will be eligible for disability benefits until a determined age. The benefit is funded by reserves accumulated from employer contributions. After the disability benefit ends, the member may apply for a service retirement benefit or a refund of contributions, which are not reduced by the amount of disability benefits received. Law Enforcement officers are immediately eligible for disability benefits if disabled by an on-duty illness or injury. Members participating in the Member-Directed Plan are not eligible for disability benefits.
- **Survivor Benefits**—Dependents of deceased members who participated in either the Traditional Pension Plan or the Combined Plan may qualify for survivor benefits if the deceased employee had at least one and a half years of service credit with the plan, and at least one quarter year of credit within the two and one-half years prior to the date of death. ORC Chapter 145, recently updated by HB 520, specifies the dependents and the conditions under which they qualify for survivor benefits. Qualified survivors of Law Enforcement and Public Safety officers are eligible for survivor benefits immediately upon employment.
- **Health Care Coverage**—The ORC permits, but does not require, OPERS to offer post-employment health care coverage. The ORC allows a portion of the employers' contributions to be used to fund health care coverage. The health care portion of the employer contribution rate for the Traditional Pension Plan and Combined Plan is comparable, as the same coverage options are provided to participants in both plans.

Prior to January 1, 2015, the System provided comprehensive health care coverage to retirees with 10 or more years of qualifying service credit and offered coverage to their dependents on a premium deduction or direct bill basis. Beginning January 1, 2015, the service eligibility criteria for health care coverage increased from 10 years to 20 years with a minimum age of 60, or generally 30 years of qualifying service at any age. Beginning with January 2016 premiums, Medicare-enrolled retirees could select supplemental coverage through the Connector, and may be eligible for monthly allowances deposited to an HRA to be used for reimbursement of eligible health care expenses. Coverage for non-Medicare retirees includes hospitalization, medical expenses and prescription drugs. The System determines the amount, if any, of the associated health care costs that will be absorbed by the System and attempts to



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control costs by using managed care, case management and other programs. Additional details on health care coverage can be found in the Plan Statement in the OPERS 2018 CAFR.

Participants in the Member-Directed Plan are not eligible for health care coverage offered to benefit recipients in the Traditional Pension Plan and Combined Plan. A portion of employer contributions for these participants is allocated to an RMA. Upon separation or retirement, participants may be reimbursed for qualified medical expenses from these accounts.

An additional RMA was also established several years ago when three health care coverage levels were available to retirees. Monthly allowance amounts in excess of the cost of the retiree's selected coverage were notionally credited to the retiree's RMA. Retirees and their dependents could seek reimbursement from the RMA balances for qualified medical expenses. In 2013, the number of health care options available to retirees was reduced from three to one, eliminating the majority of deposits to the RMA. Wellness incentive payments were the only remaining deposits made to this RMA. Wellness incentives are no longer awarded starting with the 2017 plan year. These RMA balances were transferred to the HRA for retirees with both types of accounts. In addition, OPERS initiated an automatic claims payment process for reimbursements for retiree health care costs paid through pension deduction. This process will reimburse members for eligible health care premiums paid to OPERS, currently through pension deduction, up to the member's available RMA balance.

- **Other Benefits**—Once a benefit recipient retiring under the Traditional Pension Plan has received benefits for 12 months, current law provides for an annual cost-of-living adjustment. This cost-of-living adjustment is calculated on the member's base retirement benefit at the date of retirement and is not compounded. Members retiring under the Combined Plan receive a cost-of-living adjustment on the defined benefit portion of their retirement benefit. For those who retired prior to January 7, 2013, current law provides for a 3% cost-of-living adjustment. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the adjustment will be based on the average percentage increase in the Consumer Price Index, capped at 3%. A death benefit of \$500-\$2,500, determined by the number of years of service credit of the retiree, is paid to the beneficiary of a deceased retiree or disability benefit recipient under the Traditional Pension Plan and Combined Plan. Death benefits are not available to beneficiaries of Member-Directed Plan participants.
- **Money Purchase Annuity**—Age-and-service retirees who become re-employed in an OPERS-covered position must contribute the regular contribution rates, which are applied towards a money purchase annuity. The money purchase annuity calculation is based on the accumulated contributions of the retiree for the period of re-employment, and an amount of the employer contributions determined by the Board. Upon termination of service, members over the age of 65 can elect to receive a lump-sum payout or a monthly annuity. Members under age 65 may leave the funds on deposit with OPERS to receive an annuity benefit at age 65, or may elect to receive a refund of their employee contributions made during the period of re-employment, plus interest.

