

School Employees Retirement System of Ohio

Schedule of Employer Allocations and
Schedule of OPEB Amounts by Employer

As of and For the Year Ended June 30, 2019

OHIO AUDITOR OF STATE
KEITH FABER



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Retirement Board
School Employees Retirement System of Ohio
300 East Broad Street, Suite 100
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We have reviewed the *Independent Auditor's Report* for the GASB 75 (OPEB) related schedules of the School Employees Retirement System of Ohio, Franklin County, prepared by RSM US LLP, for the audit period July 1, 2018 through June 30, 2019. 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 School Employees Retirement System of Ohio is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

July 8, 2020

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RSM US LLP

Independent Auditor's Report

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

Report on the Schedules

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

Management's Responsibility for the Schedule

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

Auditor's Responsibility

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

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

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

Independent Auditor's Report (Continued)

Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for all participating entities for SERS' OPEB Plan as of and for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of SERS' OPEB Plan as of and for the year ended June 30, 2019, and our report thereon, dated December 16, 2019, expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of SERS' Plan management, and SERS' plan employers as of and for the year ended June 30, 2019 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

RSM US LLP

Cleveland, Ohio
June 30, 2020

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 824,011	\$ 106,705	\$ 930,716	0.1757089%
01-023	174,996	23,378	198,374	0.0374508%
02-001	206,563	25,332	231,895	0.0437792%
02-003	353,545	44,247	397,792	0.0750988%
02-006	475,826	59,516	535,342	0.1010667%
02-009	162,067	21,442	183,509	0.0346445%
02-010	496,728	64,082	560,810	0.1058748%
02-011	187,059	23,604	210,663	0.0397709%
02-013	170,074	22,445	192,519	0.0363455%
02-131	157,788	20,416	178,204	0.0336430%
02-154	1,045,854	132,542	1,178,396	0.2224682%
02-308	181,960	24,050	206,010	0.0388924%
02-761	300,275	20,951	321,226	0.0606439%
02-874	9,696	861	10,557	0.0019930%
02-895	42,645	2,747	45,392	0.0085695%
02-900	161,067	544	161,611	0.0305104%
03-013	142,135	16,666	158,801	0.0299799%
03-014	165,479	21,703	187,182	0.0353379%
03-103	494,402	63,471	557,873	0.1053203%
03-343	249,703	33,046	282,749	0.0533799%
03-747	109,786	12,428	122,214	0.0230727%
04-001	253,912	31,700	285,612	0.0539204%
04-019	229,132	20,125	249,257	0.0470570%
04-031	281,630	37,283	318,913	0.0602073%
04-033	247,870	21,184	269,054	0.0507944%
04-034	319,927	42,015	361,942	0.0683307%
04-104	720,111	94,801	814,912	0.1538464%
04-125	328,206	41,188	369,394	0.0697375%
04-244	336,575	44,922	381,497	0.0720224%
04-704	221,314	20,735	242,049	0.0456962%
05-001	366,355	46,541	412,896	0.0779502%
05-006	279,527	35,237	314,764	0.0594240%
05-017	380,522	49,583	430,105	0.0811991%
05-018	305,187	36,241	341,428	0.0644578%
05-105	619,739	70,732	690,471	0.1303533%
05-169	301,674	34,339	336,013	0.0634356%
05-710	182,265	4,354	186,619	0.0352316%
05-739	850,409	111,128	961,537	0.1815276%
06-001	273,878	36,350	310,228	0.0585676%
06-008	133,105	17,275	150,380	0.0283901%
06-010	154,669	19,614	174,283	0.0329027%
06-011	87,906	11,230	99,136	0.0187158%
06-017	150,049	17,847	167,896	0.0316969%
06-185	355,958	44,773	400,731	0.0756536%
06-202	495,794	60,800	556,594	0.1050788%
07-020	345,771	42,265	388,036	0.0732569%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
07-026	138,131	17,249	155,380	0.0293340%
07-108	282,404	33,914	316,318	0.0597174%
07-163	270,543	33,853	304,396	0.0574666%
07-294	265,084	31,456	296,540	0.0559835%
07-304	267,352	28,804	296,156	0.0559110%
07-309	212,762	27,777	240,539	0.0454111%
07-724	98,936	11,740	110,676	0.0208944%
07-748	154,956	9,579	164,535	0.0310624%
08-001	235,920	30,683	266,603	0.0503317%
08-005	155,025	19,698	174,723	0.0329858%
08-011	542,704	57,477	600,181	0.1133076%
08-013	191,043	25,143	216,186	0.0408135%
08-017	241,424	27,010	268,434	0.0506774%
08-333	194,418	21,018	215,436	0.0406719%
08-743	129,777	3,371	133,148	0.0251369%
09-001	2,000,845	114,361	2,115,206	0.3993276%
09-006	339,661	43,548	383,209	0.0723456%
09-009	190,251	22,210	212,461	0.0401103%
09-015	575,501	71,930	647,431	0.1222278%
09-022	4,113,748	466,814	4,580,562	0.8647597%
09-024	576,447	60,761	637,208	0.1202979%
09-100	674,200	88,235	762,435	0.1439393%
09-147	2,114,466	257,920	2,372,386	0.4478804%
09-166	1,274,944	163,209	1,438,153	0.2715075%
09-291	1,975,256	258,875	2,234,131	0.4217793%
09-299	732,383	90,233	822,616	0.1553008%
09-760	962,734	23,328	986,062	0.1861577%
09-800	-	-	-	0.0000000%
09-820	33,970	1,319	35,289	0.0066622%
09-835	32,062	4,198	36,260	0.0068455%
09-846	-	-	-	0.0000000%
09-870	27,024	281	27,305	0.0051549%
09-884	30,588	2,812	33,400	0.0063056%
10-003	122,602	14,698	137,300	0.0259207%
10-315	381,707	51,188	432,895	0.0817258%
11-001	440,967	57,076	498,043	0.0940250%
11-007	202,822	27,140	229,962	0.0434143%
11-008	216,625	29,657	246,282	0.0464953%
11-012	356,174	44,156	400,330	0.0755779%
11-199	387,291	46,867	434,158	0.0819643%
11-346	158,805	21,199	180,004	0.0339828%
12-001	210,350	17,533	227,883	0.0430218%
12-007	338,880	42,716	381,596	0.0720411%
12-009	642,849	82,606	725,455	0.1369579%
12-011	658,720	83,016	741,736	0.1400316%
12-013	183,827	22,642	206,469	0.0389791%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
12-014	367,348	48,871	416,219	0.0785776%
12-016	333,750	44,027	377,777	0.0713201%
12-191	1,799,979	213,910	2,013,889	0.3802001%
12-703	209,342	9,347	218,689	0.0412861%
12-723	1,142,303	83,738	1,226,041	0.2314630%
12-816	22,287	-	22,287	0.0042075%
12-871	38,112	553	38,665	0.0072995%
12-890	12,981	1,727	14,708	0.0027767%
13-001	454,219	59,405	513,624	0.0969666%
13-003	375,376	38,071	413,447	0.0780542%
13-004	301,566	36,696	338,262	0.0638601%
13-007	191,397	24,928	216,325	0.0408398%
13-008	601,220	72,104	673,324	0.1271162%
13-027	197,442	24,850	222,292	0.0419663%
13-029	385,750	44,262	430,012	0.0811815%
13-030	1,684,270	208,461	1,892,731	0.3573268%
13-388	1,672,510	220,340	1,892,850	0.3573493%
13-399	617,941	54,806	672,747	0.1270072%
13-764	132,626	13,706	146,332	0.0276259%
14-001	134,650	7,450	142,100	0.0268269%
14-003	330,742	40,675	371,417	0.0701194%
14-017	310,479	39,814	350,293	0.0661315%
14-018	344,304	44,888	389,192	0.0734752%
14-207	543,505	70,958	614,463	0.1160039%
15-001	370,670	47,721	418,391	0.0789876%
15-002	288,821	37,044	325,865	0.0615197%
15-021	186,012	23,986	209,998	0.0396453%
15-022	228,001	22,121	250,122	0.0472203%
15-023	235,090	31,797	266,887	0.0503853%
15-024	180,511	20,678	201,189	0.0379823%
15-134	470,481	61,465	531,946	0.1004256%
15-135	194,059	24,465	218,524	0.0412549%
15-186	315,156	40,813	355,969	0.0672030%
15-321	163,118	20,084	183,202	0.0345865%
15-340	155,890	20,544	176,434	0.0333088%
15-341	126,199	16,775	142,974	0.0269919%
15-759	141,149	8,241	149,390	0.0282032%
15-811	97,033	3,482	100,515	0.0189761%
16-023	270,150	33,730	303,880	0.0573692%
16-024	455,221	58,340	513,561	0.0969547%
16-126	341,619	45,306	386,925	0.0730472%
16-772	76,243	2,654	78,897	0.0148949%
17-009	204,143	24,157	228,300	0.0431005%
17-014	153,164	19,574	172,738	0.0326110%
17-015	178,186	23,093	201,279	0.0379993%
17-114	314,921	38,914	353,835	0.0668002%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
17-141	351,044	44,370	395,414	0.0746498%
17-323	169,125	22,070	191,195	0.0360955%
18-001	2,850,603	122,963	2,973,566	0.5613765%
18-006	329,731	38,250	367,981	0.0694708%
18-007	9,538	584	10,122	0.0019109%
18-008	24,941	3,052	27,993	0.0052848%
18-009	315,655	40,328	355,983	0.0672057%
18-014	215,809	24,652	240,461	0.0453964%
18-018	12,402	-	12,402	0.0023414%
18-019	5,428	728	6,156	0.0011622%
18-107	1,203,483	111,017	1,314,500	0.2481631%
18-111	1,753,732	183,911	1,937,643	0.3658057%
18-121	17,502,736	656,109	18,158,845	3.4281901%
18-122	2,110,304	223,366	2,333,670	0.4405712%
18-133	812,003	68,599	880,602	0.1662480%
18-137	1,520,601	183,859	1,704,460	0.3217833%
18-143	850,622	109,230	959,852	0.1812095%
18-152	1,467,976	189,835	1,657,811	0.3129765%
18-159	915,166	100,328	1,015,494	0.1917141%
18-178	3,044,011	394,001	3,438,012	0.6490588%
18-183	712,864	92,078	804,942	0.1519642%
18-188	2,387,769	310,563	2,698,332	0.5094154%
18-215	1,452,753	140,764	1,593,517	0.3008385%
18-219	881,614	116,552	998,166	0.1884428%
18-221	245,892	31,219	277,111	0.0523155%
18-224	488,313	66,055	554,368	0.1046586%
18-230	1,656,029	153,625	1,809,654	0.3416428%
18-233	1,252,668	166,240	1,418,908	0.2678742%
18-247	1,251,611	139,443	1,391,054	0.2626157%
18-250	788,377	66,356	854,733	0.1613642%
18-251	1,078,635	142,273	1,220,908	0.2304940%
18-258	1,142,480	142,077	1,284,557	0.2425102%
18-264	1,698,611	141,414	1,840,025	0.3473765%
18-271	839,104	102,359	941,463	0.1777379%
18-288	1,466,751	119,963	1,586,714	0.2995541%
18-289	1,625,238	181,538	1,806,776	0.3410994%
18-292	1,030,388	116,166	1,146,554	0.2164568%
18-317	601,823	77,016	678,839	0.1281573%
18-731	462,574	11,878	474,452	0.0895713%
18-742	346,926	10,613	357,539	0.0674994%
18-801	30,192	2,466	32,658	0.0061655%
18-804	-	-	-	0.0000000%
18-805	20,553	-	20,553	0.0038802%
18-807	-	-	-	0.0000000%
18-808	37,032	288	37,320	0.0070456%
18-809	16,264	1,145	17,409	0.0032866%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
18-810	764	-	764	0.0001442%
18-813	-	-	-	0.0000000%
18-816	573	66	639	0.0001206%
18-817	190,059	2,086	192,145	0.0362749%
18-818	24,554	3,294	27,848	0.0052574%
18-819	28,946	2,570	31,516	0.0059499%
18-820	6,967	-	6,967	0.0013153%
18-822	77,457	3,103	80,560	0.0152088%
18-823	340,706	12,230	352,936	0.0666304%
18-824	34,363	2,608	36,971	0.0069797%
18-826	34,649	2,728	37,377	0.0070564%
18-827	14,131	1,770	15,901	0.0030019%
18-828	27,367	1,806	29,173	0.0055075%
18-830	33,127	902	34,029	0.0064243%
18-831	25,098	3,252	28,350	0.0053522%
18-833	29,037	1,279	30,316	0.0057233%
18-834	25,748	3,740	29,488	0.0055670%
18-836	36,408	2,339	38,747	0.0073150%
18-838	25,131	1,295	26,426	0.0049889%
18-839	80,250	1,263	81,513	0.0153888%
18-840	491	66	557	0.0001052%
18-841	36,392	9	36,401	0.0068721%
18-842	1,797	-	1,797	0.0003393%
18-844	16,318	2,189	18,507	0.0034939%
18-845	22,218	3,194	25,412	0.0047975%
18-846	59,090	7,836	66,926	0.0126349%
18-848	30,841	4,179	35,020	0.0066114%
18-849	8,470	707	9,177	0.0017325%
18-851	1,013	113	1,126	0.0002126%
18-852	39,886	4,461	44,347	0.0083722%
18-855	33,391	4,386	37,777	0.0071319%
18-856	19,957	92	20,049	0.0037850%
18-858	19,785	607	20,392	0.0038498%
18-862	35,979	5,012	40,991	0.0077386%
18-867	111,952	11,178	123,130	0.0232456%
18-869	29,988	3,964	33,952	0.0064098%
18-870	51,565	6,873	58,438	0.0110325%
18-871	32,433	3,461	35,894	0.0067764%
18-872	16,568	2,223	18,791	0.0035475%
18-873	25,375	1,497	26,872	0.0050731%
18-876	-	-	-	0.0000000%
18-877	16,552	1,536	18,088	0.0034148%
18-878	15,817	1,871	17,688	0.0033393%
18-879	22,223	2,607	24,830	0.0046876%
18-880	12,149	-	12,149	0.0022936%
18-881	8,323	-	8,323	0.0015713%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
18-882	12,221	1,668	13,889	0.0026221%
18-883	16,663	1,946	18,609	0.0035132%
18-884	19,593	-	19,593	0.0036989%
18-885	1,460	-	1,460	0.0002756%
18-888	6,038	-	6,038	0.0011399%
18-889	39,139	3,059	42,198	0.0079665%
18-891	36,836	4,823	41,659	0.0078648%
18-893	19,111	640	19,751	0.0037288%
18-894	16,910	-	16,910	0.0031924%
18-895	8,770	961	9,731	0.0018371%
18-896	-	-	-	0.0000000%
18-897	21,474	1,511	22,985	0.0043393%
18-899	52,422	1,840	54,262	0.0102441%
18-900	19,219	-	19,219	0.0036283%
18-910	327,795	-	327,795	0.0618841%
18-930	20,717	2,772	23,489	0.0044345%
18-931	15,291	278	15,569	0.0029393%
18-935	18,909	2,418	21,327	0.0040263%
18-946	11,411	1,531	12,942	0.0024433%
18-947	22,436	2,006	24,442	0.0046144%
18-948	49,318	5,916	55,234	0.0104276%
18-950	16,781	417	17,198	0.0032468%
18-951	20,215	2,521	22,736	0.0042923%
18-952	113,868	14,980	128,848	0.0243251%
18-953	14,894	725	15,619	0.0029487%
18-954	23,412	1,713	25,125	0.0047433%
18-956	54,285	5,803	60,088	0.0113440%
18-957	30,030	3,388	33,418	0.0063090%
18-958	23,351	3,183	26,534	0.0050093%
19-001	75,614	10,019	85,633	0.0161666%
19-003	168,526	21,731	190,257	0.0359184%
19-028	207,668	26,314	233,982	0.0441732%
19-045	154,676	18,897	173,573	0.0327687%
19-046	168,437	22,513	190,950	0.0360493%
19-047	140,725	18,097	158,822	0.0299838%
19-146	473,155	60,853	534,008	0.1008148%
19-372	295,682	38,088	333,770	0.0630121%
20-005	164,594	20,519	185,113	0.0349473%
20-013	199,941	26,494	226,435	0.0427484%
20-014	212,057	26,323	238,380	0.0450035%
20-129	500,013	66,494	566,507	0.1069503%
20-381	175,505	23,489	198,994	0.0375679%
21-014	883,768	92,218	975,986	0.1842554%
21-016	4,533,896	549,102	5,082,998	0.9596141%
21-018	404,182	50,648	454,830	0.0858669%
21-130	1,176,619	152,464	1,329,083	0.2509162%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
21-756	388,852	6,603	395,455	0.0746576%
22-001	557,891	72,216	630,107	0.1189573%
22-006	15,945	636	16,581	0.0031303%
22-007	353,010	45,468	398,478	0.0752283%
22-010	443,749	55,620	499,369	0.0942754%
22-011	423,920	56,832	480,752	0.0907607%
22-012	368,860	45,743	414,603	0.0782725%
22-187	1,005,989	121,825	1,127,814	0.2129189%
22-259	292,282	39,384	331,666	0.0626149%
22-708	411,241	22,911	434,152	0.0819631%
22-800	133,759	102	133,861	0.0252715%
23-001	331,902	41,498	373,400	0.0704938%
23-003	209,313	25,030	234,343	0.0442414%
23-009	2,099,188	285,326	2,384,514	0.4501700%
23-010	381,229	47,117	428,346	0.0808670%
23-013	137,136	14,176	151,312	0.0285660%
23-014	394,376	48,460	442,836	0.0836026%
23-015	310,186	42,291	352,477	0.0665438%
23-016	284,820	34,709	319,529	0.0603236%
23-153	1,316,088	173,138	1,489,226	0.2811495%
24-013	651,975	80,934	732,909	0.1383652%
24-204	442,541	56,500	499,041	0.0942134%
25-001	772,734	27,433	800,167	0.1510627%
25-004	856,322	112,483	968,805	0.1828997%
25-007	522,402	37,200	559,602	0.1056467%
25-010	1,255,687	159,873	1,415,560	0.2672422%
25-016	1,199,397	113,675	1,313,072	0.2478935%
25-028	6,843	918	7,761	0.0014652%
25-029	11,900	-	11,900	0.0022466%
25-030	10,598	1,397	11,995	0.0022645%
25-033	10,654	790	11,444	0.0021605%
25-034	15,049	867	15,916	0.0030048%
25-035	8,569	-	8,569	0.0016177%
25-036	415	-	415	0.0000783%
25-112	596,026	63,280	659,306	0.1244697%
25-123	18,789,715	752,975	19,542,690	3.6894448%
25-124	4,084,486	383,387	4,467,873	0.8434853%
25-145	371,907	48,752	420,659	0.0794158%
25-216	1,626,430	211,969	1,838,399	0.3470695%
25-241	877,604	41,286	918,890	0.1734763%
25-255	4,883,737	422,870	5,306,607	1.0018290%
25-263	2,754,291	357,320	3,111,611	0.5874379%
25-275	2,780,163	347,534	3,127,697	0.5904748%
25-282	3,549,939	227,977	3,777,916	0.7132290%
25-293	1,243,310	161,082	1,404,392	0.2651338%
25-295	1,480,376	145,078	1,625,454	0.3068678%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
25-707	492,059	17,638	509,697	0.0962252%
25-720	6,030,630	264,430	6,295,060	1.1884381%
25-800	24,006	1,067	25,073	0.0047335%
25-801	28,545	-	28,545	0.0053890%
25-802	34,462	2,532	36,994	0.0069841%
25-803	268,942	6,162	275,104	0.0519366%
25-804	10,977	-	10,977	0.0020723%
25-806	30,299	493	30,792	0.0058132%
25-808	81,285	954	82,239	0.0155258%
25-810	71,078	2,344	73,422	0.0138613%
25-811	78,789	406	79,195	0.0149511%
25-812	-	-	-	0.0000000%
25-813	74,079	6,145	80,224	0.0151454%
25-815	22,243	-	22,243	0.0041992%
25-817	102,733	1,701	104,434	0.0197160%
25-818	32,618	-	32,618	0.0061579%
25-820	95,288	424	95,712	0.0180694%
25-821	20,846	1,938	22,784	0.0043014%
25-823	13,183	526	13,709	0.0025881%
25-824	45,927	3,213	49,140	0.0092771%
25-825	13,075	622	13,697	0.0025858%
25-830	29,728	3,885	33,613	0.0063458%
25-831	12,199	915	13,114	0.0024758%
25-832	8,299	278	8,577	0.0016192%
25-833	17,619	-	17,619	0.0033263%
25-834	19,132	77	19,209	0.0036264%
25-836	16,659	1,363	18,022	0.0034024%
25-838	80,420	874	81,294	0.0153474%
25-839	-	-	-	0.0000000%
25-840	86,932	12,119	99,051	0.0186997%
25-841	62,323	1,903	64,226	0.0121252%
25-842	8,030	-	8,030	0.0015160%
25-844	29,028	142	29,170	0.0055070%
25-846	69,435	4,710	74,145	0.0139978%
25-847	37,032	416	37,448	0.0070698%
25-849	35,670	2,477	38,147	0.0072017%
25-852	6,221	-	6,221	0.0011745%
25-853	131,446	11,221	142,667	0.0269340%
25-855	148,435	1,933	150,368	0.0283878%
25-859	4,184	-	4,184	0.0007899%
25-860	50,514	4,419	54,933	0.0103707%
25-864	56,895	7,332	64,227	0.0121254%
25-867	25,436	1,166	26,602	0.0050222%
25-870	55,826	5,519	61,345	0.0115813%
25-871	53,294	9	53,303	0.0100630%
25-873	54,982	-	54,982	0.0103800%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
25-874	7,893	-	7,893	0.0014901%
25-876	26,409	842	27,251	0.0051447%
25-877	-	-	-	0.0000000%
25-879	54,098	1,560	55,658	0.0105076%
25-880	32,019	2,227	34,246	0.0064653%
25-881	78,245	6,562	84,807	0.0160106%
25-882	47,888	1,258	49,146	0.0092782%
25-883	27,233	1,031	28,264	0.0053359%
25-886	29,889	2,874	32,763	0.0061853%
25-887	44,033	2,350	46,383	0.0087566%
25-888	20,421	743	21,164	0.0039955%
25-889	14,314	1,910	16,224	0.0030629%
25-890	33,971	2,082	36,053	0.0068064%
25-892	21,742	-	21,742	0.0041047%
25-894	19,246	549	19,795	0.0037371%
25-896	9,186	-	9,186	0.0017342%
25-898	132,903	8,721	141,624	0.0267371%
25-912	4,182,129	525,093	4,707,222	0.8886717%
25-914	479,770	554	480,324	0.0906799%
25-930	26,312	3,530	29,842	0.0056338%
25-931	-	-	-	0.0000000%
25-935	40,842	5,650	46,492	0.0087772%
25-937	4,642	736	5,378	0.0010153%
25-938	8,669	1,175	9,844	0.0018584%
25-939	37,700	4,577	42,277	0.0079814%
25-942	-	-	-	0.0000000%
25-943	32,559	705	33,264	0.0062799%
25-948	28,757	814	29,571	0.0055827%
25-950	12,440	1,812	14,252	0.0026906%
25-953	59,186	7,105	66,291	0.0125150%
26-001	614,581	79,872	694,453	0.1311051%
26-002	230,866	29,097	259,963	0.0490782%
26-010	91,054	11,508	102,562	0.0193626%
26-013	117,905	15,442	133,347	0.0251744%
26-017	271,788	34,968	306,756	0.0579122%
26-019	276,491	33,649	310,140	0.0585510%
26-020	265,925	34,996	300,921	0.0568106%
26-374	323,525	42,210	365,735	0.0690467%
26-876	83,533	11,065	94,598	0.0178591%
27-001	136,423	17,299	153,722	0.0290210%
27-019	556,418	63,497	619,915	0.1170331%
27-142	354,482	46,077	400,559	0.0756211%
27-762	161,827	14,451	176,278	0.0332793%
28-001	398,926	41,374	440,300	0.0831238%
28-005	620,519	78,790	699,309	0.1320218%
28-006	493,290	56,966	550,256	0.1038823%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
28-014	129,819	15,858	145,677	0.0275022%
28-019	873,868	107,783	981,651	0.1853249%
28-020	258,267	34,208	292,475	0.0552161%
28-023	283,574	37,963	321,537	0.0607026%
29-001	279,263	13,597	292,860	0.0552887%
29-004	151,912	20,905	172,817	0.0326259%
29-011	517,396	65,122	582,518	0.1099730%
29-013	307,338	37,453	344,791	0.0650927%
29-209	917,313	117,507	1,034,820	0.1953626%
29-223	932,291	120,173	1,052,464	0.1986936%
29-401	191,772	25,809	217,581	0.0410769%
29-406	2,050,077	135,182	2,185,259	0.4125529%
29-706	194,289	7,785	202,074	0.0381493%
29-800	-	-	-	0.0000000%
29-899	31,436	2,541	33,977	0.0064145%
29-909	237,915	8,845	246,760	0.0465856%
30-001	237,738	29,661	267,399	0.0504820%
30-027	329,861	43,011	372,872	0.0703941%
30-028	288,990	37,351	326,341	0.0616096%
30-115	331,453	43,010	374,463	0.0706945%
31-001	1,803,836	69,031	1,872,867	0.3535767%
31-004	18,444	2,108	20,552	0.0038800%
31-009	31,696	4,452	36,148	0.0068243%
31-013	1,024	946	1,970	0.0003719%
31-015	346,369	37,544	383,913	0.0724785%
31-044	536,850	66,895	603,745	0.1139804%
31-046	1,518,575	195,846	1,714,421	0.3236638%
31-047	589,297	77,041	666,338	0.1257973%
31-048	1,562,047	196,265	1,758,312	0.3319500%
31-049	2,222,603	272,181	2,494,784	0.4709878%
31-051	415	-	415	0.0000783%
31-119	12,965,707	861,767	13,827,474	2.6104749%
31-155	74,882	9,615	84,497	0.0159521%
31-175	599,749	78,385	678,134	0.1280242%
31-182	266,545	33,355	299,900	0.0566178%
31-184	240,176	28,296	268,472	0.0506846%
31-212	313,456	37,405	350,861	0.0662387%
31-218	382,175	46,392	428,567	0.0809087%
31-220	432,107	54,487	486,594	0.0918636%
31-231	801,926	100,135	902,061	0.1702992%
31-248	376,938	47,692	424,630	0.0801655%
31-252	1,150,334	129,672	1,280,006	0.2416510%
31-253	1,976,994	108,309	2,085,303	0.3936823%
31-256	1,621,660	154,692	1,776,352	0.3353557%
31-261	1,209,668	86,371	1,296,039	0.2446779%
31-268	428,057	52,718	480,775	0.0907650%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
31-310	682,874	71,885	754,759	0.1424902%
31-733	1,710,229	103,677	1,813,906	0.3424455%
31-736	1,036,429	120,542	1,156,971	0.2184234%
31-800	100,275	5,459	105,734	0.0199614%
31-803	-	-	-	0.0000000%
31-804	19,893	46	19,939	0.0037643%
31-807	87,739	6,496	94,235	0.0177905%
31-810	38,186	4,831	43,017	0.0081211%
31-812	-	-	-	0.0000000%
31-815	38	-	38	0.0000072%
31-817	-	-	-	0.0000000%
31-818	37,480	4,996	42,476	0.0080190%
31-823	5,706	-	5,706	0.0010772%
31-824	19,892	2,572	22,464	0.0042410%
31-825	1,825	-	1,825	0.0003445%
31-832	-	-	-	0.0000000%
31-838	189,159	19,876	209,035	0.0394635%
31-841	17,676	809	18,485	0.0034898%
31-845	145,009	2,614	147,623	0.0278696%
31-846	47,817	6,330	54,147	0.0102224%
31-848	22,979	-	22,979	0.0043382%
31-849	12,413	-	12,413	0.0023434%
31-856	20,134	1,648	21,782	0.0041122%
31-868	45,798	6,085	51,883	0.0097949%
31-873	332,341	9,461	341,802	0.0645285%
31-877	52,985	-	52,985	0.0100030%
31-878	-	-	-	0.0000000%
31-883	35,591	4,671	40,262	0.0076010%
31-896	28,019	3,703	31,722	0.0059888%
31-900	122,517	15,013	137,530	0.0259642%
32-001	209,785	26,558	236,343	0.0446190%
32-002	143,243	18,142	161,385	0.0304677%
32-003	128,093	13,845	141,938	0.0267963%
32-005	276,430	36,437	312,867	0.0590658%
32-006	125,478	16,078	141,556	0.0267242%
32-009	144,605	18,888	163,493	0.0308657%
32-010	260,388	34,581	294,969	0.0556869%
32-011	66,830	8,497	75,327	0.0142209%
32-138	1,372,647	172,900	1,545,547	0.2917823%
33-003	92,070	9,800	101,870	0.0192319%
33-008	133,268	16,241	149,509	0.0282257%
33-011	201,904	21,386	223,290	0.0421547%
33-012	114,306	15,813	130,119	0.0245650%
33-151	438,362	58,047	496,409	0.0937166%
33-301	155,755	18,786	174,541	0.0329514%
34-004	150,438	19,719	170,157	0.0321238%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
34-286	391,101	51,331	442,432	0.0835263%
35-006	93,255	12,299	105,554	0.0199274%
35-007	266,817	33,783	300,600	0.0567500%
35-014	232,318	29,682	262,000	0.0494627%
35-232	393,120	51,389	444,509	0.0839184%
35-715	345,950	10,295	356,245	0.0672551%
35-729	611,109	11,101	622,210	0.1174664%
35-904	559,067	3,494	562,561	0.1062053%
36-018	290,362	35,481	325,843	0.0615156%
36-019	197,041	25,539	222,580	0.0420207%
36-022	161,041	20,439	181,480	0.0342614%
36-226	556,910	63,486	620,396	0.1171239%
36-336	458,382	59,212	517,594	0.0977161%
37-015	1,019,483	140,562	1,160,045	0.2190037%
38-016	346,394	43,786	390,180	0.0736617%
38-018	479,325	63,690	543,015	0.1025153%
39-012	128,625	16,729	145,354	0.0274412%
39-014	193,305	24,349	217,654	0.0410907%
39-024	177,485	23,393	200,878	0.0379236%
39-025	209,286	28,060	237,346	0.0448083%
39-110	448,093	59,912	508,005	0.0959058%
39-174	488,115	64,534	552,649	0.1043340%
39-246	306,142	38,901	345,043	0.0651403%
40-015	224,131	24,116	248,247	0.0468663%
40-149	509,874	69,519	579,393	0.1093830%
40-205	303,485	40,679	344,164	0.0649744%
41-001	264,673	20,103	284,776	0.0537626%
41-010	307,951	41,107	349,058	0.0658983%
41-025	255,700	32,940	288,640	0.0544921%
41-027	354,910	46,845	401,755	0.0758469%
41-192	351,527	44,621	396,148	0.0747884%
41-196	156,198	20,136	176,334	0.0332899%
41-721	746,881	17,368	764,249	0.1442818%
41-766	88,059	10,072	98,131	0.0185261%
41-900	189,425	1,087	190,512	0.0359666%
42-001	347,325	43,067	390,392	0.0737017%
42-004	194,244	25,023	219,267	0.0413952%
42-007	143,949	18,774	162,723	0.0307203%
42-008	214,616	28,186	242,802	0.0458383%
42-011	164,635	21,959	186,594	0.0352269%
42-168	593,667	40,715	634,382	0.1197643%
42-714	214,257	11,274	225,531	0.0425778%
43-001	237,278	29,404	266,682	0.0503466%
43-003	221,527	29,086	250,613	0.0473130%
43-005	601,722	79,219	680,941	0.1285542%
43-008	880,572	114,425	994,997	0.1878445%

