

# **School Employees Retirement System of Ohio**

Schedule of Employer Allocations and  
Schedule of Pension Amounts by Employer

As of and For the Year Ended June 30, 2015





# Dave Yost • Auditor of State

The Retirement Board  
School Employees Retirement System  
300 E. Broad Street, Suite 100  
Columbus, Ohio 43215-3746

We have reviewed the *Independent Auditor's Report* for the GASB 68 related schedules of the School Employees Retirement System, Franklin County, prepared by RSM US LLP, for the audit period July 1, 2014 through June 30, 2015. 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 is responsible for compliance with these laws and regulations.

A handwritten signature in black ink that reads "Dave Yost".

Dave Yost  
Auditor of State

June 16, 2016

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RSM US LLP

## Independent Auditor's Report

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

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio (SERS) Pension Plan as of and for the year ended June 30, 2015, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the SERS's Pension Plan as of and for the year ended June 30, 2015, and the related notes.

### Management's Responsibility for the Schedule

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

### Auditor's Responsibility

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

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

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

## Independent Auditor's Report (Continued)

### Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for all participating entities for SERS' Pension Plan as of and for the year ended June 30, 2015, in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of SERS' Pension Plan as of and for the year ended June 30, 2015, and our report thereon, dated December 22, 2015, 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, 2015 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 7, 2016

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
01-009	\$ 679,788	0.1612886%
01-023	190,418	0.0451792%
02-001	119,707	0.0284021%
02-003	326,278	0.0774137%
02-006	418,929	0.0993964%
02-009	137,239	0.0325617%
02-010	482,344	0.1144424%
02-011	161,257	0.0382603%
02-013	151,414	0.0359250%
02-131	129,979	0.0308392%
02-154	833,279	0.1977063%
02-308	156,564	0.0371469%
02-761	289,874	0.0687764%
02-874	3,382	0.0008024%
02-895	58,337	0.0138412%
02-900	285,241	0.0676772%
03-013	126,927	0.0301151%
03-014	141,564	0.0335879%
03-103	452,761	0.1074235%
03-343	243,995	0.0578910%
03-747	116,149	0.0275579%
04-001	195,987	0.0465005%
04-019	211,464	0.0501726%
04-031	274,872	0.0652170%
04-033	201,125	0.0477195%
04-034	298,172	0.0707452%
04-104	611,504	0.1450873%
04-125	313,935	0.0744852%
04-244	352,060	0.0835308%
04-704	189,011	0.0448453%
05-001	331,339	0.0786145%
05-006	208,722	0.0495220%
05-017	376,031	0.0892183%
05-018	235,546	0.0558864%
05-105	581,559	0.1379825%
05-169	252,086	0.0598107%
05-710	168,833	0.0400578%
05-739	1,104,525	0.2620630%
05-902	96,500	0.0228959%
06-001	273,231	0.0648276%
06-008	110,252	0.0261587%
06-010	136,202	0.0323157%
06-011	65,266	0.0154852%
06-017	119,148	0.0282694%
06-185	295,547	0.0701224%
06-202	413,367	0.0980767%
07-020	243,684	0.0578172%

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



**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
07-026	105,663	0.0250699%
07-108	250,044	0.0593262%
07-163	210,196	0.0498718%
07-294	231,777	0.0549921%
07-304	223,546	0.0530392%
07-309	166,900	0.0395992%
07-724	78,618	0.0186531%
07-748	206,391	0.0489690%
08-001	150,589	0.0357292%
08-005	149,279	0.0354184%
08-011	466,557	0.1106968%
08-013	167,685	0.0397855%
08-017	249,394	0.0591720%
08-333	152,944	0.0362880%
08-743	115,822	0.0274803%
09-001	1,398,335	0.3317733%
09-006	269,945	0.0640480%
09-009	145,798	0.0345925%
09-015	446,991	0.1060545%
09-022	3,492,461	0.8286321%
09-024	364,945	0.0865880%
09-100	637,364	0.1512229%
09-147	1,652,468	0.3920696%
09-166	1,056,301	0.2506212%
09-291	1,629,470	0.3866131%
09-299	610,887	0.1449409%
09-760	839,189	0.1991086%
09-800	1,964	0.0004660%
09-820	30,913	0.0073345%
09-835	9,149	0.0021707%
09-846	6,722	0.0015949%
09-870	20,939	0.0049681%
09-884	13,849	0.0032859%
10-003	104,780	0.0248604%
10-315	363,522	0.0862503%
11-001	291,819	0.0692379%
11-007	170,923	0.0405537%
11-008	191,974	0.0455483%
11-012	348,266	0.0826307%
11-199	337,354	0.0800416%
11-346	136,470	0.0323793%
12-001	84,075	0.0199479%
12-007	313,666	0.0744214%
12-009	580,991	0.1378477%
12-011	643,165	0.1525993%
12-013	158,459	0.0375965%
12-014	323,344	0.0767176%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
12-016	272,523	0.0646596%
12-191	1,530,336	0.3630922%
12-703	190,201	0.0451277%
12-723	1,065,525	0.2528097%
12-816	18,707	0.0044385%
12-871	14,951	0.0035473%
12-888	-	0.0000000%
12-896	30,248	0.0071767%
13-001	438,994	0.1041571%
13-003	298,814	0.0708975%
13-004	268,379	0.0636764%
13-007	184,839	0.0438555%
13-008	508,284	0.1205970%
13-027	182,602	0.0433247%
13-029	320,109	0.0759500%
13-030	1,262,841	0.2996255%
13-388	1,447,274	0.3433847%
13-399	531,174	0.1260280%
13-764	113,735	0.0269851%
14-001	121,644	0.0288616%
14-003	311,030	0.0737959%
14-017	283,245	0.0672036%
14-018	277,703	0.0658887%
14-207	494,427	0.1173093%
15-001	356,534	0.0845924%
15-002	285,329	0.0676980%
15-021	163,940	0.0388969%
15-022	201,491	0.0478064%
15-023	141,358	0.0335390%
15-024	139,244	0.0330375%
15-134	434,154	0.1030087%
15-135	172,575	0.0409457%
15-186	273,932	0.0649939%
15-321	140,646	0.0333701%
15-340	120,489	0.0285876%
15-341	124,735	0.0295950%
15-759	123,446	0.0292892%
15-811	136,354	0.0323518%
16-023	228,337	0.0541759%
16-024	399,047	0.0946791%
16-126	276,300	0.0655558%
16-772	71,340	0.0169263%
17-009	172,351	0.0408925%
17-014	125,806	0.0298491%
17-015	154,278	0.0366045%
17-114	281,247	0.0667295%
17-141	278,831	0.0661563%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
17-323	154,145	0.0365729%
18-001	2,562,614	0.6080137%
18-006	299,682	0.0711035%
18-009	285,694	0.0677846%
18-014	188,820	0.0448000%
18-107	1,143,964	0.2714204%
18-111	1,743,309	0.4136229%
18-121	13,464,029	3.1945170%
18-122	2,167,843	0.5143491%
18-133	848,249	0.2012582%
18-137	1,468,847	0.3485032%
18-143	778,052	0.1846030%
18-152	1,347,535	0.3197203%
18-159	676,332	0.1604686%
18-178	3,025,000	0.7177208%
18-183	638,783	0.1515596%
18-188	2,154,859	0.5112685%
18-215	1,367,920	0.3245569%
18-219	774,916	0.1838590%
18-221	289,844	0.0687693%
18-224	478,441	0.1135164%
18-230	1,622,599	0.3849828%
18-233	1,201,625	0.2851012%
18-247	1,191,234	0.2826358%
18-250	650,388	0.1543131%
18-251	1,055,861	0.2505168%
18-258	1,099,254	0.2608124%
18-264	1,615,958	0.3834072%
18-271	797,994	0.1893345%
18-288	1,394,004	0.3307457%
18-289	1,429,016	0.3390527%
18-292	845,530	0.2006131%
18-317	533,164	0.1265001%
18-731	391,761	0.0929504%
18-742	323,257	0.0766970%
18-801	28,288	0.0067117%
18-804	31,741	0.0075310%
18-805	4,960	0.0011768%
18-807	33,256	0.0078904%
18-808	37,036	0.0087873%
18-809	12,219	0.0028991%
18-810	13,014	0.0030877%
18-811	1,314	0.0003118%
18-813	15,684	0.0037212%
18-816	5,609	0.0013308%
18-817	256,192	0.0607849%
18-818	17,704	0.0042005%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
18-819	10,500	0.0024913%
18-820	5,460	0.0012955%
18-822	62,381	0.0148007%
18-823	296,834	0.0704277%
18-824	299,745	0.0711184%
18-825	22,457	0.0053282%
18-826	18,366	0.0043576%
18-827	4,005	0.0009502%
18-828	39,286	0.0093211%
18-830	36,853	0.0087439%
18-831	26,009	0.0061710%
18-833	23,702	0.0056236%
18-834	23,112	0.0054836%
18-836	40,183	0.0095339%
18-838	17,234	0.0040890%
18-839	24,638	0.0058457%
18-840	4,182	0.0009922%
18-841	15,748	0.0037364%
18-842	24,846	0.0058950%
18-844	14,363	0.0034078%
18-845	14,442	0.0034266%
18-846	49,405	0.0117220%
18-848	15,869	0.0037651%
18-849	10,195	0.0024189%
18-850	-	0.0000000%
18-851	6,372	0.0015118%
18-852	26,867	0.0063745%
18-854	86	0.0000204%
18-855	29,565	0.0070147%
18-856	14,950	0.0035471%
18-858	37,810	0.0089709%
18-862	27,295	0.0064761%
18-864	21,135	0.0050146%
18-866	18,236	0.0043267%
18-867	72,461	0.0171923%
18-869	41,418	0.0098270%
18-870	62,264	0.0147729%
18-871	24,174	0.0057356%
18-872	18,542	0.0043993%
18-873	21,035	0.0049908%
18-876	11,133	0.0026414%
18-877	5,773	0.0013697%
18-878	9,597	0.0022770%
18-879	23,892	0.0056687%
18-880	15,758	0.0037388%
18-881	44,111	0.0104659%
18-882	31,887	0.0075656%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
18-883	12,259	0.0029086%
18-884	19,623	0.0046558%
18-885	26,486	0.0062841%
18-887	36,151	0.0085773%
18-888	12,953	0.0030733%
18-889	29,898	0.0070937%
18-891	386,932	0.0918047%
18-893	32,808	0.0077841%
18-894	4,684	0.0011113%
18-895	9,266	0.0021985%
18-896	39,503	0.0093726%
18-897	40,733	0.0096644%
18-899	33,430	0.0079317%
18-910	257,843	0.0611766%
18-930	9,582	0.0022735%
18-931	21,268	0.0050461%
18-935	34,836	0.0082653%
18-946	43,089	0.0102234%
18-948	34,754	0.0082458%
18-950	58,447	0.0138673%
18-951	14,597	0.0034633%
18-953	8,465	0.0020084%
18-954	595	0.0001412%
18-955	-	0.0000000%
18-957	11,465	0.0027202%
19-001	61,732	0.0146467%
19-003	129,884	0.0308167%
19-028	165,033	0.0391562%
19-045	133,857	0.0317593%
19-046	152,893	0.0362759%
19-047	117,143	0.0277937%
19-146	409,781	0.0972259%
19-372	237,798	0.0564207%
20-005	123,030	0.0291905%
20-013	176,735	0.0419327%
20-014	195,494	0.0463835%
20-129	441,833	0.1048307%
20-381	152,522	0.0361878%
21-014	677,897	0.1608399%
21-016	3,294,126	0.7815745%
21-018	384,208	0.0911584%
21-130	1,025,640	0.2433465%
21-756	336,663	0.0798777%
22-001	542,785	0.1287828%
22-006	10,237	0.0024289%
22-007	315,545	0.0748672%
22-010	436,422	0.1035468%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
22-011	446,739	0.1059947%
22-012	319,275	0.0757522%
22-187	779,929	0.1850484%
22-259	283,177	0.0671874%
22-708	378,112	0.0897120%
22-800	46,077	0.0109324%
23-001	221,833	0.0526328%
23-003	172,061	0.0408237%
23-009	1,742,532	0.4134385%
23-010	342,220	0.0811962%
23-013	105,726	0.0250849%
23-014	336,121	0.0797491%
23-015	281,681	0.0668325%
23-016	266,412	0.0632097%
23-153	1,090,776	0.2588009%
24-013	509,500	0.1208855%
24-204	340,415	0.0807679%
25-001	863,496	0.2048757%
25-004	633,970	0.1504177%
25-007	479,739	0.1138244%
25-010	1,015,336	0.2409017%
25-016	1,136,775	0.2697147%
25-112	523,299	0.1241595%
25-123	15,771,881	3.7420851%
25-124	3,456,229	0.8200355%
25-145	317,959	0.0754399%
25-216	1,441,725	0.3420681%
25-241	662,670	0.1572271%
25-255	4,319,052	1.0247516%
25-263	2,306,818	0.5473227%
25-275	2,403,656	0.5702988%
25-282	3,084,986	0.7319533%
25-293	1,023,905	0.2429349%
25-295	1,241,504	0.2945631%
25-707	483,803	0.1147886%
25-720	5,369,700	1.2740316%
25-800	25,431	0.0060338%
25-801	29,214	0.0069314%
25-802	35,018	0.0083085%
25-803	119,214	0.0282851%
25-804	7,940	0.0018839%
25-805	6,310	0.0014971%
25-806	43,576	0.0103390%
25-808	55,520	0.0131728%
25-810	68,622	0.0162815%
25-811	80,567	0.0191156%
25-812	16,300	0.0038674%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
25-813	22,080	0.0052388%
25-814	67,680	0.0160580%
25-815	12,257	0.0029081%
25-817	72,418	0.0171821%
25-818	28,127	0.0066735%
25-820	100,107	0.0237517%
25-821	12,473	0.0029594%
25-823	5,297	0.0012568%
25-824	58,897	0.0139741%
25-825	38,263	0.0090784%
25-830	4,632	0.0010990%
25-831	18,267	0.0043341%
25-832	7,074	0.0016784%
25-833	3,172	0.0007526%
25-834	17,670	0.0041924%
25-836	22,967	0.0054492%
25-838	58,948	0.0139862%
25-839	114,142	0.0270817%
25-840	64,592	0.0153253%
25-841	52,424	0.0124383%
25-842	5,829	0.0013830%
25-844	23,676	0.0056174%
25-846	71,226	0.0168993%
25-847	25,345	0.0060134%
25-848	-	0.0000000%
25-849	22,995	0.0054559%
25-851	12,496	0.0029648%
25-852	17,592	0.0041739%
25-853	144,507	0.0342862%
25-855	114,169	0.0270881%
25-859	71,657	0.0170016%
25-860	27,209	0.0064557%
25-864	31,157	0.0073924%
25-867	24,486	0.0058096%
25-868	-	0.0000000%
25-869	98	0.0000233%
25-870	7,919	0.0018789%
25-871	41,800	0.0099176%
25-873	82,468	0.0195666%
25-874	24,866	0.0058998%
25-875	552	0.0001310%
25-876	9,217	0.0021869%
25-877	9,401	0.0022305%
25-879	23,548	0.0055871%
25-880	29,933	0.0071020%
25-881	131,654	0.0312366%
25-882	58,709	0.0139295%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
25-883	49,939	0.0118487%
25-886	7,183	0.0017043%
25-887	32,032	0.0076000%
25-888	5,511	0.0013076%
25-889	17,322	0.0041099%
25-890	38,081	0.0090352%
25-892	21,462	0.0050921%
25-893	-	0.0000000%
25-894	26,307	0.0062417%
25-896	7,764	0.0018421%
25-898	74,284	0.0176249%
25-901	194,702	0.0461956%
25-912	2,900,163	0.6881016%
25-914	195,371	0.0463543%
25-930	29,068	0.0068968%
25-931	21,478	0.0050959%
25-932	11,157	0.0026471%
25-933	-	0.0000000%
25-935	8,344	0.0019797%
25-936	-	0.0000000%
25-937	6,094	0.0014459%
25-938	8,512	0.0020196%
25-940	-	0.0000000%
25-942	21,446	0.0050883%
25-945	-	0.0000000%
25-948	4,200	0.0009965%
26-001	562,840	0.1335412%
26-002	198,079	0.0469968%
26-010	68,987	0.0163681%
26-013	98,853	0.0234542%
26-017	236,217	0.0560456%
26-019	241,043	0.0571906%
26-020	223,307	0.0529825%
26-374	277,955	0.0659485%
26-876	76,307	0.0181048%
27-001	55,559	0.0131821%
27-019	429,721	0.1019569%
27-142	386,266	0.0916467%
27-762	137,567	0.0326396%
28-001	362,122	0.0859182%
28-005	603,458	0.1431783%
28-006	464,661	0.1102469%
28-014	134,062	0.0318080%
28-019	797,718	0.1892690%
28-020	297,389	0.0705594%
28-022	90,819	0.0215480%
28-023	205,941	0.0488622%

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



**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
29-001	252,106	0.0598154%
29-004	121,589	0.0288486%
29-011	445,156	0.1056191%
29-013	272,266	0.0645987%
29-209	715,102	0.1696673%
29-223	773,776	0.1835885%
29-401	150,751	0.0357676%
29-406	1,717,122	0.4074097%
29-706	233,023	0.0552878%
29-800	5,872	0.0013932%
29-899	11,044	0.0026203%
29-909	160,482	0.0380765%
30-001	231,444	0.0549131%
30-027	294,190	0.0698004%
30-028	214,809	0.0509662%
30-115	346,678	0.0822539%
31-001	1,439,552	0.3415525%
31-015	371,037	0.0880334%
31-044	449,439	0.1066353%
31-046	1,288,111	0.3056212%
31-047	504,908	0.1197960%
31-048	1,418,661	0.3365959%
31-049	1,800,993	0.4273091%
31-119	10,536,244	2.4998617%
31-155	96,339	0.0228577%
31-175	414,452	0.0983342%
31-182	229,494	0.0544505%
31-184	211,950	0.0502879%
31-212	249,664	0.0592360%
31-218	282,649	0.0670622%
31-220	405,596	0.0962330%
31-231	625,883	0.1484989%
31-248	326,538	0.0774754%
31-252	952,301	0.2259459%
31-253	1,709,047	0.4054938%
31-256	1,604,023	0.3805754%
31-261	896,646	0.2127410%
31-268	387,171	0.0918614%
31-310	665,400	0.1578749%
31-733	2,240,484	0.5315841%
31-736	1,016,312	0.2411333%
31-800	130,054	0.0308570%
31-801	11,959	0.0028374%
31-803	7,208	0.0017102%
31-804	30,746	0.0072949%
31-806	-	0.0000000%
31-807	56,595	0.0134279%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
31-810	13,430	0.0031864%
31-812	15,816	0.0037526%
31-815	132,351	0.0314020%
31-816	4,002	0.0009495%
31-817	7,359	0.0017460%
31-818	12,529	0.0029727%
31-820	1,499	0.0003557%
31-822	350	0.0000830%
31-823	11,364	0.0026963%
31-824	36,435	0.0086447%
31-825	9,299	0.0022063%
31-830	-	0.0000000%
31-832	11,540	0.0027380%
31-838	100,812	0.0239190%
31-840	1,888	0.0004480%
31-841	4,669	0.0011078%
31-845	171,602	0.0407148%
31-846	46,570	0.0110493%
31-848	18,575	0.0044072%
31-849	7,515	0.0017830%
31-850	-	0.0000000%
31-856	21,825	0.0051783%
31-860	-	0.0000000%
31-868	54,830	0.0130091%
31-873	31,353	0.0074389%
31-877	33,145	0.0078641%
31-878	14,090	0.0033430%
31-883	16,690	0.0039599%
31-896	18,334	0.0043500%
31-900	28,129	0.0066740%
32-001	222,611	0.0528174%
32-002	107,704	0.0255542%
32-003	110,774	0.0262826%
32-005	222,271	0.0527367%
32-006	106,908	0.0253653%
32-009	114,828	0.0272444%
32-010	213,993	0.0507726%
32-011	63,479	0.0150612%
32-138	1,229,682	0.2917581%
33-001	-	0.0000000%
33-003	78,341	0.0185874%
33-008	112,855	0.0267763%
33-011	162,023	0.0384421%
33-012	110,489	0.0262150%
33-151	341,428	0.0810083%
33-301	135,768	0.0322127%
34-004	86,271	0.0204689%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
34-286	363,681	0.0862881%
35-006	79,109	0.0187696%
35-007	225,732	0.0535579%
35-014	190,104	0.0451047%
35-232	356,337	0.0845456%
35-715	300,503	0.0712983%
35-729	503,910	0.1195592%
35-904	468,775	0.1112230%
36-018	233,225	0.0553357%
36-019	158,058	0.0375013%
36-022	129,743	0.0307832%
36-226	483,590	0.1147381%
36-336	379,577	0.0900596%
37-015	798,600	0.1894783%
38-016	339,226	0.0804858%
38-018	455,534	0.1080814%
39-012	126,070	0.0299118%
39-014	171,609	0.0407165%
39-024	147,634	0.0350281%
39-025	191,201	0.0453649%
39-110	394,058	0.0934954%
39-174	426,651	0.1012285%
39-246	258,770	0.0613966%
40-015	202,814	0.0481203%
40-149	468,050	0.1110510%
40-205	255,209	0.0605517%
41-001	172,828	0.0410057%
41-010	246,372	0.0584550%
41-025	323,824	0.0768315%
41-027	312,813	0.0742190%
41-192	329,627	0.0782083%
41-196	138,717	0.0329124%
41-721	364,609	0.0865083%
41-766	70,313	0.0166827%
41-800	532	0.0001262%
41-900	152,748	0.0362415%
42-001	274,281	0.0650768%
42-004	172,914	0.0410261%
42-007	124,292	0.0294899%
42-008	185,906	0.0441086%
42-011	181,897	0.0431574%
42-168	520,901	0.1235906%
42-714	246,471	0.0584785%
43-001	252,590	0.0599303%
43-003	269,178	0.0638660%
43-005	506,795	0.1202437%
43-008	796,470	0.1889729%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
43-009	621,070	0.1473570%
43-014	661,157	0.1568681%
43-238	363,438	0.0862304%
43-239	1,844,756	0.4376925%
43-329	77,502	0.0183884%
43-397	1,972,405	0.4679789%
43-551	2,167,197	0.5141958%
43-702	211,069	0.0500789%
43-836	5,789	0.0013735%
44-001	79,943	0.0189675%
44-016	309,981	0.0735470%
44-017	330,419	0.0783962%
44-022	262,045	0.0621736%
44-024	243,195	0.0577012%
44-025	160,061	0.0379766%
44-148	286,606	0.0680010%
44-319	202,771	0.0481101%
44-771	175,004	0.0415220%
45-001	263,272	0.0624647%
45-007	664,168	0.1575825%
45-016	210,462	0.0499349%
45-029	392,556	0.0931390%
45-031	594,083	0.1409540%
45-032	372,195	0.0883081%
45-033	308,302	0.0731487%
45-034	267,460	0.0634584%
45-170	1,203,795	0.2856161%
45-267	253,695	0.0601925%
45-394	424,238	0.1006560%
45-737	435,285	0.1032771%
45-856	23,454	0.0055648%
45-866	18,762	0.0044515%
46-001	-	0.0000000%
46-005	109,561	0.0259948%
46-018	305,190	0.0724103%
46-019	316,064	0.0749903%
46-109	441,450	0.1047398%
46-601	205,221	0.0486914%
46-752	195,965	0.0464953%
47-001	200,641	0.0476047%
47-004	623,030	0.1478220%
47-009	277,949	0.0659470%
47-010	188,762	0.0447863%
47-028	352,253	0.0835766%
47-029	548,541	0.1301485%
47-031	269,821	0.0640186%
47-136	1,263,778	0.2998479%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
47-157	1,705,866	0.4047390%
47-234	290,489	0.0689223%
47-266	694,359	0.1647458%
47-276	389,741	0.0924711%
47-287	861,476	0.2043964%
47-302	716,617	0.1700268%
47-389	241,468	0.0572914%
47-725	331,869	0.0787403%
47-800	38,818	0.0092101%
47-801	34,972	0.0082976%
47-806	5,395	0.0012800%
47-838	13,934	0.0033060%
47-856	18,009	0.0042729%
47-876	7,530	0.0017866%
47-885	14,331	0.0034002%
47-887	34,301	0.0081384%
47-888	10,504	0.0024922%
47-890	4,502	0.0010682%
47-891	16,751	0.0039744%
47-903	3,468	0.0008228%
48-001	471,010	0.1117533%
48-008	200,448	0.0475589%
48-013	614,903	0.1458938%
48-015	1,516,429	0.3597926%
48-016	799,166	0.1896126%
48-195	5,988,157	1.4207686%
48-229	552,364	0.1310556%
48-254	1,581,851	0.3753148%
48-260	728,756	0.1729069%
48-800	60,177	0.0142778%
48-801	32,578	0.0077296%
48-802	80,078	0.0189996%
48-803	50,675	0.0120233%
48-804	27,842	0.0066059%
48-805	15,368	0.0036463%
48-807	15,412	0.0036567%
48-808	-	0.0000000%
48-809	7,734	0.0018350%
48-811	7,429	0.0017626%
48-812	25,151	0.0059674%
48-813	22,687	0.0053828%
48-815	142,385	0.0337827%
48-817	43,229	0.0102566%
48-820	581	0.0001378%
48-821	56,996	0.0135230%
48-822	51,452	0.0122077%
48-823	49,004	0.0116268%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
48-824	25,858	0.0061351%
48-825	55,467	0.0131603%
48-828	38,809	0.0092079%
48-830	4,993	0.0011847%
48-831	463,926	0.1100725%
48-832	94,443	0.0224078%
48-834	4,202	0.0009970%
48-835	5,248	0.0012452%
48-837	19,832	0.0047054%
48-838	4,841	0.0011486%
48-840	1,156	0.0002743%
48-841	24,949	0.0059195%
48-843	29,305	0.0069530%
48-847	39,410	0.0093505%
48-850	30,848	0.0073191%
48-853	1,586,800	0.3764891%
48-858	30,442	0.0072228%
48-859	7,214	0.0017116%
48-860	30,277	0.0071836%
48-861	53,467	0.0126857%
48-862	-	0.0000000%
48-867	52,531	0.0124637%
48-885	16,504	0.0039158%
49-006	249,670	0.0592375%
49-018	291,747	0.0692208%
49-019	311,057	0.0738023%
49-228	312,811	0.0742185%
49-754	199,273	0.0472801%
50-001	675,639	0.1603042%
50-002	825,576	0.1958787%
50-005	863,483	0.2048726%
50-006	467,480	0.1109157%
50-011	170,539	0.0404626%
50-012	85,596	0.0203088%
50-013	233,600	0.0554247%
50-014	389,150	0.0923309%
50-016	171,696	0.0407371%
50-019	102,412	0.0242986%
50-020	109,086	0.0258821%
50-021	384,867	0.0913147%
50-116	307,120	0.0728682%
50-193	295,855	0.0701955%
50-210	1,977,802	0.4692594%
50-741	173,777	0.0412309%
50-800	19,440	0.0046124%
50-802	55,396	0.0131434%
50-810	28,862	0.0068479%