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- **Refunds**—Members who have terminated service in OPERS-covered employment may file an application for refund of their account. The ORC requires a two-month waiting period after service termination before the refund may be paid. The acceptance of a refund payment cancels the individual's rights and benefits in OPERS.

Refunds processed for Traditional Pension Plan members include the member's accumulated contributions, interest, and any qualifying employer funds, as determined by the Board. A Combined Plan member's refund may consist of member contributions for the purchase of service plus interest, qualifying employer funds, as determined by the Board, and the value of their account in the defined contribution plan consisting of member contributions adjusted by the gains or losses incurred based on their investment selections. Refunds paid to participants in the Member-Directed Plan include member contributions and vested employer contributions adjusted by the gains or losses incurred based on their investment selections.

- c. **Contributions**—The OPERS funding policy provides for periodic member and employer contributions to all three plans (Traditional Pension, Combined and Member-Directed) at rates established by the Board, subject to limits set in statute. The rates established for member and employer contributions were approved based upon the recommendations of the System's actuary. All contribution rates were within the limits authorized by the ORC.

Member and employer contribution rates, as a percent of covered payroll, were the same for each covered group across all three plans for the year ended December 31, 2018. Within the Traditional Pension Plan and Combined Plan, member and employer contributions (employer contributions only for the Combined Plan) and an actuarially determined rate of return are adequate to accumulate sufficient assets to pay defined benefits when due. Member contributions within the Combined Plan are not used to fund the defined benefit retirement allowance. Employer contribution rates as a level percent of payroll dollars are determined using the entry age actuarial funding method. This formula determines the amount of contributions necessary to fund: (1) the current service cost, representing the estimated amount necessary to pay for defined benefits earned by the members during the current service year; and (2) the prior service cost for service earned prior to the current year and subsequent benefit increases. These contributions represent the amount necessary to fund accrued liabilities for retirement allowances and survivor benefits over a period of time. The annual employer contributions reported for the Traditional Pension Plan for 2018 were \$1,895,462,837. Employer contributions for the Combined Plan for 2018 were \$60,249,275. Employers satisfied 100% of the contribution requirements.

The following table displays the member and employer contribution rates as a percent of covered payroll for each division for 2018. With the assistance of the System's actuary and Board approval, a portion of each employer contribution to OPERS may be set aside for the funding of post-employment health care coverage. The portion of Traditional Pension Plan and Combined Plan employer contributions allocated to health care was zero for 2018. The employer contribution as a percent of covered payroll deposited for Member-Directed Plan health care accounts for 2018 was 4.0%.

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| <b>Board of Trustees—Approved Contribution Rates<br/>All Plans</b> |                                   |                                   |
|--|-----------------------------------|-----------------------------------|
|  | <b>2018<br/>Employee<br/>Rate</b> | <b>2018<br/>Employer<br/>Rate</b> |
| State Division   | 10.0 %                            | 14.0 %                            |
| Local Division   | 10.0                              | 14.0                              |
| Law Enforcement Division   | 13.0                              | 18.1                              |
| Public Safety Division   | 12.0                              | 18.1                              |

The member and employer contribution rates for the State and Local divisions are currently set at the maximums authorized by the ORC of 10% and 14%, respectively. The Public Safety and Law Enforcement employer rates are also set at the maximum authorized rate of 18.1%. The member rate for Public Safety is determined by the Board and has no maximum rate established by the ORC. The member rate for Law Enforcement is also determined by the Board, but is limited by the ORC to not more than 2% greater than the Public Safety rate.

ORC Chapter 145 assigns authority to the Board to amend the funding policy. As of December 31, 2018, the Board adopted the contribution rates that were recommended by the actuary. The contribution rates were included in a funding policy adopted by the Board in October 2013, and are certified periodically by the Board as required by the ORC.