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

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
43-009	603,747	70,702	674,449	0.1273285%
43-014	745,253	79,355	824,608	0.1556769%
43-238	415,182	50,878	466,060	0.0879870%
43-239	2,119,431	273,799	2,393,230	0.4518155%
43-329	77,230	9,899	87,129	0.0164490%
43-397	2,017,619	227,834	2,245,453	0.4239168%
43-551	2,217,387	152,791	2,370,178	0.4474635%
43-702	201,419	13,098	214,517	0.0404984%
43-836	24,392	2,968	27,360	0.0051653%
44-001	34,384	4,890	39,274	0.0074145%
44-016	342,170	35,207	377,377	0.0712446%
44-017	417,224	45,449	462,673	0.0873476%
44-022	265,321	35,640	300,961	0.0568181%
44-024	276,983	35,391	312,374	0.0589728%
44-025	204,063	27,317	231,380	0.0436820%
44-148	337,867	38,896	376,763	0.0711287%
44-319	225,994	27,845	253,839	0.0479220%
44-771	181,010	8,941	189,951	0.0358607%
45-001	334,888	41,859	376,747	0.0711257%
45-007	857,879	103,217	961,096	0.1814443%
45-016	274,136	35,433	309,569	0.0584432%
45-029	454,166	55,431	509,597	0.0962063%
45-031	782,034	98,541	880,575	0.1662429%
45-032	455,520	57,805	513,325	0.0969101%
45-033	362,270	47,586	409,856	0.0773763%
45-034	310,496	39,565	350,061	0.0660877%
45-170	1,415,167	180,059	1,595,226	0.3011611%
45-267	316,709	39,928	356,637	0.0673291%
45-394	485,712	58,585	544,297	0.1027573%
45-737	482,791	13,692	496,483	0.0937305%
45-856	6,056	-	6,056	0.0011433%
45-866	56,550	7,111	63,661	0.0120185%
46-005	158,409	21,142	179,551	0.0338973%
46-018	362,281	44,334	406,615	0.0767644%
46-019	381,726	47,488	429,214	0.0810309%
46-109	483,188	64,061	547,249	0.1033146%
46-601	211,165	27,519	238,684	0.0450609%
46-752	220,082	12,016	232,098	0.0438175%
47-001	211,272	26,536	237,808	0.0448955%
47-004	817,801	107,196	924,997	0.1746293%
47-009	306,406	38,614	345,020	0.0651360%
47-010	212,639	25,869	238,508	0.0450277%
47-026	14,701	1,621	16,322	0.0030814%
47-028	370,486	49,306	419,792	0.0792521%
47-029	613,467	81,076	694,543	0.1311221%
47-031	306,611	40,105	346,716	0.0654562%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
47-136	1,500,571	195,165	1,695,736	0.3201363%
47-157	2,270,062	282,983	2,553,045	0.4819868%
47-234	294,291	36,636	330,927	0.0624754%
47-266	922,731	119,249	1,041,980	0.1967144%
47-276	398,873	52,870	451,743	0.0852841%
47-287	945,245	125,065	1,070,310	0.2020627%
47-302	772,764	99,974	872,738	0.1647633%
47-389	249,660	32,347	282,007	0.0532398%
47-725	391,914	17,072	408,986	0.0772121%
47-800	45,640	6,286	51,926	0.0098031%
47-801	62,801	8,425	71,226	0.0134467%
47-806	14,947	484	15,431	0.0029132%
47-838	35,225	2,300	37,525	0.0070843%
47-856	13,084	1,685	14,769	0.0027882%
47-876	12,459	1,613	14,072	0.0026566%
47-885	37,422	2,384	39,806	0.0075149%
47-887	45,584	4,905	50,489	0.0095318%
47-888	22,714	1,434	24,148	0.0045589%
47-890	33,962	1,400	35,362	0.0066760%
47-891	36,119	1,411	37,530	0.0070853%
47-903	4,441	-	4,441	0.0008384%
48-001	408,852	51,639	460,491	0.0869356%
48-005	8,703	691	9,394	0.0017735%
48-008	272,223	32,516	304,739	0.0575314%
48-013	677,668	88,565	766,233	0.1446564%
48-015	1,671,445	213,440	1,884,885	0.3558455%
48-016	936,914	106,300	1,043,214	0.1969473%
48-195	7,617,532	564,079	8,181,611	1.5445981%
48-229	600,309	76,153	676,462	0.1277086%
48-254	1,763,706	232,417	1,996,123	0.3768461%
48-260	832,925	96,786	929,711	0.1755192%
48-800	85,001	11,028	96,029	0.0181292%
48-801	27,240	3,804	31,044	0.0058608%
48-802	99,190	631	99,821	0.0188451%
48-803	559	-	559	0.0001055%
48-804	306	-	306	0.0000578%
48-805	82,322	10,014	92,336	0.0174320%
48-807	27,494	3,406	30,900	0.0058336%
48-809	45,223	6,045	51,268	0.0096788%
48-811	27,784	3,873	31,657	0.0059765%
48-812	38,717	5,474	44,191	0.0083428%
48-813	25,604	3,385	28,989	0.0054728%
48-815	152,870	20,613	173,483	0.0327517%
48-821	100,517	12,676	113,193	0.0213696%
48-822	77,040	9,100	86,140	0.0162623%
48-823	58,804	7,889	66,693	0.0125909%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
48-824	43,991	6,241	50,232	0.0094832%
48-825	105,582	8,222	113,804	0.0214849%
48-828	41,960	5,852	47,812	0.0090264%
48-830	-	-	-	0.0000000%
48-831	812,566	7,809	820,375	0.1548778%
48-832	105,359	4,150	109,509	0.0206741%
48-834	15,896	1,263	17,159	0.0032394%
48-835	11,724	1,610	13,334	0.0025173%
48-837	-	-	-	0.0000000%
48-838	34,668	4,921	39,589	0.0074740%
48-841	-	-	-	0.0000000%
48-843	44,711	5,908	50,619	0.0095563%
48-845	36,891	5,067	41,958	0.0079212%
48-847	40,873	3,738	44,611	0.0084221%
48-850	30,516	4,140	34,656	0.0065427%
48-853	45,369	2,609	47,978	0.0090577%
48-858	3,053	96	3,149	0.0005945%
48-859	2,709	-	2,709	0.0005114%
48-860	39,521	4,657	44,178	0.0083403%
48-861	38,185	5,106	43,291	0.0081729%
48-867	44,408	5,006	49,414	0.0093288%
48-885	-	-	-	0.0000000%
49-006	299,172	32,961	332,133	0.0627031%
49-018	301,385	36,211	337,596	0.0637344%
49-019	359,646	45,682	405,328	0.0765215%
49-228	354,843	45,882	400,725	0.0756525%
49-754	163,333	4,424	167,757	0.0316707%
50-001	369,595	2,814	372,409	0.0703067%
50-002	830,691	106,758	937,449	0.1769801%
50-005	900,565	117,981	1,018,546	0.1922903%
50-006	546,413	68,468	614,881	0.1160828%
50-011	183,720	23,375	207,095	0.0390973%
50-012	98,754	12,616	111,370	0.0210254%
50-013	250,128	32,363	282,491	0.0533312%
50-014	284,233	36,513	320,746	0.0605533%
50-016	192,181	25,103	217,284	0.0410208%
50-019	114,083	15,169	129,252	0.0244014%
50-020	121,595	11,517	133,112	0.0251301%
50-021	387,872	49,616	437,488	0.0825929%
50-116	344,894	44,629	389,523	0.0735377%
50-193	342,538	45,361	387,899	0.0732311%
50-210	2,411,330	307,882	2,719,212	0.5133573%
50-741	183,307	12,620	195,927	0.0369889%
50-800	23,948	3,522	27,470	0.0051860%
50-802	42,205	353	42,558	0.0080345%
50-808	126,206	-	126,206	0.0238263%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
50-810	34,609	1,410	36,019	0.0068000%
50-812	69,588	4,092	73,680	0.0139100%
50-831	46,602	3,601	50,203	0.0094778%
50-836	41,125	4,524	45,649	0.0086180%
50-840	-	-	-	0.0000000%
50-850	1,420	212	1,632	0.0003081%
50-851	28,826	621	29,447	0.0055593%
50-875	32,394	4,308	36,702	0.0069289%
50-880	-	-	-	0.0000000%
50-892	43,294	5,642	48,936	0.0092386%
50-900	688,708	84,176	772,884	0.1459120%
51-011	226,068	27,252	253,320	0.0478240%
51-016	167,835	21,719	189,554	0.0357857%
51-017	358,966	46,734	405,700	0.0765917%
51-018	231,617	25,273	256,890	0.0484980%
51-162	1,075,859	135,497	1,211,356	0.2286907%
51-750	395,014	13,678	408,692	0.0771566%
51-767	243,637	14,497	258,134	0.0487329%
51-808	-	-	-	0.0000000%
51-811	309,221	8,478	317,699	0.0599781%
51-908	993,310	1,233	994,543	0.1877588%
52-001	251,182	30,696	281,878	0.0532155%
52-020	364,335	47,901	412,236	0.0778256%
52-021	675,635	88,799	764,434	0.1443167%
52-022	636,835	83,383	720,218	0.1359692%
52-023	254,473	33,516	287,989	0.0543692%
52-201	949,101	124,453	1,073,554	0.2026752%
52-217	1,545,932	202,063	1,747,995	0.3300022%
52-272	1,478,108	194,609	1,672,717	0.3157906%
52-746	354,435	16,578	371,013	0.0700432%
53-007	140,956	17,788	158,744	0.0299691%
53-010	194,608	26,056	220,664	0.0416589%
53-012	492,037	64,245	556,282	0.1050199%
54-001	150,495	20,178	170,673	0.0322212%
54-030	148,527	19,639	168,166	0.0317479%
54-040	137,827	17,836	155,663	0.0293875%
54-041	190,790	25,146	215,936	0.0407663%
54-042	201,883	25,999	227,882	0.0430216%
54-222	633,481	80,903	714,384	0.1348678%
54-396	202,358	28,127	230,485	0.0435130%
55-001	553,328	70,238	623,566	0.1177224%
55-002	183,403	23,225	206,628	0.0390091%
55-009	131,142	15,606	146,748	0.0277044%
55-014	212,764	28,479	241,243	0.0455440%
55-179	625,832	82,790	708,622	0.1337800%
55-197	996,001	89,800	1,085,801	0.2049873%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
55-322	191,724	24,829	216,553	0.0408828%
55-350	268,364	34,025	302,389	0.0570877%
55-369	480,188	63,388	543,576	0.1026212%
55-393	128,568	15,619	144,187	0.0272209%
55-757	411,615	7,805	419,420	0.0791819%
56-022	632,662	74,033	706,695	0.1334162%
57-001	1,027,004	50,410	1,077,414	0.2034039%
57-002	288,120	37,517	325,637	0.0614767%
57-008	128,015	15,176	143,191	0.0270329%
57-009	247,963	31,612	279,575	0.0527807%
57-011	945,728	88,289	1,034,017	0.1952110%
57-012	468,487	59,147	527,634	0.0996115%
57-020	382,689	45,238	427,927	0.0807879%
57-021	6,242	-	6,242	0.0011784%
57-022	24,619	3,342	27,961	0.0052787%
57-128	5,048,080	331,866	5,379,946	1.0156746%
57-165	1,264,366	164,502	1,428,868	0.2697546%
57-176	487,703	48,461	536,164	0.1012219%
57-240	2,373,262	312,049	2,685,311	0.5069572%
57-245	662,704	84,183	746,887	0.1410040%
57-269	911,878	124,426	1,036,304	0.1956428%
57-274	2,242,378	285,992	2,528,370	0.4773284%
57-290	992,570	86,559	1,079,129	0.2037277%
57-297	1,238,643	133,886	1,372,529	0.2591184%
57-298	1,194,549	156,295	1,350,844	0.2550245%
57-726	439,410	36,296	475,706	0.0898081%
57-806	29,514	3,343	32,857	0.0062030%
57-808	3,735	-	3,735	0.0007051%
57-810	96,055	12,045	108,100	0.0204081%
57-811	-	-	-	0.0000000%
57-814	121,848	660	122,508	0.0231282%
57-815	44,187	5,720	49,907	0.0094219%
57-816	-	-	-	0.0000000%
57-817	-	-	-	0.0000000%
57-818	99,164	13,128	112,292	0.0211995%
57-819	14,016	1,347	15,363	0.0029004%
57-821	-	-	-	0.0000000%
57-822	64,136	2,947	67,083	0.0126645%
57-823	-	-	-	0.0000000%
57-824	67,656	409	68,065	0.0128499%
57-825	19,959	619	20,578	0.0038849%
57-829	2,485	139	2,624	0.0004954%
57-830	11,523	1,630	13,153	0.0024831%
57-835	118,167	7,749	125,916	0.0237716%
57-837	-	-	-	0.0000000%
57-839	5,311	148	5,459	0.0010306%

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

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
57-842	42,971	1,131	44,102	0.0083260%
57-845	31,316	4,224	35,540	0.0067096%
57-847	23,884	3,021	26,905	0.0050794%
57-850	27,702	816	28,518	0.0053839%
57-860	9,755	705	10,460	0.0019747%
57-867	5,238	-	5,238	0.0009889%
57-871	25,940	-	25,940	0.0048972%
57-873	76,840	9,852	86,692	0.0163665%
57-874	3,138	-	3,138	0.0005924%
57-882	31,719	3,054	34,773	0.0065648%
57-901	135,027	1,523	136,550	0.0257791%
57-907	120,109	-	120,109	0.0226753%
58-016	471,292	58,351	529,643	0.0999908%
59-014	328,105	43,956	372,061	0.0702410%
59-015	197,785	26,443	224,228	0.0423318%
59-016	191,913	25,056	216,969	0.0409614%
59-385	243,613	31,175	274,788	0.0518770%
59-800	7,276	696	7,972	0.0015050%
60-001	719,197	92,586	811,783	0.1532557%
60-003	471,057	58,849	529,906	0.1000404%
60-027	402,561	52,662	455,223	0.0859411%
60-028	346,239	44,363	390,602	0.0737414%
60-029	270,734	33,720	304,454	0.0574776%
60-030	621,310	82,271	703,581	0.1328284%
60-211	783,150	105,395	888,545	0.1677475%
60-717	375,605	26,504	402,109	0.0759138%
60-744	455,138	4,528	459,666	0.0867799%
60-800	8,350	-	8,350	0.0015764%
60-801	118,254	8,103	126,357	0.0238548%
61-018	209,921	27,847	237,768	0.0448880%
61-313	169,897	22,316	192,213	0.0362877%
62-006	262,215	30,481	292,696	0.0552578%
62-007	236,722	30,742	267,464	0.0504943%
62-010	2,043	274	2,317	0.0004374%
62-012	23,055	2,319	25,374	0.0047903%
62-014	611	79	690	0.0001303%
62-015	380,866	51,369	432,235	0.0816012%
62-236	458,071	43,957	502,028	0.0947774%
63-001	182,098	22,920	205,018	0.0387051%
63-002	105,202	13,828	119,030	0.0224716%
63-014	228,108	28,477	256,585	0.0484404%
63-392	299,643	40,006	339,649	0.0641220%
64-020	405,895	49,143	455,038	0.0859062%
64-021	162,291	14,367	176,658	0.0333511%
64-270	342,891	29,454	372,345	0.0702946%
64-324	209,404	27,923	237,327	0.0448047%

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

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Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
65-001	135,025	10,790	145,815	0.0275283%
65-020	376,711	48,596	425,307	0.0802933%
65-021	780,667	100,469	881,136	0.1663488%
65-022	320,552	40,042	360,594	0.0680762%
65-120	504,646	47,468	552,114	0.1042330%
66-011	240,743	21,752	262,495	0.0495562%
66-012	288,011	37,476	325,487	0.0614484%
66-013	252,021	20,218	272,239	0.0513957%
66-278	374,103	47,769	421,872	0.0796448%
66-719	136,191	6,037	142,228	0.0268511%
67-013	464,431	60,638	525,069	0.0991272%
67-017	311,742	41,792	353,534	0.0667433%
67-020	277,507	35,615	313,122	0.0591140%
67-023	374,241	49,972	424,213	0.0800867%
67-025	269,210	36,883	306,093	0.0577870%
67-026	215,920	28,664	244,584	0.0461748%
67-150	755,509	99,117	854,626	0.1613440%
67-181	612,113	78,389	690,502	0.1303592%
67-279	751,875	84,017	835,892	0.1578072%
67-284	519,696	68,517	588,213	0.1110481%
67-405	155,237	20,079	175,316	0.0330977%
67-758	218,104	13,016	231,120	0.0436329%
68-001	149,836	18,641	168,477	0.0318066%
68-003	5,863	73	5,936	0.0011207%
68-018	377,504	48,990	426,494	0.0805174%
68-019	176,221	23,939	200,160	0.0377880%
68-020	225,208	29,355	254,563	0.0480587%
68-025	167,461	19,853	187,314	0.0353628%
68-265	473,336	41,922	515,258	0.0972750%
69-001	174,417	21,980	196,397	0.0370776%
69-005	171,795	21,722	193,517	0.0365339%
69-006	109,306	13,659	122,965	0.0232144%
69-008	72,170	9,246	81,416	0.0153704%
69-009	118,105	13,603	131,708	0.0248650%
69-010	121,686	16,232	137,918	0.0260374%
69-012	77,811	9,781	87,592	0.0165364%
69-015	108,408	13,130	121,538	0.0229450%
69-017	134,039	16,947	150,986	0.0285045%
69-019	248,001	31,499	279,500	0.0527665%
70-001	228,966	29,586	258,552	0.0488118%
70-006	523,258	66,373	589,631	0.1113158%
70-007	129,279	15,886	145,165	0.0274056%
70-008	524,596	69,112	593,708	0.1120855%
70-010	156,459	19,757	176,216	0.0332676%
70-012	337,955	41,234	379,189	0.0715867%
70-013	202,486	27,976	230,462	0.0435087%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
70-014	314,084	40,714	354,798	0.0669820%
70-158	871,436	113,599	985,035	0.1859638%
70-189	406,280	52,696	458,976	0.0866496%
70-712	418,873	30,357	449,230	0.0848097%
70-730	432,435	27,815	460,250	0.0868901%
70-800	53,708	6,159	59,867	0.0113022%
70-801	160,265	3,835	164,100	0.0309803%
70-820	32,809	440	33,249	0.0062770%
70-870	10,710	-	10,710	0.0020219%
71-001	366,520	48,341	414,861	0.0783212%
71-007	241,152	29,345	270,497	0.0510669%
71-013	404,885	50,552	455,437	0.0859815%
71-014	161,214	20,224	181,438	0.0342535%
71-015	285,732	33,204	318,936	0.0602116%
71-017	231,959	30,356	262,315	0.0495222%
71-018	258,948	30,407	289,355	0.0546270%
71-118	684,520	86,087	770,607	0.1454821%
71-755	272,503	23,178	295,681	0.0558213%
72-012	282,207	35,708	317,915	0.0600189%
72-013	232,022	28,341	260,363	0.0491537%
72-140	821,289	105,835	927,124	0.1750308%
72-320	455,552	60,086	515,638	0.0973468%
72-334	178,112	22,888	201,000	0.0379466%
72-716	238,939	30,981	269,920	0.0509579%
72-735	518,407	45,448	563,855	0.1064496%
73-001	354,338	42,828	397,166	0.0749806%
73-002	224,298	29,997	254,295	0.0480081%
73-004	130,071	16,775	146,846	0.0277229%
73-005	129,314	17,431	146,745	0.0277038%
73-008	279,318	38,151	317,469	0.0599347%
73-013	235,305	29,783	265,088	0.0500457%
73-015	295,596	37,220	332,816	0.0628320%
73-016	276,499	35,962	312,461	0.0589892%
73-017	334,117	34,020	368,137	0.0695002%
73-018	119,800	15,435	135,235	0.0255309%
73-180	413,447	52,399	465,846	0.0879466%
73-728	257,800	18,298	276,098	0.0521243%
73-800	-	-	-	0.0000000%
73-875	116,403	14,565	130,968	0.0247253%
74-001	560,387	70,658	631,045	0.1191344%
74-003	175,691	22,048	197,739	0.0373309%
74-010	156,821	20,676	177,497	0.0335095%
74-013	90,345	11,570	101,915	0.0192404%
74-014	130,145	17,243	147,388	0.0278252%
74-139	375,268	49,599	424,867	0.0802102%
74-194	573,530	70,851	644,381	0.1216520%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
74-897	53,689	4,413	58,102	0.0109690%
75-003	134,146	17,872	152,018	0.0286993%
75-005	147,001	19,375	166,376	0.0314100%
75-007	143,512	18,694	162,206	0.0306227%
75-010	102,931	12,243	115,174	0.0217436%
75-015	90,318	11,732	102,050	0.0192659%
75-020	172,815	22,698	195,513	0.0369107%
75-022	257,116	31,851	288,967	0.0545538%
75-190	762,875	99,804	862,679	0.1628643%
75-900	120,996	-	120,996	0.0228427%
76-001	1,360,895	109,297	1,470,192	0.2775561%
76-006	480,308	65,828	546,136	0.1031045%
76-007	289,247	35,711	324,958	0.0613485%
76-012	1,236,603	157,976	1,394,579	0.2632812%
76-013	628,075	81,898	709,973	0.1340351%
76-022	166,987	21,708	188,695	0.0356235%
76-024	1,019,985	132,491	1,152,476	0.2175748%
76-026	1,313,011	168,696	1,481,707	0.2797300%
76-033	349,701	44,769	394,470	0.0744716%
76-034	473,725	62,816	536,541	0.1012930%
76-035	342,160	43,829	385,989	0.0728705%
76-036	314,189	41,863	356,052	0.0672187%
76-037	247,972	29,911	277,883	0.0524613%
76-102	750,709	97,174	847,883	0.1600710%
76-117	2,858,107	375,269	3,233,376	0.6104258%
76-164	794,890	102,324	897,214	0.1693841%
76-242	-	-	-	0.0000000%
76-262	920,573	120,122	1,040,695	0.1964718%
76-281	569,107	75,812	644,919	0.1217536%
76-770	92,658	9,557	102,215	0.0192971%
76-800	-	-	-	0.0000000%
76-803	30,884	495	31,379	0.0059240%
76-805	19,611	-	19,611	0.0037023%
76-807	17,391	-	17,391	0.0032832%
76-808	10,656	1,475	12,131	0.0022902%
76-858	44,065	2,599	46,664	0.0088096%
76-876	30,130	408	30,538	0.0057652%
76-889	38,365	2,326	40,691	0.0076820%
77-001	389,963	44,480	434,443	0.0820181%
77-002	682,412	38,629	721,041	0.1361246%
77-003	586,183	75,552	661,735	0.1249283%
77-005	383,711	50,439	434,150	0.0819627%
77-006	322,105	42,272	364,377	0.0687904%
77-007	884,090	117,033	1,001,123	0.1890010%
77-010	166,819	21,319	188,138	0.0355184%
77-016	551,035	71,954	622,989	0.1176135%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
77-101	6,324,424	824,733	7,149,157	1.3496822%
77-106	881,569	114,479	996,048	0.1880429%
77-127	916,838	118,339	1,035,177	0.1954300%
77-237	536,851	68,921	605,772	0.1143631%
77-257	1,282,272	165,920	1,448,192	0.2734027%
77-277	497,890	63,168	561,058	0.1059216%
77-280	645,373	84,608	729,981	0.1378124%
77-285	967,658	103,958	1,071,616	0.2023093%
77-296	1,086,909	139,420	1,226,329	0.2315174%
77-300	1,426,344	181,999	1,608,343	0.3036375%
77-502	5,771,382	440,286	6,211,668	1.1726936%
77-765	116,894	1,944	118,838	0.0224353%
77-803	268	-	268	0.0000506%
77-804	50,107	6,645	56,752	0.0107142%
77-810	25,344	3,297	28,641	0.0054071%
77-811	13,536	280	13,816	0.0026083%
77-820	7,824	770	8,594	0.0016225%
77-825	35,431	828	36,259	0.0068453%
77-827	18,067	147	18,214	0.0034386%
77-829	-	-	-	0.0000000%
77-830	99,889	233	100,122	0.0189019%
77-831	30,764	2,274	33,038	0.0062372%
77-832	18,399	735	19,134	0.0036123%
77-836	22,650	2,864	25,514	0.0048168%
77-837	16,980	2,189	19,169	0.0036189%
77-842	24,428	2,142	26,570	0.0050161%
77-847	3,759	335	4,094	0.0007729%
77-852	1,189	-	1,189	0.0002245%
77-888	34,293	3,891	38,184	0.0072087%
77-897	29,610	1,364	30,974	0.0058476%
77-911	350,818	1,997	352,815	0.0666076%
78-001	747,696	89,805	837,501	0.1581110%
78-002	62,597	9,020	71,617	0.0135205%
78-004	105,277	14,585	119,862	0.0226286%
78-005	164,299	21,358	185,657	0.0350500%
78-006	245,866	31,992	277,858	0.0524565%
78-013	569,961	75,463	645,424	0.1218489%
78-016	281,119	35,385	316,504	0.0597525%
78-017	135,113	16,615	151,728	0.0286446%
78-018	109,480	14,572	124,052	0.0234197%
78-023	96,372	12,035	108,407	0.0204660%
78-026	209,200	26,377	235,577	0.0444743%
78-027	207,930	26,908	234,838	0.0443348%
78-028	314,540	37,829	352,369	0.0665234%
78-029	163,305	21,085	184,390	0.0348108%
78-030	146,632	17,356	163,988	0.0309591%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
78-031	141,201	17,163	158,364	0.0298974%
78-144	376,495	47,358	423,853	0.0800188%
78-173	426,267	55,731	481,998	0.0909959%
78-203	1,492,774	199,158	1,691,932	0.3194181%
78-338	412,134	54,564	466,698	0.0881074%
78-356	200,340	24,954	225,294	0.0425330%
78-718	284,880	9,847	294,727	0.0556412%
78-803	55,321	6,987	62,308	0.0117631%
78-805	13,007	242	13,249	0.0025013%
78-833	28,601	3,733	32,334	0.0061043%
78-865	10,882	-	10,882	0.0020544%
79-001	356,637	39,759	396,396	0.0748352%
79-019	80,544	9,483	90,027	0.0169961%
79-029	225,308	29,244	254,552	0.0480566%
79-031	340,181	33,635	373,816	0.0705723%
79-032	235,796	29,998	265,794	0.0501790%
79-132	376,022	48,775	424,797	0.0801970%
79-172	559,469	74,553	634,022	0.1196964%
79-198	394,125	53,562	447,687	0.0845184%
79-354	270,596	23,549	294,145	0.0555313%
79-763	285,281	14,262	299,543	0.0565504%
79-800	77,410	9,401	86,811	0.0163890%
80-020	252,830	31,489	284,319	0.0536763%
80-022	404,968	50,229	455,197	0.0859362%
80-345	1,183,231	153,246	1,336,477	0.2523122%
81-015	153,460	19,526	172,986	0.0326579%
81-016	174,308	22,706	197,014	0.0371941%
81-200	460,195	57,620	517,815	0.0977578%
81-768	155,430	7,948	163,378	0.0308440%
82-019	520,037	69,051	589,088	0.1112133%
83-001	317,250	3,308	320,558	0.0605178%
83-003	345,905	43,627	389,532	0.0735394%
83-013	269,272	32,089	301,361	0.0568936%
83-014	1,031,513	102,155	1,133,668	0.2140240%
83-015	1,126,615	145,127	1,271,742	0.2400909%
83-161	1,096,874	138,438	1,235,312	0.2332133%
83-167	2,507,578	321,523	2,829,101	0.5341031%
83-225	636,611	68,750	705,361	0.1331644%
83-273	1,235,151	130,787	1,365,938	0.2578741%
83-769	326,891	16,131	343,022	0.0647588%
83-800	43,785	4,186	47,971	0.0090564%
83-887	30,064	3,930	33,994	0.0064177%
83-900	509,447	66,910	576,357	0.1088099%
84-005	228,458	30,326	258,784	0.0488556%
84-020	492,446	64,240	556,686	0.1050962%
84-023	142,527	18,933	161,460	0.0304819%