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

**School Employees Retirement System of Ohio**

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Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
50-812	51,909	0.0123161%
50-825	-	0.0000000%
50-831	20,701	0.0049116%
50-836	29,305	0.0069530%
50-840	3,449	0.0008183%
50-850	22,274	0.0052848%
50-851	10,149	0.0024080%
50-875	46,543	0.0110429%
50-880	19,954	0.0047343%
50-892	39,327	0.0093308%
50-900	56,933	0.0135081%
51-011	172,837	0.0410078%
51-016	133,476	0.0316689%
51-017	325,343	0.0771919%
51-018	206,451	0.0489832%
51-162	835,168	0.1981545%
51-750	395,476	0.0938319%
51-767	185,729	0.0440666%
51-808	5,777	0.0013707%
51-908	856,413	0.2031952%
52-001	236,962	0.0562223%
52-020	323,452	0.0767432%
52-021	603,074	0.1430872%
52-022	531,206	0.1260356%
52-023	208,037	0.0493595%
52-201	772,907	0.1833823%
52-217	1,364,079	0.3236456%
52-272	1,370,521	0.3251740%
52-746	357,418	0.0848021%
53-007	139,599	0.0331217%
53-010	152,565	0.0361980%
53-012	381,209	0.0904468%
54-001	161,748	0.0383768%
54-030	141,334	0.0335333%
54-040	119,473	0.0283465%
54-041	156,849	0.0372145%
54-042	194,753	0.0462077%
54-222	579,016	0.1373791%
54-396	192,128	0.0455849%
55-001	417,547	0.0990685%
55-002	150,745	0.0357662%
55-009	107,368	0.0254745%
55-014	184,407	0.0437530%
55-179	562,751	0.1335200%
55-197	889,709	0.2110951%
55-322	163,062	0.0386886%
55-350	218,619	0.0518702%

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Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
55-369	382,390	0.0907270%
55-393	131,493	0.0311984%
55-757	347,289	0.0823989%
56-022	414,231	0.0982817%
57-001	859,610	0.2039537%
57-002	269,726	0.0639960%
57-008	107,826	0.0255831%
57-009	226,573	0.0537574%
57-011	783,982	0.1860100%
57-012	413,344	0.0980713%
57-020	305,433	0.0724680%
57-128	4,813,539	1.1420751%
57-165	1,173,291	0.2783786%
57-176	443,040	0.1051170%
57-240	1,887,088	0.4477363%
57-245	577,428	0.1370023%
57-269	902,297	0.2140818%
57-274	1,836,427	0.4357163%
57-290	750,446	0.1780531%
57-297	950,649	0.2255539%
57-298	1,090,905	0.2588315%
57-726	422,108	0.1001506%
57-802	-	0.0000000%
57-806	7,328	0.0017387%
57-808	20,825	0.0049410%
57-810	34,319	0.0081426%
57-811	7,248	0.0017197%
57-814	90,449	0.0214602%
57-815	43,178	0.0102445%
57-816	11,714	0.0027793%
57-817	1,968	0.0004669%
57-818	77,925	0.0184887%
57-819	7,748	0.0018383%
57-821	25,326	0.0060089%
57-822	17,017	0.0040375%
57-823	21,019	0.0049870%
57-824	54,670	0.0129712%
57-825	7,567	0.0017954%
57-827	-	0.0000000%
57-830	9,522	0.0022592%
57-834	-	0.0000000%
57-835	54,452	0.0129194%
57-837	52,271	0.0124020%
57-839	19,244	0.0045659%
57-841	-	0.0000000%
57-842	9,601	0.0022780%
57-845	48,210	0.0114385%

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Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
57-847	16,484	0.0039110%
57-850	62,636	0.0148612%
57-853	-	0.0000000%
57-860	15,790	0.0037464%
57-867	6,875	0.0016312%
57-871	32,692	0.0077566%
57-873	63,022	0.0149528%
57-874	16,515	0.0039184%
57-882	23,403	0.0055527%
57-907	76,606	0.0181758%
58-016	405,459	0.0962005%
59-014	301,458	0.0715249%
59-015	197,627	0.0468896%
59-016	186,156	0.0441679%
59-385	256,557	0.0608715%
60-001	519,914	0.1233564%
60-003	422,115	0.1001523%
60-027	407,035	0.0965744%
60-028	320,544	0.0760533%
60-029	265,239	0.0629314%
60-030	553,797	0.1313956%
60-211	681,952	0.1618020%
60-717	324,586	0.0770123%
60-744	546,636	0.1296965%
60-800	22,747	0.0053970%
60-801	53,330	0.0126532%
61-018	180,590	0.0428473%
61-313	138,508	0.0328628%
62-006	214,724	0.0509461%
62-007	208,233	0.0494060%
62-010	1,908	0.0004527%
62-012	21,882	0.0051918%
62-014	1,186	0.0002814%
62-015	348,881	0.0827766%
62-236	394,996	0.0937180%
63-001	133,537	0.0316834%
63-002	97,982	0.0232475%
63-014	201,582	0.0478280%
63-392	278,362	0.0660450%
64-020	356,366	0.0845525%
64-021	132,468	0.0314298%
64-270	303,224	0.0719439%
64-324	182,334	0.0432611%
65-001	124,673	0.0295803%
65-020	325,825	0.0773062%
65-021	644,470	0.1529089%
65-022	285,635	0.0677706%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
65-120	453,830	0.1076771%
66-011	181,752	0.0431230%
66-012	268,467	0.0636973%
66-013	154,778	0.0367231%
66-278	300,338	0.0712591%
66-719	132,371	0.0314068%
66-900	446,205	0.1058680%
67-001	312,469	0.0741374%
67-013	432,349	0.1025805%
67-017	291,744	0.0692201%
67-020	235,685	0.0559193%
67-023	345,613	0.0820012%
67-025	224,340	0.0532276%
67-026	198,768	0.0471603%
67-150	748,754	0.1776517%
67-181	572,689	0.1358780%
67-279	670,714	0.1591357%
67-284	479,876	0.1138569%
67-405	134,051	0.0318054%
67-758	188,757	0.0447851%
68-001	124,718	0.0295910%
68-003	10,755	0.0025518%
68-018	324,470	0.0769848%
68-019	157,257	0.0373113%
68-020	187,645	0.0445212%
68-025	153,796	0.0364901%
68-265	419,349	0.0994960%
69-001	140,667	0.0333751%
69-005	152,169	0.0361041%
69-006	96,042	0.0227872%
69-008	60,286	0.0143036%
69-009	97,673	0.0231742%
69-010	103,776	0.0246222%
69-012	71,750	0.0170236%
69-015	86,396	0.0204986%
69-017	110,226	0.0261526%
69-019	231,615	0.0549537%
70-001	241,725	0.0573524%
70-006	441,309	0.1047063%
70-007	138,679	0.0329034%
70-008	492,810	0.1169256%
70-010	151,580	0.0359643%
70-012	318,955	0.0756762%
70-013	188,494	0.0447227%
70-014	292,170	0.0693212%
70-158	750,629	0.1780965%
70-189	355,020	0.0842331%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
70-712	409,030	0.0970477%
70-730	457,798	0.1086186%
70-800	41,984	0.0099613%
70-801	77,635	0.0184199%
70-805	-	0.0000000%
70-813	-	0.0000000%
70-820	10,864	0.0025776%
70-870	1,725	0.0004093%
71-001	220,340	0.0522785%
71-007	212,189	0.0503446%
71-013	363,531	0.0862525%
71-014	125,880	0.0298667%
71-015	240,163	0.0569818%
71-017	234,141	0.0555530%
71-018	216,201	0.0512965%
71-118	527,705	0.1252049%
71-755	256,957	0.0609664%
72-012	260,221	0.0617408%
72-013	196,461	0.0466129%
72-140	728,689	0.1728910%
72-320	383,392	0.0909648%
72-334	169,627	0.0402462%
72-716	200,643	0.0476052%
72-735	587,459	0.1393823%
73-001	247,268	0.0586676%
73-002	183,518	0.0435420%
73-004	104,992	0.0249107%
73-005	111,707	0.0265039%
73-008	260,308	0.0617615%
73-013	201,130	0.0477207%
73-015	231,340	0.0548884%
73-016	231,453	0.0549153%
73-017	311,880	0.0739976%
73-018	97,327	0.0230921%
73-180	398,905	0.0946454%
73-728	190,879	0.0452885%
73-800	21,127	0.0050127%
73-875	54,602	0.0129550%
74-001	537,763	0.1275913%
74-003	157,487	0.0373659%
74-004	-	0.0000000%
74-010	125,602	0.0298007%
74-013	70,264	0.0166711%
74-014	107,997	0.0256237%
74-139	382,080	0.0906535%
74-194	409,451	0.0971476%
74-897	56,347	0.0133691%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
75-001	-	0.0000000%
75-003	104,934	0.0248970%
75-005	115,432	0.0273878%
75-007	116,685	0.0276850%
75-010	85,848	0.0203686%
75-015	75,236	0.0178507%
75-020	140,812	0.0334095%
75-022	230,822	0.0547655%
75-190	595,713	0.1413407%
75-900	112,099	0.0265970%
76-001	945,285	0.2242812%
76-006	420,944	0.0998745%
76-007	231,027	0.0548142%
76-012	1,058,524	0.2511487%
76-013	586,318	0.1391116%
76-022	147,567	0.0350122%
76-024	899,488	0.2134153%
76-026	1,111,990	0.2638342%
76-033	341,954	0.0811331%
76-034	454,632	0.1078674%
76-035	326,671	0.0775070%
76-036	284,994	0.0676186%
76-037	230,537	0.0546979%
76-102	578,100	0.1371618%
76-117	2,264,022	0.5371688%
76-164	672,202	0.1594887%
76-242	62,738	0.0148854%
76-262	891,852	0.2116036%
76-281	501,018	0.1188731%
76-770	95,871	0.0227466%
76-800	34,293	0.0081365%
76-801	2,498	0.0005927%
76-803	3,988	0.0009462%
76-804	1,924	0.0004565%
76-805	14,489	0.0034377%
76-810	26,825	0.0063646%
76-858	22,828	0.0054162%
76-876	23,992	0.0056924%
76-889	11,970	0.0028400%
77-001	453,604	0.1076235%
77-002	625,862	0.1484939%
77-003	512,563	0.1216123%
77-005	384,279	0.0911752%
77-006	280,102	0.0664579%
77-007	737,690	0.1750266%
77-010	153,444	0.0364066%
77-016	500,848	0.1188327%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
77-101	5,572,761	1.3222104%
77-106	655,457	0.1555157%
77-127	918,921	0.2180260%
77-237	501,777	0.1190532%
77-257	1,131,571	0.2684800%
77-277	486,281	0.1153765%
77-280	561,698	0.1332702%
77-285	895,128	0.2123808%
77-296	863,684	0.2049203%
77-300	1,293,349	0.3068640%
77-502	8,383,493	1.9890934%
77-765	123,302	0.0292550%
77-800	-	0.0000000%
77-803	26,153	0.0062051%
77-804	52,768	0.0125199%
77-810	8,048	0.0019095%
77-811	16,203	0.0038444%
77-820	9,441	0.0022400%
77-825	31,536	0.0074823%
77-827	4,429	0.0010508%
77-829	18,288	0.0043391%
77-830	21,530	0.0051083%
77-831	31,275	0.0074204%
77-832	11,043	0.0026201%
77-833	3,792	0.0008997%
77-834	-	0.0000000%
77-836	5,974	0.0014174%
77-837	31,233	0.0074104%
77-842	19,380	0.0045982%
77-847	71,177	0.0168877%
77-852	6,019	0.0014281%
77-888	5,654	0.0013415%
77-897	15,218	0.0036107%
77-911	202,196	0.0479736%
78-001	596,858	0.1416124%
78-002	73,524	0.0174445%
78-004	109,425	0.0259625%
78-005	172,006	0.0408107%
78-006	216,742	0.0514249%
78-013	537,806	0.1276015%
78-016	219,666	0.0521186%
78-017	115,640	0.0274371%
78-018	82,394	0.0195491%
78-023	88,100	0.0209029%
78-026	186,815	0.0443243%
78-027	163,375	0.0387629%
78-028	301,258	0.0714774%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
78-029	136,639	0.0324194%
78-030	154,359	0.0366237%
78-031	131,411	0.0311790%
78-144	297,420	0.0705668%
78-173	411,495	0.0976326%
78-203	1,261,656	0.2993444%
78-338	377,158	0.0894857%
78-356	218,505	0.0518432%
78-718	264,434	0.0627404%
78-803	46,856	0.0111172%
78-805	27,119	0.0064343%
78-833	9,785	0.0023216%
78-865	4,440	0.0010534%
79-001	297,299	0.0705381%
79-019	83,359	0.0197780%
79-029	198,391	0.0470709%
79-031	289,105	0.0685939%
79-032	216,957	0.0514759%
79-132	358,214	0.0849910%
79-172	453,570	0.1076154%
79-198	341,597	0.0810484%
79-354	217,140	0.0515193%
79-763	259,666	0.0616092%
79-800	57,722	0.0136953%
80-020	204,256	0.0484624%
80-022	319,417	0.0757859%
80-345	1,054,216	0.2501265%
81-015	135,490	0.0321468%
81-016	152,291	0.0361330%
81-200	415,081	0.0984834%
81-768	138,976	0.0329739%
82-019	483,710	0.1147665%
83-001	246,532	0.0584929%
83-003	295,349	0.0700754%
83-013	252,690	0.0599540%
83-014	757,815	0.1798015%
83-015	951,525	0.2257618%
83-161	912,636	0.2165348%
83-167	2,246,947	0.5331176%
83-225	518,806	0.1230935%
83-273	1,034,175	0.2453715%
83-769	266,006	0.0631134%
83-800	56,348	0.0133693%
83-887	13,437	0.0031881%
83-900	135,264	0.0320932%
84-005	201,043	0.0477001%
84-020	410,127	0.0973080%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2015**

Employer Code	2015 Actual Employer Contribution	Employer Allocation Percentage
84-023	127,847	0.0303334%
84-024	138,362	0.0328282%
84-160	506,350	0.1201382%
84-249	204,647	0.0485552%
84-734	144,197	0.0342126%
84-753	301,987	0.0716504%
85-001	351,410	0.0833766%
85-005	220,473	0.0523101%
85-006	262,342	0.0622441%
85-010	163,171	0.0387145%
85-011	215,947	0.0512363%
85-014	295,819	0.0701869%
85-016	174,687	0.0414468%
85-021	253,329	0.0601056%
85-208	802,487	0.1904005%
85-235	247,364	0.0586903%
85-364	159,836	0.0379232%
85-709	224,837	0.0533455%
85-800	88	0.0000209%
85-870	910	0.0002159%
85-907	184,260	0.0437181%
86-007	103,063	0.0244530%
86-016	70,666	0.0167664%
86-020	102,545	0.0243301%
86-021	130,096	0.0308670%
86-022	118,970	0.0282272%
86-213	392,659	0.0931635%
86-351	172,708	0.0409772%
87-001	569,841	0.1352022%
87-012	216,378	0.0513385%
87-019	155,721	0.0369468%
87-026	190,079	0.0450987%
87-035	277,653	0.0658768%
87-036	264,231	0.0626923%
87-037	272,319	0.0646112%
87-113	610,296	0.1448007%
87-361	807,434	0.1915743%
87-383	431,128	0.1022908%
87-701	440,994	0.1046316%
87-738	2,119,583	0.5028988%
88-012	164,545	0.0390405%
88-314	143,222	0.0339813%
88-371	266,084	0.0631319%
<b>TOTAL</b>	<b>\$ 421,473,077</b>	<b>100.0000000%</b>