As of December 31, 2018, the date of the last pension actuarial study, the funding period for all defined benefits of the System was 27 years.

- d. **Federal Subsidies**— OPERS participated in federal programs that subsidized or provided reimbursements to the 115 Trust. Medicare Part D is a voluntary federal program that reimburses 28% of the cost of prescription drugs for Medicare beneficiaries in the United States. During 2011, OPERS also implemented a prescription drug plan (PDP) in which the System received a direct subsidy from the Centers for Medicare & Medicaid Services based on the risk score of each eligible retiree. The implementation of the PDP reduced the number of claims available for submission through the Medicare Part D program. The PDP was terminated December 31, 2015 as OPERS transitioned the Medicare-enrolled retirees to the Connector and the program was no longer needed. OPERS no longer participates in the Medicare Part D program as of December 31, 2016. In 2018, OPERS received the final distribution of funds from the Medicare Part D program for calendar year 2016 of \$378,007. Beginning 2017, health care-related receipts are netted against expenses included in the benefits line item in the OPERS Combining Statement of Changes in Fiduciary Net Position.
- e. **Participating Employers**—The System serves almost 3,700 employer units and over 3,200 participating employers. The number of employer units exceeds the number of participating employers as some employers report multiple divisions or agencies. The number of participating employers is more in-line with GASB Statement No. 74 (GASB 74), *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, presentation of a primary government and its component units as one employer.

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Employer child codes (as referenced in the Schedule of Employer Allocations) are assigned to each unit to distinguish member and employer contributions into four divisions: State, Local, Public Safety or Law Enforcement.

Only defined benefit health care plans are subject to the new financial reporting requirements under GASB 74 and GASB Statement No. 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. Based on the criteria defined in GASB 74, all OPERS health care plans are classified as defined benefit OPEB plans, including the Member-Directed Plan health care, although the pension plan is defined contribution. Interest of 4% is credited to member accounts as long as the OPERS Health Care portfolio earns a positive return.

**2. Summary of Significant Accounting Policies**

- a. Basis of Accounting**—The Schedules of Collective OPEB Amounts and Employer Allocations are presented in accordance with the standards issued by the GASB, which is the nationally accepted standard setting body for establishing accounting principles generally accepted in the United States (also referred to as GAAP) for governmental entities. As prescribed by GASB, these schedules are reported using the economic resources measurement focus and the accrual basis of accounting.

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to health care, and health care expense, information about the fiduciary net position of OPERS and additions to/deductions from OPERS fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, deductions are recorded when the liability is incurred and revenues are recognized when earned. Health care payments are considered a liability and recognized in the OPERS Combining Statement of Fiduciary Net Position when a present obligation exists and a condition that requires that the event creating the liability has taken place. Therefore, OPEB plan liabilities are recognized when the payments are currently due and payable in accordance with the health care terms, as clarified in GASB 74. GASB 74 also requires health care expenses be reported net of certain health care receipts. Beginning with the implementation of GASB 74 in 2017, the presentation of retiree-paid health care premiums, federal subsidy and rebates, rebates previously included in Contract and Other Receipts, has been revised and these health care receipts included in health care expenses in the benefits line item under deductions in the OPERS Combining Statement of Changes in Fiduciary Net Position. Previously, these receipts were reflected in the additions section of the statement. Health care liabilities contain estimates on the incurred but not reported amounts for the current year.

OPERS notionally funds and tracks member balances in the HRA, Member-Directed health care accounts and wellness RMAs. As of December 31, 2018, the notional member balances in the HRAs were \$389.8 million and the amount recognized as currently due for 2018 claims based on estimates was \$38.9 million. As of December 31, 2018, the notional member balances in the Member-Directed health care accounts and wellness RMAs were \$241.0 million and \$1.5 million, respectively. The claim amounts currently due as of December 31, 2018 were estimated at \$1.1 million and \$0.5 million, respectively. As previously noted, the Member-Directed health care accounts were originally funded through the VEBA Trust, prior to the 115 Trust, and the VEBA Trust was

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historically reported separately in the OPERS combining financial statements. Although all health care activity now occurs through the 115 Trust, OPERS internally accounts for health care activity separately. Total net position reported for the 115 Trust as of December 31, 2018 was \$11.3 billion, this includes a net position of \$248.9 million in the Member-Directed health care plan.