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

School Employees Retirement System of Ohio

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

Employer Code	2019 Actual Employer Contribution	2019 Surcharge Adjusted to Statewide Limit	2019 Contributions & Surcharge	Employer Allocation Percentage
84-024	142,860	17,657	160,517	0.0303038%
84-160	555,934	72,358	628,292	0.1186146%
84-249	228,408	28,327	256,735	0.0484687%
84-734	173,923	15,130	189,053	0.0356911%
84-753	262,031	14,425	276,456	0.0521919%
85-001	377,183	46,226	423,409	0.0799350%
85-005	243,980	32,082	276,062	0.0521175%
85-006	287,035	37,448	324,483	0.0612588%
85-010	173,169	21,860	195,029	0.0368193%
85-011	230,063	30,089	260,152	0.0491138%
85-014	324,760	42,168	366,928	0.0692720%
85-016	176,406	22,114	198,520	0.0374784%
85-021	284,145	37,053	321,198	0.0606386%
85-208	995,888	132,753	1,128,641	0.2130750%
85-235	299,349	37,356	336,705	0.0635662%
85-364	179,207	22,753	201,960	0.0381278%
85-709	228,663	29,464	258,127	0.0487315%
85-870	5,118	-	5,118	0.0009662%
85-907	167,063	1,891	168,954	0.0318967%
86-007	141,916	18,842	160,758	0.0303493%
86-016	83,918	10,379	94,297	0.0178022%
86-020	115,532	14,313	129,845	0.0245133%
86-021	147,474	19,221	166,695	0.0314702%
86-022	155,302	19,747	175,049	0.0330473%
86-213	472,575	60,379	532,954	0.1006159%
86-351	227,735	28,189	255,924	0.0483156%
87-001	783,680	97,429	881,109	0.1663437%
87-012	258,289	32,698	290,987	0.0549351%
87-019	157,735	21,387	179,122	0.0338163%
87-026	231,690	30,314	262,004	0.0494635%
87-035	296,700	36,055	332,755	0.0628205%
87-036	305,111	38,653	343,764	0.0648989%
87-037	307,617	34,853	342,470	0.0646546%
87-113	650,393	84,604	734,997	0.1387593%
87-361	1,106,495	140,664	1,247,159	0.2354499%
87-383	419,486	55,719	475,205	0.0897135%
87-701	491,844	28,336	520,180	0.0982043%
87-738	1,736,184	53,835	1,790,019	0.3379359%
88-012	197,474	25,795	223,269	0.0421507%
88-314	172,093	23,253	195,346	0.0368792%
88-371	306,133	39,365	345,498	0.0652262%
TOTAL	\$ 480,279,242	\$ 49,412,649	\$ 529,691,891	100.000000%

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
01-009	\$ 4,418,709	\$ -	\$ 15,313	\$ 322,736	\$ -	\$ 338,049	\$ (970,760)	\$ -	\$ -	\$ (156,298)	\$ (1,127,058)	\$ 320,765	\$ (28,521)	\$ 292,244
01-023	941,809	-	3,264	68,788	-	72,052	(206,909)	-	-	(9,530)	(216,439)	68,368	(1,739)	66,629
02-001	1,100,955	-	3,815	80,412	74,920	159,147	(241,872)	-	-	-	(241,872)	79,921	13,672	93,593
02-003	1,888,577	-	6,545	137,939	-	144,484	(414,908)	-	-	(18,217)	(433,125)	137,096	(3,324)	133,772
02-006	2,541,615	-	8,808	185,636	24,047	218,491	(558,376)	-	-	-	(558,376)	184,502	4,388	188,890
02-009	871,236	-	3,019	63,634	-	66,653	(191,405)	-	-	(85,916)	(277,321)	63,245	(15,678)	47,567
02-010	2,662,529	-	9,227	194,467	-	203,694	(584,939)	-	-	(116,877)	(701,816)	193,279	(21,328)	171,951
02-011	1,000,154	-	3,466	73,050	6,870	83,386	(219,727)	-	-	-	(219,727)	72,604	1,254	73,858
02-013	914,013	-	3,168	66,758	-	69,926	(200,802)	-	-	(17,295)	(218,097)	66,350	(3,156)	63,194
02-131	846,051	-	2,932	61,794	-	64,726	(185,872)	-	-	(4,395)	(190,267)	61,417	(802)	60,615
02-154	5,594,607	-	19,389	408,622	54,301	482,312	(1,229,097)	-	-	-	(1,229,097)	406,126	9,909	416,035
02-308	978,062	-	3,390	71,436	14,415	89,241	(214,874)	-	-	-	(214,874)	71,000	2,631	73,631
02-761	1,525,067	-	5,285	111,389	-	116,674	(335,047)	-	-	(59,691)	(394,738)	110,708	(10,892)	99,816
02-874	50,120	-	174	3,661	-	3,835	(11,011)	-	-	(854)	(11,865)	3,638	(156)	3,482
02-895	215,505	-	747	15,740	-	16,487	(47,345)	-	-	(39,703)	(87,048)	15,644	(7,245)	8,399
02-900	767,272	-	2,659	56,041	27,839	86,539	(168,565)	-	-	-	(168,565)	55,698	5,080	60,778
03-013	753,931	-	2,613	55,066	22,007	79,686	(165,634)	-	-	-	(165,634)	54,730	4,016	58,746
03-014	888,674	-	3,080	64,907	13,527	81,514	(195,236)	-	-	-	(195,236)	64,511	2,469	66,980
03-103	2,648,584	-	9,179	193,449	-	202,628	(581,876)	-	-	(93,517)	(675,393)	192,267	(17,065)	175,202
03-343	1,342,392	-	4,652	98,046	-	102,698	(294,914)	-	-	(107,439)	(402,353)	97,447	(19,606)	77,841
03-747	580,230	-	2,011	42,379	-	44,390	(127,473)	-	-	(37,886)	(165,359)	42,120	(6,913)	35,207
04-001	1,355,985	-	4,699	99,039	193,965	297,703	(297,901)	-	-	-	(297,901)	98,434	35,395	133,829
04-019	1,183,385	-	4,101	86,433	10,742	101,276	(259,982)	-	-	-	(259,982)	85,905	1,960	87,865
04-031	1,514,087	-	5,247	110,587	-	115,834	(332,635)	-	-	(6,661)	(339,296)	109,911	(1,216)	108,695
04-033	1,277,372	-	4,427	93,297	-	97,724	(280,630)	-	-	(4,107)	(284,737)	92,728	(750)	91,978
04-034	1,718,373	-	5,955	125,508	16,448	147,911	(377,515)	-	-	-	(377,515)	124,741	3,001	127,742
04-104	3,868,913	-	13,408	282,580	156,806	452,794	(849,974)	-	-	-	(849,974)	280,854	28,614	309,468
04-125	1,753,751	-	6,078	128,092	-	134,170	(385,287)	-	-	(31,959)	(417,246)	127,309	(5,832)	121,477
04-244	1,811,212	-	6,277	132,288	-	138,565	(397,911)	-	-	(113,041)	(510,952)	131,480	(20,628)	110,852
04-704	1,149,163	-	3,983	83,933	39,166	127,082	(252,463)	-	-	-	(252,463)	83,421	7,147	90,568
05-001	1,960,284	-	6,794	143,176	133,264	283,234	(430,661)	-	-	-	(430,661)	142,302	24,318	166,620
05-006	1,494,389	-	5,179	109,148	155,228	269,555	(328,307)	-	-	-	(328,307)	108,481	28,326	136,807
05-017	2,041,987	-	7,077	149,144	-	156,221	(448,611)	-	-	(31,032)	(479,643)	148,233	(5,663)	142,570
05-018	1,620,978	-	5,618	118,394	7,897	131,909	(356,118)	-	-	-	(356,118)	117,671	1,441	119,112
05-105	3,278,111	-	11,361	239,429	1,815	252,605	(720,179)	-	-	-	(720,179)	237,966	331	238,297
05-169	1,595,272	-	5,529	116,516	-	122,045	(350,470)	-	-	(6,305)	(356,775)	115,805	(1,151)	114,654
05-710	886,001	-	3,071	64,712	17,291	85,074	(194,648)	-	-	-	(194,648)	64,317	3,155	67,472
05-739	4,565,037	-	15,821	333,424	-	349,245	(1,002,908)	-	-	(296,212)	(1,299,120)	331,387	(54,053)	277,334
06-001	1,472,852	-	5,104	107,575	-	112,679	(323,576)	-	-	(129,079)	(452,655)	106,918	(23,554)	83,364
06-008	713,951	-	2,474	52,146	-	54,620	(156,850)	-	-	(11,248)	(168,098)	51,827	(2,052)	49,775
06-010	827,434	-	2,868	60,435	9,546	72,849	(181,782)	-	-	-	(181,782)	60,065	1,742	61,807
06-011	470,663	-	1,631	34,377	30,905	66,913	(103,401)	-	-	-	(103,401)	34,167	5,640	39,807
06-017	797,110	-	2,762	58,220	-	60,982	(175,120)	-	-	(24,105)	(199,225)	57,864	(4,399)	53,465
06-185	1,902,529	-	6,593	138,958	-	145,551	(417,973)	-	-	(105,664)	(523,637)	138,109	(19,282)	118,827
06-202	2,642,511	-	9,158	193,005	93,699	295,862	(580,542)	-	-	-	(580,542)	191,826	17,098	208,924
07-020	1,842,257	-	6,384	134,556	35,062	176,002	(404,731)	-	-	-	(404,731)	133,734	6,398	140,132
07-026	737,688	-	2,557	53,880	34,648	91,085	(162,065)	-	-	-	(162,065)	53,551	6,323	59,874

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
07-108	1,501,767	-	5,205	109,687	-	114,892	(329,928)	-	-	(33,909)	(363,837)	109,017	(6,188)	102,829
07-163	1,445,164	-	5,008	105,553	-	110,561	(317,493)	-	-	(47,567)	(365,060)	104,908	(8,680)	96,228
07-294	1,407,867	-	4,879	102,829	-	107,708	(309,299)	-	-	(39,706)	(349,005)	102,200	(7,246)	94,954
07-304	1,406,044	-	4,873	102,695	84,734	192,302	(308,898)	-	-	-	(308,898)	102,068	15,462	117,530
07-309	1,141,994	-	3,958	83,410	61,855	149,223	(250,888)	-	-	-	(250,888)	82,900	11,288	94,188
07-724	525,450	-	1,821	38,378	-	40,199	(115,438)	-	-	(12,405)	(127,843)	38,144	(2,264)	35,880
07-748	781,154	-	2,707	57,054	-	59,761	(171,614)	-	-	(70,400)	(242,014)	56,706	(12,847)	43,859
08-001	1,265,736	-	4,387	92,448	29,474	126,309	(278,074)	-	-	-	(278,074)	91,883	5,378	97,261
08-005	829,523	-	2,875	60,587	-	63,462	(182,241)	-	-	(27,019)	(209,260)	60,217	(4,931)	55,286
08-011	2,849,448	-	9,875	208,120	-	217,995	(626,004)	-	-	(86,928)	(712,932)	206,848	(15,863)	190,985
08-013	1,026,374	-	3,557	74,965	-	78,522	(225,487)	-	-	(13,758)	(239,245)	74,507	(2,510)	71,997
08-017	1,274,430	-	4,417	93,083	-	97,500	(279,984)	-	-	(124,703)	(404,687)	92,514	(22,756)	69,758
08-333	1,022,813	-	3,545	74,705	5,848	84,098	(224,705)	-	-	-	(224,705)	74,248	1,067	75,315
08-743	632,140	-	2,191	46,171	-	48,362	(138,877)	-	-	(1,965)	(140,842)	45,889	(358)	45,531
09-001	10,042,249	-	34,802	733,472	83,246	851,520	(2,206,214)	-	-	-	(2,206,214)	728,991	15,191	744,182
09-006	1,819,340	-	6,305	132,882	85,131	224,318	(399,697)	-	-	-	(399,697)	132,070	15,535	147,605
09-009	1,008,690	-	3,496	73,673	7,202	84,371	(221,602)	-	-	-	(221,602)	73,223	1,314	74,537
09-015	3,073,772	-	10,652	224,504	46,933	282,089	(675,287)	-	-	-	(675,287)	223,133	8,565	231,698
09-022	21,746,888	-	75,366	1,588,362	969,004	2,632,732	(4,777,643)	-	-	-	(4,777,643)	1,578,659	176,825	1,755,484
09-024	3,025,239	-	10,484	220,959	-	231,443	(664,624)	-	-	(11,897)	(676,521)	219,609	(2,171)	217,438
09-100	3,619,771	-	12,545	264,383	48,950	325,878	(795,239)	-	-	-	(795,239)	262,768	8,932	271,700
09-147	11,263,250	-	39,034	822,652	-	861,686	(2,474,459)	-	-	(538,158)	(3,012,617)	817,627	(98,204)	719,423
09-166	6,827,843	-	23,662	498,696	533,360	1,055,718	(1,500,031)	-	-	-	(1,500,031)	495,650	97,329	592,979
09-291	10,606,862	-	36,759	774,710	195,994	1,007,463	(2,330,256)	-	-	-	(2,330,256)	769,978	35,765	805,743
09-299	3,905,489	-	13,535	285,251	-	298,786	(858,009)	-	-	(997)	(859,006)	283,509	(182)	283,327
09-760	4,681,475	-	16,224	341,928	-	358,152	(1,028,488)	-	-	(25,380)	(1,053,868)	339,840	(4,631)	335,209
09-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-820	167,540	-	581	12,237	12,531	25,349	(36,807)	-	-	-	(36,807)	12,162	2,287	14,449
09-835	172,150	-	597	12,574	62,352	75,523	(37,820)	-	-	-	(37,820)	12,497	11,378	23,875
09-846	-	-	-	-	-	-	-	-	-	(8,854)	(8,854)	-	(1,616)	(1,616)
09-870	129,635	-	449	9,468	11,971	21,888	(28,480)	-	-	-	(28,480)	9,411	2,185	11,596
09-884	158,573	-	550	11,582	93,032	105,164	(34,837)	-	-	-	(34,837)	11,511	16,977	28,488
10-003	651,851	-	2,259	47,610	7,737	57,606	(143,207)	-	-	-	(143,207)	47,319	1,412	48,731
10-315	2,055,232	-	7,123	150,111	-	157,234	(451,520)	-	-	(17,062)	(468,582)	149,194	(3,114)	146,080
11-001	2,364,531	-	8,194	172,702	262,655	443,551	(519,471)	-	-	-	(519,471)	171,647	47,930	219,577
11-007	1,091,778	-	3,784	79,742	51,504	135,030	(239,856)	-	-	-	(239,856)	79,255	9,398	88,653
11-008	1,169,259	-	4,052	85,401	-	89,453	(256,878)	-	-	(59,385)	(316,263)	84,879	(10,837)	74,042
11-012	1,900,625	-	6,587	138,819	-	145,406	(417,554)	-	-	(131,555)	(549,109)	137,971	(24,006)	113,965
11-199	2,061,230	-	7,143	150,549	40,053	197,745	(452,838)	-	-	-	(452,838)	149,630	7,309	156,939
11-346	854,596	-	2,962	62,418	-	65,380	(187,749)	-	-	(10,979)	(198,728)	62,037	(2,004)	60,033
12-001	1,081,908	-	3,749	79,021	127,802	210,572	(237,688)	-	-	-	(237,688)	78,538	23,321	101,859
12-007	1,811,682	-	6,279	132,323	75,241	213,843	(398,014)	-	-	-	(398,014)	131,514	13,730	145,244
12-009	3,444,203	-	11,936	251,560	76,778	340,274	(756,668)	-	-	-	(756,668)	250,023	14,010	264,033
12-011	3,521,500	-	12,204	257,205	-	269,409	(773,650)	-	-	(63,839)	(837,489)	255,634	(11,650)	243,984
12-013	980,242	-	3,397	71,596	-	74,993	(215,353)	-	-	(1,723)	(217,076)	71,158	(315)	70,843
12-014	1,976,061	-	6,848	144,329	-	151,177	(434,127)	-	-	(63,118)	(497,245)	143,447	(11,518)	131,929
12-016	1,793,551	-	6,216	130,998	25,891	163,105	(394,031)	-	-	-	(394,031)	130,198	4,725	134,923

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
12-191	9,561,233	-	33,135	698,339	242,272	973,746	(2,100,538)	-	-	-	(2,100,538)	694,073	44,210	738,283
12-703	1,038,259	-	3,598	75,833	-	79,431	(228,098)	-	-	(62,120)	(290,218)	75,370	(11,336)	64,034
12-723	5,820,808	-	20,173	425,144	33,942	479,259	(1,278,792)	-	-	-	(1,278,792)	422,546	6,194	428,740
12-816	105,810	-	367	7,728	3,111	11,206	(23,246)	-	-	-	(23,246)	7,681	568	8,249
12-871	183,567	-	636	13,407	18,278	32,321	(40,328)	-	-	-	(40,328)	13,326	3,335	16,661
12-890	69,828	-	242	5,100	10,064	15,406	(15,341)	-	-	-	(15,341)	5,069	1,836	6,905
13-001	2,438,506	-	8,451	178,105	-	186,556	(535,723)	-	-	(32,024)	(567,747)	177,017	(5,844)	171,173
13-003	1,962,899	-	6,803	143,367	-	150,170	(431,236)	-	-	(330,213)	(761,449)	142,492	(60,258)	82,234
13-004	1,605,947	-	5,566	117,296	-	122,862	(352,816)	-	-	(112,209)	(465,025)	116,580	(20,476)	96,104
13-007	1,027,035	-	3,559	75,013	-	78,572	(225,633)	-	-	(54,566)	(280,199)	74,555	(9,957)	64,598
13-008	3,196,705	-	11,078	233,483	-	244,561	(702,294)	-	-	(6,415)	(708,709)	232,057	(1,171)	230,886
13-027	1,055,364	-	3,657	77,082	-	80,739	(231,856)	-	-	(9,848)	(241,704)	76,611	(1,797)	74,814
13-029	2,041,544	-	7,075	149,112	117,210	273,397	(448,513)	-	-	-	(448,513)	148,201	21,389	169,590
13-030	8,986,018	-	31,142	656,326	496,932	1,184,400	(1,974,167)	-	-	-	(1,974,167)	652,317	90,681	742,998
13-388	8,986,583	-	31,144	656,368	-	687,512	(1,974,291)	-	-	(93,265)	(2,067,556)	652,358	(17,019)	635,339
13-399	3,193,964	-	11,069	233,283	-	244,352	(701,692)	-	-	(39,677)	(741,369)	231,858	(7,240)	224,618
13-764	694,733	-	2,408	50,742	-	53,150	(152,628)	-	-	(29,954)	(182,582)	50,432	(5,466)	44,966
14-001	674,640	-	2,338	49,275	13,354	64,967	(148,214)	-	-	-	(148,214)	48,974	2,437	51,411
14-003	1,763,355	-	6,111	128,793	-	134,904	(387,397)	-	-	(127,558)	(514,955)	128,006	(23,277)	104,729
14-017	1,663,068	-	5,764	121,468	-	127,232	(365,365)	-	-	(105,421)	(470,786)	120,726	(19,237)	101,489
14-018	1,847,747	-	6,404	134,957	23,385	164,746	(405,937)	-	-	-	(405,937)	134,132	4,267	138,399
14-207	2,917,254	-	10,110	213,072	96,499	319,681	(640,901)	-	-	-	(640,901)	211,771	17,609	229,380
15-001	1,986,372	-	6,884	145,082	263,820	415,786	(436,392)	-	-	-	(436,392)	144,196	48,142	192,338
15-002	1,547,091	-	5,362	112,997	69,818	188,177	(339,885)	-	-	-	(339,885)	112,307	12,741	125,048
15-021	996,996	-	3,455	72,819	-	76,274	(219,033)	-	-	(29,722)	(248,755)	72,374	(5,424)	66,950
15-022	1,187,491	-	4,115	86,733	-	90,848	(260,884)	-	-	(12,323)	(273,207)	86,203	(2,249)	83,954
15-023	1,267,084	-	4,391	92,546	52,429	149,366	(278,370)	-	-	-	(278,370)	91,981	9,567	101,548
15-024	955,175	-	3,310	69,765	108,032	181,107	(209,845)	-	-	-	(209,845)	69,338	19,714	89,052
15-134	2,525,493	-	8,752	184,458	-	193,210	(554,834)	-	-	(89,140)	(643,974)	183,332	(16,266)	167,066
15-135	1,037,474	-	3,595	75,776	-	79,371	(227,926)	-	-	(15,379)	(243,305)	75,313	(2,806)	72,507
15-186	1,690,014	-	5,857	123,436	-	129,293	(371,285)	-	-	(68,489)	(439,774)	122,682	(12,498)	110,184
15-321	869,778	-	3,014	63,527	-	66,541	(191,084)	-	-	(33,150)	(224,234)	63,139	(6,049)	57,090
15-340	837,646	-	2,903	61,181	7,795	71,879	(184,025)	-	-	-	(184,025)	60,807	1,422	62,229
15-341	678,790	-	2,352	49,578	42,498	94,428	(149,125)	-	-	-	(149,125)	49,275	7,755	57,030
15-759	709,251	-	2,458	51,803	29,080	83,341	(155,818)	-	-	-	(155,818)	51,486	5,307	56,793
15-811	477,209	-	1,654	34,855	-	36,509	(104,840)	-	-	(10,972)	(115,812)	34,642	(2,002)	32,640
16-023	1,442,715	-	5,000	105,374	17,583	127,957	(316,955)	-	-	-	(316,955)	104,730	3,209	107,939
16-024	2,438,207	-	8,450	178,083	-	186,533	(535,657)	-	-	(90,063)	(625,720)	176,995	(16,435)	160,560
16-126	1,836,983	-	6,366	134,171	-	140,537	(403,573)	-	-	(42,493)	(446,066)	133,351	(7,754)	125,597
16-772	374,575	-	1,298	27,358	-	28,656	(82,292)	-	-	(7,234)	(89,526)	27,191	(1,320)	25,871
17-009	1,083,887	-	3,756	79,166	45,481	128,403	(238,123)	-	-	-	(238,123)	78,682	8,300	86,982
17-014	820,098	-	2,842	59,899	31,587	94,328	(180,170)	-	-	-	(180,170)	59,533	5,764	65,297
17-015	955,602	-	3,312	69,796	34,385	107,493	(209,939)	-	-	-	(209,939)	69,369	6,275	75,644
17-114	1,679,885	-	5,822	122,696	-	128,518	(369,059)	-	-	(64,786)	(433,845)	121,947	(11,822)	110,125
17-141	1,877,285	-	6,506	137,114	48,476	192,096	(412,427)	-	-	-	(412,427)	136,277	8,846	145,123
17-323	907,726	-	3,146	66,299	-	69,445	(199,421)	-	-	(31,553)	(230,974)	65,894	(5,758)	60,136
18-001	14,117,438	-	48,925	1,031,118	-	1,080,043	(3,101,505)	-	-	(1,604,130)	(4,705,635)	1,024,819	(292,725)	732,094