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
01-009	\$ 9,203,284	\$ 96,260	\$ 688,690	\$ -	\$ 207,411	\$ 992,361	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 897,020	\$ 66,265	\$ 963,285
01-023	2,577,969	26,964	192,912	-	155,424	375,300	-	-	-	-	-	251,268	49,656	300,924
02-001	1,620,651	16,951	121,275	-	-	138,226	-	-	-	65,507	65,507	157,961	(20,929)	137,032
02-003	4,417,301	46,202	330,551	-	-	376,753	-	-	-	57,851	57,851	430,543	(18,483)	412,060
02-006	5,671,655	59,322	424,415	-	-	483,737	-	-	-	51,994	51,994	552,802	(16,612)	536,190
02-009	1,858,002	19,433	139,036	-	-	158,469	-	-	-	48,531	48,531	181,095	(15,505)	165,590
02-010	6,530,194	68,301	488,660	-	974	557,935	-	-	-	-	-	636,481	311	636,792
02-011	2,183,170	22,834	163,369	-	24,022	210,225	-	-	-	-	-	212,788	7,675	220,463
02-013	2,049,915	21,441	153,397	-	28,997	203,835	-	-	-	-	-	199,800	9,264	209,064
02-131	1,759,715	18,405	131,681	-	-	150,086	-	-	-	1,948	1,948	171,515	(623)	170,892
02-154	11,281,313	117,995	844,191	-	-	962,186	-	-	-	504,361	504,361	1,099,561	(161,138)	938,423
02-308	2,119,638	22,170	158,614	-	-	180,784	-	-	-	14,464	14,464	206,596	(4,621)	201,975
02-761	3,924,448	41,047	293,670	-	63,455	398,172	-	-	-	-	-	382,506	20,273	402,779
02-874	45,786	479	3,426	-	2,931	6,836	-	-	-	-	-	4,463	936	5,399
02-895	789,792	8,261	59,101	-	32,686	100,048	-	-	-	-	-	76,979	10,443	87,422
02-900	3,861,727	40,391	288,977	-	4,725	334,093	-	-	-	-	-	376,393	1,510	377,903
03-013	1,718,397	17,973	128,589	-	-	146,562	-	-	-	82,537	82,537	167,488	(26,369)	141,119
03-014	1,916,558	20,046	143,418	-	-	163,464	-	-	-	11,817	11,817	186,802	(3,776)	183,026
03-103	6,129,689	64,112	458,690	-	-	522,802	-	-	-	113,398	113,398	597,445	(36,229)	561,216
03-343	3,303,317	34,550	247,190	-	159,137	440,877	-	-	-	-	-	321,966	50,842	372,808
03-747	1,572,480	16,447	117,670	-	-	134,117	-	-	-	11,434	11,434	153,266	(3,653)	149,613
04-001	2,653,364	27,752	198,554	-	-	226,306	-	-	-	251,937	251,937	258,617	(80,491)	178,126
04-019	2,862,897	29,944	214,233	-	-	244,177	-	-	-	31,390	31,390	279,039	(10,029)	269,010
04-031	3,721,345	38,923	278,472	-	-	317,395	-	-	-	164,851	164,851	362,710	(52,668)	310,042
04-033	2,722,921	28,480	203,759	-	-	232,239	-	-	-	109,907	109,907	265,396	(35,114)	230,282
04-034	4,036,790	42,222	302,077	-	-	344,299	-	-	-	123,267	123,267	393,456	(39,382)	354,074
04-104	8,278,822	86,591	619,512	-	93,944	800,047	-	-	-	-	-	806,916	30,014	836,930
04-125	4,250,198	44,454	318,046	-	44,308	406,808	-	-	-	-	-	414,256	14,156	428,412
04-244	4,766,348	49,853	356,670	-	-	406,523	-	-	-	4,725	4,725	464,564	(1,510)	463,054
04-704	2,558,916	26,765	191,486	-	-	218,251	-	-	-	39,533	39,533	249,411	(12,630)	236,781
05-001	4,485,820	46,919	335,678	-	189,111	571,708	-	-	-	-	-	437,221	60,419	497,640
05-006	2,825,773	29,556	211,455	-	112,918	353,929	-	-	-	-	-	275,421	36,076	311,497
05-017	5,090,883	53,247	380,955	-	24,713	458,915	-	-	-	-	-	496,195	7,895	504,090
05-018	3,188,932	33,354	238,631	-	93,679	365,664	-	-	-	-	-	310,817	29,929	340,746
05-105	7,873,415	82,351	589,175	-	-	671,526	-	-	-	204,069	204,069	767,402	(65,198)	702,204
05-169	3,412,857	35,696	255,387	-	78,464	369,547	-	-	-	-	-	332,642	25,068	357,710
05-710	2,285,737	23,907	171,044	-	26,688	221,639	-	-	-	-	-	222,785	8,526	231,311
05-739	14,953,569	156,404	1,118,989	-	387,465	1,662,858	-	-	-	-	-	1,457,486	123,791	1,581,277
05-902	1,306,462	13,665	97,764	-	78,701	190,130	-	-	-	-	-	127,338	25,144	152,482
06-001	3,699,126	38,690	276,809	-	-	315,499	-	-	-	40,787	40,787	360,544	(13,031)	347,513
06-008	1,492,641	15,612	111,696	-	-	127,308	-	-	-	28,970	28,970	145,484	(9,255)	136,229
06-010	1,843,965	19,287	137,986	-	-	157,273	-	-	-	88,075	88,075	179,727	(28,139)	151,588
06-011	883,601	9,242	66,121	-	13,394	88,757	-	-	-	-	-	86,122	4,279	90,401
06-017	1,613,079	16,872	120,708	-	-	137,580	-	-	-	17,820	17,820	157,223	(5,693)	151,530
06-185	4,001,252	41,850	299,417	-	47,615	388,882	-	-	-	-	-	389,992	15,212	405,204

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
06-202	5,596,352	58,534	418,780	-	171,820	649,134	-	-	-	-	-	545,462	54,895	600,357
07-020	3,299,105	34,506	246,875	-	96,587	377,968	-	-	-	-	-	321,555	30,858	352,413
07-026	1,430,513	14,962	107,047	-	54,346	176,355	-	-	-	-	-	139,428	17,363	156,791
07-108	3,385,210	35,407	253,318	-	-	288,725	-	-	-	163,501	163,501	329,948	(52,237)	277,711
07-163	2,845,733	29,764	212,949	-	-	242,713	-	-	-	58,653	58,653	277,366	(18,739)	258,627
07-294	3,137,903	32,820	234,812	-	53,356	320,988	-	-	-	-	-	305,843	17,047	322,890
07-304	3,026,468	31,655	226,473	-	50,330	308,458	-	-	-	-	-	294,982	16,080	311,062
07-309	2,259,569	23,634	169,086	-	213,724	406,444	-	-	-	-	-	220,234	68,282	288,516
07-724	1,064,364	11,133	79,647	-	-	90,780	-	-	-	38,122	38,122	103,741	(12,179)	91,562
07-748	2,794,219	29,226	209,094	-	-	238,320	-	-	-	405,071	405,071	272,345	(129,415)	142,930
08-001	2,038,743	21,324	152,561	-	-	173,885	-	-	-	33,093	33,093	198,711	(10,573)	188,138
08-005	2,021,008	21,138	151,234	-	-	172,372	-	-	-	34,466	34,466	196,982	(11,012)	185,970
08-011	6,316,467	66,066	472,667	-	-	538,733	-	-	-	84,274	84,274	615,650	(26,925)	588,725
08-013	2,270,199	23,745	169,881	-	20,232	213,858	-	-	-	-	-	221,270	6,464	227,734
08-017	3,376,412	35,315	252,660	-	7,671	295,646	-	-	-	-	-	329,090	2,451	331,541
08-333	2,070,628	21,657	154,947	-	-	176,604	-	-	-	25,199	25,199	201,819	(8,051)	193,768
08-743	1,568,053	16,401	117,339	-	63,336	197,076	-	-	-	-	-	152,834	20,235	173,069
09-001	18,931,306	198,009	1,416,647	-	1,603,840	3,218,496	-	-	-	-	-	1,845,186	512,409	2,357,595
09-006	3,654,641	38,225	273,480	-	19,063	330,768	-	-	-	-	-	356,208	6,090	362,298
09-009	1,973,882	20,645	147,707	-	182,821	351,173	-	-	-	-	-	192,389	58,409	250,798
09-015	6,051,573	63,295	452,845	-	-	516,140	-	-	-	118,575	118,575	589,831	(37,884)	551,947
09-022	47,282,551	494,543	3,538,195	-	126,040	4,158,778	-	-	-	-	-	4,608,508	40,268	4,648,776
09-024	4,940,795	51,677	369,724	-	-	421,401	-	-	-	152,462	152,462	481,567	(48,710)	432,857
09-100	8,628,925	90,253	645,710	-	-	735,963	-	-	-	8,174	8,174	841,039	(2,611)	838,428
09-147	22,371,871	233,995	1,674,108	-	202,539	2,110,642	-	-	-	-	-	2,180,529	64,709	2,245,238
09-166	14,300,689	149,576	1,070,134	-	-	1,219,710	-	-	-	310,632	310,632	1,393,851	(99,244)	1,294,607
09-291	22,060,518	230,738	1,650,809	-	342,632	2,224,179	-	-	-	-	-	2,150,182	109,467	2,259,649
09-299	8,270,468	86,504	618,887	-	109,309	814,700	-	-	-	-	-	806,101	34,923	841,024
09-760	11,361,330	118,832	850,179	-	43,825	1,012,836	-	-	-	-	-	1,107,360	14,001	1,121,361
09-800	26,590	278	1,990	-	-	2,268	-	-	-	11,085	11,085	2,592	(3,541)	(949)
09-820	418,514	4,377	31,318	-	-	35,695	-	-	-	76,998	76,998	40,791	(24,600)	16,191
09-835	123,862	1,296	9,269	-	-	10,565	-	-	-	104,146	104,146	12,073	(33,274)	(21,201)
09-846	91,007	952	6,810	-	1,223	8,985	-	-	-	-	-	8,870	391	9,261
09-870	283,485	2,965	21,213	-	53,970	78,148	-	-	-	-	-	27,631	17,243	44,874
09-884	187,497	1,961	14,031	-	1,876	17,868	-	-	-	-	-	18,275	599	18,874
10-003	1,418,559	14,837	106,152	-	-	120,989	-	-	-	22,614	22,614	138,263	(7,225)	131,038
10-315	4,921,526	51,476	368,282	-	125,587	545,345	-	-	-	-	-	479,688	40,123	519,811
11-001	3,950,782	41,323	295,641	-	-	336,964	-	-	-	95,701	95,701	385,073	(30,575)	354,498
11-007	2,314,033	24,203	173,161	-	-	197,364	-	-	-	70,279	70,279	225,543	(22,453)	203,090
11-008	2,599,030	27,184	194,488	-	30,504	252,176	-	-	-	-	-	253,321	9,746	263,067
11-012	4,714,988	49,316	352,827	-	186,971	589,114	-	-	-	-	-	459,558	59,735	519,293
11-199	4,567,251	47,770	341,772	-	85,287	474,829	-	-	-	-	-	445,158	27,248	472,406
11-346	1,847,594	19,325	138,257	-	-	157,582	-	-	-	6,969	6,969	180,080	(2,227)	177,853
12-001	1,138,247	11,905	85,176	-	-	97,081	-	-	-	1,023,017	1,023,017	110,942	(326,843)	(215,901)
12-007	4,246,557	44,416	317,774	-	-	362,190	-	-	-	264,177	264,177	413,901	(84,401)	329,500

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
12-009	7,865,723	82,270	588,599	-	-	670,869	-	-	-	48,877	48,877	766,652	(15,615)	751,037
12-011	8,707,464	91,074	651,587	-	-	742,661	-	-	-	490,668	490,668	848,694	(156,763)	691,931
12-013	2,145,293	22,438	160,534	-	138,597	321,569	-	-	-	-	-	209,096	44,280	253,376
12-014	4,377,581	45,787	327,578	-	96,525	469,890	-	-	-	-	-	426,672	30,839	457,511
12-016	3,689,539	38,590	276,092	-	-	314,682	-	-	-	85,394	85,394	359,610	(27,283)	332,327
12-191	20,718,393	216,700	1,550,376	-	-	1,767,076	-	-	-	139,759	139,759	2,019,369	(44,652)	1,974,717
12-703	2,575,030	26,933	192,692	-	68,031	287,656	-	-	-	-	-	250,982	21,735	272,717
12-723	14,425,567	150,882	1,079,478	-	162,424	1,392,784	-	-	-	-	-	1,406,023	51,892	1,457,915
12-816	253,265	2,649	18,952	-	2,934	24,535	-	-	-	-	-	24,685	938	25,623
12-871	202,412	2,117	15,147	-	2,121	19,385	-	-	-	-	-	19,729	678	20,407
12-888	-	-	-	-	-	-	-	-	-	25,583	25,583	-	(8,173)	(8,173)
12-896	409,509	4,283	30,644	-	-	34,927	-	-	-	58,964	58,964	39,914	(18,838)	21,076
13-001	5,943,305	62,163	444,743	-	-	506,906	-	-	-	719,695	719,695	579,279	(229,935)	349,344
13-003	4,045,480	42,313	302,727	-	-	345,040	-	-	-	213,083	213,083	394,303	(68,078)	326,225
13-004	3,633,437	38,003	271,893	-	-	309,896	-	-	-	148,689	148,689	354,142	(47,504)	306,638
13-007	2,502,437	26,174	187,260	-	1,131	214,565	-	-	-	-	-	243,906	362	244,268
13-008	6,881,382	71,975	514,940	-	17,567	604,482	-	-	-	-	-	670,711	5,612	676,323
13-027	2,472,149	25,857	184,993	-	90,814	301,664	-	-	-	-	-	240,954	29,014	269,968
13-029	4,333,781	45,328	324,301	-	-	369,629	-	-	-	14,537	14,537	422,402	(4,644)	417,758
13-030	17,096,921	178,822	1,279,378	-	-	1,458,200	-	-	-	115,239	115,239	1,666,393	(36,817)	1,629,576
13-388	19,593,864	204,939	1,466,227	-	-	1,671,166	-	-	-	102,343	102,343	1,909,764	(32,698)	1,877,066
13-399	7,191,280	75,216	538,130	-	-	613,346	-	-	-	126,112	126,112	700,916	(40,292)	660,624
13-764	1,539,796	16,105	115,224	-	-	131,329	-	-	-	59,945	59,945	150,080	(19,152)	130,928
14-001	1,646,871	17,225	123,237	-	-	140,462	-	-	-	805,056	805,056	160,516	(257,206)	(96,690)
14-003	4,210,866	44,043	315,103	-	-	359,146	-	-	-	88,145	88,145	410,422	(28,161)	382,261
14-017	3,834,703	40,108	286,954	-	-	327,062	-	-	-	112,895	112,895	373,759	(36,069)	337,690
14-018	3,759,673	39,324	281,340	-	1,100	321,764	-	-	-	-	-	366,446	352	366,798
14-207	6,693,782	70,012	500,902	-	29,392	600,306	-	-	-	-	-	652,426	9,390	661,816
15-001	4,826,924	50,486	361,203	-	-	411,689	-	-	-	382,541	382,541	470,468	(122,217)	348,251
15-002	3,862,914	40,403	289,065	-	-	329,468	-	-	-	59,681	59,681	376,508	(19,067)	357,441
15-021	2,219,495	23,214	166,087	-	-	189,301	-	-	-	33,795	33,795	216,328	(10,797)	205,531
15-022	2,727,880	28,532	204,130	-	5,961	238,623	-	-	-	-	-	265,879	1,904	267,783
15-023	1,913,768	20,017	143,209	-	42,958	206,184	-	-	-	-	-	186,530	13,725	200,255
15-024	1,885,152	19,717	141,068	-	28,364	189,149	-	-	-	-	-	183,741	9,062	192,803
15-134	5,877,776	61,478	439,839	-	-	501,317	-	-	-	160,183	160,183	572,892	(51,177)	521,715
15-135	2,336,401	24,437	174,835	-	45,977	245,249	-	-	-	-	-	227,723	14,689	242,412
15-186	3,708,615	38,790	277,519	-	-	316,309	-	-	-	86,572	86,572	361,469	(27,659)	333,810
15-321	1,904,130	19,916	142,488	-	76,446	238,850	-	-	-	-	-	185,591	24,424	210,015
15-340	1,631,236	17,062	122,067	-	26,795	165,924	-	-	-	-	-	158,992	8,561	167,553
15-341	1,688,719	17,663	126,368	-	-	144,031	-	-	-	80,086	80,086	164,595	(25,586)	139,009
15-759	1,671,270	17,480	125,063	-	138,241	280,784	-	-	-	-	-	162,894	44,166	207,060
15-811	1,846,025	19,308	138,140	-	-	157,448	-	-	-	48,182	48,182	179,927	(15,394)	164,533
16-023	3,091,329	32,333	231,327	-	71,337	334,997	-	-	-	-	-	301,304	22,791	324,095
16-024	5,402,481	56,506	404,273	-	-	460,779	-	-	-	35,590	35,590	526,566	(11,370)	515,196
16-126	3,740,677	39,125	279,918	-	-	319,043	-	-	-	46,303	46,303	364,594	(14,793)	349,801

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
16-772	965,831	10,102	72,274	-	-	82,376	-	-	-	58,979	58,979	94,137	(18,843)	75,294
17-009	2,333,366	24,405	174,608	-	-	199,013	-	-	-	95,409	95,409	227,427	(30,482)	196,945
17-014	1,703,219	17,815	127,453	-	-	145,268	-	-	-	20,708	20,708	166,008	(6,616)	159,392
17-015	2,088,688	21,846	156,298	-	-	178,144	-	-	-	153,978	153,978	203,579	(49,194)	154,385
17-114	3,807,650	39,825	284,930	-	238,091	562,846	-	-	-	-	-	371,122	76,067	447,189
17-141	3,774,943	39,483	282,482	-	57,928	379,893	-	-	-	-	-	367,934	18,507	386,441
17-323	2,086,885	21,827	156,164	-	-	177,991	-	-	-	8,404	8,404	203,403	(2,685)	200,718
18-001	34,693,851	362,874	2,596,172	-	-	2,959,046	-	-	-	77,911	77,911	3,381,520	(24,892)	3,356,628
18-006	4,057,235	42,436	303,607	-	45,931	391,974	-	-	-	-	-	395,448	14,674	410,122
18-009	3,867,855	40,455	289,435	-	-	329,890	-	-	-	87,274	87,274	376,990	(27,883)	349,107
18-014	2,556,331	26,737	191,293	-	-	218,030	-	-	-	292,958	292,958	249,159	(93,597)	155,562
18-107	15,487,511	161,989	1,158,945	-	-	1,320,934	-	-	-	234,298	234,298	1,509,528	(74,855)	1,434,673
18-111	23,601,724	246,858	1,766,139	-	-	2,012,997	-	-	-	864,993	864,993	2,300,399	(276,356)	2,024,043
18-121	182,282,236	1,906,548	13,640,345	-	6,537,589	22,084,482	-	-	-	-	-	17,766,580	2,088,687	19,855,267
18-122	29,349,258	306,973	2,196,232	-	-	2,503,205	-	-	-	271,283	271,283	2,860,597	(86,672)	2,773,925
18-133	11,483,988	120,115	859,357	-	-	979,472	-	-	-	739,138	739,138	1,119,315	(236,146)	883,169
18-137	19,885,930	207,993	1,488,082	-	-	1,696,075	-	-	-	1,537,235	1,537,235	1,938,231	(491,130)	1,447,101
18-143	10,533,626	110,175	788,241	-	52,393	950,809	-	-	-	-	-	1,026,685	16,739	1,043,424
18-152	18,243,550	190,815	1,365,182	-	-	1,555,997	-	-	-	372,956	372,956	1,778,152	(119,155)	1,658,997
18-159	9,156,494	95,771	685,189	-	-	780,960	-	-	-	532,925	532,925	892,460	(170,263)	722,197
18-178	40,953,845	428,349	3,064,614	-	2,180,723	5,673,686	-	-	-	-	-	3,991,665	696,717	4,688,382
18-183	8,648,138	90,454	647,148	-	-	737,602	-	-	-	139,322	139,322	842,912	(44,512)	798,400
18-188	29,173,476	305,135	2,183,078	-	-	2,488,213	-	-	-	542,325	542,325	2,843,464	(173,267)	2,670,197
18-215	18,519,531	193,702	1,385,833	-	-	1,579,535	-	-	-	233,894	233,894	1,805,051	(74,727)	1,730,324
18-219	10,491,173	109,731	785,064	-	-	894,795	-	-	-	145,635	145,635	1,022,548	(46,529)	976,019
18-221	3,924,043	41,043	293,640	-	85,429	420,112	-	-	-	-	-	382,466	27,293	409,759
18-224	6,477,356	67,749	484,706	-	97,208	649,663	-	-	-	-	-	631,331	31,057	662,388
18-230	21,967,492	229,765	1,643,847	-	-	1,873,612	-	-	-	196,464	196,464	2,141,115	(62,768)	2,078,347
18-233	16,268,151	170,154	1,217,361	-	-	1,387,515	-	-	-	505,055	505,055	1,585,615	(161,360)	1,424,255
18-247	16,127,473	168,682	1,206,834	-	141,831	1,517,347	-	-	-	-	-	1,571,903	45,313	1,617,216
18-250	8,805,255	92,097	658,905	-	117,678	868,680	-	-	-	-	-	858,226	37,597	895,823
18-251	14,294,731	149,513	1,069,688	-	-	1,219,201	-	-	-	199,187	199,187	1,393,271	(63,638)	1,329,633
18-258	14,882,208	155,658	1,113,649	-	-	1,269,307	-	-	-	519,585	519,585	1,450,531	(166,001)	1,284,530
18-264	21,877,586	228,825	1,637,120	-	-	1,865,945	-	-	-	274,578	274,578	2,132,352	(87,725)	2,044,627
18-271	10,803,610	112,998	808,444	-	-	921,442	-	-	-	542,900	542,900	1,053,000	(173,451)	879,549
18-288	18,872,670	197,395	1,412,259	-	-	1,609,654	-	-	-	91,796	91,796	1,839,471	(29,328)	1,810,143
18-289	19,346,676	202,353	1,447,729	-	-	1,650,082	-	-	-	110,091	110,091	1,885,671	(35,173)	1,850,498
18-292	11,447,178	119,730	856,603	-	-	976,333	-	-	-	13,344	13,344	1,115,727	(4,263)	1,111,464
18-317	7,218,218	75,498	540,146	-	105,213	720,857	-	-	-	-	-	703,541	33,614	737,155
18-731	5,303,840	55,475	396,891	-	-	452,366	-	-	-	383,845	383,845	516,952	(122,634)	394,318
18-742	4,376,405	45,774	327,490	-	-	373,264	-	-	-	535,134	535,134	426,557	(170,969)	255,588
18-801	382,976	4,006	28,658	-	73,784	106,448	-	-	-	-	-	37,328	23,573	60,901
18-804	429,726	4,495	32,157	-	-	36,652	-	-	-	132,019	132,019	41,884	(42,179)	(295)
18-805	67,149	702	5,025	-	721	6,448	-	-	-	-	-	6,545	230	6,775
18-807	450,234	4,709	33,691	-	30,968	69,368	-	-	-	-	-	43,883	9,894	53,777