Additions to health care consist of employer contributions allocated to health care, when applicable, other contracts and receipts, net investment income and other miscellaneous income. Contributions are recorded in the period the related salaries are earned and become measurable pursuant to formal commitments, statutory or contractual requirements. Accordingly, employer contributions for the year ended December 31, 2018 include year-end accruals based upon estimates derived from subsequent payment activity and historical payment patterns. Employer contributions are due 30 days after the month in which salaries are earned based on pay period end date. Health care reimbursements are recognized when they become measurable and due to OPERS based on contractual requirements. Therefore, health care reimbursements contain estimates based on information received from health care vendors and other sources. Investment purchases and sales are recorded as of their trade date.

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and to disclose contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

- b. Calculation of Employer Allocations**—With the assistance of the System’s actuary, the Board may approve a portion of each employer contribution to OPERS be set aside for the funding of post-employment health care coverage. However, health care funding is subordinate to pension funding. The portion of Traditional Pension Plan and Combined Plan employer contributions allocated to health care was zero in 2018 and is expected to remain at that level. The employer contribution as a percent of covered payroll deposited for the Member-Directed Plan participants’ health care accounts for 2018 was 4.0%. Due to the discretionary nature of health care funding and the potential for frequent changes in allocations, including no funding to health care for some plans, the calculation of proportionate shares of employers is based on total employer contributions.

Total employer contributions were \$2,037,635,971 for the year ended December 31, 2018. These contributions are included in the OPERS Combining Statement of Changes in Fiduciary Net Position included in the OPERS 2018 CAFR and provided the basis for the proportionate share percentages calculated by OPERS and reported in the Schedule of Employer Allocations.

**3. Net OPEB Liability—Health Care**

The net OPEB liability and total OPEB liability were determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018, by incorporating the expected value of health care cost accruals, the actual health care payments, and interest accruals during the year for the defined benefit health care plans.

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In accordance with GASB 75, the Member-Directed Plan health care is a defined benefit health care plan, although the pension plan is defined contribution. Interest of 4% is credited to member accounts as long as the OPERS Health Care portfolio earns a positive return. Refer to the following table for the OPEB liability balances as of December 31, 2018. Additional information on the changes in net OPEB liability and contribution information can be found in the Required Supplementary Information of the Financial Section in OPERS 2018 CAFR.

| <b>Net OPEB Liability</b> as of December 31, 2018 (\$ in millions)  |          |
|---|----------|
| Total OPEB Liability  | \$24,291 |
| Plan Fiduciary Net Position   | 11,253   |
| Employers' Net OPEB Liability                                       | \$13,038 |
| Plan Fiduciary Net Position as a Percentage of Total OPEB Liability | 46.33%   |

**4. Actuarial Methods and Assumptions**

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs 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 coverage provided at the time of each valuation and the historical pattern of sharing of costs between the System and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2017, rolled forward to the measurement date of December 31, 2018.

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The actuarial valuation used the following key actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

| <b>Key Methods and Assumptions Used in Valuation of Total OPEB Liability</b> |  |
|--|--|
| <b>Actuarial Information</b>   |  |
| Actuarial Valuation Date   | December 31, 2017                        |
| Rolled-Forward Measurement Date  | December 31, 2018                        |
| Experience Study   | 5-Year Period Ended<br>December 31, 2015 |
| Actuarial Cost Method  | Individual entry age normal              |
| <b>Actuarial Assumptions</b>   |  |
| Single Discount Rate   | 3.96%                                    |
| Investment Rate of Return  | 6.00%                                    |
| Municipal Bond Rate  | 3.71%                                    |
| Wage Inflation   | 3.25%                                    |
| Projected Salary Increases   | 3.25%-10.75%                             |
|  | (includes wage inflation at 3.25%)       |
| Health Care Cost Trend Rate  | 10.0% initial, 3.25% ultimate in 2029    |

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

A single discount rate of 3.96% was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00% and a municipal bond rate of 3.71%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the OPEB plan's fiduciary net position and future contributions were sufficient to finance the health care costs through the year 2031. As a result, the long-term expected rate of return on health care investments was applied to projected costs

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through the year 2031, and the municipal bond rate was applied to all health care costs after that date.