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-006	1,747,045	-	6,055	127,602	-	133,657	(383,814)	-	-	(284,370)	(668,184)	126,822	(51,892)	74,930
18-007	48,055	-	167	3,510	-	3,677	(10,557)	-	-	(36,787)	(47,344)	3,488	(6,713)	(3,225)
18-008	132,902	-	461	9,707	40,215	50,383	(29,198)	-	-	-	(29,198)	9,648	7,338	16,986
18-009	1,690,082	-	5,857	123,441	11,472	140,770	(371,300)	-	-	-	(371,300)	122,687	2,094	124,781
18-014	1,141,624	-	3,956	83,383	-	87,339	(250,807)	-	-	(87,144)	(337,951)	82,873	(15,902)	66,971
18-018	58,881	-	204	4,301	18,496	23,001	(12,936)	-	-	-	(12,936)	4,274	3,375	7,649
18-019	29,227	-	101	2,135	27,266	29,502	(6,421)	-	-	-	(6,421)	2,122	4,975	7,097
18-107	6,240,780	-	21,628	455,818	-	477,446	(1,371,057)	-	-	(133,996)	(1,505,053)	453,033	(24,452)	428,581
18-111	9,199,244	-	31,881	671,900	-	703,781	(2,021,011)	-	-	(1,259,561)	(3,280,572)	667,795	(229,847)	437,948
18-121	86,211,771	-	298,774	6,296,788	8,645,125	15,240,687	(18,940,140)	-	-	-	(18,940,140)	6,258,321	1,577,577	7,835,898
18-122	11,079,439	-	38,397	809,227	290,185	1,137,809	(2,434,077)	-	-	-	(2,434,077)	804,283	52,953	857,236
18-133	4,180,788	-	14,489	305,359	27,025	346,873	(918,491)	-	-	-	(918,491)	303,493	4,931	308,424
18-137	8,092,173	-	28,044	591,041	-	619,085	(1,777,795)	-	-	(235,933)	(2,013,728)	587,430	(43,054)	544,376
18-143	4,557,038	-	15,793	332,840	19,353	367,986	(1,001,150)	-	-	-	(1,001,150)	330,806	3,532	334,338
18-152	7,870,701	-	27,277	574,865	85,130	687,272	(1,729,139)	-	-	-	(1,729,139)	571,353	15,535	586,888
18-159	4,821,206	-	16,708	352,134	-	368,842	(1,059,186)	-	-	(112,867)	(1,172,053)	349,983	(20,596)	329,387
18-178	16,322,464	-	56,567	1,192,170	-	1,248,737	(3,585,934)	-	-	(112,528)	(3,698,462)	1,184,887	(20,534)	1,164,353
18-183	3,821,580	-	13,244	279,123	45,373	337,740	(839,575)	-	-	-	(839,575)	277,418	8,280	285,698
18-188	12,810,726	-	44,397	935,678	439,360	1,419,435	(2,814,429)	-	-	-	(2,814,429)	929,962	80,175	1,010,137
18-215	7,565,456	-	26,219	552,570	-	578,789	(1,662,079)	-	-	(303,091)	(1,965,170)	549,195	(55,309)	493,886
18-219	4,738,940	-	16,423	346,126	123,550	486,099	(1,041,113)	-	-	-	(1,041,113)	344,011	22,546	366,557
18-221	1,315,625	-	4,559	96,091	-	100,650	(289,034)	-	-	(179,755)	(468,789)	95,504	(32,802)	62,702
18-224	2,631,944	-	9,121	192,233	-	201,354	(578,220)	-	-	(7,987)	(586,207)	191,059	(1,458)	189,601
18-230	8,591,598	-	29,775	627,518	-	657,293	(1,887,516)	-	-	(504,773)	(2,392,289)	623,685	(92,112)	531,573
18-233	6,736,473	-	23,346	492,023	-	515,369	(1,479,957)	-	-	(263,695)	(1,743,652)	489,017	(48,120)	440,897
18-247	6,604,233	-	22,888	482,364	-	505,252	(1,450,905)	-	-	(48,604)	(1,499,509)	479,417	(8,869)	470,548
18-250	4,057,970	-	14,063	296,388	232,311	542,762	(891,508)	-	-	-	(891,508)	294,578	42,392	336,970
18-251	5,796,439	-	20,088	423,364	122,757	566,209	(1,273,438)	-	-	-	(1,273,438)	420,778	22,401	443,179
18-258	6,098,622	-	21,135	445,435	-	466,570	(1,339,826)	-	-	(944,215)	(2,284,041)	442,714	(172,302)	270,412
18-264	8,735,788	-	30,275	638,050	-	668,325	(1,919,193)	-	-	(383,271)	(2,302,464)	634,152	(69,940)	564,212
18-271	4,469,734	-	15,490	326,463	-	341,953	(981,970)	-	-	(320,200)	(1,302,170)	324,469	(58,431)	266,038
18-288	7,533,156	-	26,107	550,211	-	576,318	(1,654,983)	-	-	(237,769)	(1,892,752)	546,850	(43,389)	503,461
18-289	8,577,933	-	29,728	626,520	-	656,248	(1,884,513)	-	-	(139,787)	(2,024,300)	622,693	(25,509)	597,184
18-292	5,443,433	-	18,865	397,581	381,287	797,733	(1,195,885)	-	-	-	(1,195,885)	395,152	69,578	464,730
18-317	3,222,887	-	11,169	235,395	16,649	263,213	(708,046)	-	-	-	(708,046)	233,957	3,038	236,995
18-731	2,252,530	-	7,806	164,522	-	172,328	(494,865)	-	-	(140,976)	(635,841)	163,517	(25,726)	137,791
18-742	1,697,468	-	5,883	123,981	47,897	177,761	(372,922)	-	-	-	(372,922)	123,223	8,740	131,963
18-801	155,049	-	537	11,325	20,695	32,557	(34,063)	-	-	-	(34,063)	11,255	3,776	15,031
18-804	-	-	-	-	-	-	-	-	-	(5,302)	(5,302)	-	(968)	(968)
18-805	97,579	-	338	7,127	-	7,465	(21,437)	-	-	(21,967)	(43,404)	7,083	(4,009)	3,074
18-807	-	-	-	-	-	-	-	-	-	(13,314)	(13,314)	-	(2,430)	(2,430)
18-808	177,182	-	614	12,941	-	13,555	(38,926)	-	-	(12,468)	(51,394)	12,862	(2,275)	10,587
18-809	82,651	-	286	6,037	-	6,323	(18,158)	-	-	(44,575)	(62,733)	6,000	(8,134)	(2,134)
18-810	3,626	-	13	265	-	278	(797)	-	-	(49,204)	(50,001)	263	(8,979)	(8,716)
18-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-816	3,033	-	11	222	-	233	(666)	-	-	(55,795)	(56,461)	220	(10,182)	(9,962)
18-817	912,237	-	3,161	66,629	-	69,790	(200,412)	-	-	(162,864)	(363,276)	66,222	(29,720)	36,502

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-818	132,213	-	458	9,657	-	10,115	(29,046)	-	-	(66,741)	(95,787)	9,598	(12,179)	(2,581)
18-819	149,627	-	519	10,929	7,410	18,858	(32,872)	-	-	-	(32,872)	10,862	1,352	12,214
18-820	33,077	-	115	2,416	29,753	32,284	(7,267)	-	-	-	(7,267)	2,401	5,429	7,830
18-822	382,469	-	1,325	27,935	-	29,260	(84,026)	-	-	(46,536)	(130,562)	27,764	(8,492)	19,272
18-823	1,675,614	-	5,807	122,385	-	128,192	(368,121)	-	-	(241,145)	(609,266)	121,637	(44,004)	77,633
18-824	175,525	-	608	12,820	-	13,428	(38,562)	-	-	(49,632)	(88,194)	12,742	(9,057)	3,685
18-826	177,454	-	615	12,961	10,288	23,864	(38,985)	-	-	-	(38,985)	12,882	1,877	14,759
18-827	75,491	-	262	5,514	-	5,776	(16,585)	-	-	(5,438)	(22,023)	5,480	(992)	4,488
18-828	138,502	-	480	10,116	-	10,596	(30,428)	-	-	(3,832)	(34,260)	10,054	(699)	9,355
18-830	161,558	-	560	11,800	-	12,360	(35,493)	-	-	(13,004)	(48,497)	11,728	(2,373)	9,355
18-831	134,597	-	466	9,831	7,899	18,196	(29,570)	-	-	-	(29,570)	9,771	1,441	11,212
18-833	143,929	-	499	10,512	-	11,011	(31,620)	-	-	(42,966)	(74,586)	10,448	(7,840)	2,608
18-834	139,998	-	485	10,225	-	10,710	(30,757)	-	-	(19,170)	(49,927)	10,163	(3,498)	6,665
18-836	183,957	-	638	13,436	57,658	71,732	(40,414)	-	-	-	(40,414)	13,354	10,522	23,876
18-838	125,460	-	435	9,163	-	9,598	(27,563)	-	-	(1,060)	(28,623)	9,107	(194)	8,913
18-839	386,996	-	1,341	28,266	-	29,607	(85,020)	-	-	(26,505)	(111,525)	28,093	(4,837)	23,256
18-840	2,646	-	9	193	-	202	(581)	-	-	(47,357)	(47,938)	192	(8,642)	(8,450)
18-841	172,819	-	599	12,622	50,892	64,113	(37,967)	-	-	-	(37,967)	12,545	9,287	21,832
18-842	8,533	-	30	623	-	653	(1,875)	-	-	(147,464)	(149,339)	619	(26,910)	(26,291)
18-844	87,864	-	305	6,417	17,724	24,446	(19,303)	-	-	-	(19,303)	6,378	3,234	9,612
18-845	120,647	-	418	8,812	1,032	10,262	(26,505)	-	-	-	(26,505)	8,758	188	8,946
18-846	317,741	-	1,101	23,207	-	24,308	(69,806)	-	-	(49,997)	(119,803)	23,066	(9,123)	13,943
18-848	166,263	-	576	12,144	-	12,720	(36,527)	-	-	(3,178)	(39,705)	12,069	(580)	11,489
18-849	43,569	-	151	3,182	750	4,083	(9,572)	-	-	-	(9,572)	3,163	137	3,300
18-851	5,346	-	19	390	-	409	(1,175)	-	-	(76,072)	(77,247)	388	(13,882)	(13,494)
18-852	210,543	-	730	15,378	-	16,108	(46,255)	-	-	(30,822)	(77,077)	15,284	(5,625)	9,659
18-855	179,352	-	622	13,100	14,146	27,868	(39,402)	-	-	-	(39,402)	13,020	2,581	15,601
18-856	95,185	-	330	6,952	-	7,282	(20,911)	-	-	(13,015)	(33,926)	6,910	(2,375)	4,535
18-858	96,814	-	336	7,071	-	7,407	(21,269)	-	-	(51,854)	(73,123)	7,028	(9,463)	(2,435)
18-862	194,610	-	674	14,214	-	14,888	(42,754)	-	-	(2,443)	(45,197)	14,127	(446)	13,681
18-867	584,578	-	2,026	42,697	2,031	46,754	(128,428)	-	-	-	(128,428)	42,436	371	42,807
18-869	161,193	-	559	11,773	15,893	28,225	(35,413)	-	-	-	(35,413)	11,701	2,900	14,601
18-870	277,444	-	962	20,264	-	21,226	(60,953)	-	-	(33,730)	(94,683)	20,140	(6,155)	13,985
18-871	170,412	-	591	12,447	-	13,038	(37,438)	-	-	(39,797)	(77,235)	12,371	(7,262)	5,109
18-872	89,212	-	309	6,516	-	6,825	(19,599)	-	-	(1,606)	(21,205)	6,476	(293)	6,183
18-873	127,578	-	442	9,318	3,071	12,831	(28,028)	-	-	-	(28,028)	9,261	560	9,821
18-876	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-877	85,875	-	298	6,272	12,755	19,325	(18,866)	-	-	-	(18,866)	6,234	2,327	8,561
18-878	83,976	-	291	6,134	-	6,425	(18,449)	-	-	(15,267)	(33,716)	6,096	(2,786)	3,310
18-879	117,883	-	409	8,610	-	9,019	(25,898)	-	-	(75,588)	(101,486)	8,557	(13,794)	(5,237)
18-880	57,679	-	200	4,213	6,299	10,712	(12,672)	-	-	-	(12,672)	4,187	1,149	5,336
18-881	39,515	-	137	2,886	-	3,023	(8,681)	-	-	(6,908)	(15,589)	2,868	(1,260)	1,608
18-882	65,940	-	229	4,816	-	5,045	(14,487)	-	-	(21,404)	(35,891)	4,787	(3,906)	881
18-883	88,350	-	306	6,453	18,038	24,797	(19,410)	-	-	-	(19,410)	6,414	3,292	9,706
18-884	93,020	-	322	6,794	-	7,116	(20,436)	-	-	(5,846)	(26,282)	6,753	(1,067)	5,686
18-885	6,931	-	24	506	-	530	(1,523)	-	-	(86,525)	(88,048)	503	(15,789)	(15,286)
18-888	28,666	-	99	2,094	75	2,268	(6,298)	-	-	-	(6,298)	2,081	14	2,095

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-889	200,341	-	694	14,633	-	15,327	(44,013)	-	-	(11,598)	(55,611)	14,543	(2,117)	12,426
18-891	197,783	-	685	14,446	-	15,131	(43,452)	-	-	(1,810,215)	(1,853,667)	14,358	(330,331)	(315,973)
18-893	93,771	-	325	6,849	38,624	45,798	(20,601)	-	-	-	(20,601)	6,807	7,048	13,855
18-894	80,282	-	278	5,864	42,566	48,708	(17,637)	-	-	-	(17,637)	5,828	7,767	13,595
18-895	46,199	-	160	3,374	-	3,534	(10,150)	-	-	(1,147)	(11,297)	3,354	(209)	3,145
18-896	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-897	109,124	-	378	7,970	-	8,348	(23,974)	-	-	(145,557)	(169,531)	7,922	(26,562)	(18,640)
18-899	257,618	-	893	18,816	91,532	111,241	(56,597)	-	-	-	(56,597)	18,701	16,703	35,404
18-900	91,244	-	316	6,664	24,569	31,549	(20,046)	-	-	-	(20,046)	6,624	4,483	11,107
18-910	1,556,255	-	5,393	113,667	88,366	207,426	(341,899)	-	-	-	(341,899)	112,972	16,125	129,097
18-930	111,518	-	386	8,145	41,690	50,221	(24,500)	-	-	-	(24,500)	8,095	7,608	15,703
18-931	73,917	-	256	5,399	-	5,655	(16,239)	-	-	(41,121)	(57,360)	5,366	(7,504)	(2,138)
18-935	101,253	-	351	7,395	-	7,746	(22,245)	-	-	(101,287)	(123,532)	7,350	(18,483)	(11,133)
18-946	61,444	-	213	4,488	-	4,701	(13,499)	-	-	(16,434)	(29,933)	4,460	(2,999)	1,461
18-947	116,042	-	402	8,476	34,160	43,038	(25,494)	-	-	-	(25,494)	8,424	6,233	14,657
18-948	262,232	-	909	19,153	117,498	137,560	(57,611)	-	-	-	(57,611)	19,036	21,441	40,477
18-950	81,650	-	283	5,964	-	6,247	(17,938)	-	-	(52,376)	(70,314)	5,927	(9,558)	(3,631)
18-951	107,942	-	374	7,884	324	8,582	(23,714)	-	-	-	(23,714)	7,836	59	7,895
18-952	611,725	-	2,120	44,680	134,704	181,504	(134,392)	-	-	-	(134,392)	44,407	24,581	68,988
18-953	74,154	-	257	5,416	-	5,673	(16,291)	-	-	(6,153)	(22,444)	5,383	(1,123)	4,260
18-954	119,284	-	413	8,712	93,136	102,261	(26,206)	-	-	-	(26,206)	8,659	16,996	25,655
18-956	285,278	-	989	20,836	7,346	29,171	(62,674)	-	-	-	(62,674)	20,709	1,341	22,050
18-957	158,658	-	550	11,588	14,936	27,074	(34,856)	-	-	-	(34,856)	11,517	2,726	14,243
18-958	125,973	-	437	9,201	22,661	32,299	(27,675)	-	-	-	(27,675)	9,145	4,135	13,280
19-001	406,556	-	1,409	29,694	-	31,103	(89,318)	-	-	(83,031)	(172,349)	29,513	(15,152)	14,361
19-003	903,272	-	3,130	65,974	21,019	90,123	(198,443)	-	-	-	(198,443)	65,571	3,836	69,407
19-028	1,110,863	-	3,850	81,136	8,070	93,056	(244,049)	-	-	-	(244,049)	80,640	1,473	82,113
19-045	824,064	-	2,856	60,188	-	63,044	(181,041)	-	-	(11,678)	(192,719)	59,821	(2,131)	57,690
19-046	906,564	-	3,142	66,214	-	69,356	(199,166)	-	-	(21,402)	(220,568)	65,810	(3,905)	61,905
19-047	754,030	-	2,613	55,073	24,148	81,834	(165,655)	-	-	-	(165,655)	54,737	4,407	59,144
19-146	2,535,280	-	8,786	185,173	97,096	291,055	(556,984)	-	-	-	(556,984)	184,042	17,718	201,760
19-372	1,584,622	-	5,492	115,739	90,144	211,375	(348,131)	-	-	-	(348,131)	115,032	16,450	131,482
20-005	878,851	-	3,046	64,190	48,311	115,547	(193,078)	-	-	-	(193,078)	63,798	8,816	72,614
20-013	1,075,032	-	3,726	78,519	-	82,245	(236,177)	-	-	(98,664)	(334,841)	78,039	(18,004)	60,035
20-014	1,131,743	-	3,922	82,661	-	86,583	(248,636)	-	-	(2,941)	(251,577)	82,156	(537)	81,619
20-129	2,689,575	-	9,321	196,443	-	205,764	(590,881)	-	-	(76,454)	(667,335)	195,243	(13,951)	181,292
20-381	944,754	-	3,274	69,003	-	72,277	(207,556)	-	-	(46,654)	(254,210)	68,582	(8,514)	60,068
21-014	4,633,636	-	16,058	338,434	-	354,492	(1,017,978)	-	-	(37,585)	(1,055,563)	336,367	(6,858)	329,509
21-016	24,132,276	-	83,632	1,762,588	820,625	2,666,845	(5,301,697)	-	-	-	(5,301,697)	1,751,820	149,749	1,901,569
21-018	2,159,372	-	7,483	157,718	-	165,201	(474,399)	-	-	(24,932)	(499,331)	156,754	(4,550)	152,204
21-130	6,310,015	-	21,868	460,875	102,808	585,551	(1,386,267)	-	-	-	(1,386,267)	458,059	18,761	476,820
21-756	1,877,482	-	6,507	137,129	-	143,636	(412,470)	-	-	(91,263)	(503,733)	136,291	(16,654)	119,637
22-001	2,991,526	-	10,367	218,497	-	228,864	(657,218)	-	-	(73,441)	(730,659)	217,162	(13,402)	203,760
22-006	78,720	-	273	5,750	25,456	31,479	(17,294)	-	-	-	(17,294)	5,715	4,645	10,360
22-007	1,891,834	-	6,556	138,177	-	144,733	(415,623)	-	-	(235,786)	(651,409)	137,333	(43,027)	94,306
22-010	2,370,828	-	8,216	173,162	-	181,378	(520,855)	-	-	(404,373)	(925,228)	172,104	(73,791)	98,313
22-011	2,282,441	-	7,910	166,706	-	174,616	(501,437)	-	-	(88,940)	(590,377)	165,688	(16,230)	149,458

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
22-012	1,968,389	-	6,822	143,768	228,092	378,682	(432,442)	-	-	-	(432,442)	142,890	41,623	184,513
22-187	5,354,463	-	18,556	391,082	188,004	597,642	(1,176,339)	-	-	-	(1,176,339)	388,693	34,307	423,000
22-259	1,574,633	-	5,457	115,009	-	120,466	(345,936)	-	-	(34,843)	(380,779)	114,306	(6,358)	107,948
22-708	2,061,200	-	7,143	150,547	-	157,690	(452,832)	-	-	(878,526)	(1,331,358)	149,627	(160,315)	(10,688)
22-800	635,525	-	2,202	46,418	-	48,620	(139,621)	-	-	(45,468)	(185,089)	46,134	(8,297)	37,837
23-001	1,772,771	-	6,144	129,481	-	135,625	(389,466)	-	-	(160,656)	(550,122)	128,690	(29,317)	99,373
23-003	1,112,578	-	3,856	81,261	-	85,117	(244,426)	-	-	(220,693)	(465,119)	80,765	(40,273)	40,492
23-009	11,320,829	-	39,233	826,858	-	866,091	(2,487,109)	-	-	(304,461)	(2,791,570)	821,806	(55,558)	766,248
23-010	2,033,635	-	7,048	148,534	-	155,582	(446,776)	-	-	(21,704)	(468,480)	147,626	(3,961)	143,665
23-013	718,375	-	2,490	52,469	-	54,959	(157,822)	-	-	(10,864)	(168,686)	52,149	(1,983)	50,166
23-014	2,102,430	-	7,286	153,559	7,364	168,209	(461,889)	-	-	-	(461,889)	152,620	1,344	153,964
23-015	1,673,437	-	5,799	122,225	-	128,024	(367,643)	-	-	(92,187)	(459,830)	121,479	(16,823)	104,656
23-016	1,517,012	-	5,257	110,800	-	116,057	(333,277)	-	-	(69,538)	(402,815)	110,124	(12,689)	97,435
23-153	7,070,319	-	24,503	516,406	-	540,909	(1,553,301)	-	-	(86,774)	(1,640,075)	513,252	(15,835)	497,417
24-013	3,479,594	-	12,059	254,145	177,886	444,090	(764,443)	-	-	-	(764,443)	252,592	32,461	285,053
24-204	2,369,269	-	8,211	173,048	209,219	390,478	(520,512)	-	-	-	(520,512)	171,991	38,179	210,170
25-001	3,798,909	-	13,165	277,467	-	290,632	(834,595)	-	-	(149,014)	(983,609)	275,772	(27,192)	248,580
25-004	4,599,543	-	15,940	335,944	328,774	680,658	(1,010,488)	-	-	-	(1,010,488)	333,892	59,995	393,887
25-007	2,656,792	-	9,207	194,048	-	203,255	(583,679)	-	-	(82,307)	(665,986)	192,863	(15,019)	177,844
25-010	6,720,579	-	23,291	490,862	-	514,153	(1,476,466)	-	-	(94,538)	(1,571,004)	487,863	(17,252)	470,611
25-016	6,234,000	-	21,604	455,323	-	476,927	(1,369,567)	-	-	(62,238)	(1,431,805)	452,541	(11,357)	441,184
25-028	36,847	-	128	2,691	10,479	13,298	(8,095)	-	-	-	(8,095)	2,675	1,912	4,587
25-029	56,497	-	196	4,126	13,149	17,471	(12,412)	-	-	-	(12,412)	4,101	2,400	6,501
25-030	56,947	-	197	4,159	21,054	25,410	(12,511)	-	-	-	(12,511)	4,134	3,842	7,976
25-033	54,332	-	188	3,968	50,687	54,843	(11,936)	-	-	-	(11,936)	3,944	9,250	13,194
25-034	75,564	-	262	5,519	70,495	76,276	(16,601)	-	-	-	(16,601)	5,485	12,864	18,349
25-035	40,682	-	141	2,971	37,953	41,065	(8,938)	-	-	-	(8,938)	2,953	6,926	9,879
25-036	1,969	-	7	144	1,839	1,990	(433)	-	-	-	(433)	143	336	479
25-112	3,130,151	-	10,848	228,622	107,095	346,565	(687,673)	-	-	-	(687,673)	227,225	19,543	246,768
25-123	92,781,778	-	321,543	6,776,652	3,081,418	10,179,613	(20,383,526)	-	-	-	(20,383,526)	6,735,253	562,302	7,297,555
25-124	21,211,881	-	73,512	1,549,286	729,673	2,352,471	(4,660,106)	-	-	-	(4,660,106)	1,539,822	133,152	1,672,974
25-145	1,997,140	-	6,921	145,868	2,796	155,585	(438,758)	-	-	-	(438,758)	144,977	510	145,487
25-216	8,728,068	-	30,248	637,486	137,138	804,872	(1,917,497)	-	-	-	(1,917,497)	633,592	25,025	658,617
25-241	4,362,564	-	15,119	318,636	352,230	685,985	(958,426)	-	-	-	(958,426)	316,689	64,276	380,965
25-255	25,193,892	-	87,312	1,840,127	-	1,927,439	(5,534,927)	-	-	(1,288,795)	(6,823,722)	1,828,886	(235,182)	1,593,704
25-263	14,772,828	-	51,196	1,078,987	681,643	1,811,826	(3,245,490)	-	-	-	(3,245,490)	1,072,395	124,388	1,196,783
25-275	14,849,199	-	51,461	1,084,565	62,758	1,198,784	(3,262,268)	-	-	-	(3,262,268)	1,077,939	11,452	1,089,391
25-282	17,936,209	-	62,159	1,310,036	-	1,372,195	(3,940,463)	-	-	(268,178)	(4,208,641)	1,302,033	(48,938)	1,253,095
25-293	6,667,557	-	23,107	486,989	141,562	651,658	(1,464,817)	-	-	-	(1,464,817)	484,014	25,833	509,847
25-295	7,717,080	-	26,744	563,645	-	590,389	(1,695,390)	-	-	(106,760)	(1,802,150)	560,201	(19,482)	540,719
25-707	2,419,861	-	8,386	176,743	-	185,129	(531,627)	-	-	(54,835)	(586,462)	175,664	(10,006)	165,658
25-720	29,886,719	-	103,575	2,182,884	-	2,286,459	(6,565,909)	-	-	(468,070)	(7,033,979)	2,169,549	(85,414)	2,084,135
25-800	119,038	-	413	8,694	53,149	62,256	(26,152)	-	-	-	(26,152)	8,641	9,699	18,340
25-801	135,522	-	470	9,898	-	10,368	(29,773)	-	-	(17,610)	(47,383)	9,838	(3,213)	6,625
25-802	175,635	-	609	12,828	-	13,437	(38,586)	-	-	(16,640)	(55,226)	12,750	(3,036)	9,714
25-803	1,306,096	-	4,526	95,395	111,056	210,977	(286,940)	-	-	-	(286,940)	94,813	20,266	115,079
25-804	52,114	-	181	3,806	6,285	10,272	(11,449)	-	-	-	(11,449)	3,783	1,147	4,930