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
18-808	501,412	5,244	37,521	-	126,814	169,579	-	-	-	-	48,871	40,516	89,387	
18-809	165,425	1,730	12,379	-	13,236	27,345	-	-	-	-	16,124	4,229	20,353	
18-810	176,187	1,843	13,184	-	-	15,027	-	-	-	17,463	17,173	(5,579)	11,594	
18-811	17,792	186	1,331	-	-	1,517	-	-	-	126,810	1,734	(40,515)	(38,781)	
18-813	212,335	2,221	15,889	-	-	18,110	-	-	-	3,598	20,696	(1,149)	19,547	
18-816	75,937	794	5,682	-	-	6,476	-	-	-	17,345	7,401	(5,541)	1,860	
18-817	3,468,445	36,278	259,547	-	322,526	618,351	-	-	-	-	338,060	103,044	441,104	
18-818	239,685	2,507	17,936	-	13,290	33,733	-	-	-	-	23,361	4,246	27,607	
18-819	142,156	1,487	10,638	-	894	13,019	-	-	-	-	13,856	285	14,141	
18-820	73,922	773	5,532	-	-	6,305	-	-	-	50,265	7,205	(16,059)	(8,854)	
18-822	844,542	8,833	63,198	-	-	72,031	-	-	-	9,408	82,315	(3,006)	79,309	
18-823	4,018,673	42,033	300,721	-	474,559	817,313	-	-	-	-	391,690	151,616	543,306	
18-824	4,058,085	42,445	303,670	-	1,362,550	1,708,665	-	-	-	-	395,531	435,320	830,851	
18-825	304,032	3,180	22,751	-	18,533	44,464	-	-	-	-	29,633	5,921	35,554	
18-826	248,649	2,601	18,607	-	92,114	113,322	-	-	-	-	24,235	29,430	53,665	
18-827	54,219	567	4,057	-	-	4,624	-	-	-	9,389	5,285	(3,000)	2,285	
18-828	531,871	5,563	39,800	-	-	45,363	-	-	-	19,404	51,840	(6,199)	45,641	
18-830	498,935	5,219	37,336	-	-	42,555	-	-	-	48,179	48,630	(15,392)	33,238	
18-831	352,123	3,683	26,350	-	-	30,033	-	-	-	118,710	34,321	(37,926)	(3,605)	
18-833	320,888	3,356	24,012	-	-	27,368	-	-	-	4,158	31,276	(1,328)	29,948	
18-834	312,900	3,273	23,415	-	-	26,688	-	-	-	59,006	30,498	(18,852)	11,646	
18-836	544,014	5,690	40,709	-	5,788	52,187	-	-	-	-	53,024	1,849	54,873	
18-838	233,322	2,440	17,460	-	115,066	134,966	-	-	-	-	22,741	36,762	59,503	
18-839	333,561	3,489	24,961	-	106,885	135,335	-	-	-	-	32,511	34,148	66,659	
18-840	56,616	592	4,237	-	-	4,829	-	-	-	3,789	5,518	(1,211)	4,307	
18-841	213,203	2,230	15,954	-	7,610	25,794	-	-	-	-	20,780	2,431	23,211	
18-842	336,374	3,518	25,171	-	20,712	49,401	-	-	-	-	32,786	6,617	39,403	
18-844	194,452	2,034	14,551	-	-	16,585	-	-	-	10,709	18,953	(3,421)	15,532	
18-845	195,525	2,045	14,631	-	32,548	49,224	-	-	-	-	19,057	10,399	29,456	
18-846	668,869	6,996	50,052	-	121,318	178,366	-	-	-	-	65,193	38,760	103,953	
18-848	214,840	2,247	16,077	-	16,803	35,127	-	-	-	-	20,940	5,369	26,309	
18-849	138,025	1,444	10,329	-	25,694	37,467	-	-	-	-	13,453	8,209	21,662	
18-850	-	-	-	-	-	-	-	-	-	14,805	-	(4,730)	(4,730)	
18-851	86,265	902	6,455	-	-	7,357	-	-	-	22,062	8,408	(7,049)	1,359	
18-852	363,735	3,804	27,219	-	-	31,023	-	-	-	101,047	35,452	(32,284)	3,168	
18-854	1,164	12	87	-	-	99	-	-	-	86,859	113	(27,751)	(27,638)	
18-855	400,266	4,187	29,952	-	-	34,139	-	-	-	47,840	39,013	(15,285)	23,728	
18-856	202,401	2,117	15,146	-	43,077	60,340	-	-	-	-	19,728	13,762	33,490	
18-858	511,888	5,354	38,305	-	93,660	137,319	-	-	-	-	49,892	29,923	79,815	
18-862	369,533	3,865	27,652	-	50,441	81,958	-	-	-	-	36,017	16,115	52,132	
18-864	286,138	2,993	21,412	-	8,960	33,365	-	-	-	-	27,889	2,862	30,751	
18-866	246,886	2,582	18,475	-	55,910	76,967	-	-	-	-	24,063	17,863	41,926	
18-867	981,009	10,261	73,410	-	110,973	194,644	-	-	-	-	95,616	35,455	131,071	
18-869	560,738	5,865	41,961	-	33,906	81,732	-	-	-	-	54,654	10,833	65,487	
18-870	842,956	8,817	63,079	-	32,675	104,571	-	-	-	-	82,161	10,439	92,600	

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
18-871	327,279	3,423	24,491	-	3,207	31,121	-	-	-	-	-	31,899	1,024	32,923
18-872	251,028	2,626	18,785	-	-	21,411	-	-	-	36,733	36,733	24,467	(11,736)	12,731
18-873	284,780	2,979	21,310	-	17,866	42,155	-	-	-	-	-	27,757	5,708	33,465
18-876	150,721	1,576	11,279	-	-	12,855	-	-	-	48,351	48,351	14,690	(15,447)	(757)
18-877	78,156	817	5,849	-	-	6,666	-	-	-	25,326	25,326	7,618	(8,091)	(473)
18-878	129,928	1,359	9,723	-	20,942	32,024	-	-	-	-	-	12,664	6,691	19,355
18-879	323,462	3,383	24,205	-	-	27,588	-	-	-	31,655	31,655	31,527	(10,113)	21,414
18-880	213,340	2,231	15,964	-	-	18,195	-	-	-	47,377	47,377	20,794	(15,136)	5,658
18-881	597,194	6,246	44,689	-	-	50,935	-	-	-	32,836	32,836	58,207	(10,491)	47,716
18-882	431,700	4,515	32,305	-	28,022	64,842	-	-	-	-	-	42,077	8,953	51,030
18-883	165,968	1,736	12,420	-	-	14,156	-	-	-	54	54	16,176	(17)	16,159
18-884	265,664	2,779	19,880	-	58,139	80,798	-	-	-	-	-	25,894	18,575	44,469
18-885	358,577	3,750	26,833	-	23,401	53,984	-	-	-	-	-	34,950	7,476	42,426
18-887	489,429	5,119	36,624	-	-	41,743	-	-	-	110,835	110,835	47,703	(35,411)	12,292
18-888	175,365	1,834	13,123	-	-	14,957	-	-	-	63,198	63,198	17,092	(20,191)	(3,099)
18-889	404,773	4,234	30,290	-	-	34,524	-	-	-	36,219	36,219	39,452	(11,571)	27,881
18-891	5,238,465	54,791	391,999	-	-	446,790	-	-	-	60,728	60,728	510,580	(19,402)	491,178
18-893	444,168	4,646	33,238	-	-	37,884	-	-	-	34,669	34,669	43,292	(11,077)	32,215
18-894	63,412	663	4,745	-	-	5,408	-	-	-	29,676	29,676	6,181	(9,481)	(3,300)
18-895	125,449	1,312	9,387	-	-	10,699	-	-	-	39,487	39,487	12,227	(12,615)	(388)
18-896	534,810	5,594	40,020	-	-	45,614	-	-	-	21,801	21,801	52,127	(6,965)	45,162
18-897	551,460	5,768	41,266	-	61,537	108,571	-	-	-	-	-	53,749	19,661	73,410
18-899	452,590	4,734	33,868	-	-	38,602	-	-	-	129,537	129,537	44,113	(41,386)	2,727
18-910	3,490,796	36,511	261,219	-	-	297,730	-	-	-	287,489	287,489	340,239	(91,849)	248,390
18-930	129,728	1,357	9,708	-	-	11,065	-	-	-	4,545	4,545	12,644	(1,452)	11,192
18-931	287,935	3,012	21,546	-	129,798	154,356	-	-	-	-	-	28,064	41,469	69,533
18-935	471,626	4,933	35,292	-	-	40,225	-	-	-	7,085	7,085	45,968	(2,263)	43,705
18-946	583,357	6,102	43,653	-	-	49,755	-	-	-	16,861	16,861	56,858	(5,387)	51,471
18-948	470,513	4,921	35,209	-	65,887	106,017	-	-	-	-	-	45,860	21,050	66,910
18-950	791,282	8,276	59,212	-	78,142	145,630	-	-	-	-	-	77,124	24,965	102,089
18-951	197,619	2,067	14,788	-	34,838	51,693	-	-	-	-	-	19,261	11,131	30,392
18-953	114,601	1,199	8,576	-	77,033	86,808	-	-	-	-	-	11,170	24,611	35,781
18-954	8,057	84	603	-	5,416	6,103	-	-	-	-	-	785	1,730	2,515
18-955	-	-	-	-	-	-	-	-	-	1,726	1,726	-	(551)	(551)
18-957	155,217	1,623	11,615	-	104,334	117,572	-	-	-	-	-	15,129	33,334	48,463
19-001	835,755	8,741	62,540	-	67,110	138,391	-	-	-	-	-	81,459	21,441	102,900
19-003	1,758,431	18,392	131,585	-	-	149,977	-	-	-	79,330	79,330	171,390	(25,345)	146,045
19-028	2,234,291	23,369	167,194	-	59,228	249,791	-	-	-	-	-	217,771	18,923	236,694
19-045	1,812,216	18,955	135,610	-	-	154,565	-	-	-	16,328	16,328	176,632	(5,216)	171,416
19-046	2,069,938	21,650	154,895	-	-	176,545	-	-	-	4,491	4,491	201,752	(1,435)	200,317
19-047	1,585,935	16,588	118,677	-	-	135,265	-	-	-	47,994	47,994	154,577	(15,334)	139,243
19-146	5,547,804	58,026	415,147	-	-	473,173	-	-	-	286,979	286,979	540,730	(91,686)	449,044
19-372	3,219,420	33,673	240,912	-	247,303	521,888	-	-	-	-	-	313,789	79,011	392,800
20-005	1,665,638	17,421	124,641	-	39,947	182,009	-	-	-	-	-	162,345	12,763	175,108
20-013	2,392,721	25,026	179,049	-	-	204,075	-	-	-	83,588	83,588	233,212	(26,705)	206,507

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
20-014	2,646,687	27,683	198,054	-	23,838	249,575	-	-	-	-	-	257,966	7,616	265,582
20-129	5,981,741	62,565	447,619	-	145,086	655,270	-	-	-	-	-	583,025	46,354	629,379
20-381	2,064,911	21,598	154,519	-	165,726	341,843	-	-	-	-	-	201,262	52,947	254,209
21-014	9,177,681	95,992	686,774	-	528,801	1,311,567	-	-	-	-	-	894,525	168,946	1,063,471
21-016	44,597,399	466,459	3,337,264	-	1,028,824	4,832,547	-	-	-	-	-	4,346,793	328,698	4,675,491
21-018	5,201,587	54,405	389,239	-	25,061	468,705	-	-	-	-	-	506,985	8,007	514,992
21-130	13,885,587	145,234	1,039,071	-	-	1,184,305	-	-	-	56,248	56,248	1,353,393	(17,971)	1,335,422
21-756	4,557,899	47,673	341,072	-	-	388,745	-	-	-	286,756	286,756	444,247	(91,615)	352,632
22-001	7,348,471	76,860	549,893	-	-	626,753	-	-	-	1,034,374	1,034,374	716,237	(330,471)	385,766
22-006	138,595	1,450	10,371	-	-	11,821	-	-	-	18,529	18,529	13,509	(5,920)	7,589
22-007	4,271,995	44,682	319,677	-	146,257	510,616	-	-	-	-	-	416,380	46,727	463,107
22-010	5,908,481	61,799	442,137	-	55,339	559,275	-	-	-	-	-	575,884	17,680	593,564
22-011	6,048,160	63,260	452,589	-	-	515,849	-	-	-	215,300	215,300	589,499	(68,786)	520,713
22-012	4,322,494	45,210	323,456	-	77,102	445,768	-	-	-	-	-	421,302	24,633	445,935
22-187	10,559,041	110,440	790,143	-	32,118	932,701	-	-	-	-	-	1,029,163	10,262	1,039,425
22-259	3,833,778	40,099	286,885	-	36,184	363,168	-	-	-	-	-	373,669	11,561	385,230
22-708	5,119,054	53,542	383,063	-	-	436,605	-	-	-	8,285	8,285	498,941	(2,647)	496,294
22-800	623,813	6,525	46,681	-	272,760	325,966	-	-	-	-	-	60,801	87,144	147,945
23-001	3,003,279	31,412	224,738	-	298,895	555,045	-	-	-	-	-	292,722	95,494	388,216
23-003	2,329,440	24,364	174,314	-	104,929	303,607	-	-	-	-	-	227,045	33,523	260,568
23-009	23,591,202	246,748	1,765,351	-	630,850	2,642,949	-	-	-	-	-	2,299,374	201,549	2,500,923
23-010	4,633,134	48,459	346,702	-	-	395,161	-	-	-	233,883	233,883	451,580	(74,723)	376,857
23-013	1,431,369	14,971	107,111	-	-	122,082	-	-	-	194,925	194,925	139,512	(62,277)	77,235
23-014	4,550,561	47,596	340,523	-	-	388,119	-	-	-	18,138	18,138	443,531	(5,795)	437,736
23-015	3,813,527	39,887	285,370	-	27,290	352,547	-	-	-	-	-	371,695	8,719	380,414
23-016	3,606,807	37,725	269,901	-	77,275	384,901	-	-	-	-	-	351,546	24,688	376,234
23-153	14,767,430	154,457	1,105,060	-	66,965	1,326,482	-	-	-	-	-	1,439,343	21,394	1,460,737
24-013	6,897,844	72,147	516,172	-	162,109	750,428	-	-	-	-	-	672,315	51,792	724,107
24-204	4,608,695	48,204	344,873	-	-	393,077	-	-	-	24,168	24,168	449,198	(7,721)	441,477
25-001	11,690,406	122,274	874,804	-	-	997,078	-	-	-	1,266,236	1,266,236	1,139,434	(404,548)	734,886
25-004	8,582,980	89,772	642,272	-	107,997	840,041	-	-	-	-	-	836,561	34,504	871,065
25-007	6,494,931	67,933	486,022	-	211,890	765,845	-	-	-	-	-	633,044	67,697	700,741
25-010	13,746,085	143,775	1,028,632	-	447,633	1,620,040	-	-	-	-	-	1,339,796	143,014	1,482,810
25-016	15,390,182	160,971	1,151,661	-	64,234	1,376,866	-	-	-	-	-	1,500,042	20,522	1,520,564
25-112	7,084,661	74,101	530,152	-	-	604,253	-	-	-	16,052	16,052	690,524	(5,128)	685,396
25-123	213,527,005	2,233,347	15,978,419	-	-	18,211,766	-	-	-	5,486,746	5,486,746	20,811,927	(1,752,943)	19,058,984
25-124	46,792,020	489,413	3,501,489	-	332,943	4,323,845	-	-	-	-	-	4,560,697	106,372	4,667,069
25-145	4,304,674	45,024	322,123	-	-	367,147	-	-	-	77,482	77,482	419,565	(24,754)	394,811
25-216	19,518,737	204,153	1,460,605	-	-	1,664,758	-	-	-	791,651	791,651	1,902,441	(252,923)	1,649,518
25-241	8,971,531	93,836	671,348	-	466,826	1,232,010	-	-	-	-	-	874,432	149,146	1,023,578
25-255	58,473,320	611,591	4,375,612	-	-	4,987,203	-	-	-	758,070	758,070	5,699,243	(242,195)	5,457,048
25-263	31,230,764	326,653	2,337,027	-	289,111	2,952,791	-	-	-	-	-	3,043,981	92,368	3,136,349
25-275	32,541,802	340,365	2,435,133	-	347,990	3,123,488	-	-	-	-	-	3,171,766	111,179	3,282,945
25-282	41,765,965	436,844	3,125,385	-	19,803	3,582,032	-	-	-	-	-	4,070,820	6,327	4,077,147
25-293	13,862,101	144,988	1,037,314	-	-	1,182,302	-	-	-	222,119	222,119	1,351,103	(70,965)	1,280,138

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
25-295	16,808,056	175,801	1,257,762	-	-	1,433,563	-	-	-	211,258	211,258	1,638,238	(67,494)	1,570,744
25-707	6,549,949	68,508	490,139	-	-	558,647	-	-	-	180,746	180,746	638,407	(57,746)	580,661
25-720	72,697,478	760,366	5,440,018	-	1,217,651	7,418,035	-	-	-	-	-	7,085,635	389,026	7,474,661
25-800	344,294	3,601	25,764	-	86,982	116,347	-	-	-	-	-	33,557	27,790	61,347
25-801	395,512	4,137	29,597	-	-	33,734	-	-	-	13,256	13,256	38,550	(4,235)	34,315
25-802	474,091	4,959	35,477	-	-	40,436	-	-	-	25,334	25,334	46,208	(8,094)	38,114
25-803	1,613,975	16,881	120,775	-	384,209	521,865	-	-	-	-	-	157,310	122,751	280,061
25-804	107,497	1,124	8,044	-	56,915	66,083	-	-	-	-	-	10,477	18,184	28,661
25-805	85,426	893	6,393	-	-	7,286	-	-	-	56,340	56,340	8,326	(18,000)	(9,674)
25-806	589,953	6,171	44,147	-	118,019	168,337	-	-	-	-	-	57,501	37,706	95,207
25-808	751,653	7,862	56,247	-	54,188	118,297	-	-	-	-	-	73,262	17,313	90,575
25-810	929,038	9,717	69,521	-	-	79,238	-	-	-	234,869	234,869	90,551	(75,038)	15,513
25-811	1,090,755	11,409	81,622	-	-	93,031	-	-	-	82,480	82,480	106,313	(26,351)	79,962
25-812	220,678	2,308	16,514	-	10,525	29,347	-	-	-	-	-	21,509	3,362	24,871
25-813	298,931	3,127	22,369	-	39,421	64,917	-	-	-	-	-	29,136	12,595	41,731
25-814	916,285	9,584	68,566	-	-	78,150	-	-	-	162,895	162,895	89,308	(52,043)	37,265
25-815	165,939	1,736	12,417	-	42,233	56,386	-	-	-	-	-	16,174	13,493	29,667
25-817	980,427	10,255	73,366	-	1,615	85,236	-	-	-	-	-	95,560	516	96,076
25-818	380,796	3,983	28,495	-	10,337	42,815	-	-	-	-	-	37,115	3,302	40,417
25-820	1,355,295	14,175	101,418	-	141,788	257,381	-	-	-	-	-	132,097	45,300	177,397
25-821	168,866	1,766	12,636	-	7,993	22,395	-	-	-	-	-	16,459	2,554	19,013
25-823	71,714	750	5,366	-	-	6,116	-	-	-	10,747	10,747	6,990	(3,434)	3,556
25-824	797,376	8,340	59,668	-	168,077	236,085	-	-	-	-	-	77,718	53,699	131,417
25-825	518,022	5,418	38,764	-	127,278	171,460	-	-	-	-	-	50,490	40,664	91,154
25-830	62,710	656	4,693	-	-	5,349	-	-	-	32,948	32,948	6,112	(10,526)	(4,414)
25-831	247,308	2,587	18,506	-	74,375	95,468	-	-	-	-	-	24,104	23,762	47,866
25-832	95,771	1,002	7,167	-	-	8,169	-	-	-	2,171	2,171	9,335	(693)	8,642
25-833	42,944	449	3,214	-	14,099	17,762	-	-	-	-	-	4,186	4,505	8,691
25-834	239,222	2,502	17,901	-	-	20,403	-	-	-	56,789	56,789	23,316	(18,143)	5,173
25-836	310,937	3,252	23,268	-	-	26,520	-	-	-	48,090	48,090	30,306	(15,364)	14,942
25-838	798,066	8,347	59,720	-	-	68,067	-	-	-	29,373	29,373	77,785	(9,384)	68,401
25-839	1,545,308	16,163	115,637	-	-	131,800	-	-	-	253,694	253,694	150,617	(81,052)	69,565
25-840	874,476	9,146	65,438	-	93,790	168,374	-	-	-	-	-	85,233	29,965	115,198
25-841	709,741	7,423	53,111	-	-	60,534	-	-	-	156,440	156,440	69,177	(49,981)	19,196
25-842	78,915	825	5,905	-	39,659	46,389	-	-	-	-	-	7,692	12,671	20,363
25-844	320,534	3,353	23,986	-	-	27,339	-	-	-	37,726	37,726	31,242	(12,053)	19,189
25-846	964,290	10,086	72,159	-	-	82,245	-	-	-	220,915	220,915	93,987	(70,580)	23,407
25-847	343,130	3,589	25,677	-	41,631	70,897	-	-	-	-	-	33,444	13,300	46,744
25-848	-	-	-	-	-	-	-	-	-	6,482	6,482	-	(2,071)	(2,071)
25-849	311,319	3,256	23,296	-	12,346	38,898	-	-	-	-	-	30,343	3,945	34,288
25-851	169,174	1,769	12,659	-	27,033	41,461	-	-	-	-	-	16,489	8,637	25,126
25-852	238,167	2,491	17,822	-	12,922	33,235	-	-	-	-	-	23,214	4,128	27,342
25-853	1,956,404	20,463	146,399	-	-	166,862	-	-	-	66,040	66,040	190,686	(21,099)	169,587
25-855	1,545,673	16,167	115,664	-	-	131,831	-	-	-	75,901	75,901	150,653	(24,250)	126,403
25-859	970,128	10,147	72,596	-	395,006	477,749	-	-	-	-	-	94,556	126,200	220,756