The following table presents the OPEB liability calculated using the single discount rate of 3.96%, and the expected net OPEB liability if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate.

| <b>Sensitivity of Net OPEB Liability to Changes in the Discount Rate</b> (\$ in millions) |             |                      |             |
|---|-------------|----------------------|-------------|
|   | 1% Decrease | Single Discount Rate | 1% Increase |
| As of December 31, 2018   | 2.96%       | 3.96%                | 4.96%       |
| Employers' Net OPEB Liability   | \$16,680    | \$13,038             | \$10,141    |

Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0% lower or 1.0% higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2019 is 10.00%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

| <b>Sensitivity of Net OPEB Liability to Changes in the Health Care Cost Trend Rate</b> (\$ in millions) |             |  |             |
|---|-------------|--|-------------|
|   | 1% Decrease | Current Health Care Cost Trend Rate Assumption | 1% Increase |
| As of December 31, 2018   |             |  |             |
| Employers' Net OPEB Liability   | \$12,532    | \$13,038                                       | \$13,620    |

The allocation of investment assets within the OPERS Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined pension plans. Health care is a discretionary benefit. The table on the following page displays the Board-approved asset allocation policy for 2018 and the long-term expected real rates of return.



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| Asset Class            | Target Allocation for 2018 | Weighted Average Long-Term Expected Real Rate of Return (Arithmetic) |
|------------------------|----------------------------|--|
| Fixed Income           | 34.00 %                    | 2.42 %   |
| Domestic Equities      | 21.00                      | 6.21   |
| REITs                  | 6.00                       | 5.98   |
| International Equities | 22.00                      | 7.83   |
| Other Investments      | 17.00                      | 5.57   |
| <b>TOTAL</b>           | <b>100.00 %</b>            | <b>5.16 %</b>  |

The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation.

During 2018, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was a loss of 5.60% for 2018.

**5. Average Remaining Service Life**

GASB 75 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in OPEB expense over the average remaining service life of all employees provided with coverage through the health care plans (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of December 31, 2018, the average of the expected remaining service lives of all employees calculated by our external actuaries was 3.0305 years. Employers should use this amount when calculating elements of OPEB expense subject to amortization requirements as defined in GASB 75 and reported in the Schedule of Collective OPEB Amounts.

**6. Deferred Inflows and Deferred Outflows**

As noted in the Schedule of Collective OPEB Amounts, the deferred inflows and outflows do not include the layer of amortization that is recognized in current year OPEB expense and represents the balances of cumulative deferred amounts as of December 31, 2018. The following table discloses the original amounts of the deferred inflows and outflows, calculated

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by OPERS external actuaries, and the current year amortization on those amounts included in OPEB expense as of and for the year ended December 31, 2018. This information is included to assist employers with tracking the amortization tiers for each year to be recognized in future OPEB expense.

| <b>Deferred Inflows and Outflows Arising From the Current Reporting Period</b>      |  |                                 |  |  |
|---|--|---------------------------------|--|--|
| <b>As of and for the year ended December 31, 2018</b>                               |  |                                 |  |  |
| <b>Deferred Inflows/(Outflows)</b>  | <b>Total Deferred Inflows/(Outflows) Arising in Current Reporting Period</b> | <b>2018 Amortization Period</b> | <b>First Year of Amortization Recognized in OPEB Expense</b> | <b>Balance of 2018 Deferred Inflows/(Outflows) in Current Reporting Period</b> |
| <b>OPEB—Health Care</b>   |  |                                 |  |  |
| Difference Between Expected and Actual Experience                                   | \$52,796,875   | 3.0305 years                    | \$17,421,836   | \$35,375,039   |
| Assumption Changes  | (\$11,493,663)   | 3.0305 years                    | (\$3,792,662)  | (\$7,701,001)  |
| Net Difference Between Projected and Actual Investment Earnings on OPEB Investments | (\$1,505,507,124)  | 5 years                         | (\$301,101,425)  | (\$1,204,405,699)  |