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-806	146,190	-	507	10,677	-	11,184	(32,117)	-	-	(59,823)	(91,940)	10,612	(10,917)	(305)
25-808	390,441	-	1,353	28,517	213	30,083	(85,777)	-	-	-	(85,777)	28,343	39	28,382
25-810	348,583	-	1,208	25,460	-	26,668	(76,581)	-	-	(17,935)	(94,516)	25,304	(3,273)	22,031
25-811	375,989	-	1,303	27,462	15,706	44,471	(82,602)	-	-	-	(82,602)	27,294	2,866	30,160
25-812	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-813	380,875	-	1,320	27,819	5,912	35,051	(83,676)	-	-	-	(83,676)	27,649	1,079	28,728
25-815	105,601	-	366	7,713	121	8,200	(23,200)	-	-	-	(23,200)	7,666	22	7,688
25-817	495,816	-	1,718	36,214	22,042	59,974	(108,927)	-	-	-	(108,927)	35,992	4,022	40,014
25-818	154,858	-	537	11,311	5,946	17,794	(34,021)	-	-	-	(34,021)	11,242	1,085	12,327
25-820	454,407	-	1,575	33,189	22,517	57,281	(99,830)	-	-	-	(99,830)	32,987	4,109	37,096
25-821	108,171	-	375	7,901	-	8,276	(23,764)	-	-	(4,967)	(28,731)	7,852	(906)	6,946
25-823	65,085	-	226	4,754	-	4,980	(14,299)	-	-	(2,343)	(16,642)	4,725	(428)	4,297
25-824	233,300	-	809	17,040	-	17,849	(51,254)	-	-	(8,110)	(59,364)	16,936	(1,480)	15,456
25-825	65,027	-	225	4,750	-	4,975	(14,286)	-	-	(70,207)	(84,493)	4,720	(12,812)	(8,092)
25-830	159,584	-	553	11,656	92,395	104,604	(35,059)	-	-	-	(35,059)	11,585	16,860	28,445
25-831	62,261	-	216	4,547	18,248	23,011	(13,678)	-	-	-	(13,678)	4,520	3,330	7,850
25-832	40,719	-	141	2,974	-	3,115	(8,946)	-	-	(475)	(9,421)	2,956	(87)	2,869
25-833	83,649	-	290	6,110	35,082	41,482	(18,377)	-	-	-	(18,377)	6,072	6,402	12,474
25-834	91,196	-	316	6,661	18,513	25,490	(20,035)	-	-	-	(20,035)	6,620	3,378	9,998
25-836	85,563	-	297	6,249	3,570	10,116	(18,798)	-	-	-	(18,798)	6,211	652	6,863
25-838	385,955	-	1,338	28,190	-	29,528	(84,792)	-	-	(34,595)	(119,387)	28,017	(6,313)	21,704
25-839	-	-	-	-	-	-	-	-	-	(96,476)	(96,476)	-	(17,605)	(17,605)
25-840	470,258	-	1,630	34,347	105,619	141,596	(103,313)	-	-	-	(103,313)	34,137	19,273	53,410
25-841	304,923	-	1,057	22,271	-	23,328	(66,990)	-	-	(48,347)	(115,337)	22,135	(8,823)	13,312
25-842	38,124	-	132	2,785	-	2,917	(8,376)	-	-	(3,813)	(12,189)	2,768	(696)	2,072
25-844	138,489	-	480	10,115	7,859	18,454	(30,425)	-	-	-	(30,425)	10,053	1,434	11,487
25-846	352,015	-	1,220	25,711	-	26,931	(77,335)	-	-	(4,907)	(82,242)	25,554	(896)	24,658
25-847	177,791	-	616	12,986	20,862	34,464	(39,059)	-	-	-	(39,059)	12,906	3,807	16,713
25-849	181,108	-	628	13,228	-	13,856	(39,788)	-	-	(22,460)	(62,248)	13,147	(4,099)	9,048
25-852	29,536	-	102	2,157	-	2,259	(6,489)	-	-	(210,769)	(217,258)	2,144	(38,461)	(36,317)
25-853	677,333	-	2,347	49,471	-	51,818	(148,806)	-	-	(155,191)	(303,997)	49,169	(28,319)	20,850
25-855	713,893	-	2,474	52,142	-	54,616	(156,838)	-	-	(7,612)	(164,450)	51,823	(1,389)	50,434
25-859	19,864	-	69	1,451	-	1,520	(4,364)	-	-	(806,990)	(811,354)	1,442	(147,261)	(145,819)
25-860	260,801	-	904	19,049	-	19,953	(57,296)	-	-	(33,755)	(91,051)	18,932	(6,160)	12,772
25-864	304,928	-	1,057	22,272	37,008	60,337	(66,991)	-	-	-	(66,991)	22,135	6,753	28,888
25-867	126,298	-	438	9,225	3,072	12,735	(27,747)	-	-	-	(27,747)	9,168	561	9,729
25-870	291,245	-	1,009	21,272	2,058	24,339	(63,985)	-	-	-	(63,985)	21,142	375	21,517
25-871	253,063	-	877	18,483	16,451	35,811	(55,596)	-	-	-	(55,596)	18,370	3,002	21,372
25-873	261,035	-	905	19,066	-	19,971	(57,348)	-	-	(13,689)	(71,037)	18,949	(2,498)	16,451
25-874	37,473	-	130	2,737	1,384	4,251	(8,233)	-	-	-	(8,233)	2,720	253	2,973
25-876	129,378	-	448	9,450	27,651	37,549	(28,424)	-	-	-	(28,424)	9,392	5,046	14,438
25-877	-	-	-	-	-	-	-	-	-	(1,013)	(1,013)	-	(185)	(185)
25-879	264,244	-	916	19,300	13,884	34,100	(58,053)	-	-	-	(58,053)	19,182	2,534	21,716
25-880	162,589	-	563	11,875	-	12,438	(35,720)	-	-	(502)	(36,222)	11,803	(92)	11,711
25-881	402,633	-	1,395	29,408	18,043	48,846	(88,456)	-	-	-	(88,456)	29,228	3,293	32,521
25-882	233,327	-	809	17,042	-	17,851	(51,260)	-	-	(7,795)	(59,055)	16,938	(1,422)	15,516
25-883	134,187	-	465	9,801	10,791	21,057	(29,480)	-	-	-	(29,480)	9,741	1,969	11,710

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-886	155,547	-	539	11,361	61,505	73,405	(34,173)	-	-	-	(34,173)	11,292	11,223	22,515
25-887	220,210	-	763	16,084	807	17,654	(48,379)	-	-	-	(48,379)	15,986	147	16,133
25-888	100,478	-	348	7,339	30,774	38,461	(22,074)	-	-	-	(22,074)	7,294	5,616	12,910
25-889	77,025	-	267	5,626	31,622	37,515	(16,922)	-	-	-	(16,922)	5,591	5,771	11,362
25-890	171,167	-	593	12,502	-	13,095	(37,604)	-	-	(17,594)	(55,198)	12,425	(3,211)	9,214
25-892	103,225	-	358	7,539	-	7,897	(22,678)	-	-	(38,002)	(60,680)	7,493	(6,935)	558
25-894	93,980	-	326	6,864	-	7,190	(20,647)	-	-	(22,847)	(43,494)	6,822	(4,169)	2,653
25-896	43,611	-	151	3,185	669	4,005	(9,581)	-	-	-	(9,581)	3,166	122	3,288
25-898	672,382	-	2,330	49,110	10,837	62,277	(147,718)	-	-	-	(147,718)	48,810	1,977	50,787
25-912	22,348,224	-	77,450	1,632,283	2,138,427	3,848,160	(4,909,753)	-	-	-	(4,909,753)	1,622,312	390,224	2,012,536
25-914	2,280,409	-	7,903	166,558	176,375	350,836	(500,990)	-	-	-	(500,990)	165,540	32,185	197,725
25-930	141,678	-	491	10,348	14,390	25,229	(31,126)	-	-	-	(31,126)	10,285	2,626	12,911
25-931	-	-	-	-	-	-	-	-	-	(940)	(940)	-	(172)	(172)
25-935	220,728	-	765	16,122	103,158	120,045	(48,492)	-	-	-	(48,492)	16,023	18,825	34,848
25-937	25,533	-	88	1,865	20,312	22,265	(5,609)	-	-	-	(5,609)	1,853	3,707	5,560
25-938	46,735	-	162	3,413	-	3,575	(10,267)	-	-	(20,766)	(31,033)	3,393	(3,789)	(396)
25-939	200,715	-	696	14,660	-	15,356	(44,096)	-	-	(5,975)	(50,071)	14,570	(1,090)	13,480
25-942	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-943	157,926	-	547	11,535	44,067	56,149	(34,695)	-	-	-	(34,695)	11,464	8,041	19,505
25-948	140,393	-	487	10,254	65,692	76,433	(30,843)	-	-	-	(30,843)	10,191	11,988	22,179
25-950	67,663	-	234	4,942	43,079	48,255	(14,865)	-	-	-	(14,865)	4,912	7,861	12,773
25-953	314,726	-	1,091	22,987	220,661	244,739	(69,143)	-	-	-	(69,143)	22,847	40,267	63,114
26-001	3,297,018	-	11,426	240,810	82,839	335,075	(724,332)	-	-	-	(724,332)	239,338	15,117	254,455
26-002	1,234,214	-	4,277	90,145	9,927	104,349	(271,148)	-	-	-	(271,148)	89,595	1,811	91,406
26-010	486,929	-	1,687	35,565	12,799	50,051	(106,975)	-	-	-	(106,975)	35,347	2,335	37,682
26-013	633,083	-	2,194	46,240	-	48,434	(139,084)	-	-	(185,983)	(325,067)	45,957	(33,938)	12,019
26-017	1,456,370	-	5,047	106,371	-	111,418	(319,955)	-	-	(28,188)	(348,143)	105,721	(5,144)	100,577
26-019	1,472,435	-	5,103	107,545	91,762	204,410	(323,484)	-	-	-	(323,484)	106,888	16,745	123,633
26-020	1,428,667	-	4,951	104,348	-	109,299	(313,868)	-	-	(33,036)	(346,904)	103,710	(6,028)	97,682
26-374	1,736,379	-	6,018	126,823	52,693	185,534	(381,471)	-	-	-	(381,471)	126,048	9,615	135,663
26-876	449,119	-	1,556	32,803	21,288	55,647	(98,668)	-	-	-	(98,668)	32,603	3,885	36,488
27-001	729,817	-	2,529	53,305	94,571	150,405	(160,336)	-	-	-	(160,336)	52,979	17,258	70,237
27-019	2,943,136	-	10,200	214,963	111,976	337,139	(646,587)	-	-	-	(646,587)	213,649	20,433	234,082
27-142	1,901,712	-	6,591	138,898	6,380	151,869	(417,793)	-	-	-	(417,793)	138,050	1,164	139,214
27-762	836,904	-	2,900	61,126	18,344	82,370	(183,862)	-	-	-	(183,862)	60,753	3,348	64,101
28-001	2,090,389	-	7,244	152,679	99,000	258,923	(459,244)	-	-	-	(459,244)	151,746	18,066	169,812
28-005	3,320,071	-	11,506	242,493	-	253,999	(729,397)	-	-	(219,609)	(949,006)	241,012	(40,075)	200,937
28-006	2,612,421	-	9,054	190,808	-	199,862	(573,931)	-	-	(176,404)	(750,335)	189,642	(32,191)	157,451
28-014	691,622	-	2,397	50,515	-	52,912	(151,945)	-	-	(61,224)	(213,169)	50,207	(11,172)	39,035
28-019	4,660,531	-	16,151	340,399	121,033	477,583	(1,023,887)	-	-	-	(1,023,887)	338,319	22,086	360,405
28-020	1,388,569	-	4,812	101,419	-	106,231	(305,059)	-	-	(95,726)	(400,785)	100,800	(17,468)	83,332
28-023	1,526,543	-	5,290	111,497	-	116,787	(335,371)	-	-	(111,903)	(447,274)	110,815	(20,420)	90,395
29-001	1,390,395	-	4,819	101,552	-	106,371	(305,460)	-	-	(117,442)	(422,902)	100,932	(21,431)	79,501
29-004	820,473	-	2,843	59,926	-	62,769	(180,252)	-	-	(30,053)	(210,305)	59,560	(5,484)	54,076
29-011	2,765,590	-	9,584	201,995	-	211,579	(607,581)	-	-	(136,278)	(743,859)	200,761	(24,868)	175,893
29-013	1,636,945	-	5,673	119,560	31,398	156,631	(359,626)	-	-	-	(359,626)	118,830	5,730	124,560
29-209	4,912,959	-	17,026	358,836	289,103	664,965	(1,079,344)	-	-	-	(1,079,344)	356,644	52,756	409,400

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
29-223	4,996,726	-	17,317	364,954	154,394	536,665	(1,097,747)	-	-	-	(1,097,747)	362,724	28,174	390,898
29-401	1,032,998	-	3,580	75,449	-	79,029	(226,943)	-	-	(55,119)	(282,062)	74,988	(10,058)	64,930
29-406	10,374,838	-	35,955	757,764	-	793,719	(2,279,281)	-	-	(33,039)	(2,312,320)	753,135	(6,029)	747,106
29-706	959,375	-	3,325	70,071	-	73,396	(210,768)	-	-	(112,228)	(322,996)	69,643	(20,479)	49,164
29-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29-899	161,311	-	559	11,782	62,311	74,652	(35,439)	-	-	-	(35,439)	11,710	11,371	23,081
29-909	1,171,530	-	4,060	85,567	50,137	139,764	(257,377)	-	-	-	(257,377)	85,044	9,149	94,193
30-001	1,269,516	-	4,400	92,724	-	97,124	(278,904)	-	-	(11,569)	(290,473)	92,157	(2,111)	90,046
30-027	1,770,264	-	6,135	129,298	-	135,433	(388,915)	-	-	(51,012)	(439,927)	128,508	(9,309)	119,199
30-028	1,549,352	-	5,369	113,162	190,473	309,004	(340,382)	-	-	-	(340,382)	112,471	34,758	147,229
30-115	1,777,818	-	6,161	129,849	-	136,010	(390,575)	-	-	(15,489)	(406,064)	129,056	(2,826)	126,230
31-001	8,891,710	-	30,815	649,438	98,232	778,485	(1,953,448)	-	-	-	(1,953,448)	645,471	17,925	663,396
31-004	97,574	-	338	7,127	39,147	46,612	(21,436)	-	-	-	(21,436)	7,083	7,144	14,227
31-009	171,617	-	595	12,535	160,106	173,236	(37,703)	-	-	-	(37,703)	12,458	29,217	41,675
31-013	9,353	-	32	683	8,723	9,438	(2,055)	-	-	-	(2,055)	679	1,592	2,271
31-015	1,822,682	-	6,317	133,126	136,918	276,361	(400,431)	-	-	-	(400,431)	132,313	24,985	157,298
31-044	2,866,367	-	9,934	209,355	-	219,289	(629,721)	-	-	(182,587)	(812,308)	208,077	(33,319)	174,758
31-046	8,139,464	-	28,208	594,495	146,637	769,340	(1,788,185)	-	-	-	(1,788,185)	590,863	26,758	617,621
31-047	3,163,538	-	10,964	231,060	232,838	474,862	(695,008)	-	-	-	(695,008)	229,649	42,489	272,138
31-048	8,347,844	-	28,930	609,715	-	638,645	(1,833,965)	-	-	(110,122)	(1,944,087)	605,990	(20,095)	585,895
31-049	11,844,353	-	41,048	865,095	174,778	1,080,921	(2,602,124)	-	-	-	(2,602,124)	859,810	31,894	891,704
31-051	1,969	-	7	144	1,839	1,990	(433)	-	-	-	(433)	143	336	479
31-119	65,647,954	-	227,509	4,794,835	1,840,854	6,863,198	(14,422,409)	-	-	-	(14,422,409)	4,765,544	335,922	5,101,466
31-155	401,162	-	1,390	29,300	-	30,690	(88,133)	-	-	(4,398)	(92,531)	29,121	(803)	28,318
31-175	3,219,539	-	11,158	235,151	132,057	378,366	(707,311)	-	-	-	(707,311)	233,714	24,098	257,812
31-182	1,423,819	-	4,934	103,994	-	108,928	(312,803)	-	-	(32,143)	(344,946)	103,358	(5,866)	97,492
31-184	1,274,611	-	4,417	93,096	95,832	193,345	(280,023)	-	-	-	(280,023)	92,527	17,488	110,015
31-212	1,665,764	-	5,773	121,665	53,204	180,642	(365,957)	-	-	-	(365,957)	120,922	9,709	130,631
31-218	2,034,684	-	7,051	148,610	174,626	330,287	(447,006)	-	-	-	(447,006)	147,703	31,866	179,569
31-220	2,310,176	-	8,006	168,732	74,419	251,157	(507,530)	-	-	-	(507,530)	167,701	13,580	181,281
31-231	4,282,667	-	14,842	312,800	458,229	785,871	(940,873)	-	-	-	(940,873)	310,889	83,618	394,507
31-248	2,015,994	-	6,987	147,245	53,986	208,218	(442,900)	-	-	-	(442,900)	146,346	9,852	156,198
31-252	6,077,014	-	21,060	443,857	209,887	674,804	(1,335,079)	-	-	-	(1,335,079)	441,145	38,300	479,445
31-253	9,900,282	-	34,310	723,103	463,861	1,221,274	(2,175,025)	-	-	-	(2,175,025)	718,685	84,646	803,331
31-256	8,433,491	-	29,227	615,970	51,027	696,224	(1,852,781)	-	-	-	(1,852,781)	612,207	9,312	621,519
31-261	6,153,135	-	21,324	449,416	-	470,740	(1,351,802)	-	-	(279,539)	(1,631,341)	446,671	(51,011)	395,660
31-268	2,282,549	-	7,910	166,714	-	174,624	(501,460)	-	-	(12,249)	(513,709)	165,696	(2,235)	163,461
31-310	3,583,329	-	12,418	261,721	65,837	339,976	(787,233)	-	-	-	(787,233)	260,122	12,014	272,136
31-733	8,611,784	-	29,845	628,993	-	658,838	(1,891,950)	-	-	(1,216,734)	(3,108,684)	625,150	(222,032)	403,118
31-736	5,492,889	-	19,036	401,193	-	420,229	(1,206,750)	-	-	(265,704)	(1,472,454)	398,742	(48,486)	350,256
31-800	501,987	-	1,740	36,664	-	38,404	(110,283)	-	-	(197,008)	(307,291)	36,440	(35,950)	490
31-803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-804	94,664	-	328	6,914	-	7,242	(20,797)	-	-	(6,239)	(27,036)	6,872	(1,138)	5,734
31-807	447,394	-	1,550	32,677	11,696	45,923	(98,289)	-	-	-	(98,289)	32,477	2,134	34,611
31-810	204,229	-	708	14,917	83,501	99,126	(44,868)	-	-	-	(44,868)	14,825	15,238	30,063
31-812	-	-	-	-	2,379	2,379	-	-	-	-	-	-	434	434
31-815	181	-	1	13	-	14	(40)	-	-	(817,871)	(817,911)	13	(149,247)	(149,234)

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
31-817	-	-	-	-	-	-	-	-	-	(24,482)	(24,482)	-	(4,468)	(4,468)
31-818	201,661	-	699	14,729	-	15,428	(44,304)	-	-	(7,516)	(51,820)	14,639	(1,371)	13,268
31-823	27,089	-	94	1,979	-	2,073	(5,951)	-	-	(24,634)	(30,585)	1,966	(4,495)	(2,529)
31-824	106,652	-	370	7,790	-	8,160	(23,431)	-	-	(1,751)	(25,182)	7,742	(319)	7,423
31-825	8,663	-	30	633	-	663	(1,903)	-	-	(116,966)	(118,869)	629	(21,344)	(20,715)
31-832	-	-	-	-	-	-	-	-	-	(3,496)	(3,496)	-	(638)	(638)
31-838	992,424	-	3,439	72,485	124,467	200,391	(218,029)	-	-	-	(218,029)	72,042	22,713	94,755
31-841	87,761	-	304	6,410	25,134	31,848	(19,281)	-	-	-	(19,281)	6,371	4,587	10,958
31-845	700,862	-	2,429	51,190	-	53,619	(153,975)	-	-	(109,587)	(263,562)	50,877	(19,998)	30,879
31-846	257,072	-	891	18,776	1,749	21,416	(56,477)	-	-	-	(56,477)	18,661	319	18,980
31-848	109,097	-	378	7,968	-	8,346	(23,968)	-	-	(26,438)	(50,406)	7,920	(4,825)	3,095
31-849	58,932	-	204	4,304	137	4,645	(12,947)	-	-	-	(12,947)	4,278	25	4,303
31-856	103,413	-	358	7,553	-	7,911	(22,719)	-	-	(7,918)	(30,637)	7,507	(1,445)	6,062
31-868	246,321	-	854	17,991	-	18,845	(54,115)	-	-	(30,606)	(84,721)	17,881	(5,585)	12,296
31-873	1,622,756	-	5,624	118,524	283,143	407,291	(356,508)	-	-	-	(356,508)	117,800	51,669	169,469
31-877	251,554	-	872	18,373	-	19,245	(55,265)	-	-	(12,935)	(68,200)	18,261	(2,360)	15,901
31-878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-883	191,149	-	662	13,961	85,067	99,690	(41,994)	-	-	-	(41,994)	13,876	15,523	29,399
31-896	150,606	-	522	11,000	-	11,522	(33,087)	-	-	(106,486)	(139,573)	10,933	(19,432)	(8,499)
31-900	652,945	-	2,263	47,690	-	49,953	(143,448)	-	-	(5,788)	(149,236)	47,399	(1,056)	46,343
32-001	1,122,074	-	3,889	81,955	-	85,844	(246,512)	-	-	(45,121)	(291,633)	81,454	(8,234)	73,220
32-002	766,199	-	2,655	55,962	43,144	101,761	(168,329)	-	-	-	(168,329)	55,620	7,873	63,493
32-003	673,871	-	2,335	49,219	40,799	92,353	(148,045)	-	-	-	(148,045)	48,918	7,445	56,363
32-005	1,485,381	-	5,148	108,490	18,483	132,121	(326,328)	-	-	-	(326,328)	107,827	3,373	111,200
32-006	672,057	-	2,329	49,086	14,119	65,534	(147,646)	-	-	-	(147,646)	48,786	2,577	51,363
32-009	776,207	-	2,690	56,693	46,314	105,697	(170,527)	-	-	-	(170,527)	56,347	8,452	64,799
32-010	1,400,408	-	4,853	102,284	61,724	168,861	(307,660)	-	-	-	(307,660)	101,659	11,264	112,923
32-011	357,626	-	1,239	26,120	-	27,359	(78,568)	-	-	(4,414)	(82,982)	25,961	(806)	25,155
32-138	7,337,711	-	25,429	535,936	-	561,365	(1,612,045)	-	-	(432,169)	(2,044,214)	532,662	(78,863)	453,799
33-003	483,642	-	1,676	35,325	19,342	56,343	(106,253)	-	-	-	(106,253)	35,109	3,530	38,639
33-008	709,817	-	2,460	51,844	-	54,304	(155,942)	-	-	(33,184)	(189,126)	51,527	(6,055)	45,472
33-011	1,060,102	-	3,674	77,428	-	81,102	(232,897)	-	-	(5,813)	(238,710)	76,955	(1,061)	75,894
33-012	617,758	-	2,141	45,120	-	47,261	(135,717)	-	-	(38,958)	(174,675)	44,845	(7,109)	37,736
33-151	2,356,775	-	8,168	172,136	83,691	263,995	(517,768)	-	-	-	(517,768)	171,084	15,272	186,356
33-301	828,658	-	2,872	60,524	34,628	98,024	(182,051)	-	-	-	(182,051)	60,154	6,319	66,473
34-004	807,846	-	2,800	59,004	121,483	183,287	(177,478)	-	-	-	(177,478)	58,643	22,168	80,811
34-286	2,100,511	-	7,279	153,418	89,292	249,989	(461,468)	-	-	-	(461,468)	152,481	16,294	168,775
35-006	501,132	-	1,737	36,602	-	38,339	(110,095)	-	-	(38,818)	(148,913)	36,378	(7,084)	29,294
35-007	1,427,143	-	4,946	104,237	35,404	144,587	(313,534)	-	-	-	(313,534)	103,600	6,461	110,061
35-014	1,243,883	-	4,311	90,851	39,009	134,171	(273,273)	-	-	-	(273,273)	90,296	7,119	97,415
35-232	2,110,371	-	7,314	154,139	118,404	279,857	(463,634)	-	-	-	(463,634)	153,197	21,607	174,804
35-715	1,691,324	-	5,861	123,532	-	129,393	(371,572)	-	-	(17,676)	(389,248)	122,777	(3,225)	119,552
35-729	2,954,033	-	10,237	215,758	184,425	410,420	(648,981)	-	-	-	(648,981)	214,440	33,654	248,094
35-904	2,670,840	-	9,256	195,074	26,137	230,467	(586,765)	-	-	-	(586,765)	193,883	4,769	198,652
36-018	1,546,988	-	5,361	112,990	75,048	193,399	(339,863)	-	-	-	(339,863)	112,300	13,695	125,995
36-019	1,056,732	-	3,662	77,182	36,647	117,491	(232,157)	-	-	-	(232,157)	76,711	6,688	83,399
36-022	861,602	-	2,986	62,930	31,040	96,956	(189,288)	-	-	-	(189,288)	62,546	5,664	68,210

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
36-226	2,945,420	-	10,208	215,129	35,539	260,876	(647,089)	-	-	-	(647,089)	213,815	6,485	220,300
36-336	2,457,354	-	8,516	179,482	35,506	223,504	(539,864)	-	-	-	(539,864)	178,385	6,479	184,864
37-015	5,507,482	-	19,087	402,259	214,835	636,181	(1,209,956)	-	-	-	(1,209,956)	399,801	39,204	439,005
38-016	1,852,437	-	6,420	135,299	-	141,719	(406,968)	-	-	(67,745)	(474,713)	134,473	(12,362)	122,111
38-018	2,578,044	-	8,934	188,297	45,678	242,909	(566,379)	-	-	-	(566,379)	187,146	8,335	195,481
39-012	690,088	-	2,392	50,403	-	52,795	(151,608)	-	-	-	(151,608)	50,095	(8,907)	41,188
39-014	1,033,345	-	3,581	75,474	47,750	126,805	(227,019)	-	-	-	(227,019)	75,013	8,713	83,726
39-024	953,699	-	3,305	69,657	-	72,962	(209,521)	-	-	-	(209,521)	69,231	(7,258)	61,973
39-025	1,126,835	-	3,905	82,302	-	86,207	(247,558)	-	-	-	(247,558)	81,800	(44,760)	37,040
39-110	2,411,829	-	8,358	176,157	-	184,515	(529,862)	-	-	-	(529,862)	175,081	(1,346)	173,735
39-174	2,623,781	-	9,093	191,637	-	200,730	(576,427)	-	-	-	(576,427)	190,467	(2,070)	188,397
39-246	1,638,142	-	5,677	119,648	90,902	216,227	(359,889)	-	-	-	(359,889)	118,917	16,588	135,505
40-015	1,178,589	-	4,085	86,082	-	90,167	(258,928)	-	-	-	(258,928)	85,557	(1,940)	83,617
40-149	2,750,752	-	9,533	200,911	-	210,444	(604,322)	-	-	-	(604,322)	199,684	(8,984)	190,700
40-205	1,633,970	-	5,663	119,343	57,751	182,757	(358,972)	-	-	-	(358,972)	118,614	10,538	129,152
41-001	1,352,016	-	4,686	98,749	95,333	198,768	(297,029)	-	-	-	(297,029)	98,146	17,397	115,543
41-010	1,657,204	-	5,743	121,040	-	126,783	(364,076)	-	-	-	(364,076)	120,300	(15,971)	104,329
41-025	1,370,362	-	4,749	100,089	-	104,838	(301,059)	-	-	-	(301,059)	99,478	(39,539)	59,939
41-027	1,907,390	-	6,610	139,313	86,257	232,180	(419,041)	-	-	-	(419,041)	138,462	15,740	154,202
41-192	1,880,771	-	6,518	137,369	-	143,887	(413,193)	-	-	-	(413,193)	136,530	(2,323)	134,207
41-196	837,171	-	2,901	61,146	-	64,047	(183,921)	-	-	-	(183,921)	60,772	(5,925)	54,847
41-721	3,628,384	-	12,574	265,012	301,686	579,272	(797,131)	-	-	-	(797,131)	263,393	55,052	318,445
41-766	465,892	-	1,615	34,028	-	35,643	(102,353)	-	-	-	(102,353)	33,820	(4,950)	28,870
41-900	904,484	-	3,135	66,062	-	69,197	(198,709)	-	-	-	(198,709)	65,659	(3,063)	62,596
42-001	1,853,443	-	6,423	135,373	-	141,796	(407,189)	-	-	-	(407,189)	134,546	(4,148)	130,398
42-004	1,041,002	-	3,608	76,033	25,381	105,022	(228,701)	-	-	-	(228,701)	75,569	4,632	80,201
42-007	772,551	-	2,677	56,426	17,718	76,821	(169,724)	-	-	-	(169,724)	56,081	3,233	59,314
42-008	1,152,737	-	3,995	84,194	-	88,189	(253,248)	-	-	-	(253,248)	83,680	(940)	82,740
42-011	885,882	-	3,070	64,704	-	67,774	(194,622)	-	-	-	(194,622)	64,308	(1,175)	63,133
42-168	3,011,820	-	10,438	219,979	-	230,417	(661,676)	-	-	-	(661,676)	218,635	(14,171)	204,464
42-714	1,070,742	-	3,711	78,206	-	81,917	(235,235)	-	-	-	(235,235)	77,728	(7,187)	70,541
43-001	1,266,111	-	4,388	92,475	-	96,863	(278,156)	-	-	-	(278,156)	91,910	(39,604)	52,306
43-003	1,189,822	-	4,123	86,903	-	91,026	(261,396)	-	-	-	(261,396)	86,372	(21,010)	65,362
43-005	3,232,868	-	11,204	236,124	-	247,328	(710,239)	-	-	-	(710,239)	234,682	(22,554)	212,128
43-008	4,723,894	-	16,371	345,027	-	361,398	(1,037,807)	-	-	-	(1,037,807)	342,919	(18,696)	324,223
43-009	3,202,044	-	11,097	233,873	-	244,970	(703,467)	-	-	-	(703,467)	232,444	(42,415)	190,029
43-014	3,914,947	-	13,568	285,942	9,179	308,689	(860,087)	-	-	-	(860,087)	284,195	1,675	285,870
43-238	2,212,688	-	7,668	161,612	1,732	171,012	(486,113)	-	-	-	(486,113)	160,624	316	160,940
43-239	11,362,210	-	39,377	829,880	-	869,257	(2,496,200)	-	-	-	(2,496,200)	824,810	(67,271)	757,539
43-329	413,658	-	1,434	30,213	1,280	32,927	(90,878)	-	-	-	(90,878)	30,028	234	30,262
43-397	10,660,616	-	36,945	778,637	-	815,582	(2,342,065)	-	-	-	(2,342,065)	773,880	(114,797)	659,083
43-551	11,252,766	-	38,997	821,886	-	860,883	(2,472,156)	-	-	-	(2,472,156)	816,865	(42,898)	773,967
43-702	1,018,450	-	3,530	74,386	-	77,916	(223,746)	-	-	-	(223,746)	73,932	(20,983)	52,949
43-836	129,896	-	450	9,487	75,436	85,373	(28,537)	-	-	-	(28,537)	9,429	13,766	23,195
44-001	186,459	-	646	13,619	-	14,265	(40,964)	-	-	-	(40,964)	13,536	(28,907)	(15,371)
44-016	1,791,652	-	6,209	130,860	-	137,069	(393,614)	-	-	-	(393,614)	130,060	(1,748)	128,312
44-017	2,196,608	-	7,613	160,437	119,015	287,065	(482,580)	-	-	-	(482,580)	159,457	21,718	181,175