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
25-860	368,368	3,853	27,565	-	48,968	80,386	-	-	-	-	-	35,904	15,645	51,549
25-864	421,818	4,412	31,565	-	62,649	98,626	-	-	-	-	-	41,113	20,016	61,129
25-867	331,501	3,467	24,807	-	222,829	251,103	-	-	-	-	-	32,311	71,192	103,503
25-868	-	-	-	-	-	-	-	-	-	22,476	22,476	-	(7,181)	(7,181)
25-869	1,330	14	99	-	-	113	-	-	-	15,983	15,983	130	(5,106)	(4,976)
25-870	107,212	1,121	8,023	-	-	9,144	-	-	-	15,307	15,307	10,450	(4,891)	5,559
25-871	565,908	5,919	42,347	-	134,305	182,571	-	-	-	-	-	55,158	42,909	98,067
25-873	1,116,489	11,678	83,548	-	-	95,226	-	-	-	75,691	75,691	108,821	(24,182)	84,639
25-874	336,648	3,521	25,192	-	87,596	116,309	-	-	-	-	-	32,812	27,986	60,798
25-875	7,475	78	559	-	5,025	5,662	-	-	-	-	-	729	1,605	2,334
25-876	124,787	1,305	9,338	-	30,987	41,630	-	-	-	-	-	12,163	9,900	22,063
25-877	127,274	1,331	9,524	-	45,432	56,287	-	-	-	-	-	12,405	14,515	26,920
25-879	318,805	3,334	23,856	-	-	27,190	-	-	-	11,963	11,963	31,073	(3,822)	27,251
25-880	405,247	4,239	30,325	-	-	34,564	-	-	-	41,424	41,424	39,498	(13,234)	26,264
25-881	1,782,391	18,643	133,378	-	-	152,021	-	-	-	463,118	463,118	173,725	(147,961)	25,764
25-882	794,831	8,313	59,478	-	49,383	117,174	-	-	-	-	-	77,470	15,777	93,247
25-883	676,098	7,072	50,593	-	29,522	87,187	-	-	-	-	-	65,898	9,432	75,330
25-886	97,249	1,017	7,277	-	-	8,294	-	-	-	2,175	2,175	9,479	(695)	8,784
25-887	433,663	4,536	32,451	-	64,361	101,348	-	-	-	-	-	42,268	20,562	62,830
25-888	74,613	780	5,583	-	-	6,363	-	-	-	86,852	86,852	7,272	(27,748)	(20,476)
25-889	234,515	2,453	17,549	-	-	20,002	-	-	-	100,878	100,878	22,858	(32,230)	(9,372)
25-890	515,557	5,392	38,580	-	19,339	63,311	-	-	-	-	-	50,250	6,178	56,428
25-892	290,560	3,039	21,743	-	45,493	70,275	-	-	-	-	-	28,320	14,535	42,855
25-893	-	-	-	-	-	-	-	-	-	7,479	7,479	-	(2,390)	(2,390)
25-894	356,157	3,725	26,652	-	-	30,377	-	-	-	14,625	14,625	34,714	(4,672)	30,042
25-896	105,112	1,099	7,866	-	31,877	40,842	-	-	-	-	-	10,245	10,184	20,429
25-898	1,005,694	10,519	75,257	-	144,059	229,835	-	-	-	-	-	98,022	46,025	144,047
25-901	2,635,966	27,570	197,252	-	-	224,822	-	-	-	678,253	678,253	256,921	(216,694)	40,227
25-912	39,263,744	410,672	2,938,142	-	-	3,348,814	-	-	-	211,430	211,430	3,826,935	(67,549)	3,759,386
25-914	2,645,021	27,665	197,929	-	1,777,935	2,003,529	-	-	-	-	-	257,803	568,030	825,833
25-930	393,538	4,116	29,449	-	151,726	185,291	-	-	-	-	-	38,357	48,475	86,832
25-931	290,777	3,041	21,759	-	-	24,800	-	-	-	36,787	36,787	28,341	(11,753)	16,588
25-932	151,046	1,580	11,303	-	-	12,883	-	-	-	24,313	24,313	14,722	(7,768)	6,954
25-933	-	-	-	-	-	-	-	-	-	52,240	52,240	-	(16,690)	(16,690)
25-935	112,964	1,182	8,453	-	24,497	34,132	-	-	-	-	-	11,010	7,827	18,837
25-936	-	-	-	-	-	-	-	-	-	51,511	51,511	-	(16,457)	(16,457)
25-937	82,504	863	6,174	-	14,265	21,302	-	-	-	-	-	8,041	4,557	12,598
25-938	115,240	1,205	8,624	-	77,463	87,292	-	-	-	-	-	11,232	24,748	35,980
25-940	-	-	-	-	-	-	-	-	-	37,051	37,051	-	(11,838)	(11,838)
25-942	290,343	3,037	21,727	-	195,163	219,927	-	-	-	-	-	28,299	62,353	90,652
25-945	-	-	-	-	-	-	-	-	-	33,446	33,446	-	(10,685)	(10,685)
25-948	56,861	595	4,255	-	38,221	43,071	-	-	-	-	-	5,542	12,211	17,753
26-001	7,619,990	79,700	570,211	-	-	649,911	-	-	-	175,468	175,468	742,701	(56,060)	686,641
26-002	2,681,683	28,049	200,673	-	-	228,722	-	-	-	33,530	33,530	261,377	(10,713)	250,664
26-010	933,980	9,769	69,891	-	-	79,660	-	-	-	7,092	7,092	91,033	(2,266)	88,767

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
26-013	1,338,319	13,998	100,148	-	31,191	145,337	-	-	-	-	-	130,443	9,965	140,408
26-017	3,198,016	33,449	239,310	-	-	272,759	-	-	-	2,086	2,086	311,702	(667)	311,035
26-019	3,263,351	34,132	244,200	-	30,439	308,771	-	-	-	-	-	318,070	9,725	327,795
26-020	3,023,233	31,621	226,231	-	-	257,852	-	-	-	26,062	26,062	294,667	(8,327)	286,340
26-374	3,763,085	39,359	281,595	-	709	321,663	-	-	-	-	-	366,778	227	367,005
26-876	1,033,077	10,805	77,306	-	74,708	162,819	-	-	-	-	-	100,691	23,869	124,560
27-001	752,183	7,867	56,287	-	74,796	138,950	-	-	-	-	-	73,313	23,897	97,210
27-019	5,817,760	60,850	435,348	-	271,974	768,172	-	-	-	-	-	567,042	86,892	653,934
27-142	5,229,450	54,697	391,324	-	65,384	511,405	-	-	-	-	-	509,701	20,890	530,591
27-762	1,862,447	19,480	139,369	-	28,176	187,025	-	-	-	-	-	181,528	9,002	190,530
28-001	4,902,576	51,278	366,864	-	-	418,142	-	-	-	256,820	256,820	477,841	(82,051)	395,790
28-005	8,169,893	85,452	611,361	-	269,688	966,501	-	-	-	-	-	796,298	86,162	882,460
28-006	6,290,795	65,797	470,746	-	146,590	683,133	-	-	-	-	-	613,148	46,834	659,982
28-014	1,814,995	18,984	135,818	-	-	154,802	-	-	-	74,333	74,333	176,903	(23,748)	153,155
28-019	10,799,873	112,959	808,164	-	-	921,123	-	-	-	58,185	58,185	1,052,636	(18,590)	1,034,046
28-020	4,026,188	42,111	301,283	-	-	343,394	-	-	-	69,638	69,638	392,422	(22,248)	370,174
28-022	1,229,550	12,860	92,008	-	-	104,868	-	-	-	81,927	81,927	119,841	(26,175)	93,666
28-023	2,788,124	29,162	208,638	-	12,703	250,503	-	-	-	-	-	271,751	4,059	275,810
29-001	3,413,125	35,699	255,407	-	-	291,106	-	-	-	1,020,620	1,020,620	332,668	(326,077)	6,591
29-004	1,646,129	17,217	123,181	-	-	140,398	-	-	-	127,355	127,355	160,444	(40,689)	119,755
29-011	6,026,728	63,035	450,986	-	-	514,021	-	-	-	60,176	60,176	587,410	(19,225)	568,185
29-013	3,686,064	38,554	275,832	-	8,388	322,774	-	-	-	-	-	359,271	2,680	361,951
29-209	9,681,381	101,261	724,467	-	48,378	874,106	-	-	-	-	-	943,619	15,456	959,075
29-223	10,475,738	109,569	783,909	-	-	893,478	-	-	-	12,024	12,024	1,021,043	(3,842)	1,017,201
29-401	2,040,934	21,347	152,725	-	25,874	199,946	-	-	-	-	-	198,925	8,267	207,192
29-406	23,247,192	243,150	1,739,609	-	98,792	2,081,551	-	-	-	-	-	2,265,844	31,563	2,297,407
29-706	3,154,775	32,997	236,075	-	-	269,072	-	-	-	248,818	248,818	307,488	(79,495)	227,993
29-800	79,497	831	5,949	-	7,564	14,344	-	-	-	-	-	7,748	2,416	10,164
29-899	149,517	1,564	11,188	-	-	12,752	-	-	-	40,990	40,990	14,573	(13,096)	1,477
29-909	2,172,682	22,725	162,584	-	429,714	615,023	-	-	-	-	-	211,766	137,289	349,055
30-001	3,133,395	32,773	234,475	-	99,920	367,168	-	-	-	-	-	305,404	31,923	337,327
30-027	3,982,878	41,658	298,042	-	-	339,700	-	-	-	148,036	148,036	388,201	(47,296)	340,905
30-028	2,908,181	30,418	217,622	-	131,950	379,990	-	-	-	-	-	283,453	42,157	325,610
30-115	4,693,487	49,091	351,218	-	-	400,309	-	-	-	22,480	22,480	457,462	(7,182)	450,280
31-001	19,489,317	203,845	1,458,403	-	1,607,453	3,269,701	-	-	-	-	-	1,899,574	513,563	2,413,137
31-015	5,023,271	52,540	375,896	-	290,020	718,456	-	-	-	-	-	489,605	92,658	582,263
31-044	6,084,714	63,642	455,325	-	-	518,967	-	-	-	94,074	94,074	593,061	(30,056)	563,005
31-046	17,439,042	182,401	1,304,979	-	-	1,487,380	-	-	-	439,813	439,813	1,699,739	(140,515)	1,559,224
31-047	6,835,676	71,497	511,520	-	329,204	912,221	-	-	-	-	-	666,256	105,177	771,433
31-048	19,206,488	200,887	1,437,239	-	-	1,638,126	-	-	-	112,653	112,653	1,872,007	(35,992)	1,836,015
31-049	24,382,671	255,026	1,824,578	-	356,248	2,435,852	-	-	-	-	-	2,376,516	113,817	2,490,333
31-119	142,644,532	1,491,964	10,674,220	-	9,237,640	21,403,824	-	-	-	-	-	13,903,195	2,951,323	16,854,518
31-155	1,304,283	13,642	97,601	-	-	111,243	-	-	-	47,956	47,956	127,125	(15,321)	111,804
31-175	5,611,045	58,688	419,880	-	15,004	493,572	-	-	-	-	-	546,894	4,794	551,688
31-182	3,106,998	32,497	232,500	-	-	264,997	-	-	-	23,799	23,799	302,831	(7,604)	295,227

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
31-184	2,869,476	30,013	214,726	-	-	244,739	-	-	-	97,848	97,848	279,680	(31,262)	248,418
31-212	3,380,064	35,353	252,933	-	-	288,286	-	-	-	18,449	18,449	329,446	(5,894)	323,552
31-218	3,826,634	40,024	286,351	-	125,583	451,958	-	-	-	-	-	372,972	40,122	413,094
31-220	5,491,148	57,434	410,908	-	52,739	521,081	-	-	-	-	-	535,208	16,849	552,057
31-231	8,473,491	88,627	634,079	-	38,582	761,288	-	-	-	-	-	825,889	12,326	838,215
31-248	4,420,821	46,239	330,814	-	201,956	579,009	-	-	-	-	-	430,886	64,523	495,409
31-252	12,892,692	134,849	964,772	-	-	1,099,621	-	-	-	280,650	280,650	1,256,618	(89,664)	1,166,954
31-253	23,137,869	242,006	1,731,428	-	-	1,973,434	-	-	-	454,710	454,710	2,255,189	(145,275)	2,109,914
31-256	21,716,001	227,135	1,625,028	-	-	1,852,163	-	-	-	418,786	418,786	2,116,603	(133,798)	1,982,805
31-261	12,139,208	126,968	908,388	-	521,939	1,557,295	-	-	-	-	-	1,183,177	166,754	1,349,931
31-268	5,241,701	54,825	392,241	-	-	447,066	-	-	-	10,532	10,532	510,895	(3,365)	507,530
31-310	9,008,495	94,223	674,114	-	241,136	1,009,473	-	-	-	-	-	878,035	77,040	955,075
31-733	30,332,704	317,260	2,269,824	-	-	2,587,084	-	-	-	801,316	801,316	2,956,451	(256,011)	2,700,440
31-736	13,759,300	143,913	1,029,621	-	-	1,173,534	-	-	-	159,470	159,470	1,341,084	(50,949)	1,290,135
31-800	1,760,730	18,416	131,757	-	461,875	612,048	-	-	-	-	-	171,614	147,564	319,178
31-801	161,905	1,693	12,115	-	-	13,808	-	-	-	81,758	81,758	15,780	(26,121)	(10,341)
31-803	97,586	1,021	7,302	-	-	8,323	-	-	-	81,344	81,344	9,511	(25,988)	(16,477)
31-804	416,254	4,354	31,149	-	12,117	47,620	-	-	-	-	-	40,571	3,871	44,442
31-806	-	-	-	-	-	-	-	-	-	127,609	127,609	-	(40,769)	(40,769)
31-807	766,209	8,014	57,336	-	234,232	299,582	-	-	-	-	-	74,680	74,835	149,515
31-810	181,819	1,902	13,606	-	-	15,508	-	-	-	61,277	61,277	17,721	(19,577)	(1,856)
31-812	214,127	2,240	16,023	-	-	18,263	-	-	-	130,998	130,998	20,870	(41,853)	(20,983)
31-815	1,791,829	18,741	134,084	-	66,815	219,640	-	-	-	-	-	174,645	21,347	195,992
31-816	54,179	567	4,054	-	-	4,621	-	-	-	119,803	119,803	5,281	(38,276)	(32,995)
31-817	99,628	1,042	7,455	-	-	8,497	-	-	-	17,490	17,490	9,711	(5,588)	4,123
31-818	169,625	1,774	12,693	-	48,776	63,243	-	-	-	-	-	16,533	15,584	32,117
31-820	20,297	212	1,519	-	-	1,731	-	-	-	70,164	70,164	1,978	(22,416)	(20,438)
31-822	4,736	50	354	-	-	404	-	-	-	83,998	83,998	462	(26,837)	(26,375)
31-823	153,853	1,609	11,513	-	-	13,122	-	-	-	57,368	57,368	14,996	(18,329)	(3,333)
31-824	493,275	5,159	36,912	-	-	42,071	-	-	-	27,858	27,858	48,078	(8,900)	39,178
31-825	125,894	1,317	9,421	-	7,031	17,769	-	-	-	-	-	12,271	2,246	14,517
31-830	-	-	-	-	-	-	-	-	-	6,290	6,290	-	(2,010)	(2,010)
31-832	156,233	1,634	11,691	-	105,017	118,342	-	-	-	-	-	15,228	33,552	48,780
31-838	1,364,841	14,275	102,132	-	38,931	155,338	-	-	-	-	-	133,028	12,438	145,466
31-840	25,563	267	1,913	-	-	2,180	-	-	-	22,438	22,438	2,492	(7,169)	(4,677)
31-841	63,212	661	4,730	-	-	5,391	-	-	-	928	928	6,161	(297)	5,864
31-845	2,323,226	24,299	173,849	-	218,695	416,843	-	-	-	-	-	226,439	69,870	296,309
31-846	630,484	6,594	47,180	-	108,979	162,753	-	-	-	-	-	61,452	34,818	96,270
31-848	251,479	2,630	18,818	-	8,983	30,431	-	-	-	-	-	24,511	2,870	27,381
31-849	101,740	1,064	7,613	-	537	9,214	-	-	-	-	-	9,916	172	10,088
31-850	-	-	-	-	-	-	-	-	-	725,261	725,261	-	(231,713)	(231,713)
31-856	295,479	3,091	22,111	-	89,188	114,390	-	-	-	-	-	28,800	28,494	57,294
31-860	-	-	-	-	-	-	-	-	-	390,266	390,266	-	(124,685)	(124,685)
31-868	742,312	7,764	55,548	-	63,444	126,756	-	-	-	-	-	72,351	20,269	92,620
31-873	424,471	4,440	31,764	-	76,745	112,949	-	-	-	-	-	41,372	24,519	65,891

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
31-877	448,733	4,693	33,579	-	26,661	64,933	-	-	-	-	-	43,737	8,518	52,255
31-878	190,755	1,995	14,274	-	-	16,269	-	-	-	51,281	51,281	18,592	(16,384)	2,208
31-883	225,956	2,363	16,908	-	-	19,271	-	-	-	39,088	39,088	22,023	(12,488)	9,535
31-896	248,215	2,596	18,574	-	26,273	47,443	-	-	-	-	-	24,193	8,394	32,587
31-900	380,825	3,983	28,497	-	167,766	200,246	-	-	-	-	-	37,118	53,600	90,718
32-001	3,013,812	31,522	225,526	-	52,332	309,380	-	-	-	-	-	293,749	16,720	310,469
32-002	1,458,147	15,251	109,115	-	72,346	196,712	-	-	-	-	-	142,122	23,114	165,236
32-003	1,499,711	15,686	112,225	-	10,724	138,635	-	-	-	-	-	146,173	3,426	149,599
32-005	3,009,207	31,474	225,182	-	152,642	409,298	-	-	-	-	-	293,300	48,768	342,068
32-006	1,447,369	15,138	108,308	-	2,159	125,605	-	-	-	-	-	141,071	690	141,761
32-009	1,554,592	16,260	116,332	-	74,195	206,787	-	-	-	-	-	151,522	23,704	175,226
32-010	2,897,134	30,302	216,795	-	148,957	396,054	-	-	-	-	-	282,376	47,590	329,966
32-011	859,407	8,989	64,310	-	23,635	96,934	-	-	-	-	-	83,764	7,551	91,315
32-138	16,648,000	174,127	1,245,785	-	318,736	1,738,648	-	-	-	-	-	1,622,638	101,833	1,724,471
33-001	-	-	-	-	-	-	-	-	-	376,458	376,458	-	(120,274)	(120,274)
33-003	1,060,615	11,093	79,367	-	-	90,460	-	-	-	6,198	6,198	103,375	(1,980)	101,395
33-008	1,527,882	15,981	114,333	-	39,825	170,139	-	-	-	-	-	148,919	12,723	161,642
33-011	2,193,543	22,943	164,145	-	-	187,088	-	-	-	21,092	21,092	213,799	(6,738)	207,061
33-012	1,495,853	15,646	111,936	-	22,054	149,636	-	-	-	-	-	145,797	7,046	152,843
33-151	4,622,412	48,347	345,899	-	165,247	559,493	-	-	-	-	-	450,535	52,794	503,329
33-301	1,838,088	19,225	137,546	-	22,925	179,696	-	-	-	-	-	179,154	7,324	186,478
34-004	1,167,975	12,216	87,401	-	73,294	172,911	-	-	-	-	-	113,840	23,416	137,256
34-286	4,923,683	51,498	368,444	-	596,966	1,016,908	-	-	-	-	-	479,899	190,724	670,623
35-006	1,071,012	11,202	80,145	-	-	91,347	-	-	-	24,793	24,793	104,389	(7,921)	96,468
35-007	3,056,066	31,964	228,688	-	116,366	377,018	-	-	-	-	-	297,867	37,178	335,045
35-014	2,573,718	26,919	192,594	-	26,837	246,350	-	-	-	-	-	250,854	8,574	259,428
35-232	4,824,254	50,458	361,003	-	-	411,461	-	-	-	34,573	34,573	470,208	(11,046)	459,162
35-715	4,068,350	42,552	304,438	-	26,016	373,006	-	-	-	-	-	396,532	8,312	404,844
35-729	6,822,164	71,355	510,509	-	-	581,864	-	-	-	333,070	333,070	664,939	(106,412)	558,527
35-904	6,346,492	66,380	474,914	-	-	541,294	-	-	-	1,240,795	1,240,795	618,576	(396,420)	222,156
36-018	3,157,509	33,025	236,279	-	14,832	284,136	-	-	-	-	-	307,754	4,739	312,493
36-019	2,139,861	22,381	160,128	-	-	182,509	-	-	-	34,355	34,355	208,567	(10,976)	197,591
36-022	1,756,519	18,372	131,442	-	91,639	241,453	-	-	-	-	-	171,203	29,277	200,480
36-226	6,547,067	68,478	489,923	-	14,387	572,788	-	-	-	-	-	638,126	4,597	642,723
36-336	5,138,888	53,749	384,548	-	226,281	664,578	-	-	-	-	-	500,874	72,294	573,168
37-015	10,811,815	113,084	809,058	-	73,040	995,182	-	-	-	-	-	1,053,800	23,336	1,077,136
38-016	4,592,598	48,035	343,668	-	-	391,703	-	-	-	89,414	89,414	447,629	(28,567)	419,062
38-018	6,167,229	64,505	461,499	-	-	526,004	-	-	-	194,177	194,177	601,104	(62,038)	539,066
39-012	1,706,796	17,852	127,721	-	87,749	233,322	-	-	-	-	-	166,357	28,035	194,392
39-014	2,323,323	24,300	173,856	-	-	198,156	-	-	-	121,298	121,298	226,448	(38,754)	187,694
39-024	1,998,737	20,905	149,567	-	68,890	239,362	-	-	-	-	-	194,812	22,010	216,822
39-025	2,588,565	27,075	193,705	-	86,833	307,613	-	-	-	-	-	252,301	27,742	280,043
39-110	5,334,938	55,800	399,218	-	13,824	468,842	-	-	-	-	-	519,983	4,416	524,399
39-174	5,776,196	60,415	432,238	-	-	492,653	-	-	-	36,840	36,840	562,991	(11,770)	551,221
39-246	3,503,350	36,643	262,159	-	28,137	326,939	-	-	-	-	-	341,462	8,990	350,452