Amounts reported as deferred outflows of resources related to OPEB resulting from employer contributions subsequent to the measurement date will be calculated by employers and recognized as a reduction of the net OPEB liability in the employer's financial statements, as applicable. Other cumulative amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as disclosed in the following table:

| <b>Cumulative Deferred Inflows/(Outflows) by Resources by Year to be recognized in Future OPEB Expenses</b> |  |
|---|--|
| <b>Year Ending December 31</b>  | <b>OPEB Net Deferred Outflows of Resources</b> |
| 2019  | (\$467,302,360)                                |
| 2020  | (120,233,824)                                  |
| 2021  | (98,450,085)                                   |
| 2022  | (301,101,424)                                  |
| 2023  | 0  |
| Thereafter  | 0  |
| <b>Total</b>  | <b>(\$987,087,693)</b>                         |

**Ohio Public Employees Retirement System  
Notes to Schedules of Collective OPEB Amounts and Employer Allocations  
As of and for the year ended December 31, 2018**

**7. Additional Financial and Actuarial Information**

Additional information supporting the preparation of the Schedules of Collective OPEB Amounts and Employer Allocations (including the disclosure of the net OPEB liability, required supplementary information on the net OPEB liability, and the unmodified audit opinion on the combined financial statements) is located in OPERS 2018 CAFR. This CAFR is available at [opers.org](http://opers.org) or by contacting OPERS at: OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (800) 222-7377.



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Board of Trustees  
The Ohio Public Employees Retirement System, and  
The Honorable Keith Faber, Auditor of State

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Ohio Public Employees Retirement System (OPERS), which comprise the combining statement of fiduciary net position as of December 31, 2018, and the related combining statement of changes in fiduciary net position for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 14, 2019.

We have also audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of OPERS' Traditional Pension Plan, Combined Plan and Member-Directed Plan (the specified Plans), as of and for the year ended December 31, 2018, and the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (revenue) as of and for the year ended December 31, 2018 and net pension liability (asset) for the year ended December 31, 2017 (specified column totals), included in the accompanying schedules of collective pension amounts of the specified Plans, and the related notes, and have issued our report thereon dated June 14, 2019.

We have also audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of OPERS' 115 Health Care Trust (OPEB), as of and for the year ended December 31, 2018, and the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense as of and for the year ended December 31, 2018 and net OPEB liability for the year ended December 31, 2017 (specified column totals), included in the accompanying schedules of collective OPEB amounts of the 115 Health Care Trust, and the related notes, and have issued our report thereon dated June 14, 2019.

### **Internal Control Over Financial Reporting**

In planning and performing our audits of the financial statements, the schedules of employer allocations for the specified Plans and 115 Health Care Trust and the specified column totals included in the schedules of collective pension amounts and collective OPEB amounts, we considered OPERS' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, the schedules of employer allocations for the specified Plans and 115 Health Care Trust and the specified column totals included in the schedules of collective pension amounts and collective OPEB amounts, but not for the purpose of expressing an opinion on the effectiveness of OPERS' internal control. Accordingly, we do not express an opinion on the effectiveness of OPERS' internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of OPERS' financial statements, the schedules of employer allocations for the specified Plans and 115 Health Care Trust and the specified column totals included in the schedules of collective pension amounts and collective OPEB amounts will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audits we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether OPERS' financial statements, the schedules of employer allocations for the specified Plans and 115 Health Care Trust and the specified column totals included in the schedules of collective pension amounts and collective OPEB amounts are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Board of Trustees  
The Ohio Public Employees Retirement System, and  
The Honorable Keith Faber, Auditor of State

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of OPERS' internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering OPERS' internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*CliftonLarsonAllen LLP*

**CliftonLarsonAllen LLP**

Toledo, Ohio  
June 14, 2019

# OHIO AUDITOR OF STATE KEITH FABER



## OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

### FRANKLIN COUNTY

#### CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
JULY 16, 2019