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
44-022	1,428,856	-	4,952	104,362	-	109,314	(313,910)	-	-	(103,572)	(417,482)	103,724	(18,900)	84,824
44-024	1,483,042	-	5,140	108,319	-	113,459	(325,814)	-	-	(36,350)	(362,164)	107,658	(6,633)	101,025
44-025	1,098,510	-	3,807	80,234	43,085	127,126	(241,335)	-	-	-	(241,335)	79,744	7,862	87,606
44-148	1,788,737	-	6,199	130,647	-	136,846	(392,973)	-	-	(12,250)	(405,223)	129,849	(2,235)	127,614
44-319	1,205,138	-	4,177	88,022	-	92,199	(264,761)	-	-	(92,006)	(356,767)	87,484	(16,790)	70,694
44-771	901,821	-	3,125	65,868	39,695	108,688	(198,124)	-	-	-	(198,124)	65,465	7,244	72,709
45-001	1,788,662	-	6,199	130,641	-	136,840	(392,957)	-	-	(54,052)	(447,009)	129,843	(9,864)	119,979
45-007	4,562,943	-	15,813	333,271	18,783	367,867	(1,002,447)	-	-	-	(1,002,447)	331,235	3,428	334,663
45-016	1,469,724	-	5,093	107,347	61,242	173,682	(322,888)	-	-	-	(322,888)	106,691	11,176	117,867
45-029	2,419,386	-	8,385	176,709	29,350	214,444	(531,523)	-	-	-	(531,523)	175,629	5,356	180,985
45-031	4,180,659	-	14,488	305,350	29,168	349,006	(918,462)	-	-	-	(918,462)	303,484	5,323	308,807
45-032	2,437,085	-	8,446	178,001	66,495	252,942	(535,411)	-	-	-	(535,411)	176,914	12,134	189,048
45-033	1,945,851	-	6,744	142,122	65,718	214,584	(427,490)	-	-	-	(427,490)	141,254	11,992	153,246
45-034	1,661,967	-	5,760	121,388	14,821	141,969	(365,123)	-	-	-	(365,123)	120,646	2,704	123,350
45-170	7,573,568	-	26,247	553,163	219,855	799,265	(1,663,861)	-	-	-	(1,663,861)	549,784	40,120	589,904
45-267	1,693,185	-	5,868	123,668	-	129,536	(371,981)	-	-	(16,817)	(388,798)	122,912	(3,069)	119,843
45-394	2,584,130	-	8,956	188,741	-	197,697	(567,716)	-	-	(152,491)	(720,207)	187,588	(27,827)	159,761
45-737	2,357,125	-	8,169	172,161	-	180,330	(517,844)	-	-	(76,610)	(594,454)	171,109	(13,980)	157,129
45-856	28,752	-	100	2,100	-	2,200	(6,317)	-	-	(125,248)	(131,565)	2,087	(22,855)	(20,768)
45-866	302,240	-	1,047	22,075	97,081	120,203	(66,400)	-	-	-	(66,400)	21,940	17,715	39,655
46-005	852,446	-	2,954	62,261	60,071	125,286	(187,277)	-	-	-	(187,277)	61,881	10,962	72,843
46-018	1,930,463	-	6,690	140,998	71,440	219,128	(424,110)	-	-	-	(424,110)	140,137	13,037	153,174
46-019	2,037,757	-	7,062	148,835	198,618	354,515	(447,681)	-	-	-	(447,681)	147,926	36,244	184,170
46-109	2,598,145	-	9,004	189,765	-	198,769	(570,795)	-	-	(100,468)	(671,263)	188,606	(18,333)	170,273
46-601	1,133,187	-	3,927	82,766	87,768	174,461	(248,953)	-	-	-	(248,953)	82,261	16,016	98,277
46-752	1,101,918	-	3,819	80,483	-	84,302	(242,084)	-	-	(66,923)	(309,007)	79,991	(12,212)	67,779
47-001	1,129,027	-	3,913	82,463	22,200	108,576	(248,040)	-	-	-	(248,040)	81,959	4,051	86,010
47-004	4,391,560	-	15,219	320,753	206,476	542,448	(964,796)	-	-	-	(964,796)	318,794	37,678	356,472
47-009	1,638,033	-	5,677	119,640	20,411	145,728	(359,865)	-	-	-	(359,865)	118,909	3,725	122,634
47-010	1,132,352	-	3,924	82,705	9,458	96,087	(248,770)	-	-	-	(248,770)	82,200	1,726	83,926
47-026	77,491	-	269	5,660	72,295	78,224	(17,024)	-	-	-	(17,024)	5,625	13,192	18,817
47-028	1,993,024	-	6,907	145,568	-	152,475	(437,854)	-	-	(29,054)	(466,908)	144,678	(5,302)	139,376
47-029	3,297,445	-	11,428	240,841	43,961	296,230	(724,426)	-	-	-	(724,426)	239,370	8,022	247,392
47-031	1,646,086	-	5,705	120,228	89,754	215,687	(361,634)	-	-	-	(361,634)	119,493	16,379	135,872
47-136	8,050,755	-	27,901	588,016	188,160	804,077	(1,768,696)	-	-	-	(1,768,696)	584,424	34,336	618,760
47-157	12,120,954	-	42,006	885,298	472,362	1,399,666	(2,662,891)	-	-	-	(2,662,891)	879,889	86,198	966,087
47-234	1,571,125	-	5,445	114,753	39,878	160,076	(345,165)	-	-	-	(345,165)	114,052	7,277	121,329
47-266	4,946,953	-	17,144	361,319	138,630	517,093	(1,086,812)	-	-	-	(1,086,812)	359,111	25,298	384,409
47-276	2,144,716	-	7,433	156,647	-	164,080	(471,179)	-	-	(257,981)	(729,160)	155,690	(47,077)	108,613
47-287	5,081,452	-	17,610	371,142	-	388,752	(1,116,360)	-	-	(136,358)	(1,252,718)	368,875	(24,883)	343,992
47-302	4,143,450	-	14,359	302,632	145,994	462,985	(910,288)	-	-	-	(910,288)	300,783	26,641	327,424
47-389	1,338,869	-	4,640	97,789	12,400	114,829	(294,140)	-	-	-	(294,140)	97,192	2,263	99,455
47-725	1,941,722	-	6,729	141,821	35,897	184,447	(426,583)	-	-	-	(426,583)	140,954	6,551	147,505
47-800	246,527	-	854	18,006	28,197	47,057	(54,160)	-	-	-	(54,160)	17,896	5,146	23,042
47-801	338,156	-	1,172	338,698	23,376	49,246	(74,291)	-	-	-	(74,291)	24,548	4,266	28,814
47-806	73,261	-	254	5,351	26,819	32,424	(16,095)	-	-	-	(16,095)	5,318	4,894	10,212
47-838	178,155	-	617	13,012	70,542	84,171	(39,139)	-	-	-	(39,139)	12,933	12,873	25,806

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
47-856	70,117	-	243	5,121	-	5,364	(15,404)	-	-	(4,982)	(20,386)	5,090	(909)	4,181
47-876	66,808	-	232	4,880	-	5,112	(14,677)	-	-	(2,042)	(16,719)	4,850	(373)	4,477
47-885	188,984	-	655	13,803	99,903	114,361	(41,518)	-	-	-	(41,518)	13,719	18,230	31,949
47-887	239,705	-	831	17,508	-	18,339	(52,661)	-	-	(9,355)	(62,016)	17,401	(1,707)	15,694
47-888	114,647	-	397	8,374	13	8,784	(25,187)	-	-	-	(25,187)	8,322	2	8,324
47-890	167,887	-	582	12,262	33,140	45,984	(36,884)	-	-	-	(36,884)	12,187	6,047	18,234
47-891	178,180	-	617	13,014	27,277	40,908	(39,145)	-	-	-	(39,145)	12,935	4,977	17,912
47-903	21,084	-	73	1,540	1,098	2,711	(4,632)	-	-	-	(4,632)	1,531	200	1,731
48-001	2,186,248	-	7,577	159,680	-	167,257	(480,304)	-	-	(301,497)	(781,801)	158,705	(55,018)	103,687
48-005	44,600	-	155	3,258	41,610	45,023	(9,798)	-	-	-	(9,798)	3,238	7,593	10,831
48-008	1,446,794	-	5,014	105,672	29,484	140,170	(317,851)	-	-	-	(317,851)	105,026	5,380	110,406
48-013	3,637,804	-	12,607	265,700	-	278,307	(799,201)	-	-	(22,728)	(821,929)	264,077	(4,147)	259,930
48-015	8,948,766	-	31,013	653,605	110,072	794,690	(1,965,983)	-	-	-	(1,965,983)	649,613	20,086	669,699
48-016	4,952,810	-	17,164	361,746	156,864	535,774	(1,088,099)	-	-	-	(1,088,099)	359,536	28,625	388,161
48-195	38,843,394	-	134,615	2,837,067	-	2,971,682	(8,533,630)	-	-	(2,093,561)	(10,627,191)	2,819,736	(382,037)	2,437,699
48-229	3,211,603	-	11,130	234,571	-	245,701	(705,567)	-	-	(138,384)	(843,951)	233,138	(25,252)	207,886
48-254	9,476,887	-	32,843	692,179	371,389	1,096,411	(2,082,008)	-	-	-	(2,082,008)	687,950	67,772	755,722
48-260	4,413,939	-	15,297	322,388	-	337,685	(969,712)	-	-	(52,660)	(1,022,372)	320,418	(9,610)	310,808
48-800	455,911	-	1,580	33,299	139,167	174,046	(100,161)	-	-	-	(100,161)	33,096	25,396	58,492
48-801	147,387	-	511	10,765	-	11,276	(32,380)	-	-	(12,466)	(44,846)	10,699	(2,275)	8,424
48-802	473,915	-	1,642	34,614	-	36,256	(104,116)	-	-	(11,718)	(115,834)	34,403	(2,138)	32,265
48-803	2,653	-	9	194	-	203	(583)	-	-	(239,718)	(240,301)	193	(43,744)	(43,551)
48-804	1,454	-	5	106	-	111	(319)	-	-	(95,397)	(95,716)	106	(17,408)	(17,302)
48-805	438,378	-	1,519	32,019	102,047	135,585	(96,309)	-	-	-	(96,309)	31,823	18,622	50,445
48-807	146,703	-	508	10,715	66,152	77,375	(32,230)	-	-	-	(32,230)	10,650	12,072	22,722
48-809	243,401	-	844	17,778	97,130	115,752	(53,474)	-	-	-	(53,474)	17,669	17,725	35,394
48-811	150,296	-	521	10,977	-	11,498	(33,019)	-	-	(3,129)	(36,148)	10,910	(571)	10,339
48-812	209,804	-	727	15,324	56,448	72,499	(46,092)	-	-	-	(46,092)	15,230	10,301	25,531
48-813	137,629	-	477	10,052	39,012	49,541	(30,236)	-	-	-	(30,236)	9,991	7,119	17,110
48-815	823,636	-	2,854	60,157	-	63,011	(180,947)	-	-	(6,317)	(187,264)	59,790	(1,153)	58,637
48-821	537,400	-	1,862	39,251	77,138	118,251	(118,063)	-	-	-	(118,063)	39,011	14,076	53,087
48-822	408,963	-	1,417	29,870	12,836	44,123	(89,846)	-	-	-	(89,846)	29,688	2,342	32,030
48-823	316,635	-	1,097	23,127	-	24,224	(69,562)	-	-	(20,972)	(90,534)	22,985	(3,827)	19,158
48-824	238,483	-	826	17,418	93,694	111,938	(52,393)	-	-	-	(52,393)	17,312	17,098	34,410
48-825	540,300	-	1,872	39,463	13,130	54,465	(118,700)	-	-	-	(118,700)	39,222	2,396	41,618
48-828	226,995	-	787	16,579	-	17,366	(49,869)	-	-	(1,960)	(51,829)	16,478	(358)	16,120
48-830	-	-	-	-	-	-	-	-	-	(2,161)	(2,161)	-	(394)	(394)
48-831	3,894,851	-	13,498	284,474	895,425	1,193,397	(855,672)	-	-	-	(855,672)	282,737	163,399	446,136
48-832	519,910	-	1,802	37,974	-	39,776	(114,221)	-	-	(34,244)	(148,465)	37,742	(6,249)	31,493
48-834	81,464	-	282	5,950	35,735	41,967	(17,897)	-	-	-	(17,897)	5,914	6,521	12,435
48-835	63,305	-	219	4,624	3,390	8,233	(13,908)	-	-	-	(13,908)	4,595	619	5,214
48-837	-	-	-	-	-	-	-	-	-	(8,878)	(8,878)	-	(1,620)	(1,620)
48-838	187,955	-	651	13,728	35,661	50,040	(41,293)	-	-	-	(41,293)	13,644	6,507	20,151
48-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-843	240,321	-	833	17,553	39,004	57,390	(52,797)	-	-	-	(52,797)	17,445	7,117	24,562
48-845	199,202	-	690	14,549	37,995	53,234	(43,763)	-	-	-	(43,763)	14,461	6,933	21,394
48-847	211,798	-	734	15,469	-	16,203	(46,531)	-	-	(18,565)	(65,096)	15,375	(3,388)	11,987

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
48-850	164,535	-	570	12,017	40,008	52,595	(36,147)	-	-	-	(36,147)	11,944	7,301	19,245
48-853	227,782	-	789	16,637	-	17,426	(50,042)	-	-	(3,701,327)	(3,751,369)	16,535	(675,425)	(658,890)
48-858	14,950	-	52	1,092	-	1,144	(3,285)	-	-	(124,225)	(127,510)	1,085	(22,669)	(21,584)
48-859	12,861	-	45	939	-	984	(2,825)	-	-	(39,009)	(41,834)	934	(7,119)	(6,185)
48-860	209,741	-	727	15,319	-	16,046	(46,079)	-	-	(71,924)	(118,003)	15,226	(13,125)	2,101
48-861	205,531	-	712	15,012	-	15,724	(45,154)	-	-	(37,523)	(82,677)	14,920	(6,847)	8,073
48-867	234,600	-	813	17,135	-	17,948	(51,540)	-	-	(4,079)	(55,619)	17,030	(744)	16,286
48-885	-	-	-	-	-	-	-	-	-	(10,466)	(10,466)	-	(1,910)	(1,910)
49-006	1,576,851	-	5,465	115,171	-	120,636	(346,423)	-	-	(7,063)	(353,486)	114,467	(1,289)	113,178
49-018	1,602,786	-	5,555	117,065	7,143	129,763	(352,121)	-	-	-	(352,121)	116,350	1,304	117,654
49-019	1,924,355	-	6,669	140,552	-	147,221	(422,768)	-	-	(94,972)	(517,740)	139,694	(17,331)	122,363
49-228	1,902,501	-	6,593	138,956	68,103	213,652	(417,967)	-	-	-	(417,967)	138,107	12,428	150,535
49-754	796,451	-	2,760	58,172	-	60,932	(174,975)	-	-	(125,441)	(300,416)	57,816	(22,891)	34,925
50-001	1,768,066	-	6,127	129,137	-	135,264	(388,432)	-	-	(174,798)	(563,230)	128,348	(31,898)	96,450
50-002	4,450,677	-	15,424	325,071	31,102	371,597	(977,784)	-	-	-	(977,784)	323,085	5,676	328,761
50-005	4,835,697	-	16,759	353,193	-	369,952	(1,062,370)	-	-	(187,354)	(1,249,724)	351,035	(34,189)	316,846
50-006	2,919,238	-	10,117	213,217	22,723	246,057	(641,337)	-	-	-	(641,337)	211,915	4,147	216,062
50-011	983,215	-	3,407	71,813	-	75,220	(216,006)	-	-	(27,585)	(243,591)	71,374	(5,034)	66,340
50-012	528,745	-	1,832	38,619	20,118	60,569	(116,162)	-	-	-	(116,162)	38,383	3,671	42,054
50-013	1,341,168	-	4,648	97,957	-	102,605	(294,645)	-	-	(84,460)	(379,105)	97,359	(15,412)	81,947
50-014	1,522,788	-	5,277	111,222	-	116,499	(334,546)	-	-	(185,491)	(520,037)	110,543	(33,849)	76,694
50-016	1,031,587	-	3,575	75,346	-	78,921	(226,633)	-	-	(55,447)	(282,080)	74,885	(10,118)	64,767
50-019	613,644	-	2,127	44,820	-	46,947	(134,813)	-	-	(16,081)	(150,894)	44,546	(2,934)	41,612
50-020	631,969	-	2,190	46,158	-	48,348	(138,839)	-	-	(30,169)	(169,008)	45,876	(5,505)	40,371
50-021	2,077,038	-	7,198	151,704	-	158,902	(456,311)	-	-	(117,250)	(573,561)	150,777	(21,396)	129,381
50-116	1,849,319	-	6,409	135,072	70,746	212,227	(406,283)	-	-	-	(406,283)	134,246	12,910	147,156
50-193	1,841,608	-	6,382	134,508	44,810	185,700	(404,589)	-	-	-	(404,589)	133,687	8,177	141,864
50-210	12,909,856	-	44,740	942,918	-	987,658	(2,836,208)	-	-	(15,868)	(2,852,076)	937,158	(2,896)	934,262
50-741	930,193	-	3,224	67,940	16,278	87,442	(204,357)	-	-	-	(204,357)	67,525	2,970	70,495
50-800	130,417	-	452	9,525	9,776	19,753	(28,652)	-	-	-	(28,652)	9,467	1,784	11,251
50-802	202,051	-	700	14,758	-	15,458	(44,389)	-	-	(38,094)	(82,483)	14,667	(6,951)	7,716
50-808	599,181	-	2,077	43,763	48,598	94,438	(131,636)	-	-	-	(131,636)	43,496	8,868	52,364
50-810	171,006	-	593	12,490	-	13,083	(37,569)	-	-	(20,264)	(57,833)	12,414	(3,698)	8,716
50-812	349,807	-	1,212	25,549	10,234	36,995	(76,850)	-	-	-	(76,850)	25,393	1,867	27,260
50-831	238,347	-	826	17,409	54,849	73,084	(52,363)	-	-	-	(52,363)	17,302	10,009	27,311
50-836	216,725	-	751	15,829	-	16,580	(47,613)	-	-	(10,051)	(57,664)	15,733	(1,834)	13,899
50-840	-	-	-	-	-	-	-	-	-	(36,271)	(36,271)	-	(6,619)	(6,619)
50-850	7,748	-	27	566	7,231	7,824	(1,702)	-	-	-	(1,702)	562	1,319	1,881
50-851	139,805	-	485	10,211	-	10,696	(30,714)	-	-	(3,806)	(34,520)	10,149	(695)	9,454
50-875	174,247	-	604	12,727	-	13,331	(38,281)	-	-	(16,371)	(54,652)	12,649	(2,988)	9,661
50-880	-	-	-	-	-	-	-	-	-	(34,565)	(34,565)	-	(6,308)	(6,308)
50-892	232,331	-	805	16,969	-	17,774	(51,042)	-	-	(66,070)	(117,112)	16,865	(12,057)	4,808
50-900	3,669,380	-	12,717	268,006	-	280,723	(806,138)	-	-	(317)	(806,455)	266,369	(58)	266,311
51-011	1,202,673	-	4,168	87,842	16,970	108,980	(264,219)	-	-	-	(264,219)	87,305	3,097	90,402
51-016	899,935	-	3,119	65,730	42,138	110,987	(197,710)	-	-	-	(197,710)	65,328	7,689	73,017
51-017	1,926,120	-	6,675	140,681	-	147,356	(423,156)	-	-	(54,203)	(477,359)	139,822	(9,891)	129,931
51-018	1,219,623	-	4,227	89,080	13,178	106,485	(267,943)	-	-	-	(267,943)	88,535	2,405	90,940

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
51-162	5,751,090	-	19,931	420,052	150,757	590,740	(1,263,475)	-	-	-	(1,263,475)	417,486	27,510	444,996
51-750	1,940,326	-	6,724	141,719	-	148,443	(426,276)	-	-	(216,619)	(642,895)	140,853	(39,529)	101,324
51-767	1,225,530	-	4,247	89,511	-	93,758	(269,241)	-	-	(36,243)	(305,484)	88,964	(6,614)	82,350
51-808	-	-	-	-	-	-	-	-	-	(3,496)	(3,496)	-	(638)	(638)
51-811	1,508,323	-	5,227	110,166	80,984	196,377	(331,368)	-	-	-	(331,368)	109,493	14,778	124,271
51-908	4,721,739	-	16,364	344,869	-	361,233	(1,037,334)	-	-	(799,290)	(1,836,624)	342,762	(145,856)	196,906
52-001	1,338,258	-	4,638	97,744	-	102,382	(294,006)	-	-	(15,466)	(309,472)	97,147	(2,822)	94,325
52-020	1,957,150	-	6,783	142,948	118,174	267,905	(429,973)	-	-	-	(429,973)	142,074	21,565	163,639
52-021	3,629,261	-	12,578	265,076	44,938	322,592	(797,324)	-	-	-	(797,324)	263,457	8,200	271,657
52-022	3,419,339	-	11,850	249,744	-	261,594	(751,206)	-	-	(154,981)	(906,187)	248,218	(28,281)	219,937
52-023	1,367,271	-	4,738	99,864	49,960	154,562	(300,380)	-	-	-	(300,380)	99,254	9,117	108,371
52-201	5,096,855	-	17,664	372,267	236,289	626,220	(1,119,744)	-	-	-	(1,119,744)	369,993	43,119	413,112
52-217	8,298,861	-	28,760	606,137	-	634,897	(1,823,203)	-	-	(345,626)	(2,168,829)	602,434	(63,071)	539,363
52-272	7,941,469	-	27,522	580,034	38,526	646,082	(1,744,687)	-	-	-	(1,744,687)	576,490	7,030	583,520
52-746	1,761,439	-	6,104	128,653	17,155	151,912	(386,976)	-	-	-	(386,976)	127,867	3,131	130,998
53-007	753,660	-	2,612	55,046	-	57,658	(165,574)	-	-	(1,796)	(167,370)	54,710	(328)	54,382
53-010	1,047,634	-	3,631	76,518	43,465	123,614	(230,158)	-	-	-	(230,158)	76,050	7,931	83,981
53-012	2,641,030	-	9,153	192,897	61,154	263,204	(580,216)	-	-	-	(580,216)	191,719	11,159	202,878
54-001	810,295	-	2,808	59,183	-	61,991	(178,016)	-	-	(78,994)	(257,010)	58,821	(14,415)	44,406
54-030	798,393	-	2,767	58,314	-	61,081	(175,401)	-	-	(16,854)	(192,255)	57,957	(3,076)	54,881
54-040	739,034	-	2,561	53,978	38,708	95,247	(162,361)	-	-	-	(162,361)	53,648	7,064	60,712
54-041	1,025,187	-	3,553	74,878	59,191	137,622	(225,227)	-	-	-	(225,227)	74,421	10,801	85,222
54-042	1,081,903	-	3,749	79,021	-	82,770	(237,687)	-	-	(40,029)	(277,716)	78,538	(7,304)	71,234
54-222	3,391,642	-	11,754	247,721	-	259,475	(745,121)	-	-	(100,829)	(845,950)	246,207	(18,399)	227,808
54-396	1,094,260	-	3,792	79,923	-	83,715	(240,402)	-	-	(67,881)	(308,283)	79,435	(12,387)	67,048
55-001	2,960,471	-	10,260	216,229	173,242	399,731	(650,395)	-	-	-	(650,395)	214,908	31,613	246,521
55-002	980,997	-	3,400	71,651	12,668	87,719	(215,518)	-	-	-	(215,518)	71,213	2,312	73,525
55-009	696,707	-	2,414	50,887	3,789	57,090	(153,062)	-	-	-	(153,062)	50,576	691	51,267
55-014	1,145,336	-	3,969	83,654	48,300	135,923	(251,622)	-	-	-	(251,622)	83,143	8,814	91,957
55-179	3,364,286	-	11,659	245,723	-	257,382	(739,111)	-	-	(145,800)	(884,911)	244,222	(26,606)	217,616
55-197	5,154,999	-	17,865	376,514	-	394,379	(1,132,518)	-	-	(250,006)	(1,382,524)	374,214	(45,622)	328,592
55-322	1,028,116	-	3,563	75,092	35,119	113,774	(225,870)	-	-	-	(225,870)	74,633	6,409	81,042
55-350	1,435,636	-	4,975	104,857	11,442	121,274	(315,399)	-	-	-	(315,399)	104,216	2,088	106,304
55-369	2,580,707	-	8,944	188,491	30,133	227,568	(566,964)	-	-	-	(566,964)	187,340	5,499	192,839
55-393	684,548	-	2,372	49,998	-	52,370	(150,391)	-	-	(17,477)	(167,868)	49,693	(3,189)	46,504
55-757	1,991,258	-	6,901	145,439	-	152,340	(437,466)	-	-	(45,208)	(482,674)	144,550	(8,250)	136,300
56-022	3,355,137	-	11,628	245,055	122,536	379,219	(737,101)	-	-	-	(737,101)	243,557	22,361	265,918
57-001	5,115,180	-	17,727	373,606	440,545	831,878	(1,123,770)	-	-	-	(1,123,770)	371,323	80,391	451,714
57-002	1,546,010	-	5,358	112,918	23,796	142,072	(339,648)	-	-	-	(339,648)	112,229	4,342	116,571
57-008	679,821	-	2,356	49,653	-	52,009	(149,352)	-	-	(14,281)	(163,633)	49,350	(2,606)	46,744
57-009	1,327,324	-	4,600	96,946	73,141	174,687	(291,604)	-	-	-	(291,604)	96,354	13,347	109,701
57-011	4,909,146	-	17,013	358,557	-	375,570	(1,078,506)	-	-	(78,042)	(1,156,548)	356,367	(14,241)	342,126
57-012	2,505,020	-	8,681	182,963	9,964	201,608	(550,336)	-	-	-	(550,336)	181,845	1,818	183,663
57-020	2,031,646	-	7,041	148,389	14,562	169,992	(446,339)	-	-	-	(446,339)	147,482	2,657	150,139
57-021	29,634	-	103	2,164	8,853	11,120	(6,510)	-	-	-	(6,510)	2,151	1,616	3,767
57-022	132,748	-	460	9,696	123,845	134,001	(29,164)	-	-	-	(29,164)	9,637	22,600	32,237
57-128	25,542,080	-	88,518	1,865,558	-	1,954,076	(5,611,421)	-	-	(575,246)	(6,186,667)	1,854,161	(104,972)	1,749,189