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
40-015	2,745,791	28,719	205,470	-	9,830	244,019	-	-	-	-	-	267,625	3,141	270,766
40-149	6,336,678	66,277	474,179	-	78,667	619,123	-	-	-	-	-	617,620	25,133	642,753
40-205	3,455,139	36,138	258,551	-	5,435	300,124	-	-	-	-	-	336,763	1,736	338,499
41-001	2,339,825	24,473	175,091	-	445,485	645,049	-	-	-	-	-	228,057	142,328	370,385
41-010	3,335,499	34,887	249,598	-	33,024	317,509	-	-	-	-	-	325,103	10,551	335,654
41-025	4,384,080	45,855	328,065	-	-	373,920	-	-	-	53,333	53,333	427,305	(17,039)	410,266
41-027	4,235,008	44,295	316,910	-	209,228	570,433	-	-	-	-	-	412,775	66,846	479,621
41-192	4,462,641	46,676	333,944	-	344,749	725,369	-	-	-	-	-	434,962	110,144	545,106
41-196	1,878,013	19,643	140,533	-	116,769	276,945	-	-	-	-	-	183,045	37,306	220,351
41-721	4,936,247	51,630	369,384	-	-	421,014	-	-	-	251,062	251,062	481,123	(80,212)	400,911
41-766	951,931	9,957	71,234	-	-	81,191	-	-	-	19,266	19,266	92,782	(6,155)	86,627
41-800	7,201	75	539	-	4,841	5,455	-	-	-	-	-	702	1,546	2,248
41-900	2,067,975	21,630	154,748	-	-	176,378	-	-	-	52,873	52,873	201,560	(16,892)	184,668
42-001	3,713,345	38,839	277,873	-	-	316,712	-	-	-	120,673	120,673	361,930	(38,554)	323,376
42-004	2,340,989	24,485	175,178	-	-	199,663	-	-	-	85,873	85,873	228,170	(27,436)	200,734
42-007	1,682,722	17,600	125,920	-	14,955	158,475	-	-	-	-	-	164,011	4,778	168,789
42-008	2,516,879	26,325	188,340	-	-	214,665	-	-	-	125,054	125,054	245,314	(39,953)	205,361
42-011	2,462,603	25,757	184,279	-	-	210,036	-	-	-	168,787	168,787	240,024	(53,925)	186,099
42-168	7,052,199	73,761	527,723	-	85,019	686,503	-	-	-	-	-	687,360	27,162	714,522
42-714	3,336,840	34,901	249,699	-	156,777	441,377	-	-	-	-	-	325,233	50,089	375,322
43-001	3,419,681	35,768	255,898	-	152,781	444,447	-	-	-	-	-	333,308	48,812	382,120
43-003	3,644,256	38,116	272,703	-	-	310,819	-	-	-	27,961	27,961	355,196	(8,933)	346,263
43-005	6,861,222	71,764	513,432	-	-	585,196	-	-	-	338,305	338,305	668,746	(108,085)	560,661
43-008	10,782,977	112,783	806,900	-	181,417	1,101,100	-	-	-	-	-	1,050,989	57,961	1,108,950
43-009	8,408,333	87,945	629,203	-	-	717,148	-	-	-	230,438	230,438	819,539	(73,623)	745,916
43-014	8,951,046	93,622	669,815	-	58,227	821,664	-	-	-	-	-	872,435	18,603	891,038
43-238	4,920,390	51,464	368,197	-	-	419,661	-	-	-	183,247	183,247	479,578	(58,545)	421,033
43-239	24,975,158	261,223	1,868,914	-	262,868	2,393,005	-	-	-	-	-	2,434,265	83,984	2,518,249
43-329	1,049,260	10,975	78,517	-	1,204	90,696	-	-	-	-	-	102,269	385	102,654
43-397	26,703,330	279,299	1,998,235	-	-	2,277,534	-	-	-	773,324	773,324	2,602,705	(247,068)	2,355,637
43-551	29,340,511	306,882	2,195,577	-	-	2,502,459	-	-	-	60,187	60,187	2,859,744	(19,229)	2,840,515
43-702	2,857,551	29,888	213,833	-	4,254	247,975	-	-	-	-	-	278,518	1,359	279,877
43-836	78,373	820	5,865	-	-	6,685	-	-	-	43,015	43,015	7,639	(13,743)	(6,104)
44-001	1,082,304	11,320	80,990	-	105,189	197,499	-	-	-	-	-	105,489	33,607	139,096
44-016	4,196,663	43,894	314,040	-	-	357,934	-	-	-	54,886	54,886	409,038	(17,536)	391,502
44-017	4,473,363	46,788	334,746	-	19,415	400,949	-	-	-	-	-	436,007	6,203	442,210
44-022	3,547,686	37,106	265,477	-	-	302,583	-	-	-	38,601	38,601	345,784	(12,332)	333,452
44-024	3,292,486	34,437	246,380	-	-	280,817	-	-	-	57,678	57,678	320,910	(18,428)	302,482
44-025	2,166,982	22,665	162,157	-	-	184,822	-	-	-	14,053	14,053	211,210	(4,490)	206,720
44-148	3,880,203	40,584	290,359	-	-	330,943	-	-	-	48,289	48,289	378,193	(15,428)	362,765
44-319	2,745,209	28,713	205,426	-	99,229	333,368	-	-	-	-	-	267,568	31,703	299,271
44-771	2,369,286	24,781	177,296	-	294,109	496,186	-	-	-	-	-	230,928	93,964	324,892
45-001	3,564,296	37,280	266,720	-	-	304,000	-	-	-	452,067	452,067	347,403	(144,431)	202,972
45-007	8,991,810	94,048	672,865	-	111,749	878,662	-	-	-	-	-	876,409	35,702	912,111
45-016	2,849,334	29,802	213,218	-	166,803	409,823	-	-	-	-	-	277,717	53,292	331,009

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
45-029	5,314,602	55,587	397,696	-	13,770	467,053	-	-	-	-	-	518,001	4,399	522,400
45-031	8,042,972	84,124	601,863	-	283,791	969,778	-	-	-	-	-	783,928	90,668	874,596
45-032	5,038,946	52,704	377,069	-	-	429,773	-	-	-	89,939	89,939	491,133	(28,735)	462,398
45-033	4,173,936	43,657	312,339	-	149,383	505,379	-	-	-	-	-	406,823	47,726	454,549
45-034	3,620,998	37,873	270,963	-	50,376	359,212	-	-	-	-	-	352,929	16,094	369,023
45-170	16,297,532	170,461	1,219,559	-	98,117	1,488,137	-	-	-	-	-	1,588,479	31,347	1,619,826
45-267	3,434,642	35,924	257,017	-	304,791	597,732	-	-	-	-	-	334,766	97,377	432,143
45-394	5,743,529	60,073	429,794	-	360,080	849,947	-	-	-	-	-	559,807	115,041	674,848
45-737	5,893,091	61,638	440,985	-	137,815	640,438	-	-	-	-	-	574,384	44,030	618,414
45-856	317,533	3,321	23,761	-	56,528	83,610	-	-	-	-	-	30,949	18,060	49,009
45-866	254,007	2,657	19,008	-	-	21,665	-	-	-	18,353	18,353	24,757	(5,864)	18,893
46-001	-	-	-	-	-	-	-	-	-	955,240	955,240	-	(305,188)	(305,188)
46-005	1,483,288	15,514	110,996	-	35,701	162,211	-	-	-	-	-	144,572	11,406	155,978
46-018	4,131,802	43,216	309,187	-	-	352,403	-	-	-	164,763	164,763	402,716	(52,640)	350,076
46-019	4,279,019	44,756	320,203	-	-	364,959	-	-	-	129,515	129,515	417,065	(41,378)	375,687
46-109	5,976,555	62,511	447,231	-	-	509,742	-	-	-	15,580	15,580	582,519	(4,978)	577,541
46-601	2,778,378	29,060	207,909	-	1,867,575	2,104,544	-	-	-	-	-	270,801	596,669	867,470
46-752	2,653,067	27,749	198,531	-	-	226,280	-	-	-	94,880	94,880	258,588	(30,313)	228,275
47-001	2,716,370	28,411	203,268	-	-	231,679	-	-	-	42,624	42,624	264,758	(13,618)	251,140
47-004	8,434,867	88,223	631,189	-	36,285	755,697	-	-	-	-	-	822,125	11,592	833,717
47-009	3,763,000	39,358	281,589	-	-	320,947	-	-	-	137,158	137,158	366,770	(43,821)	322,949
47-010	2,555,550	26,729	191,234	-	-	217,963	-	-	-	162,922	162,922	249,083	(52,052)	197,031
47-028	4,768,962	49,880	356,866	-	212,473	619,219	-	-	-	-	-	464,818	67,883	532,701
47-029	7,426,400	77,675	555,724	-	-	633,399	-	-	-	91,612	91,612	723,832	(29,269)	694,563
47-031	3,652,963	38,208	273,355	-	-	311,563	-	-	-	182,510	182,510	356,045	(58,310)	297,735
47-136	17,109,612	178,955	1,280,328	-	49,359	1,508,642	-	-	-	-	-	1,667,630	15,770	1,683,400
47-157	23,094,800	241,556	1,728,205	-	292,804	2,262,565	-	-	-	-	-	2,250,991	93,548	2,344,539
47-234	3,932,773	41,134	294,293	-	-	335,427	-	-	-	132,314	132,314	383,317	(42,273)	341,044
47-266	9,400,555	98,323	703,452	-	311,399	1,113,174	-	-	-	-	-	916,248	99,489	1,015,737
47-276	5,276,491	55,189	394,845	-	-	450,034	-	-	-	8,166	8,166	514,286	(2,609)	511,677
47-287	11,663,057	121,988	872,757	-	-	994,745	-	-	-	12,834	12,834	1,136,768	(4,100)	1,132,668
47-302	9,701,894	101,475	726,002	-	214,399	1,041,876	-	-	-	-	-	945,619	68,498	1,014,117
47-389	3,269,103	34,193	244,630	-	-	278,823	-	-	-	101,971	101,971	318,631	(32,579)	286,052
47-725	4,492,998	46,994	336,215	-	11,595	394,804	-	-	-	-	-	437,921	3,704	441,625
47-800	525,537	5,497	39,326	-	34,830	79,653	-	-	-	-	-	51,223	11,128	62,351
47-801	473,469	4,952	35,430	-	-	40,382	-	-	-	7,303	7,303	46,148	(2,333)	43,815
47-806	73,038	764	5,466	-	-	6,230	-	-	-	49,938	49,938	7,119	(15,955)	(8,836)
47-838	188,644	1,973	14,116	-	-	16,089	-	-	-	73,910	73,910	18,387	(23,614)	(5,227)
47-856	243,816	2,550	18,245	-	-	20,795	-	-	-	24,475	24,475	23,764	(7,819)	15,945
47-876	101,945	1,066	7,629	-	-	8,695	-	-	-	1,166	1,166	9,936	(373)	9,563
47-885	194,019	2,029	14,519	-	-	16,548	-	-	-	18,249	18,249	18,911	(5,831)	13,080
47-887	464,385	4,857	34,750	-	28,360	67,967	-	-	-	-	-	45,262	9,061	54,323
47-888	142,207	1,487	10,642	-	-	12,129	-	-	-	10,348	10,348	13,861	(3,306)	10,555
47-890	60,953	638	4,561	-	-	5,199	-	-	-	108,384	108,384	5,941	(34,628)	(28,687)
47-891	226,783	2,372	16,970	-	63,263	82,605	-	-	-	-	-	22,104	20,212	42,316

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
47-903	46,950	491	3,513	-	-	4,004	-	-	-	16,193	16,193	4,576	(5,174)	(598)
48-001	6,376,752	66,697	477,178	-	-	60,805	604,680	-	-	-	-	621,526	19,426	640,952
48-008	2,713,757	28,384	203,073	-	-	-	231,457	-	-	-	174,368	264,503	(55,708)	208,795
48-013	8,324,842	87,072	622,956	-	-	-	710,028	-	-	-	873,320	811,401	(279,016)	532,385
48-015	20,530,115	214,731	1,536,287	-	-	-	1,751,018	-	-	-	753,008	2,001,018	(240,577)	1,760,441
48-016	10,819,479	113,164	809,631	-	-	148,420	1,071,215	-	-	-	-	1,054,547	47,418	1,101,965
48-195	81,070,433	847,942	6,066,575	-	-	4,950,891	11,865,408	-	-	-	-	7,901,726	1,581,754	9,483,480
48-229	7,478,160	78,216	559,598	-	-	-	637,814	-	-	-	39,253	728,877	(12,541)	716,336
48-254	21,415,826	223,995	1,602,566	-	-	-	1,826,561	-	-	-	166,700	2,087,346	(53,259)	2,034,087
48-260	9,866,235	103,194	738,299	-	-	77,321	918,814	-	-	-	-	961,637	24,703	986,340
48-800	814,705	8,521	60,965	-	-	33,975	103,461	-	-	-	-	79,407	10,855	90,262
48-801	441,058	4,613	33,005	-	-	-	37,618	-	-	-	26,250	42,989	(8,387)	34,602
48-802	1,084,136	11,339	81,127	-	-	89,238	181,704	-	-	-	-	105,668	28,510	134,178
48-803	686,061	7,176	51,339	-	-	54,706	113,221	-	-	-	-	66,869	17,478	84,347
48-804	376,939	3,943	28,207	-	-	-	32,150	-	-	-	395,332	36,739	(126,304)	(89,565)
48-805	208,061	2,176	15,569	-	-	63,950	81,695	-	-	-	-	20,279	20,431	40,710
48-807	208,655	2,182	15,614	-	-	-	17,796	-	-	-	41,589	20,337	(13,287)	7,050
48-808	-	-	-	-	-	-	-	-	-	-	10,816	-	(3,456)	(3,456)
48-809	104,707	1,095	7,835	-	-	-	8,930	-	-	-	268	10,206	(86)	10,120
48-811	100,576	1,052	7,526	-	-	67,605	76,183	-	-	-	-	9,803	21,599	31,402
48-812	340,506	3,561	25,480	-	-	9,796	38,837	-	-	-	-	33,188	3,130	36,318
48-813	307,148	3,213	22,984	-	-	-	26,197	-	-	-	47,146	29,937	(15,063)	14,874
48-815	1,927,674	20,162	144,250	-	-	-	164,412	-	-	-	77,604	187,885	(24,794)	163,091
48-817	585,252	6,121	43,795	-	-	-	49,916	-	-	-	69,707	57,043	(22,271)	34,772
48-820	7,863	82	588	-	-	-	670	-	-	-	99,233	766	(31,704)	(30,938)
48-821	771,635	8,071	57,742	-	-	126,266	192,079	-	-	-	-	75,209	40,340	115,549
48-822	696,583	7,286	52,126	-	-	81,647	141,059	-	-	-	-	67,894	26,085	93,979
48-823	663,436	6,939	49,646	-	-	40,879	97,464	-	-	-	-	64,663	13,061	77,724
48-824	350,075	3,662	26,196	-	-	18,875	48,733	-	-	-	-	34,121	6,030	40,151
48-825	750,939	7,854	56,193	-	-	189,794	253,841	-	-	-	-	73,192	60,637	133,829
48-828	525,412	5,495	39,317	-	-	10,007	54,819	-	-	-	-	51,211	3,197	54,408
48-830	67,600	707	5,059	-	-	4,591	10,357	-	-	-	-	6,589	1,467	8,056
48-831	6,280,844	65,693	470,001	-	-	-	535,694	-	-	-	90,077	612,178	(28,779)	583,399
48-832	1,278,611	13,373	95,680	-	-	20,474	129,527	-	-	-	-	124,623	6,541	131,164
48-834	56,890	595	4,257	-	-	6,750	11,602	-	-	-	-	5,545	2,157	7,702
48-835	71,052	743	5,317	-	-	47,760	53,820	-	-	-	-	6,925	15,259	22,184
48-837	268,495	2,808	20,092	-	-	3,927	26,827	-	-	-	-	26,169	1,255	27,424
48-838	65,540	686	4,904	-	-	44,055	49,645	-	-	-	-	6,388	14,075	20,463
48-840	15,652	164	1,171	-	-	-	1,335	-	-	-	151,070	1,526	(48,265)	(46,739)
48-841	337,772	3,533	25,276	-	-	18,391	47,200	-	-	-	-	32,922	5,876	38,798
48-843	396,745	4,150	29,689	-	-	266,684	300,523	-	-	-	-	38,670	85,203	123,873
48-847	533,549	5,581	39,926	-	-	-	45,507	-	-	-	1,208	52,004	(386)	51,618
48-850	417,635	4,368	31,252	-	-	15,001	50,621	-	-	-	-	40,706	4,792	45,498
48-853	21,482,833	224,696	1,607,580	-	-	602,029	2,434,305	-	-	-	-	2,093,877	192,342	2,286,219
48-858	412,140	4,311	30,841	-	-	-	35,152	-	-	-	21,985	40,170	(7,024)	33,146

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
48-859	97,666	1,022	7,308	-	-	8,330	-	-	-	66,447	66,447	9,519	(21,229)	(11,710)
48-860	409,903	4,287	30,673	-	-	34,960	-	-	-	47,883	47,883	39,952	(15,298)	24,654
48-861	723,858	7,571	54,167	-	-	61,738	-	-	-	15,315	15,315	70,553	(4,893)	65,660
48-862	-	-	-	-	-	-	-	-	-	256,061	256,061	-	(81,808)	(81,808)
48-867	711,191	7,439	53,219	-	27,221	87,879	-	-	-	-	-	69,318	8,697	78,015
48-885	223,439	2,337	16,720	-	58,369	77,426	-	-	-	-	-	21,778	18,648	40,426
49-006	3,380,149	35,354	252,940	-	-	288,294	-	-	-	1,208	1,208	329,454	(386)	329,068
49-018	3,949,806	41,312	295,568	-	177,884	514,764	-	-	-	-	-	384,977	56,832	441,809
49-019	4,211,231	44,047	315,130	-	-	359,177	-	-	-	19,243	19,243	410,458	(6,148)	404,310
49-228	4,234,980	44,295	316,907	-	-	361,202	-	-	-	26,561	26,561	412,773	(8,486)	404,287
49-754	2,697,848	28,218	201,882	-	-	230,100	-	-	-	53,387	53,387	262,952	(17,056)	245,896
50-001	9,147,113	95,673	684,487	-	-	780,160	-	-	-	144,016	144,016	891,546	(46,012)	845,534
50-002	11,177,028	116,904	836,387	-	-	953,291	-	-	-	146,299	146,299	1,089,396	(46,741)	1,042,655
50-005	11,690,229	122,272	874,791	-	-	997,063	-	-	-	1,204	1,204	1,139,417	(385)	1,139,032
50-006	6,328,957	66,197	473,602	-	-	539,799	-	-	-	83,588	83,588	616,867	(26,705)	590,162
50-011	2,308,835	24,149	172,772	-	50,154	247,075	-	-	-	-	-	225,036	16,023	241,059
50-012	1,158,840	12,121	86,717	-	-	98,838	-	-	-	43,234	43,234	112,949	(13,813)	99,136
50-013	3,162,587	33,079	236,659	-	41,144	310,882	-	-	-	-	-	308,249	13,145	321,394
50-014	5,268,491	55,105	394,246	-	41,382	490,733	-	-	-	-	-	513,506	13,221	526,727
50-016	2,324,498	24,313	173,944	-	-	198,257	-	-	-	100,027	100,027	226,563	(31,957)	194,606
50-019	1,386,502	14,502	103,753	-	-	118,255	-	-	-	191,216	191,216	135,139	(61,092)	74,047
50-020	1,476,858	15,447	110,515	-	-	125,962	-	-	-	21,974	21,974	143,946	(7,020)	136,926
50-021	5,210,505	54,498	389,907	-	190,576	634,981	-	-	-	-	-	507,855	60,887	568,742
50-116	4,157,930	43,489	311,142	-	-	354,631	-	-	-	199,018	199,018	405,263	(63,584)	341,679
50-193	4,005,423	41,894	299,729	-	-	341,623	-	-	-	3,739	3,739	390,398	(1,195)	389,203
50-210	26,776,396	280,063	2,003,702	-	-	2,283,765	-	-	-	71,517	71,517	2,609,827	(22,849)	2,586,978
50-741	2,352,675	24,607	176,053	-	27,919	228,579	-	-	-	-	-	229,309	8,920	238,229
50-800	263,188	2,753	19,695	-	58,661	81,109	-	-	-	-	-	25,652	18,741	44,393
50-802	749,975	7,844	56,121	-	291,592	355,557	-	-	-	-	-	73,098	93,161	166,259
50-810	390,748	4,087	29,240	-	-	33,327	-	-	-	80,320	80,320	38,085	(25,661)	12,424
50-812	702,769	7,350	52,589	-	-	59,939	-	-	-	20,555	20,555	68,497	(6,567)	61,930
50-825	-	-	-	-	-	-	-	-	-	247,660	247,660	-	(79,125)	(79,125)
50-831	280,261	2,931	20,972	-	-	23,903	-	-	-	319,477	319,477	27,316	(102,069)	(74,753)
50-836	396,745	4,150	29,689	-	8,170	42,009	-	-	-	-	-	38,670	2,610	41,280
50-840	46,693	488	3,494	-	-	3,982	-	-	-	34,087	34,087	4,551	(10,890)	(6,339)
50-850	301,556	3,154	22,566	-	-	25,720	-	-	-	77,907	77,907	29,392	(24,891)	4,501
50-851	137,403	1,437	10,282	-	-	11,719	-	-	-	25,046	25,046	13,392	(8,002)	5,390
50-875	630,119	6,591	47,152	-	54,423	108,166	-	-	-	-	-	61,416	17,387	78,803
50-880	270,144	2,826	20,215	-	-	23,041	-	-	-	67,992	67,992	26,330	(21,723)	4,607
50-892	532,424	5,569	39,842	-	16,753	62,164	-	-	-	-	-	51,894	5,353	57,247
50-900	770,785	8,062	57,679	-	44,113	109,854	-	-	-	-	-	75,126	14,093	89,219
51-011	2,339,945	24,474	175,100	-	-	199,574	-	-	-	60,379	60,379	228,068	(19,290)	208,778
51-016	1,807,058	18,901	135,224	-	-	154,125	-	-	-	15,231	15,231	176,129	(4,866)	171,263
51-017	4,404,645	46,070	329,604	-	37,086	412,760	-	-	-	-	-	429,309	11,848	441,157
51-018	2,795,029	29,234	209,155	-	42,313	280,702	-	-	-	-	-	272,424	13,519	285,943