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
57-165	6,783,761	-	23,510	495,476	-	518,986	(1,490,346)	-	-	(244,066)	(1,734,412)	492,450	(44,538)	447,912
57-176	2,545,518	-	8,822	185,921	-	194,743	(559,233)	-	-	(142,521)	(701,754)	184,785	(26,008)	158,777
57-240	12,748,907	-	44,182	931,162	350,828	1,326,172	(2,800,848)	-	-	-	(2,800,848)	925,474	64,020	989,494
57-245	3,545,954	-	12,289	258,992	257,464	528,745	(779,022)	-	-	-	(779,022)	257,409	46,982	304,391
57-269	4,920,005	-	17,051	359,350	-	376,401	(1,080,892)	-	-	(76,109)	(1,157,001)	357,155	(13,888)	343,267
57-274	12,003,805	-	41,600	876,741	362,577	1,280,918	(2,637,154)	-	-	-	(2,637,154)	871,385	66,164	937,549
57-290	5,123,323	-	17,755	374,200	517,375	909,330	(1,125,559)	-	-	-	(1,125,559)	371,914	94,412	466,326
57-297	6,516,283	-	22,583	475,940	252,185	750,708	(1,431,583)	-	-	-	(1,431,583)	473,033	46,019	519,052
57-298	6,413,330	-	22,226	468,421	270,846	761,493	(1,408,965)	-	-	-	(1,408,965)	465,559	49,425	514,984
57-726	2,258,485	-	7,827	164,957	-	172,784	(496,174)	-	-	(76,225)	(572,399)	163,949	(13,910)	150,039
57-806	155,992	-	541	11,393	58,952	70,886	(34,270)	-	-	-	(34,270)	11,324	10,758	22,082
57-808	17,732	-	61	1,295	-	1,356	(3,896)	-	-	(35,618)	(39,514)	1,287	(6,500)	(5,213)
57-810	513,221	-	1,779	37,485	9,727	48,991	(112,751)	-	-	-	(112,751)	37,256	1,775	39,031
57-811	-	-	-	-	-	-	-	-	-	(18,593)	(18,593)	-	(3,393)	(3,393)
57-814	581,626	-	2,016	42,481	5,725	50,222	(127,779)	-	-	-	(127,779)	42,222	1,045	43,267
57-815	236,941	-	821	17,306	-	18,127	(52,054)	-	-	(28,852)	(80,906)	17,200	(5,265)	11,935
57-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-817	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-818	533,123	-	1,848	38,939	168,858	209,645	(117,123)	-	-	-	(117,123)	38,701	30,814	69,515
57-819	72,939	-	253	5,327	-	5,580	(16,024)	-	-	(7,420)	(23,444)	5,295	(1,354)	3,941
57-821	-	-	-	-	-	-	-	-	-	(89,407)	(89,407)	-	(16,315)	(16,315)
57-822	318,486	-	1,104	23,262	196,208	220,574	(69,969)	-	-	-	(69,969)	23,120	35,804	58,924
57-823	-	-	-	-	-	-	-	-	-	(89,407)	(89,407)	-	(16,315)	(16,315)
57-824	323,148	-	1,120	23,602	24,395	49,117	(70,993)	-	-	-	(70,993)	23,458	4,452	27,910
57-825	97,697	-	339	7,136	19,621	27,096	(21,463)	-	-	-	(21,463)	7,092	3,580	10,672
57-829	12,458	-	43	910	-	953	(2,737)	-	-	(30,181)	(32,918)	904	(5,507)	(4,603)
57-830	62,445	-	216	4,561	-	4,777	(13,719)	-	-	(625)	(14,344)	4,533	(114)	4,419
57-835	597,806	-	2,072	43,663	-	45,735	(131,334)	-	-	(61,233)	(192,567)	43,396	(11,174)	32,222
57-837	-	-	-	-	-	-	-	-	-	(43,242)	(43,242)	-	(7,891)	(7,891)
57-839	25,917	-	90	1,893	-	1,983	(5,694)	-	-	(153,584)	(159,278)	1,881	(28,026)	(26,145)
57-842	209,381	-	726	15,293	176,463	192,482	(46,000)	-	-	-	(46,000)	15,200	32,201	47,401
57-845	168,732	-	585	12,324	-	12,909	(37,069)	-	-	(62,548)	(99,617)	12,249	(11,414)	835
57-847	127,736	-	443	9,330	31,026	40,799	(28,063)	-	-	-	(28,063)	9,273	5,662	14,935
57-850	135,394	-	469	9,889	-	10,358	(29,745)	-	-	(41,970)	(71,715)	9,829	(7,659)	2,170
57-860	49,660	-	172	3,627	-	3,799	(10,910)	-	-	(8,941)	(19,851)	3,605	(1,631)	1,974
57-867	24,869	-	86	1,816	-	1,902	(5,463)	-	-	(9,514)	(14,977)	1,805	(1,736)	69
57-871	123,154	-	427	8,995	-	9,422	(27,056)	-	-	(2,869)	(29,925)	8,940	(524)	8,416
57-873	411,583	-	1,426	30,061	-	31,487	(90,422)	-	-	(39,595)	(130,017)	29,878	(7,225)	22,653
57-874	14,898	-	52	1,088	-	1,140	(3,273)	-	-	(142,981)	(146,254)	1,081	(26,092)	(25,011)
57-882	165,091	-	572	12,058	62,463	75,093	(36,269)	-	-	-	(36,269)	11,984	11,398	23,382
57-901	648,290	-	2,247	47,350	-	49,597	(142,425)	-	-	(346,296)	(488,721)	47,061	(63,193)	(16,132)
57-907	570,236	-	1,976	41,649	78,220	121,845	(125,277)	-	-	-	(125,277)	41,395	14,274	55,669
58-016	2,514,558	-	8,714	183,660	74,247	266,621	(552,431)	-	-	-	(552,431)	182,538	13,549	196,087
59-014	1,766,413	-	6,122	129,016	-	135,138	(388,069)	-	-	(88,167)	(476,236)	128,228	(16,089)	112,139
59-015	1,064,556	-	3,689	77,754	-	81,443	(233,876)	-	-	(67,333)	(301,209)	77,279	(12,287)	64,992
59-016	1,030,093	-	3,570	75,237	-	78,807	(226,304)	-	-	(31,580)	(257,884)	74,777	(5,763)	69,014
59-385	1,304,597	-	4,521	95,286	-	99,807	(286,611)	-	-	(49,789)	(336,400)	94,704	(9,085)	85,619

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
59-800	37,848	-	131	2,764	-	2,895	(8,315)	-	-	(28,538)	(36,853)	2,747	(5,208)	(2,461)
60-001	3,854,059	-	13,357	281,495	128,892	423,744	(846,710)	-	-	-	(846,710)	279,775	23,521	303,296
60-003	2,515,806	-	8,719	183,751	125,630	318,100	(552,705)	-	-	-	(552,705)	182,628	22,925	205,553
60-027	2,161,238	-	7,490	157,854	-	165,344	(474,809)	-	-	(124,395)	(599,204)	156,889	(22,700)	134,189
60-028	1,854,441	-	6,427	135,446	5,879	147,752	(407,408)	-	-	-	(407,408)	134,618	1,073	135,691
60-029	1,445,441	-	5,009	105,573	-	110,582	(317,554)	-	-	(1,564)	(319,118)	104,928	(285)	104,643
60-030	3,340,355	-	11,576	243,975	57,081	312,632	(733,853)	-	-	-	(733,853)	242,484	10,416	252,900
60-211	4,218,497	-	14,620	308,113	-	322,733	(926,775)	-	-	(65,033)	(991,808)	306,231	(11,867)	294,364
60-717	1,909,072	-	6,616	139,436	-	146,052	(419,410)	-	-	(37,013)	(456,423)	138,584	(6,754)	131,830
60-744	2,182,332	-	7,563	159,394	-	166,957	(479,443)	-	-	(256,308)	(735,751)	158,421	(46,772)	111,649
60-800	39,643	-	137	2,895	-	3,032	(8,709)	-	-	(4,975)	(13,684)	2,878	(908)	1,970
60-801	599,898	-	2,079	43,816	40,603	86,498	(131,794)	-	-	-	(131,794)	43,548	7,409	50,957
61-018	1,128,839	-	3,912	82,449	7,029	93,390	(247,998)	-	-	-	(247,998)	81,945	1,283	83,228
61-313	912,559	-	3,163	66,652	-	69,815	(200,483)	-	-	(15,474)	(215,957)	66,245	(2,824)	63,421
62-006	1,389,617	-	4,816	101,496	-	106,312	(305,290)	-	-	(259,916)	(565,206)	100,876	(47,430)	53,446
62-007	1,269,825	-	4,401	92,746	25,621	122,768	(278,972)	-	-	-	(278,972)	92,180	4,675	96,855
62-010	11,000	-	38	803	-	841	(2,417)	-	-	(387)	(2,804)	798	(71)	727
62-012	120,466	-	417	8,799	7,719	16,935	(26,466)	-	-	-	(26,466)	8,745	1,409	10,154
62-014	3,277	-	11	239	-	250	(720)	-	-	(1,383)	(2,103)	238	(252)	(14)
62-015	2,052,099	-	7,112	149,882	18,684	175,678	(450,832)	-	-	-	(450,832)	148,967	3,410	152,377
62-236	2,383,452	-	8,260	174,084	-	182,344	(523,628)	-	-	(62,762)	(586,390)	173,021	(11,453)	161,568
63-001	973,352	-	3,373	71,092	69,798	144,263	(213,839)	-	-	-	(213,839)	70,658	12,737	83,395
63-002	565,113	-	1,958	41,275	19,925	63,158	(124,152)	-	-	-	(124,152)	41,023	3,636	44,659
63-014	1,218,174	-	4,222	88,974	-	93,196	(267,625)	-	-	(45,662)	(313,287)	88,430	(8,333)	80,097
63-392	1,612,533	-	5,588	117,777	-	123,365	(354,263)	-	-	(6,576)	(360,839)	117,058	(1,200)	115,858
64-020	2,160,360	-	7,487	157,790	-	165,277	(474,616)	-	-	(25,315)	(499,931)	156,826	(4,619)	152,207
64-021	838,710	-	2,907	61,258	-	64,165	(184,259)	-	-	(44,944)	(229,203)	60,884	(8,202)	52,682
64-270	1,767,761	-	6,126	129,115	-	135,241	(388,365)	-	-	(163,509)	(551,874)	128,326	(29,837)	98,489
64-324	1,126,744	-	3,905	82,296	-	86,201	(247,538)	-	-	(4,222)	(251,760)	81,793	(771)	81,022
65-001	692,279	-	2,399	50,563	10,918	63,880	(152,089)	-	-	-	(152,089)	50,254	1,992	52,246
65-020	2,019,208	-	6,998	147,480	28,857	183,335	(443,606)	-	-	-	(443,606)	146,579	5,266	151,845
65-021	4,183,322	-	14,498	305,544	41,870	361,912	(919,048)	-	-	-	(919,048)	303,677	7,640	311,317
65-022	1,711,973	-	5,933	125,040	-	130,973	(376,109)	-	-	(26,528)	(402,637)	124,276	(4,841)	119,435
65-120	2,621,241	-	9,084	191,452	-	200,536	(575,869)	-	-	(56,740)	(632,609)	190,282	(10,354)	179,928
66-011	1,246,234	-	4,319	91,023	-	95,342	(273,789)	-	-	(34,896)	(308,685)	90,467	(6,368)	84,099
66-012	1,545,298	-	5,355	112,866	-	118,221	(339,491)	-	-	(25,696)	(365,187)	112,177	(4,689)	107,488
66-013	1,292,494	-	4,479	94,402	-	98,881	(283,952)	-	-	(147,952)	(431,904)	93,825	(26,998)	66,827
66-278	2,002,899	-	6,941	146,289	112,680	265,910	(440,023)	-	-	-	(440,023)	145,395	20,562	165,957
66-719	675,249	-	2,340	49,319	-	51,659	(148,348)	-	-	(23,841)	(172,189)	49,018	(4,351)	44,667
67-013	2,492,841	-	8,639	182,074	-	190,713	(547,660)	-	-	(121,458)	(669,118)	180,961	(22,164)	158,797
67-017	1,678,454	-	5,817	122,592	-	128,409	(368,745)	-	-	(52,063)	(420,808)	121,843	(9,500)	112,343
67-020	1,486,593	-	5,152	108,579	27,098	140,829	(326,594)	-	-	-	(326,594)	107,915	4,945	112,860
67-023	2,014,012	-	6,980	147,101	-	154,081	(442,465)	-	-	(39,186)	(481,651)	146,202	(7,151)	139,051
67-025	1,453,222	-	5,036	106,141	-	111,177	(319,263)	-	-	(60,238)	(379,501)	105,493	(10,992)	94,501
67-026	1,161,199	-	4,024	84,812	-	88,836	(255,108)	-	-	(85,052)	(340,160)	84,294	(15,521)	68,773
67-150	4,057,462	-	14,061	296,351	41,468	351,880	(891,397)	-	-	-	(891,397)	294,541	7,567	302,108
67-181	3,278,260	-	11,361	239,440	-	250,801	(720,211)	-	-	(103,674)	(823,885)	237,977	(18,919)	219,058

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
67-279	3,968,519	-	13,753	289,855	34,939	338,547	(871,857)	-	-	-	(871,857)	288,084	6,376	294,460
67-284	2,792,626	-	9,678	203,970	-	213,648	(613,521)	-	-	(20,891)	(634,412)	202,723	(3,812)	198,911
67-405	832,338	-	2,885	60,793	-	63,678	(182,859)	-	-	(13,621)	(196,480)	60,421	(2,486)	57,935
67-758	1,097,276	-	3,803	80,143	-	83,946	(241,064)	-	-	(26,017)	(267,081)	79,654	(4,748)	74,906
68-001	799,869	-	2,772	58,421	-	61,193	(175,726)	-	-	(40,528)	(216,254)	58,064	(7,396)	50,668
68-003	28,183	-	98	2,058	-	2,156	(6,192)	-	-	(1,308)	(7,500)	2,046	(239)	1,807
68-018	2,024,843	-	7,017	147,892	-	154,909	(444,844)	-	-	(68,231)	(513,075)	146,988	(12,451)	134,537
68-019	950,289	-	3,293	69,408	-	72,701	(208,772)	-	-	(35,056)	(243,828)	68,984	(6,397)	62,587
68-020	1,208,575	-	4,188	88,273	-	92,461	(265,516)	-	-	(46,753)	(312,269)	87,733	(8,532)	79,201
68-025	889,300	-	3,082	64,953	22,416	90,451	(195,373)	-	-	-	(195,373)	64,556	4,090	68,646
68-265	2,446,262	-	8,478	178,672	-	187,150	(537,427)	-	-	(187,278)	(724,705)	177,580	(34,175)	143,405
69-001	932,424	-	3,231	68,103	91,373	162,707	(204,847)	-	-	-	(204,847)	67,687	16,674	84,361
69-005	918,751	-	3,184	67,104	-	70,288	(201,843)	-	-	(52)	(201,895)	66,694	(9)	66,685
69-006	583,793	-	2,023	42,639	31,308	75,970	(128,255)	-	-	-	(128,255)	42,379	5,713	48,092
69-008	386,533	-	1,340	28,232	11,261	40,833	(84,919)	-	-	-	(84,919)	28,059	2,055	30,114
69-009	625,302	-	2,167	45,671	-	47,838	(137,375)	-	-	(110)	(137,485)	45,392	(20)	45,372
69-010	654,786	-	2,269	47,825	28,027	78,121	(143,852)	-	-	-	(143,852)	47,532	5,115	52,647
69-012	415,856	-	1,441	30,374	9,423	41,238	(91,361)	-	-	-	(91,361)	30,188	1,719	31,907
69-015	577,018	-	2,000	42,145	8,564	52,709	(126,767)	-	-	-	(126,767)	41,887	1,563	43,450
69-017	716,828	-	2,484	52,356	-	54,840	(157,482)	-	-	(16,163)	(173,645)	52,036	(2,950)	49,086
69-019	1,326,967	-	4,599	96,920	-	101,519	(291,526)	-	-	(112,505)	(404,031)	96,328	(20,530)	75,798
70-001	1,227,514	-	4,254	89,656	-	93,910	(269,677)	-	-	(183,588)	(453,265)	89,108	(33,501)	55,607
70-006	2,799,358	-	9,701	204,461	-	214,162	(615,000)	-	-	(102,851)	(717,851)	203,212	(18,769)	184,443
70-007	689,193	-	2,388	50,338	-	52,726	(151,411)	-	-	(65,683)	(217,094)	50,030	(11,986)	38,044
70-008	2,818,715	-	9,768	205,875	-	215,643	(619,252)	-	-	(43,130)	(662,382)	204,617	(7,871)	196,746
70-010	836,610	-	2,899	61,105	-	64,004	(183,798)	-	-	(53,202)	(237,000)	60,732	(9,708)	51,024
70-012	1,800,255	-	6,239	131,488	32,658	170,385	(395,504)	-	-	-	(395,504)	130,685	5,959	136,644
70-013	1,094,152	-	3,792	79,915	13,506	97,213	(240,378)	-	-	-	(240,378)	79,427	2,465	81,892
70-014	1,684,456	-	5,838	123,030	-	128,868	(370,064)	-	-	(20,930)	(390,994)	122,279	(3,819)	118,460
70-158	4,676,598	-	16,207	341,572	433,955	791,734	(1,027,417)	-	-	-	(1,027,417)	339,486	79,189	418,675
70-189	2,179,055	-	7,552	159,155	118,290	284,997	(478,724)	-	-	-	(478,724)	158,183	21,586	179,769
70-712	2,132,786	-	7,391	155,776	-	163,167	(468,558)	-	-	(93,191)	(561,749)	154,824	(17,006)	137,818
70-730	2,185,103	-	7,573	159,597	-	167,170	(480,052)	-	-	(27,664)	(507,716)	158,622	(5,048)	153,574
70-800	284,227	-	985	20,760	-	21,745	(62,443)	-	-	(16,350)	(78,793)	20,633	(2,983)	17,650
70-801	779,089	-	2,700	56,904	210,845	270,449	(171,161)	-	-	-	(171,161)	56,556	38,475	95,031
70-820	157,853	-	547	11,529	3,021	15,097	(34,679)	-	-	-	(34,679)	11,459	551	12,010
70-870	50,847	-	176	3,714	-	3,890	(11,171)	-	-	(14,836)	(26,007)	3,691	(2,707)	984
71-001	1,969,613	-	6,826	143,858	155,781	306,465	(432,711)	-	-	-	(432,711)	142,979	28,427	171,406
71-007	1,284,225	-	4,451	93,798	132,603	230,852	(282,136)	-	-	-	(282,136)	93,225	24,198	117,423
71-013	2,162,254	-	7,493	157,928	-	165,421	(475,032)	-	-	(61,294)	(536,326)	156,963	(11,185)	145,778
71-014	861,403	-	2,985	62,916	-	65,901	(189,244)	-	-	(45,101)	(234,345)	62,531	(8,230)	54,301
71-015	1,514,195	-	5,248	110,595	-	115,843	(332,658)	-	-	(426,326)	(758,984)	109,919	(77,797)	32,122
71-017	1,245,379	-	4,316	90,961	14,385	109,662	(273,601)	-	-	-	(273,601)	90,405	2,625	93,030
71-018	1,373,754	-	4,761	100,337	33,296	138,394	(301,804)	-	-	-	(301,804)	99,724	6,076	105,800
71-118	3,658,569	-	12,679	267,217	61,853	341,749	(803,763)	-	-	-	(803,763)	265,584	11,287	276,871
71-755	1,403,788	-	4,865	102,531	-	107,396	(308,403)	-	-	(104,534)	(412,937)	101,904	(19,076)	82,828
72-012	1,509,349	-	5,231	110,241	21,106	136,578	(331,594)	-	-	-	(331,594)	109,567	3,852	113,419

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
72-013	1,236,112	-	4,284	90,284	133,921	228,489	(271,565)	-	-	-	(271,565)	89,732	24,438	114,170
72-140	4,401,657	-	15,254	321,491	-	336,745	(967,014)	-	-	(19,706)	(986,720)	319,527	(3,596)	315,931
72-320	2,448,067	-	8,484	178,803	70,539	257,826	(537,824)	-	-	-	(537,824)	177,711	12,872	190,583
72-334	954,277	-	3,307	69,699	14,460	87,466	(209,648)	-	-	-	(209,648)	69,273	2,639	71,912
72-716	1,281,484	-	4,441	93,598	-	98,039	(281,533)	-	-	(44,199)	(325,732)	93,026	(8,065)	84,961
72-735	2,676,984	-	9,277	195,523	-	204,800	(588,115)	-	-	(397,431)	(985,546)	194,329	(72,524)	121,805
73-001	1,885,604	-	6,535	137,722	149,573	293,830	(414,254)	-	-	-	(414,254)	136,881	27,294	164,175
73-002	1,207,303	-	4,184	88,180	57,426	149,790	(265,236)	-	-	-	(265,236)	87,641	10,479	98,120
73-004	697,173	-	2,416	50,921	15,852	69,189	(153,164)	-	-	-	(153,164)	50,609	2,893	53,502
73-005	696,692	-	2,414	50,885	48,157	101,456	(153,059)	-	-	-	(153,059)	50,575	8,788	59,363
73-008	1,507,232	-	5,223	110,086	-	115,309	(331,129)	-	-	(33,238)	(364,367)	109,414	(6,065)	103,349
73-013	1,258,544	-	4,362	91,922	50,008	146,292	(276,494)	-	-	-	(276,494)	91,361	9,125	100,486
73-015	1,580,093	-	5,476	115,408	102,356	223,240	(347,136)	-	-	-	(347,136)	114,703	18,678	133,381
73-016	1,483,454	-	5,141	108,349	9,782	123,272	(325,905)	-	-	-	(325,905)	107,688	1,785	109,473
73-017	1,747,784	-	6,057	127,656	-	133,713	(383,976)	-	-	(16,799)	(400,775)	126,876	(3,066)	123,810
73-018	642,048	-	2,225	46,894	43,540	92,659	(141,054)	-	-	-	(141,054)	46,608	7,945	54,553
73-180	2,211,672	-	7,665	161,537	-	169,202	(485,889)	-	-	(14,346)	(500,235)	160,551	(2,618)	157,933
73-728	1,310,817	-	4,543	95,740	24,192	124,475	(287,977)	-	-	-	(287,977)	95,155	4,415	99,570
73-800	-	-	-	-	-	-	-	-	-	(12,871)	(12,871)	-	(2,349)	(2,349)
73-875	621,789	-	2,155	45,415	73,277	120,847	(136,603)	-	-	-	(136,603)	45,137	13,372	58,509
74-001	2,995,980	-	10,383	218,822	-	229,205	(658,196)	-	-	(525,483)	(1,183,679)	217,485	(95,891)	121,594
74-003	938,794	-	3,253	68,568	-	71,821	(206,247)	-	-	(3,995)	(210,242)	68,149	(729)	67,420
74-010	842,693	-	2,920	61,549	33,922	98,391	(185,134)	-	-	-	(185,134)	61,173	6,190	67,363
74-013	483,856	-	1,677	35,340	17,579	54,596	(106,300)	-	-	-	(106,300)	35,124	3,208	38,332
74-014	699,745	-	2,425	51,108	14,223	67,756	(153,729)	-	-	-	(153,729)	50,796	2,595	53,391
74-139	2,017,118	-	6,990	147,327	-	154,317	(443,147)	-	-	(132,273)	(575,420)	146,427	(24,137)	122,290
74-194	3,059,292	-	10,602	223,446	168,220	402,268	(672,106)	-	-	-	(672,106)	222,081	30,697	252,778
74-897	275,847	-	956	20,148	29,680	50,784	(60,602)	-	-	-	(60,602)	20,024	5,416	25,440
75-003	721,727	-	2,501	52,714	6,366	61,581	(158,559)	-	-	-	(158,559)	52,392	1,162	53,554
75-005	789,895	-	2,737	57,693	26,565	86,995	(173,535)	-	-	-	(173,535)	57,340	4,848	62,188
75-007	770,097	-	2,669	56,247	-	58,916	(169,185)	-	-	(9,248)	(178,433)	55,903	(1,688)	54,215
75-010	546,806	-	1,895	39,938	-	41,833	(120,130)	-	-	(59,000)	(179,130)	39,694	(10,767)	28,927
75-015	484,497	-	1,679	35,387	11,203	48,269	(106,441)	-	-	-	(106,441)	35,171	2,044	37,215
75-020	928,226	-	3,217	67,796	-	71,013	(203,925)	-	-	(8,554)	(212,479)	67,382	(1,561)	65,821
75-022	1,371,913	-	4,754	100,203	-	104,957	(301,400)	-	-	(28,429)	(329,829)	99,591	(5,188)	94,403
75-190	4,095,695	-	14,194	299,144	103,821	417,159	(899,796)	-	-	-	(899,796)	297,316	18,946	316,262
75-900	574,446	-	1,991	41,957	-	43,948	(126,202)	-	-	(50,777)	(176,979)	41,700	(9,266)	32,434
76-001	6,979,952	-	24,190	509,806	455,288	989,284	(1,533,448)	-	-	-	(1,533,448)	506,692	83,082	589,774
76-006	2,592,861	-	8,986	189,379	-	198,365	(569,634)	-	-	(46,642)	(616,276)	188,222	(8,511)	179,711
76-007	1,542,786	-	5,347	112,683	-	118,030	(338,940)	-	-	(41,149)	(380,089)	111,995	(7,509)	104,486
76-012	6,620,968	-	22,946	483,586	296,389	802,921	(1,454,582)	-	-	-	(1,454,582)	480,632	54,085	534,717
76-013	3,370,701	-	11,681	246,191	1,155	259,027	(740,520)	-	-	-	(740,520)	244,687	211	244,898
76-022	895,856	-	3,105	65,432	-	68,537	(196,813)	-	-	(11,108)	(207,921)	65,032	(2,027)	63,005
76-024	5,471,549	-	18,962	399,634	-	418,596	(1,202,062)	-	-	(230,343)	(1,432,405)	397,193	(42,033)	355,160
76-026	7,034,621	-	24,379	513,799	220,929	759,107	(1,545,458)	-	-	-	(1,545,458)	510,660	40,316	550,976
76-033	1,872,804	-	6,490	136,787	-	143,277	(411,442)	-	-	(6,635)	(418,077)	135,951	(1,211)	134,740
76-034	2,547,306	-	8,828	186,052	57,396	252,276	(559,626)	-	-	-	(559,626)	184,915	10,474	195,389