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
51-162	11,306,888	118,262	846,105	-	899,950	1,864,317	-	-	-	-	-	1,102,053	287,524	1,389,577
51-750	5,354,139	56,001	400,655	-	-	456,656	-	-	-	448,991	448,991	521,854	(143,448)	378,406
51-767	2,514,483	26,300	188,161	-	431,214	645,675	-	-	-	-	-	245,080	137,768	382,848
51-808	78,213	818	5,853	-	-	6,671	-	-	-	203	203	7,623	(65)	7,558
51-908	11,594,515	121,271	867,628	-	1,037,443	2,026,342	-	-	-	-	-	1,130,088	331,451	1,461,539
52-001	3,208,099	33,555	240,065	-	-	273,620	-	-	-	99,866	99,866	312,685	(31,906)	280,779
52-020	4,379,041	45,802	327,688	-	-	373,490	-	-	-	60,440	60,440	426,814	(19,310)	407,504
52-021	8,164,694	85,397	610,972	-	-	696,369	-	-	-	78,468	78,468	795,792	(25,069)	770,723
52-022	7,191,714	75,220	538,162	-	29,671	643,053	-	-	-	-	-	700,958	9,480	710,438
52-023	2,816,501	29,459	210,761	-	244,304	484,524	-	-	-	-	-	274,517	78,053	352,570
52-201	10,463,972	109,446	783,029	-	-	892,475	-	-	-	11,265	11,265	1,019,896	(3,599)	1,016,297
52-217	18,467,532	193,158	1,381,942	-	522,806	2,097,906	-	-	-	-	-	1,799,983	167,031	1,967,014
52-272	18,554,744	194,070	1,388,468	-	-	1,582,538	-	-	-	818,349	818,349	1,808,483	(261,454)	1,547,029
52-746	4,838,890	50,612	362,099	-	-	412,711	-	-	-	192,195	192,195	471,634	(61,404)	410,230
53-007	1,889,956	19,768	141,427	-	-	161,195	-	-	-	6,264	6,264	184,209	(2,001)	182,208
53-010	2,065,493	21,604	154,563	-	-	176,167	-	-	-	13,117	13,117	201,318	(4,191)	197,127
53-012	5,160,982	53,980	386,201	-	-	440,181	-	-	-	33,454	33,454	503,028	(10,688)	492,340
54-001	2,189,817	22,904	163,866	-	128,368	315,138	-	-	-	-	-	213,436	41,012	254,448
54-030	1,913,443	20,013	143,185	-	24,137	187,335	-	-	-	-	-	186,498	7,712	194,210
54-040	1,617,479	16,918	121,037	-	51,454	189,409	-	-	-	-	-	157,652	16,439	174,091
54-041	2,123,495	22,210	158,903	-	74,735	255,848	-	-	-	-	-	206,972	23,877	230,849
54-042	2,636,656	27,578	197,303	-	43,982	268,863	-	-	-	-	-	256,988	14,052	271,040
54-222	7,838,985	81,990	586,598	-	106,210	774,798	-	-	-	-	-	764,046	33,933	797,979
54-396	2,601,119	27,206	194,644	-	21,821	243,671	-	-	-	-	-	253,524	6,971	260,495
55-001	5,652,945	59,126	423,015	-	-	482,141	-	-	-	405,665	405,665	550,978	(129,606)	421,372
55-002	2,040,854	21,346	152,719	-	159,221	333,286	-	-	-	-	-	198,917	50,869	249,786
55-009	1,453,600	15,204	108,774	-	-	123,978	-	-	-	8,879	8,879	141,679	(2,837)	138,842
55-014	2,496,589	26,113	186,822	-	-	212,935	-	-	-	29,994	29,994	243,336	(9,583)	233,753
55-179	7,618,781	79,687	570,120	-	124,272	774,079	-	-	-	-	-	742,583	39,703	782,286
55-197	12,045,291	125,986	901,360	-	12,009	1,039,355	-	-	-	-	-	1,174,024	3,837	1,177,861
55-322	2,207,609	23,090	165,197	-	77,347	265,634	-	-	-	-	-	215,170	24,712	239,882
55-350	2,959,764	30,957	221,482	-	21,065	273,504	-	-	-	-	-	288,481	6,730	295,211
55-369	5,176,971	54,148	387,397	-	9,282	450,827	-	-	-	-	-	504,586	2,965	507,551
55-393	1,780,211	18,620	133,215	-	65,680	217,515	-	-	-	-	-	173,513	20,984	194,497
55-757	4,701,761	49,177	351,837	-	-	401,014	-	-	-	25,817	25,817	458,269	(8,248)	450,021
56-022	5,608,049	58,656	419,655	-	-	478,311	-	-	-	40,668	40,668	546,602	(12,993)	533,609
57-001	11,637,796	121,723	870,867	-	465,315	1,457,905	-	-	-	-	-	1,134,306	148,663	1,282,969
57-002	3,651,674	38,194	273,258	-	-	311,452	-	-	-	98,995	98,995	355,919	(31,628)	324,291
57-008	1,459,796	15,268	109,238	-	-	124,506	-	-	-	144,366	144,366	142,283	(46,123)	96,160
57-009	3,067,449	32,083	229,540	-	-	261,623	-	-	-	2,747	2,747	298,976	(877)	298,099
57-011	10,613,911	111,014	794,249	-	25,506	930,769	-	-	-	-	-	1,034,511	8,149	1,042,660
57-012	5,596,043	58,531	418,757	-	57,430	534,718	-	-	-	-	-	545,432	18,348	563,780
57-020	4,135,094	43,250	309,433	-	-	352,683	-	-	-	43,763	43,763	403,037	(13,982)	389,055
57-128	65,167,913	681,612	4,876,574	-	-	5,558,186	-	-	-	428,310	428,310	6,351,748	(136,840)	6,214,908
57-165	15,884,553	166,142	1,188,656	-	-	1,354,798	-	-	-	8,492	8,492	1,548,227	(2,713)	1,545,514

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
57-176	5,998,078	62,736	448,842	-	70,152	581,730	-	-	-	-	-	584,617	22,413	607,030
57-240	25,548,267	267,218	1,911,800	-	21,836	2,200,854	-	-	-	-	-	2,490,124	6,976	2,497,100
57-245	7,817,484	81,766	584,989	-	2,926	669,681	-	-	-	-	-	761,950	935	762,885
57-269	12,215,715	127,768	914,113	-	67,766	1,109,647	-	-	-	-	-	1,190,634	21,651	1,212,285
57-274	24,862,394	260,044	1,860,476	-	268,230	2,388,750	-	-	-	-	-	2,423,274	85,697	2,508,971
57-290	10,159,882	106,265	760,273	-	841,827	1,708,365	-	-	-	-	-	990,258	268,954	1,259,212
57-297	12,870,324	134,615	963,098	-	-	1,097,713	-	-	-	443,545	443,545	1,254,437	(141,708)	1,112,729
57-298	14,769,176	154,476	1,105,191	-	-	1,259,667	-	-	-	56,401	56,401	1,439,514	(18,020)	1,421,494
57-726	5,714,690	59,772	427,635	-	493,273	980,680	-	-	-	-	-	556,996	157,595	714,591
57-802	-	-	-	-	-	-	-	-	-	131,559	131,559	-	(42,031)	(42,031)
57-806	99,212	1,038	7,424	-	54,032	62,494	-	-	-	-	-	9,670	17,262	26,932
57-808	281,938	2,949	21,098	-	52,125	76,172	-	-	-	-	-	27,480	16,653	44,133
57-810	464,625	4,860	34,768	-	-	39,628	-	-	-	20,727	20,727	45,286	(6,622)	38,664
57-811	98,128	1,026	7,343	-	-	8,369	-	-	-	3,157	3,157	9,564	(1,008)	8,556
57-814	1,224,540	12,808	91,633	-	-	104,441	-	-	-	88,095	88,095	119,353	(28,145)	91,208
57-815	584,561	6,114	43,743	-	17,164	67,021	-	-	-	-	-	56,976	5,484	62,460
57-816	158,590	1,659	11,867	-	22,258	35,784	-	-	-	-	-	15,457	7,111	22,568
57-817	26,642	279	1,994	-	802	3,075	-	-	-	-	-	2,597	256	2,853
57-818	1,054,983	11,034	78,945	-	-	89,979	-	-	-	173,109	173,109	102,826	(55,307)	47,519
57-819	104,895	1,097	7,849	-	10,483	19,429	-	-	-	-	-	10,224	3,349	13,573
57-821	342,874	3,586	25,658	-	38,773	68,017	-	-	-	-	-	33,419	12,388	45,807
57-822	230,384	2,410	17,240	-	19,504	39,154	-	-	-	-	-	22,455	6,231	28,686
57-823	284,563	2,976	21,294	-	-	24,270	-	-	-	70,420	70,420	27,736	(22,499)	5,237
57-824	740,149	7,741	55,386	-	32,840	95,967	-	-	-	-	-	72,140	10,492	82,632
57-825	102,447	1,072	7,666	-	-	8,738	-	-	-	1,595	1,595	9,985	(510)	9,475
57-827	-	-	-	-	-	-	-	-	-	36,821	36,821	-	(11,764)	(11,764)
57-830	128,912	1,348	9,647	-	5,492	16,487	-	-	-	-	-	12,565	1,755	14,320
57-834	-	-	-	-	-	-	-	-	-	36,821	36,821	-	(11,764)	(11,764)
57-835	737,193	7,711	55,165	-	54,633	117,509	-	-	-	-	-	71,852	17,455	89,307
57-837	707,670	7,402	52,956	-	-	60,358	-	-	-	166,232	166,232	68,975	(53,109)	15,866
57-839	260,535	2,725	19,496	-	-	22,221	-	-	-	8,864	8,864	25,394	(2,832)	22,562
57-841	-	-	-	-	-	-	-	-	-	53,314	53,314	-	(17,033)	(17,033)
57-842	129,985	1,360	9,727	-	-	11,087	-	-	-	12,504	12,504	12,669	(3,995)	8,674
57-845	652,692	6,827	48,842	-	15,208	70,877	-	-	-	-	-	63,616	4,859	68,475
57-847	223,165	2,334	16,700	-	-	19,034	-	-	-	40,580	40,580	21,751	(12,965)	8,786
57-850	847,994	8,869	63,456	-	94,477	166,802	-	-	-	-	-	82,652	30,184	112,836
57-853	-	-	-	-	-	-	-	-	-	39,583	39,583	-	(12,646)	(12,646)
57-860	213,773	2,236	15,997	-	-	18,233	-	-	-	11,529	11,529	20,836	(3,684)	17,152
57-867	93,078	974	6,965	-	-	7,939	-	-	-	4,902	4,902	9,072	(1,566)	7,506
57-871	442,599	4,629	33,120	-	-	37,749	-	-	-	11,676	11,676	43,139	(3,730)	39,409
57-873	853,221	8,924	63,847	-	58,753	131,524	-	-	-	-	-	83,161	18,771	101,932
57-874	223,588	2,339	16,731	-	23,220	42,290	-	-	-	-	-	21,793	7,419	29,212
57-882	316,842	3,314	23,710	-	96,529	123,553	-	-	-	-	-	30,882	30,840	61,722
57-907	1,037,129	10,848	77,609	-	-	88,457	-	-	-	16,462	16,462	101,086	(5,260)	95,826
58-016	5,489,294	57,414	410,769	-	297,158	765,341	-	-	-	-	-	535,027	94,939	629,966

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
59-014	4,081,280	42,687	305,406	-	-	348,093	-	-	-	155,266	155,266	397,792	(49,606)	348,186
59-015	2,675,566	27,985	200,215	-	-	228,200	-	-	-	29,779	29,779	260,781	(9,514)	251,267
59-016	2,520,263	26,360	188,594	-	81,118	296,072	-	-	-	-	-	245,644	25,916	271,560
59-385	3,473,387	36,329	259,917	-	26,101	322,347	-	-	-	-	-	338,542	8,339	346,881
60-001	7,038,836	73,621	526,723	-	30,278	630,622	-	-	-	-	-	686,057	9,673	695,730
60-003	5,714,787	59,773	427,643	-	-	487,416	-	-	-	115,514	115,514	557,006	(36,906)	520,100
60-027	5,510,629	57,637	412,365	-	99,931	569,933	-	-	-	-	-	537,107	31,927	569,034
60-028	4,339,675	45,390	324,742	-	-	370,132	-	-	-	49,620	49,620	422,977	(15,853)	407,124
60-029	3,590,927	37,559	268,712	-	92,490	398,761	-	-	-	-	-	349,998	29,550	379,548
60-030	7,497,560	78,419	561,049	-	-	639,468	-	-	-	126,933	126,933	730,768	(40,554)	690,214
60-211	9,232,579	96,567	690,882	-	340,864	1,128,313	-	-	-	-	-	899,876	108,902	1,008,778
60-717	4,394,396	45,962	328,837	-	-	374,799	-	-	-	82,875	82,875	428,311	(26,477)	401,834
60-744	7,400,608	77,405	553,794	-	249,942	881,141	-	-	-	-	-	721,318	79,854	801,172
60-800	307,958	3,221	23,045	-	38,394	64,660	-	-	-	-	-	30,016	12,266	42,282
60-801	722,004	7,552	54,028	-	14,391	75,971	-	-	-	-	-	70,372	4,598	74,970
61-018	2,444,908	25,572	182,955	-	-	208,527	-	-	-	85,367	85,367	238,299	(27,274)	211,025
61-313	1,875,183	19,613	140,322	-	-	159,935	-	-	-	29,541	29,541	182,769	(9,438)	173,331
62-006	2,907,034	30,406	217,536	-	112,884	360,826	-	-	-	-	-	283,341	36,065	319,406
62-007	2,819,154	29,486	210,960	-	7,863	248,309	-	-	-	-	-	274,776	2,512	277,288
62-010	25,832	270	1,933	-	-	2,203	-	-	-	1,047	1,047	2,518	(335)	2,183
62-012	296,249	3,099	22,169	-	8,162	33,430	-	-	-	-	-	28,875	2,608	31,483
62-014	16,057	168	1,202	-	-	1,370	-	-	-	292	292	1,565	(93)	1,472
62-015	4,723,313	49,403	353,450	-	-	402,853	-	-	-	98,703	98,703	460,369	(31,535)	428,834
62-236	5,347,640	55,933	400,169	-	-	456,102	-	-	-	959	959	521,221	(306)	520,915
63-001	1,807,886	18,909	135,286	-	-	154,195	-	-	-	163,685	163,685	176,210	(52,296)	123,914
63-002	1,326,525	13,875	99,265	-	-	113,140	-	-	-	43,322	43,322	129,293	(13,841)	115,452
63-014	2,729,112	28,545	204,222	-	145,866	378,633	-	-	-	-	-	266,000	46,602	312,602
63-392	3,768,592	39,417	282,007	-	190,550	511,974	-	-	-	-	-	367,315	60,878	428,193
64-020	4,824,648	50,463	361,033	-	22,725	434,221	-	-	-	-	-	470,246	7,261	477,507
64-021	1,793,415	18,758	134,203	-	23,198	176,159	-	-	-	-	-	174,800	7,411	182,211
64-270	4,105,189	42,937	307,195	-	88,827	438,959	-	-	-	-	-	400,122	28,379	428,501
64-324	2,468,520	25,819	184,722	-	89,717	300,258	-	-	-	-	-	240,600	28,664	269,264
65-001	1,687,881	17,654	126,306	-	-	143,960	-	-	-	138,221	138,221	164,513	(44,160)	120,353
65-020	4,411,167	46,138	330,092	-	-	376,230	-	-	-	389,376	389,376	429,945	(124,401)	305,544
65-021	8,725,130	91,259	652,909	-	74,176	818,344	-	-	-	-	-	850,416	23,698	874,114
65-022	3,867,056	40,447	289,375	-	131,774	461,596	-	-	-	-	-	376,912	42,100	419,012
65-120	6,144,160	64,264	459,773	-	301,937	825,974	-	-	-	-	-	598,855	96,465	695,320
66-011	2,460,640	25,737	184,132	-	11,200	221,069	-	-	-	-	-	239,832	3,578	243,410
66-012	3,634,630	38,016	271,983	-	101,154	411,153	-	-	-	-	-	354,258	32,318	386,576
66-013	2,095,456	21,917	156,805	-	26,124	204,846	-	-	-	-	-	204,239	8,346	212,585
66-278	4,066,113	42,529	304,271	-	77,444	424,244	-	-	-	-	-	396,314	24,742	421,056
66-719	1,792,102	18,744	134,105	-	-	152,849	-	-	-	57,656	57,656	174,672	(18,420)	156,252
66-900	6,040,931	63,184	452,048	-	392,490	907,722	-	-	-	-	-	588,794	125,396	714,190
67-001	4,230,352	44,247	316,561	-	718,180	1,078,988	-	-	-	-	-	412,322	229,451	641,773
67-013	5,853,343	61,222	438,011	-	-	499,233	-	-	-	122,372	122,372	570,510	(39,097)	531,413

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
67-017	3,949,766	41,312	295,565	-	-	336,877	-	-	-	92,625	92,625	384,974	(29,592)	355,382
67-020	3,190,809	33,374	238,771	-	74,459	346,604	-	-	-	-	-	311,000	23,789	334,789
67-023	4,679,068	48,940	350,139	-	33,108	432,187	-	-	-	-	-	456,057	10,578	466,635
67-025	3,037,218	31,767	227,278	-	-	259,045	-	-	-	174,379	174,379	296,030	(55,712)	240,318
67-026	2,691,012	28,146	201,371	-	22,066	251,583	-	-	-	-	-	262,286	7,050	269,336
67-150	10,136,978	106,026	758,559	-	-	864,585	-	-	-	983,864	983,864	988,025	(314,334)	673,691
67-181	7,753,330	81,095	580,189	-	-	661,284	-	-	-	26,963	26,963	755,697	(8,615)	747,082
67-279	9,080,437	94,975	679,497	-	-	774,472	-	-	-	48,186	48,186	885,047	(15,395)	869,652
67-284	6,496,785	67,952	486,160	-	-	554,112	-	-	-	89,870	89,870	633,225	(28,713)	604,512
67-405	1,814,847	18,982	135,807	-	25,943	180,732	-	-	-	-	-	176,888	8,289	185,177
67-758	2,555,481	26,729	191,229	-	-	217,958	-	-	-	93,430	93,430	249,076	(29,850)	219,226
68-001	1,688,491	17,660	126,351	-	-	144,011	-	-	-	92,628	92,628	164,573	(29,594)	134,979
68-003	145,608	1,523	10,896	-	-	12,419	-	-	-	5,684	5,684	14,192	(1,816)	12,376
68-018	4,392,827	45,946	328,719	-	28,375	403,040	-	-	-	-	-	428,158	9,066	437,224
68-019	2,129,019	22,268	159,316	-	100,541	282,125	-	-	-	-	-	207,510	32,122	239,632
68-020	2,540,423	26,571	190,102	-	-	216,673	-	-	-	259,773	259,773	247,608	(82,995)	164,613
68-025	2,082,160	21,778	155,810	-	-	177,588	-	-	-	78,816	78,816	202,943	(25,181)	177,762
68-265	5,677,338	59,381	424,840	-	197,836	682,057	-	-	-	-	-	553,356	63,207	616,563
69-001	1,904,416	19,919	142,509	-	-	162,428	-	-	-	363,911	363,911	185,618	(116,266)	69,352
69-005	2,060,135	21,548	154,162	-	-	175,710	-	-	-	22,626	22,626	200,796	(7,229)	193,567
69-006	1,300,260	13,600	97,300	-	57,387	168,287	-	-	-	-	-	126,733	18,335	145,068
69-008	816,177	8,537	61,075	-	-	69,612	-	-	-	29,511	29,511	79,551	(9,428)	70,123
69-009	1,322,342	13,831	98,952	-	7,180	119,963	-	-	-	-	-	128,885	2,294	131,179
69-010	1,404,967	14,695	105,135	-	5,876	125,706	-	-	-	-	-	136,938	1,877	138,815
69-012	971,383	10,160	72,689	-	114,399	197,248	-	-	-	-	-	94,678	36,549	131,227
69-015	1,169,670	12,234	87,527	-	47,660	147,421	-	-	-	-	-	114,005	15,227	129,232
69-017	1,492,293	15,608	111,670	-	27,140	154,418	-	-	-	-	-	145,450	8,671	154,121
69-019	3,135,711	32,797	234,648	-	16,865	284,310	-	-	-	-	-	305,630	5,388	311,018
70-001	3,272,584	34,229	244,890	-	-	279,119	-	-	-	918,403	918,403	318,970	(293,420)	25,550
70-006	5,974,643	62,491	447,088	-	-	509,579	-	-	-	202,083	202,083	582,333	(64,563)	517,770
70-007	1,877,500	19,637	140,495	-	3,237	163,369	-	-	-	-	-	182,995	1,034	184,029
70-008	6,671,888	69,783	499,263	-	-	569,046	-	-	-	50,989	50,989	650,292	(16,291)	634,001
70-010	2,052,158	21,464	153,565	-	69,397	244,426	-	-	-	-	-	200,019	22,171	222,190
70-012	4,318,157	45,165	323,132	-	137,473	505,770	-	-	-	-	-	420,880	43,921	464,801
70-013	2,551,921	26,691	190,963	-	-	217,654	-	-	-	134,217	134,217	248,729	(42,881)	205,848
70-014	3,955,535	41,372	295,996	-	-	337,368	-	-	-	53,575	53,575	385,536	(17,116)	368,420
70-158	10,162,359	106,291	760,459	-	-	866,750	-	-	-	1,232,146	1,232,146	990,499	(393,657)	596,842
70-189	4,806,422	50,272	359,669	-	-	409,941	-	-	-	65,545	65,545	468,470	(20,941)	447,529
70-712	5,537,636	57,920	414,386	-	-	472,306	-	-	-	155,274	155,274	539,739	(49,608)	490,131
70-730	6,197,883	64,826	463,793	-	-	528,619	-	-	-	225,008	225,008	604,092	(71,887)	532,205
70-800	568,401	5,945	42,534	-	21,107	69,586	-	-	-	-	-	55,401	6,743	62,144
70-801	1,051,057	10,993	78,652	-	-	89,645	-	-	-	520,064	520,064	102,444	(166,154)	(63,710)
70-805	-	-	-	-	-	-	-	-	-	59,950	59,950	-	(19,153)	(19,153)
70-813	-	-	-	-	-	-	-	-	-	102,907	102,907	-	(32,878)	(32,878)
70-820	147,080	1,538	11,006	-	8,461	21,005	-	-	-	-	-	14,336	2,703	17,039