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
76-035	1,832,540	-	6,351	133,846	3,118	143,315	(402,597)	-	-	-	(402,597)	133,028	569	133,597
76-036	1,690,409	-	5,858	123,465	63,500	192,823	(371,371)	-	-	-	(371,371)	122,711	11,588	134,299
76-037	1,319,291	-	4,572	96,359	-	100,931	(289,839)	-	-	(26,921)	(316,760)	95,771	(4,913)	90,858
76-102	4,025,449	-	13,951	294,013	342,351	650,315	(884,364)	-	-	-	(884,364)	292,217	62,473	354,690
76-117	15,350,925	-	53,200	1,121,210	457,623	1,632,033	(3,372,494)	-	-	-	(3,372,494)	1,114,361	83,508	1,197,869
76-164	4,259,654	-	14,762	311,119	-	325,881	(935,817)	-	-	(197,590)	(1,133,407)	309,219	(36,056)	273,163
76-242	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-262	4,940,853	-	17,123	360,873	-	377,996	(1,085,472)	-	-	(40,300)	(1,125,772)	358,668	(7,354)	351,314
76-281	3,061,847	-	10,611	223,633	46,906	281,150	(672,667)	-	-	-	(672,667)	222,267	8,559	230,826
76-770	485,281	-	1,682	35,444	7,736	44,862	(106,613)	-	-	-	(106,613)	35,228	1,412	36,640
76-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	148,976	-	516	10,881	81,408	92,805	(32,729)	-	-	-	(32,729)	10,815	14,856	25,671
76-805	93,105	-	323	6,800	31,367	38,490	(20,455)	-	-	-	(20,455)	6,759	5,724	12,483
76-807	82,566	-	286	6,030	-	6,316	(18,139)	-	-	(3,506)	(21,645)	5,994	(640)	5,354
76-808	57,594	-	200	4,207	-	4,407	(12,653)	-	-	(47,982)	(60,635)	4,181	(8,756)	(4,575)
76-858	221,543	-	768	16,181	54,264	71,213	(48,671)	-	-	-	(48,671)	16,082	9,902	25,984
76-876	144,983	-	502	10,589	-	11,091	(31,852)	-	-	(16,139)	(47,991)	10,525	(2,945)	7,580
76-889	193,186	-	670	14,110	100,281	115,061	(42,442)	-	-	-	(42,442)	14,024	18,300	32,324
77-001	2,062,583	-	7,148	150,648	149,568	307,364	(453,135)	-	-	-	(453,135)	149,728	27,293	177,021
77-002	3,423,247	-	11,864	250,029	-	261,893	(752,064)	-	-	(120,822)	(872,886)	248,502	(22,048)	226,454
77-003	3,141,684	-	10,888	229,464	-	240,352	(690,207)	-	-	(4,687)	(694,894)	228,062	(855)	227,207
77-005	2,061,190	-	7,143	150,546	-	157,689	(452,829)	-	-	(98,535)	(551,364)	149,627	(17,981)	131,646
77-006	1,729,934	-	5,995	126,352	-	132,347	(380,055)	-	-	(57,353)	(437,408)	125,580	(10,466)	115,114
77-007	4,752,978	-	16,472	347,151	161,028	524,651	(1,044,197)	-	-	-	(1,044,197)	345,030	29,385	374,415
77-010	893,213	-	3,096	65,239	27,760	96,095	(196,233)	-	-	-	(196,233)	64,840	5,066	69,906
77-016	2,957,732	-	10,250	216,029	71,519	297,798	(649,794)	-	-	-	(649,794)	214,709	13,051	227,760
77-101	33,941,669	-	117,628	2,479,052	786,567	3,383,247	(7,456,754)	-	-	-	(7,456,754)	2,463,908	143,534	2,607,442
77-106	4,728,883	-	16,388	345,391	268,808	630,587	(1,038,904)	-	-	-	(1,038,904)	343,281	49,052	392,333
77-127	4,914,653	-	17,032	358,959	-	375,991	(1,079,716)	-	-	(17,265)	(1,096,981)	356,767	(3,151)	353,616
77-237	2,875,991	-	9,967	210,058	-	220,025	(631,836)	-	-	(20,836)	(652,672)	208,775	(3,802)	204,973
77-257	6,875,503	-	23,828	502,177	356,181	882,186	(1,510,501)	-	-	-	(1,510,501)	499,109	64,996	564,105
77-277	2,663,705	-	9,231	194,553	-	203,784	(585,198)	-	-	(361,842)	(947,040)	193,365	(66,030)	127,335
77-280	3,465,692	-	12,011	253,129	150,380	415,520	(761,389)	-	-	-	(761,389)	251,583	27,442	279,025
77-285	5,087,653	-	17,632	371,595	149,074	538,301	(1,117,723)	-	-	-	(1,117,723)	369,325	27,203	396,528
77-296	5,822,176	-	20,177	425,244	181,878	627,299	(1,279,092)	-	-	-	(1,279,092)	422,646	33,189	455,835
77-300	7,635,845	-	26,463	557,711	306,105	890,279	(1,677,543)	-	-	-	(1,677,543)	554,304	55,858	610,162
77-502	29,490,781	-	102,192	2,153,968	-	2,256,160	(6,478,930)	-	-	(5,433,690)	(11,912,620)	2,140,826	(991,543)	1,149,283
77-765	564,201	-	1,955	41,208	-	43,163	(123,951)	-	-	(37,017)	(160,968)	40,957	(6,755)	34,202
77-803	1,272	-	4	93	-	97	(280)	-	-	(178,734)	(179,014)	92	(32,616)	(32,524)
77-804	269,440	-	934	19,679	18,641	39,254	(59,194)	-	-	-	(59,194)	19,559	3,402	22,961
77-810	135,977	-	471	9,932	75,293	85,696	(29,873)	-	-	-	(29,873)	9,871	13,740	23,611
77-811	65,593	-	227	4,791	-	5,018	(14,410)	-	-	(7,856)	(22,266)	4,762	(1,433)	3,329
77-820	40,802	-	141	2,980	-	3,121	(8,964)	-	-	(7,004)	(15,968)	2,962	(1,278)	1,684
77-825	172,145	-	597	12,573	-	13,170	(37,819)	-	-	(32,848)	(70,667)	12,496	(5,994)	6,502
77-827	86,474	-	300	6,316	11,570	18,186	(18,998)	-	-	-	(18,998)	6,277	2,111	8,388
77-829	-	-	-	-	-	-	-	-	-	(183,325)	(183,325)	-	(33,454)	(33,454)
77-830	475,343	-	1,647	34,718	140,957	177,322	(104,430)	-	-	-	(104,430)	34,506	25,722	60,228

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
77-831	156,852	-	544	11,456	-	12,000	(34,459)	-	-	(20,081)	(54,540)	11,386	(3,665)	7,721
77-832	90,842	-	315	6,635	-	6,950	(19,957)	-	-	(6,247)	(26,204)	6,594	(1,140)	5,454
77-836	121,132	-	420	8,847	29,289	38,556	(26,612)	-	-	-	(26,612)	8,793	5,345	14,138
77-837	91,008	-	315	6,647	21,401	28,363	(19,994)	-	-	-	(19,994)	6,606	3,905	10,511
77-842	126,144	-	437	9,213	63,018	72,668	(27,713)	-	-	-	(27,713)	9,157	11,500	20,657
77-847	19,437	-	67	1,420	-	1,487	(4,270)	-	-	(223,587)	(227,857)	1,411	(40,801)	(39,390)
77-852	5,646	-	20	412	-	432	(1,240)	-	-	(39,651)	(40,891)	410	(7,236)	(6,826)
77-888	181,284	-	628	13,241	85,369	99,238	(39,827)	-	-	-	(39,827)	13,160	15,578	28,738
77-897	147,055	-	510	10,741	46,945	58,196	(32,307)	-	-	-	(32,307)	10,675	8,567	19,242
77-911	1,675,041	-	5,805	122,343	295,900	424,048	(367,995)	-	-	-	(367,995)	121,595	53,996	175,591
78-001	3,976,159	-	13,780	290,413	367,509	671,702	(873,535)	-	-	-	(873,535)	288,639	67,064	355,703
78-002	340,012	-	1,178	24,834	-	26,012	(74,698)	-	-	(68,245)	(142,943)	24,682	(12,453)	12,229
78-004	569,062	-	1,972	41,563	-	43,535	(125,019)	-	-	(45,300)	(170,319)	41,310	(8,266)	33,044
78-005	881,434	-	3,055	64,379	36,654	104,088	(193,645)	-	-	-	(193,645)	63,985	6,689	70,674
78-006	1,319,171	-	4,572	96,350	-	100,922	(289,813)	-	-	(73,742)	(363,555)	95,762	(13,457)	82,305
78-013	3,064,244	-	10,619	223,808	-	234,427	(673,193)	-	-	(8,151)	(681,344)	222,441	(1,487)	220,954
78-016	1,502,650	-	5,208	109,751	84,428	199,387	(330,122)	-	-	-	(330,122)	109,081	15,407	124,488
78-017	720,351	-	2,496	52,613	6,243	61,352	(158,256)	-	-	-	(158,256)	52,292	1,139	53,431
78-018	588,956	-	2,041	43,017	-	45,058	(129,390)	-	-	(7,252)	(136,642)	42,754	(1,323)	41,431
78-023	514,677	-	1,784	37,591	-	39,375	(113,071)	-	-	(34,138)	(147,209)	37,362	(6,230)	31,132
78-026	1,118,435	-	3,876	81,689	6,031	91,596	(245,713)	-	-	-	(245,713)	81,190	1,100	82,290
78-027	1,114,927	-	3,864	81,433	51,980	137,277	(244,942)	-	-	-	(244,942)	80,935	9,485	90,420
78-028	1,672,924	-	5,798	122,188	-	127,986	(367,530)	-	-	(31,428)	(398,958)	121,442	(5,735)	115,707
78-029	875,418	-	3,034	63,939	-	66,973	(192,323)	-	-	(11,783)	(204,106)	63,549	(2,150)	61,399
78-030	778,556	-	2,698	56,865	-	59,563	(171,044)	-	-	(111,671)	(282,715)	56,517	(20,378)	36,139
78-031	751,857	-	2,606	54,915	-	57,521	(165,178)	-	-	(1,043)	(166,221)	54,579	(190)	54,389
78-144	2,012,305	-	6,974	146,976	151,727	305,677	(442,090)	-	-	-	(442,090)	146,078	27,687	173,765
78-173	2,288,356	-	7,930	167,138	-	175,068	(502,736)	-	-	(15,377)	(518,113)	166,117	(2,806)	163,311
78-203	8,032,693	-	27,838	586,697	191,565	806,100	(1,764,728)	-	-	-	(1,764,728)	583,113	34,957	618,070
78-338	2,215,716	-	7,679	161,833	-	169,512	(486,778)	-	-	(25,792)	(512,570)	160,844	(4,707)	156,137
78-356	1,069,616	-	3,707	78,123	-	81,830	(234,987)	-	-	(44,826)	(279,813)	77,646	(8,180)	69,466
78-718	1,399,259	-	4,849	102,200	33,392	140,441	(307,408)	-	-	-	(307,408)	101,576	6,094	107,670
78-803	295,817	-	1,025	21,606	-	22,631	(64,989)	-	-	(52,444)	(117,433)	21,474	(9,570)	11,904
78-805	62,902	-	218	4,594	-	4,812	(13,819)	-	-	(39,667)	(53,486)	4,566	(7,238)	(2,672)
78-833	153,510	-	532	11,212	49,335	61,079	(33,725)	-	-	-	(33,725)	11,144	9,003	20,147
78-865	51,664	-	179	3,773	25,766	29,718	(11,350)	-	-	-	(11,350)	3,750	4,702	8,452
79-001	1,881,948	-	6,522	137,455	146,926	290,903	(413,451)	-	-	-	(413,451)	136,615	26,811	163,426
79-019	427,416	-	1,481	31,218	5,824	38,523	(93,900)	-	-	-	(93,900)	31,027	1,063	32,090
79-029	1,208,522	-	4,188	88,269	11,292	103,749	(265,504)	-	-	-	(265,504)	87,730	2,060	89,790
79-031	1,774,745	-	6,151	129,625	-	135,776	(389,899)	-	-	(48,664)	(438,563)	128,833	(8,880)	119,953
79-032	1,261,896	-	4,373	92,167	-	96,540	(277,230)	-	-	(23,693)	(300,923)	91,604	(4,323)	87,281
79-132	2,016,786	-	6,989	147,303	-	154,292	(443,074)	-	-	(104,303)	(547,377)	146,403	(19,033)	127,370
79-172	3,010,113	-	10,432	219,854	-	230,286	(661,301)	-	-	(46,782)	(708,083)	218,511	(8,537)	209,974
79-198	2,125,460	-	7,366	155,241	-	162,607	(466,949)	-	-	(178,843)	(645,792)	154,292	(32,635)	121,657
79-354	1,396,495	-	4,840	101,998	-	106,838	(306,801)	-	-	(1,503)	(308,304)	101,375	(274)	101,101
79-763	1,422,124	-	4,928	103,870	-	108,798	(312,431)	-	-	(95,061)	(407,492)	103,235	(17,347)	85,888
79-800	412,149	-	1,428	30,103	4,801	36,332	(90,546)	-	-	-	(90,546)	29,919	876	30,795

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
80-020	1,349,846	-	4,678	98,591	19,953	123,222	(296,552)	-	-	-	(296,552)	97,989	3,641	101,630
80-022	2,161,115	-	7,490	157,845	-	165,335	(474,782)	-	-	(145,690)	(620,472)	156,881	(26,586)	130,295
80-345	6,345,121	-	21,990	463,439	-	485,429	(1,393,980)	-	-	(175,557)	(1,569,537)	460,608	(32,036)	428,572
81-015	821,278	-	2,846	59,985	28,436	91,267	(180,429)	-	-	-	(180,429)	59,619	5,189	64,808
81-016	935,353	-	3,242	68,317	-	71,559	(205,491)	-	-	(19,790)	(225,281)	67,900	(3,611)	64,289
81-200	2,458,403	-	8,520	179,558	69,415	257,493	(540,094)	-	-	-	(540,094)	178,461	12,667	191,128
81-768	775,662	-	2,688	56,653	-	59,341	(170,408)	-	-	(19,465)	(189,873)	56,307	(3,552)	52,755
82-019	2,796,781	-	9,692	204,273	65,794	279,759	(614,434)	-	-	-	(614,434)	203,025	12,006	215,031
83-001	1,521,895	-	5,274	111,157	190,806	307,237	(334,350)	-	-	-	(334,350)	110,478	34,819	145,297
83-003	1,849,361	-	6,409	135,075	3,318	144,802	(406,292)	-	-	-	(406,292)	134,250	606	134,856
83-013	1,430,754	-	4,958	104,500	15,361	124,819	(314,327)	-	-	-	(314,327)	103,862	2,803	106,665
83-014	5,382,253	-	18,653	393,112	-	411,765	(1,182,445)	-	-	(512,997)	(1,695,442)	390,711	(93,613)	297,098
83-015	6,037,781	-	20,924	440,991	263,926	725,841	(1,326,459)	-	-	-	(1,326,459)	438,297	48,162	486,459
83-161	5,864,824	-	20,325	428,359	196,630	645,314	(1,288,462)	-	-	-	(1,288,462)	425,742	35,881	461,623
83-167	13,431,570	-	46,548	981,023	-	1,027,571	(2,950,825)	-	-	(365,016)	(3,315,841)	975,030	(66,609)	908,421
83-225	3,348,805	-	11,606	244,592	-	256,198	(735,710)	-	-	(44,027)	(779,737)	243,098	(8,034)	235,064
83-273	6,484,991	-	22,474	473,655	21,832	517,961	(1,424,708)	-	-	-	(1,424,708)	470,761	3,984	474,745
83-769	1,628,548	-	5,644	118,947	106,349	230,940	(357,781)	-	-	-	(357,781)	118,220	19,407	137,627
83-800	227,749	-	789	16,634	-	17,423	(50,035)	-	-	(19,072)	(69,107)	16,533	(3,480)	13,053
83-887	161,392	-	559	11,788	59,889	72,236	(35,457)	-	-	-	(35,457)	11,716	10,929	22,645
83-900	2,736,340	-	9,483	199,858	550,198	759,539	(601,155)	-	-	-	(601,155)	198,638	100,401	299,039
84-005	1,228,616	-	4,258	89,736	27,355	121,349	(269,918)	-	-	-	(269,918)	89,188	4,992	94,180
84-020	2,642,948	-	9,159	193,037	108,090	310,286	(580,638)	-	-	-	(580,638)	191,858	19,725	211,583
84-023	766,556	-	2,657	55,988	-	58,645	(168,407)	-	-	(19,928)	(188,335)	55,646	(3,636)	52,010
84-024	762,077	-	2,641	55,661	-	58,302	(167,423)	-	-	(47,847)	(215,270)	55,321	(8,731)	46,590
84-160	2,982,908	-	10,338	217,867	143,797	372,002	(655,325)	-	-	-	(655,325)	216,536	26,240	242,776
84-249	1,218,886	-	4,224	89,026	-	93,250	(267,781)	-	-	(81,174)	(348,955)	88,482	(14,813)	73,669
84-734	897,556	-	3,111	65,556	-	68,667	(197,187)	-	-	(83,449)	(280,636)	65,156	(15,228)	49,928
84-753	1,312,517	-	4,549	95,864	42,129	142,542	(288,351)	-	-	-	(288,351)	95,279	7,688	102,967
85-001	2,010,197	-	6,967	146,822	21,746	175,535	(441,627)	-	-	-	(441,627)	145,925	3,968	149,893
85-005	1,310,646	-	4,542	95,728	-	100,270	(287,940)	-	-	(71,632)	(359,572)	95,143	(13,071)	82,072
85-006	1,540,530	-	5,339	112,518	-	117,857	(338,444)	-	-	(27,885)	(366,329)	111,831	(5,089)	106,742
85-010	925,928	-	3,209	67,628	-	70,837	(203,420)	-	-	(10,652)	(214,072)	67,215	(1,944)	65,271
85-011	1,235,109	-	4,280	90,211	26,230	120,721	(271,345)	-	-	-	(271,345)	89,660	4,787	94,447
85-014	1,742,045	-	6,037	127,237	-	133,274	(382,715)	-	-	(41,119)	(423,834)	126,459	(7,503)	118,956
85-016	942,503	-	3,266	68,839	-	72,105	(207,061)	-	-	(56,906)	(263,967)	68,419	(10,384)	58,035
85-021	1,524,933	-	5,285	111,379	-	116,664	(335,017)	-	-	(99,239)	(434,256)	110,699	(18,109)	92,590
85-208	5,358,388	-	18,570	391,369	197,460	607,399	(1,177,201)	-	-	-	(1,177,201)	388,978	36,033	425,011
85-235	1,598,556	-	5,540	116,756	50,446	172,742	(351,192)	-	-	-	(351,192)	116,043	9,205	125,248
85-364	958,834	-	3,323	70,032	40,806	114,161	(210,649)	-	-	-	(210,649)	69,604	7,446	77,050
85-709	1,225,495	-	4,247	89,508	-	93,755	(269,233)	-	-	(4,376)	(273,609)	88,962	(798)	88,164
85-870	24,298	-	84	1,775	6,681	8,540	(5,338)	-	-	-	(5,338)	1,764	1,219	2,983
85-907	802,135	-	2,780	58,587	-	61,367	(176,224)	-	-	(10,470)	(186,694)	58,229	(1,911)	56,318
86-007	763,221	-	2,645	55,745	20,204	78,594	(167,674)	-	-	-	(167,674)	55,404	3,687	59,091
86-016	447,688	-	1,552	447,698	8,483	42,733	(98,354)	-	-	-	(98,354)	32,499	1,548	34,047
86-020	616,458	-	2,136	45,025	12,809	59,970	(135,432)	-	-	-	(135,432)	44,750	2,338	47,088
86-021	791,409	-	2,743	57,803	36,116	96,662	(173,867)	-	-	-	(173,867)	57,450	6,590	64,040

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

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2019					Deferred Inflows of Resources for the year ended June 30, 2019					OPEB Expense for the year ended June 30, 2019**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
86-022	831,070	-	2,880	60,700	19,282	82,862	(182,580)	-	-	-	(182,580)	60,329	3,519	63,848
86-213	2,530,278	-	8,769	184,808	24,010	217,587	(555,885)	-	-	-	(555,885)	183,679	4,381	188,060
86-351	1,215,036	-	4,211	88,745	61,850	154,806	(266,935)	-	-	-	(266,935)	88,202	11,286	99,488
87-001	4,183,194	-	14,497	305,535	161,832	481,864	(919,019)	-	-	-	(919,019)	303,668	29,531	333,199
87-012	1,381,502	-	4,788	100,903	-	105,691	(303,507)	-	-	(14,042)	(317,549)	100,287	(2,562)	97,725
87-019	850,409	-	2,947	62,113	-	65,060	(186,829)	-	-	(22,371)	(209,200)	61,733	(4,082)	57,651
87-026	1,243,903	-	4,311	90,853	13,123	108,287	(273,277)	-	-	-	(273,277)	90,298	2,395	92,693
87-035	1,579,803	-	5,475	115,387	44,658	165,520	(347,072)	-	-	-	(347,072)	114,682	8,149	122,831
87-036	1,632,071	-	5,656	119,204	56,401	181,261	(358,555)	-	-	-	(358,555)	118,476	10,292	128,768
87-037	1,625,927	-	5,635	118,755	31,118	155,508	(357,205)	-	-	-	(357,205)	118,030	5,678	123,708
87-113	3,489,505	-	12,093	254,869	30,198	297,160	(766,620)	-	-	-	(766,620)	253,312	5,511	258,823
87-361	5,921,070	-	20,520	432,467	216,848	669,835	(1,300,819)	-	-	-	(1,300,819)	429,825	39,571	469,396
87-383	2,256,106	-	7,819	164,783	69,227	241,829	(495,651)	-	-	-	(495,651)	163,776	12,633	176,409
87-701	2,469,632	-	8,559	180,378	-	188,937	(542,561)	-	-	(8,245)	(550,806)	179,277	(1,504)	177,773
87-738	8,498,377	-	29,452	620,710	-	650,162	(1,867,036)	-	-	(70,754)	(1,937,790)	616,918	(12,911)	604,007
88-012	1,060,001	-	3,674	77,421	36,012	117,107	(232,875)	-	-	-	(232,875)	76,948	6,571	83,519
88-314	927,434	-	3,214	67,739	-	70,953	(203,751)	-	-	(26,611)	(230,362)	67,325	(4,856)	62,469
88-371	1,640,302	-	5,685	119,805	31,316	156,806	(360,363)	-	-	-	(360,363)	119,073	5,715	124,788
TOTAL	\$ 2,514,789,694	\$ -	\$ 8,715,219	\$ 183,676,731	\$ 62,510,163	\$ 254,902,113	\$ (552,482,199)	\$ -	\$ -	\$ (62,510,163)	\$ (614,992,362)	\$ 182,554,659	\$ -	\$ 182,554,659

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

School Employees Retirement System of Ohio

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

Note 1. Nature of Entity

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

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

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

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

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

Note 2. Summary of Significant Accounting Policies

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

School Employees Retirement System of Ohio

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

Note 2. Summary of Significant Accounting Policies (Continued)

SERS does not have a special funding situation and accordingly has no non-employer contributing entities.

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

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

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

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

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

School Employees Retirement System of Ohio

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

Note 3. Contributions

The fiscal year 2019 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' fiscal year 2019 CAFR as follows:

Defined Benefit Plan Employer Contributions - CAFR Total	\$ 464,683,489
Service credits and ARP payments paid by employees	(620,937)
Employer penalties	(240,308)
Other employer payments and miscellaneous revenue	17,998
Employer payments allocated to Health Care	<u>16,439,000</u>
	480,279,242
OPEB Employer Contributions - CAFR Total	49,438,673
Other employer payments and miscellaneous revenue	<u>(26,024)</u>
	<u>49,412,649</u>
Total Contributions - Schedule of Employer Allocations	<u>\$ 529,691,891</u>

Funding by employer contributions for FY2019 was at 0.5% of the 14% contributions due to a change in Pension funding policy in June 2015. Therefore, in FY2019, employer contributions for OPEB are a combination of employer payments allocated to the Health Care Fund plus the health care surcharge. The surcharge minimum salary was \$21,600 for FY2019.

Note 4. Deferred Outflows and Deferred Inflows

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

The future amortization of the deferred outflows and inflows for the year ended June 30, 2019 is as follows:

	Deferred Outflows**	Deferred Inflows**
	<u> </u>	<u> </u>
2020	\$ 35,696,456	\$ 100,817,919
2021	35,696,456	100,817,919
2022	35,696,456	100,817,919
2023	35,696,456	100,817,919
2024	33,517,652	100,817,919
Thereafter	<u>16,088,474</u>	<u>48,392,604</u>
	<u>\$ 192,391,950</u>	<u>\$ 552,482,199</u>

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

School Employees Retirement System of Ohio

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

Note 5. OPEB Expense

The components of OPEB expense for the year ended June 30, 2018:

Service cost	\$ 160,601,083
Interest on the Total OPEB Liability	117,411,967
Projected earnings	(32,903,651)
OPEB plan administrative expenses	2,566,722
Recognition of current period deferred outflow (inflow) resulting from changes of assumptions	33,517,652
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual economic experience	(100,817,919)
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual investment earnings	2,178,805
Total OPEB Expense - Schedule of OPEB Amounts by Employer	<u>182,554,659</u>
Recognition of beginning deferred outflows of resources as OPEB expense	8,659,018
Recognition of beginning deferred inflows of resources as OPEB expense	(110,097,616)
Total OPEB Expense	<u><u>\$ 81,116,061</u></u>

The average of the expected remaining service lives of all members for fiscal year 2019 is 6.48 years.

Note 6. Net OPEB Liability and Actuarial Information

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

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

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 2,978,600,373	\$ 463,810,679	\$ 2,514,789,694	15.57%

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

Net OPEB Liability, July 1, 2018	\$ 2,774,270,132
Total OPEB expense	81,116,061
Change in deferred outflows of resources	183,732,932
Change in deferred inflows of resources	(442,384,583)
Employer contributions	(65,877,673)
Net reimbursements from Medicare Part D qualified prescription drug program and risk-sharing contract with Medicare Advantage provider	(16,067,175)
Net OPEB liability, June 30, 2019	<u><u>\$ 2,514,789,694</u></u>

School Employees Retirement System of Ohio

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

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

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

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

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

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

Valuation Date	June 30, 2019
Actuarial Assumptions	
Experience Study Date	5 year period ended June 30, 2015
Investment Rate of Return	7.50% net of investment expense, including inflation
Inflation	3.00%
Wage Increases	3.50% - 18.20%
Municipal Bond Index Rate	
Prior Measurement Date	3.62%
Measurement Date	3.13%
Single Equivalent Interest Rate, net of plan investment expense, including price inflation	
Prior Measurement Date	3.70%
Measurement Date	3.22%
Medical Trend Assumption	
Pre-Medicare	7.00% - 4.75%
Medicare	5.25% - 4.75%
Mortality Assumptions	Mortality rates were based on the RP-2014 Blue Collar Mortality Table with fully generational projection and Scale BB, 120% of male rates and 110% of female rates. RP-2000 Disabled Mortality Table with 90% for male rates and 100% for female rates set back five years.

School Employees Retirement System of Ohio

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

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

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	1.00%	0.50%
US Stocks	22.50%	4.75%
Non-US Stocks	22.50%	7.00%
Fixed Income	19.00%	1.50%
Private Equity	10.00%	8.00%
Real Assets	15.00%	5.00%
Multi-Asset Strategy	10.00%	3.00%

The discount rate used to measure the total OPEB liability at June 30, 2019 was 3.22%. The discount rate used to measure total OPEB liability prior to June 30, 2019 was 3.70%. The projection of cash flows used to determine the discount rate assumed that contributions will be made from members and the System at the state statute contribution rate of 2.00% of projected covered employee payroll each year, which includes a 1.50% payroll surcharge and 0.50% of contributions from the basic pension benefits plan. Based on these assumptions, the OPEB plan's fiduciary net position was projected to become insufficient to make future benefit payments during the fiscal year ending June 30, 2025. Therefore, the long-term expected rate of return on OPEB plan assets was used to present value the projected benefit payments through the fiscal year ending June 30, 2024 and the Fidelity General Obligation 20-year Municipal Bond Index rate of 3.13%, as of June 30, 2019 (i.e. municipal bond rate), was used to present value the projected benefit payments for the remaining years in the projection. The total present value of projected benefit payments from all years was then used to determine the single rate of return that was used as the discount rate. The projection of future benefit payments for all current plan members was until the benefit payments ran out.

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

	1% Decrease	Current Discount	1% Increase
Rate	2.22%	3.22%	4.22%
Net OPEB Liability	\$ 3,052,477,754	\$ 2,514,789,694	\$ 2,087,264,735

School Employees Retirement System of Ohio

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

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

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

	1% Decrease (6.00% decreasing to 3.75%)	Current Trend Rate (7.00% decreasing to 4.75%)	1% Increase (8.00% decreasing to 5.75%)
Net OPEB Liability	\$ 2,014,855,953	\$ 2,514,789,694	\$ 3,178,080,686

Note 7. Short-Term Solvency Test

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

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

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

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

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

Health Care Solvency Test (\$ in millions)

Valuation as of June 30,	Aggregate Accrued Liabilities For				Actuarial Value of Assets	Portion of Accrued Liabilities Covered by Reported Asset		
	(1) Active Member Contributions	(2) Retired Members and Beneficiaries	(3) Active Members (Employer Financed Portion)	(1)		(2)	(3)	
2019	\$ -	\$ 813	\$ 1,386	\$ 464	100.0%	57.0%	0.0%	
2018	-	968	1,557	436	100.0%	45.0%	0.0%	
2017	-	916	1,480	382	100.0%	41.7%	0.0%	
2016	-	918	1,489	370	100.0%	40.3%	0.0%	
2015	-	979	1,507	408	100.0%	41.7%	0.0%	
2014	-	968	1,508	414	100.0%	42.8%	0.0%	
2013	-	1,157	1,761	379	100.0%	32.8%	0.0%	
2012	-	1,074	1,617	355	100.0%	33.1%	0.0%	
2011	-	897	1,513	356	100.0%	39.7%	0.0%	
2010	-	970	1,399	325	100.0%	33.5%	0.0%	

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OHIO AUDITOR OF STATE KEITH FABER



SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO

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 21, 2020**