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
70-870	23,355	244	1,748	-	15,699	17,691	-	-	-	-	-	2,276	5,015	7,291
71-001	2,983,062	31,201	223,225	-	60,505	314,931	-	-	-	-	-	290,751	19,331	310,082
71-007	2,872,712	30,047	214,968	-	104,234	349,249	-	-	-	-	-	279,996	33,302	313,298
71-013	4,921,651	51,477	368,292	-	165,024	584,793	-	-	-	-	-	479,701	52,723	532,424
71-014	1,704,223	17,825	127,529	-	-	145,354	-	-	-	82,207	82,207	166,106	(26,264)	139,842
71-015	3,251,437	34,008	243,308	-	-	277,316	-	-	-	17,306	17,306	316,909	(5,529)	311,380
71-017	3,169,908	33,155	237,207	-	192,390	462,752	-	-	-	-	-	308,963	61,467	370,430
71-018	2,927,028	30,615	219,032	-	-	249,647	-	-	-	79,951	79,951	285,290	(25,544)	259,746
71-118	7,144,313	74,725	534,615	-	357,698	967,038	-	-	-	-	-	696,338	114,280	810,618
71-755	3,478,802	36,386	260,322	-	59,390	356,098	-	-	-	-	-	339,070	18,974	358,044
72-012	3,522,990	36,848	263,629	-	-	300,477	-	-	-	8,369	8,369	343,377	(2,674)	340,703
72-013	2,659,777	27,819	199,034	-	34,516	261,369	-	-	-	-	-	259,242	11,027	270,269
72-140	9,865,328	103,185	738,232	-	-	841,417	-	-	-	64,015	64,015	961,548	(20,452)	941,096
72-320	5,190,540	54,290	388,413	-	118,357	561,060	-	-	-	-	-	505,909	37,814	543,723
72-334	2,296,487	24,020	171,848	-	126,810	322,678	-	-	-	-	-	223,833	40,515	264,348
72-716	2,716,399	28,412	203,271	-	-	231,683	-	-	-	10,234	10,234	264,760	(3,269)	261,491
72-735	7,953,289	83,186	595,152	-	-	678,338	-	-	-	459,370	459,370	775,187	(146,764)	628,423
73-001	3,347,630	35,014	250,506	-	109,566	395,086	-	-	-	-	-	326,285	35,005	361,290
73-002	2,484,549	25,987	185,921	-	155,071	366,979	-	-	-	-	-	242,163	49,543	291,706
73-004	1,421,429	14,867	106,367	-	56,601	177,835	-	-	-	-	-	138,543	18,083	156,626
73-005	1,512,338	15,818	113,170	-	57,759	186,747	-	-	-	-	-	147,404	18,454	165,858
73-008	3,524,171	36,860	263,717	-	95,716	396,293	-	-	-	-	-	343,492	30,580	374,072
73-013	2,722,989	28,481	203,764	-	-	232,245	-	-	-	15,968	15,968	265,403	(5,101)	260,302
73-015	3,131,985	32,758	234,369	-	10,947	278,074	-	-	-	-	-	305,267	3,497	308,764
73-016	3,133,520	32,775	234,484	-	85,467	352,726	-	-	-	-	-	305,416	27,306	332,722
73-017	4,222,375	44,163	315,964	-	178,490	538,617	-	-	-	-	-	411,544	57,026	468,570
73-018	1,317,658	13,782	98,602	-	46,529	158,913	-	-	-	-	-	128,429	14,865	143,294
73-180	5,400,558	56,486	404,129	-	48,343	508,958	-	-	-	-	-	526,379	15,445	541,824
73-728	2,584,206	27,029	193,378	-	119,649	340,056	-	-	-	-	-	251,876	38,227	290,103
73-800	286,030	2,992	21,404	-	29,254	53,650	-	-	-	-	-	27,879	9,346	37,225
73-875	739,225	7,732	55,317	-	30,531	93,580	-	-	-	-	-	72,050	9,754	81,804
74-001	7,280,483	76,149	544,805	-	-	620,954	-	-	-	865,131	865,131	709,610	(276,400)	433,210
74-003	2,132,134	22,301	159,550	-	-	181,851	-	-	-	29,844	29,844	207,814	(9,535)	198,279
74-004	-	-	-	-	-	-	-	-	-	394,638	394,638	-	(126,082)	(126,082)
74-010	1,700,457	17,786	127,247	-	-	145,033	-	-	-	24,367	24,367	165,739	(7,785)	157,954
74-013	951,269	9,950	71,184	-	16,037	97,171	-	-	-	-	-	92,718	5,123	97,841
74-014	1,462,113	15,293	109,411	-	116,435	241,139	-	-	-	-	-	142,508	37,200	179,708
74-139	5,172,777	54,104	387,084	-	-	441,188	-	-	-	118,077	118,077	504,177	(37,724)	466,453
74-194	5,543,336	57,980	414,813	-	124,371	597,164	-	-	-	-	-	540,295	39,735	580,030
74-897	762,854	7,979	57,085	-	-	65,064	-	-	-	190,967	190,967	74,353	(61,012)	13,341
75-001	-	-	-	-	-	-	-	-	-	1,963,294	1,963,294	-	(627,251)	(627,251)
75-003	1,420,647	14,859	106,308	-	45,490	166,657	-	-	-	-	-	138,467	14,533	153,000
75-005	1,562,774	16,346	116,944	-	-	133,290	-	-	-	92,252	92,252	152,320	(29,474)	122,846
75-007	1,579,733	16,523	118,213	-	-	134,736	-	-	-	67,966	67,966	153,973	(21,714)	132,259
75-010	1,162,252	12,156	86,972	-	-	99,128	-	-	-	5,615	5,615	113,282	(1,794)	111,488

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
75-015	1,018,578	10,654	76,221	-	-	86,875	-	-	-	37,408	37,408	99,278	(11,951)	87,327
75-020	1,906,378	19,939	142,656	-	76,116	238,711	-	-	-	-	-	185,810	24,318	210,128
75-022	3,124,973	32,685	233,845	-	-	266,530	-	-	-	48,692	48,692	304,583	(15,557)	289,026
75-190	8,065,037	84,355	603,514	-	103,855	791,724	-	-	-	-	-	786,078	33,180	819,258
75-900	1,517,651	15,874	113,567	-	1,020,137	1,149,578	-	-	-	-	-	147,922	325,922	473,844
76-001	12,797,703	133,855	957,664	-	-	1,091,519	-	-	-	152,685	152,685	1,247,359	(48,781)	1,198,578
76-006	5,698,936	59,607	426,457	-	-	486,064	-	-	-	235,904	235,904	555,461	(75,369)	480,092
76-007	3,127,751	32,714	234,052	-	-	266,766	-	-	-	9,581	9,581	304,854	(3,061)	301,793
76-012	14,330,788	149,890	1,072,386	-	-	1,222,276	-	-	-	158,189	158,189	1,396,785	(50,539)	1,346,246
76-013	7,937,843	83,024	593,996	-	-	677,020	-	-	-	9,106	9,106	773,681	(2,909)	770,772
76-022	1,997,830	20,896	149,499	-	99,732	270,127	-	-	-	-	-	194,723	31,863	226,586
76-024	12,177,684	127,370	911,267	-	-	1,038,637	-	-	-	45,823	45,823	1,186,928	(14,640)	1,172,288
76-026	15,054,635	157,461	1,126,552	-	194,431	1,478,444	-	-	-	-	-	1,467,337	62,118	1,529,455
76-033	4,629,533	48,422	346,432	-	-	394,854	-	-	-	179,269	179,269	451,229	(57,274)	393,955
76-034	6,155,018	64,377	460,586	-	81,328	606,291	-	-	-	-	-	599,914	25,984	625,898
76-035	4,422,625	46,258	330,949	-	-	377,207	-	-	-	89,943	89,943	431,062	(28,736)	402,326
76-036	3,858,383	40,356	288,726	-	-	329,082	-	-	-	31,428	31,428	376,067	(10,041)	366,026
76-037	3,121,115	32,645	233,556	-	-	266,201	-	-	-	32,567	32,567	304,207	(10,405)	293,802
76-102	7,826,585	81,861	585,671	-	261,538	929,070	-	-	-	-	-	762,837	83,558	846,395
76-117	30,651,372	320,593	2,293,670	-	55,953	2,670,216	-	-	-	-	-	2,987,511	17,876	3,005,387
76-164	9,100,580	95,186	681,005	-	-	776,191	-	-	-	239,349	239,349	887,010	(76,469)	810,541
76-242	849,375	8,884	63,560	-	-	72,444	-	-	-	19,699	19,699	82,786	(6,294)	76,492
76-262	12,074,307	126,289	903,531	-	-	1,029,820	-	-	-	33,538	33,538	1,176,852	(10,715)	1,166,137
76-281	6,783,014	70,946	507,579	-	155,036	733,561	-	-	-	-	-	661,123	49,532	710,655
76-770	1,297,943	13,576	97,126	-	-	110,702	-	-	-	32,042	32,042	126,507	(10,237)	116,270
76-800	464,277	4,856	34,742	-	-	39,598	-	-	-	110,368	110,368	45,252	(35,261)	9,991
76-801	33,820	354	2,531	-	-	2,885	-	-	-	330,941	330,941	3,296	(105,732)	(102,436)
76-803	53,991	565	4,040	-	-	4,605	-	-	-	146	146	5,262	(46)	5,216
76-804	26,048	272	1,949	-	-	2,221	-	-	-	176,070	176,070	2,539	(56,253)	(53,714)
76-805	196,158	2,052	14,679	-	55,681	72,412	-	-	-	-	-	19,119	17,789	36,908
76-810	363,170	3,799	27,176	-	-	30,975	-	-	-	12,174	12,174	35,397	(3,889)	31,508
76-858	309,054	3,232	23,127	-	-	26,359	-	-	-	145,321	145,321	30,123	(46,428)	(16,305)
76-876	324,814	3,397	24,306	-	37,411	65,114	-	-	-	-	-	31,659	11,953	43,612
76-889	162,053	1,695	12,127	-	-	13,822	-	-	-	80,163	80,163	15,795	(25,611)	(9,816)
77-001	6,141,101	64,232	459,544	-	604,039	1,127,815	-	-	-	-	-	598,557	192,984	791,541
77-002	8,473,206	88,624	634,058	-	-	722,682	-	-	-	83,465	83,465	825,862	(26,666)	799,196
77-003	6,939,316	72,581	519,275	-	107,292	699,148	-	-	-	-	-	676,357	34,278	710,635
77-005	5,202,545	54,415	389,311	-	90,526	534,252	-	-	-	-	-	507,079	28,922	536,001
77-006	3,792,152	39,663	283,770	-	-	323,433	-	-	-	5,182	5,182	369,611	(1,655)	367,956
77-007	9,987,187	104,459	747,350	-	52,378	904,187	-	-	-	-	-	973,426	16,734	990,160
77-010	2,077,396	21,728	155,453	-	-	177,181	-	-	-	154,894	154,894	202,478	(49,487)	152,991
77-016	6,780,709	70,922	507,407	-	61,587	639,916	-	-	-	-	-	660,898	19,677	680,575
77-101	75,446,607	789,120	5,645,739	-	-	6,434,859	-	-	-	750,369	750,369	7,353,586	(239,734)	7,113,852
77-106	8,873,877	92,815	664,040	-	95,378	852,233	-	-	-	-	-	864,914	30,472	895,386
77-127	12,440,775	130,122	930,955	-	75,790	1,136,867	-	-	-	-	-	1,212,570	24,214	1,236,784

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
77-237	6,793,291	71,053	508,348	-	-	579,401	-	-	-	187,626	187,626	662,125	(59,945)	602,180
77-257	15,319,729	160,234	1,146,389	-	-	1,306,623	-	-	-	317,237	317,237	1,493,175	(101,354)	1,391,821
77-277	6,583,495	68,859	492,649	-	49,497	611,005	-	-	-	-	-	641,676	15,814	657,490
77-280	7,604,527	79,538	569,054	-	-	648,592	-	-	-	206,153	206,153	741,194	(65,863)	675,331
77-285	12,118,654	126,753	906,850	-	-	1,033,603	-	-	-	315,825	315,825	1,181,174	(100,903)	1,080,271
77-296	11,692,951	122,300	874,994	-	110,744	1,108,038	-	-	-	-	-	1,139,682	35,381	1,175,063
77-300	17,509,957	183,142	1,310,286	-	-	1,493,428	-	-	-	5,868	5,868	1,706,651	(1,875)	1,704,776
77-502	113,499,597	1,187,129	8,493,278	-	-	9,680,407	-	-	-	2,925,768	2,925,768	11,062,513	(934,750)	10,127,763
77-765	1,669,319	17,460	124,917	-	-	142,377	-	-	-	37,588	37,588	162,704	(12,009)	150,695
77-800	-	-	-	-	-	-	-	-	-	19,638	19,638	-	(6,274)	(6,274)
77-803	354,069	3,703	26,495	-	-	30,198	-	-	-	1,799	1,799	34,510	(575)	33,935
77-804	714,398	7,472	53,459	-	72,027	132,958	-	-	-	-	-	69,631	23,012	92,643
77-810	108,958	1,140	8,153	-	-	9,293	-	-	-	67,832	67,832	10,620	(21,671)	(11,051)
77-811	219,365	2,294	16,415	-	22,300	41,009	-	-	-	-	-	21,381	7,124	28,505
77-820	127,817	1,337	9,565	-	-	10,902	-	-	-	22,016	22,016	12,458	(7,034)	5,424
77-825	426,947	4,466	31,949	-	-	36,415	-	-	-	20,700	20,700	41,613	(6,614)	34,999
77-827	59,960	627	4,487	-	-	5,114	-	-	-	44,193	44,193	5,844	(14,119)	(8,275)
77-829	247,593	2,590	18,528	-	31,532	52,650	-	-	-	-	-	24,132	10,074	34,206
77-830	291,485	3,049	21,812	-	38,444	63,305	-	-	-	-	-	28,410	12,282	40,692
77-831	423,415	4,429	31,685	-	130,807	166,921	-	-	-	-	-	41,269	41,791	83,060
77-832	149,505	1,564	11,188	-	20,563	33,315	-	-	-	-	-	14,572	6,569	21,141
77-833	51,338	537	3,842	-	3,172	7,551	-	-	-	-	-	5,004	1,013	6,017
77-834	-	-	-	-	-	-	-	-	-	203,436	203,436	-	(64,996)	(64,996)
77-836	80,878	846	6,052	-	23,642	30,540	-	-	-	-	-	7,883	7,554	15,437
77-837	422,845	4,423	31,642	-	85,739	121,804	-	-	-	-	-	41,214	27,393	68,607
77-842	262,378	2,744	19,634	-	176,365	198,743	-	-	-	-	-	25,573	56,347	81,920
77-847	963,629	10,079	72,109	-	-	82,188	-	-	-	69,704	69,704	93,922	(22,269)	71,653
77-852	81,489	852	6,098	-	-	6,950	-	-	-	8,243	8,243	7,943	(2,633)	5,310
77-888	76,547	801	5,728	-	-	6,529	-	-	-	67,678	67,678	7,461	(21,622)	(14,161)
77-897	206,030	2,155	15,417	-	32,399	49,971	-	-	-	-	-	20,081	10,351	30,432
77-911	2,737,420	28,632	204,844	-	130,239	363,715	-	-	-	-	-	266,809	41,610	308,419
78-001	8,080,541	84,517	604,674	-	-	689,191	-	-	-	63,386	63,386	787,590	(20,251)	767,339
78-002	995,400	10,411	74,487	-	14,556	99,454	-	-	-	-	-	97,019	4,650	101,669
78-004	1,481,445	15,495	110,858	-	12,408	138,761	-	-	-	-	-	144,393	3,964	148,357
78-005	2,328,698	24,357	174,259	-	-	198,616	-	-	-	113,160	113,160	226,972	(36,153)	190,819
78-006	2,934,355	30,691	219,580	-	-	250,271	-	-	-	118,445	118,445	286,004	(37,842)	248,162
78-013	7,281,065	76,155	544,849	-	-	621,004	-	-	-	69,481	69,481	709,667	(22,198)	687,469
78-016	2,973,938	31,105	222,542	-	-	253,647	-	-	-	102,769	102,769	289,862	(32,834)	257,028
78-017	1,565,588	16,375	117,154	-	-	133,529	-	-	-	93,008	93,008	152,594	(29,715)	122,879
78-018	1,115,491	11,667	83,473	-	-	95,140	-	-	-	14,456	14,456	108,724	(4,619)	104,105
78-023	1,192,740	12,475	89,254	-	-	101,729	-	-	-	33,910	33,910	116,253	(10,834)	105,419
78-026	2,529,188	26,454	189,261	-	37,753	253,468	-	-	-	-	-	246,513	12,062	258,575
78-027	2,211,849	23,134	165,515	-	-	188,649	-	-	-	87,952	87,952	215,583	(28,100)	187,483
78-028	4,078,570	42,659	305,203	-	8,070	355,932	-	-	-	-	-	397,528	2,578	400,106
78-029	1,849,882	19,349	138,428	-	136,215	293,992	-	-	-	-	-	180,303	43,519	223,822

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
78-030	2,089,784	21,858	156,380	-	4,399	182,637	-	-	-	-	-	203,686	1,406	205,092
78-031	1,779,104	18,608	133,132	-	-	151,740	-	-	-	50,667	50,667	173,405	(16,188)	157,217
78-144	4,026,610	42,116	301,315	-	64,160	407,591	-	-	-	-	-	392,463	20,499	412,962
78-173	5,571,011	58,269	416,884	-	-	475,153	-	-	-	118,303	118,303	542,992	(37,797)	505,195
78-203	17,080,882	178,654	1,278,178	-	-	1,456,832	-	-	-	94,032	94,032	1,664,830	(30,042)	1,634,788
78-338	5,106,141	53,407	382,097	-	-	435,504	-	-	-	58,043	58,043	497,682	(18,544)	479,138
78-356	2,958,223	30,941	221,367	-	34,450	286,758	-	-	-	-	-	288,330	11,007	299,337
78-718	3,580,028	37,445	267,897	-	-	305,342	-	-	-	62,005	62,005	348,936	(19,810)	329,126
78-803	634,358	6,635	47,470	-	106,942	161,047	-	-	-	-	-	61,829	34,167	95,996
78-805	367,147	3,840	27,474	-	-	31,314	-	-	-	449	449	35,785	(143)	35,642
78-833	132,473	1,386	9,913	-	-	11,299	-	-	-	45,620	45,620	12,912	(14,575)	(1,663)
78-865	60,108	629	4,498	-	-	5,127	-	-	-	20,697	20,697	5,859	(6,612)	(753)
79-001	4,024,972	42,098	301,192	-	-	343,290	-	-	-	117,824	117,824	392,304	(37,643)	354,661
79-019	1,128,552	11,804	84,451	-	-	96,255	-	-	-	53,621	53,621	109,997	(17,131)	92,866
79-029	2,685,911	28,093	200,989	-	-	229,082	-	-	-	67,509	67,509	261,789	(21,569)	240,220
79-031	3,914,034	40,938	292,891	-	-	333,829	-	-	-	13,811	13,811	381,491	(4,413)	377,078
79-032	2,937,265	30,722	219,798	-	67,003	317,523	-	-	-	-	-	286,288	21,407	307,695
79-132	4,849,669	50,724	362,905	-	-	413,629	-	-	-	28,920	28,920	472,685	(9,240)	463,445
79-172	6,140,639	64,227	459,510	-	-	523,737	-	-	-	6,812	6,812	598,512	(2,176)	596,336
79-198	4,624,700	48,371	346,071	-	-	394,442	-	-	-	78,690	78,690	450,758	(25,140)	425,618
79-354	2,939,741	30,748	219,984	-	53,172	303,904	-	-	-	-	-	286,529	16,988	303,517
79-763	3,515,481	36,770	263,067	-	214,452	514,289	-	-	-	-	-	342,645	68,515	411,160
79-800	781,467	8,174	58,478	-	21,069	87,721	-	-	-	-	-	76,168	6,731	82,899
80-020	2,765,312	28,923	206,931	-	7,725	243,579	-	-	-	-	-	269,528	2,468	271,996
80-022	4,324,417	45,230	323,600	-	74,674	443,504	-	-	-	-	-	421,490	23,858	445,348
80-345	14,272,461	149,280	1,068,021	-	236,173	1,453,474	-	-	-	-	-	1,391,100	75,455	1,466,555
81-015	1,834,328	19,186	137,264	-	71,717	228,167	-	-	-	-	-	178,787	22,913	201,700
81-016	2,061,784	21,565	154,285	-	-	175,850	-	-	-	108,162	108,162	200,957	(34,557)	166,400
81-200	5,619,558	58,777	420,517	-	-	479,294	-	-	-	73,819	73,819	547,724	(23,584)	524,140
81-768	1,881,523	19,679	140,796	-	-	160,475	-	-	-	54,162	54,162	183,387	(17,304)	166,083
82-019	6,548,688	68,495	490,044	-	107,491	666,030	-	-	-	-	-	638,284	34,342	672,626
83-001	3,337,662	34,910	249,760	-	-	284,670	-	-	-	2,267,955	2,267,955	325,313	(724,586)	(399,273)
83-003	3,998,570	41,822	299,217	-	-	341,039	-	-	-	77,500	77,500	389,730	(24,761)	364,969
83-013	3,421,033	35,782	255,999	-	-	291,781	-	-	-	52,470	52,470	333,439	(16,764)	316,675
83-014	10,259,648	107,309	767,739	-	151,101	1,026,149	-	-	-	-	-	999,982	48,275	1,048,257
83-015	12,882,187	134,739	963,986	-	22,392	1,121,117	-	-	-	-	-	1,255,594	7,154	1,262,748
83-161	12,355,686	129,232	924,587	-	161,353	1,215,172	-	-	-	-	-	1,204,277	51,551	1,255,828
83-167	30,420,207	318,175	2,276,372	-	-	2,594,547	-	-	-	403,399	403,399	2,964,979	(128,881)	2,836,098
83-225	7,023,834	73,465	525,600	-	-	599,065	-	-	-	226,392	226,392	684,595	(72,330)	612,265
83-273	14,001,136	146,442	1,047,718	-	167,134	1,361,294	-	-	-	-	-	1,364,655	53,397	1,418,052
83-769	3,601,312	37,667	269,489	-	86,314	393,470	-	-	-	-	-	351,011	27,577	378,588
83-800	762,865	7,979	57,086	-	300,717	365,782	-	-	-	-	-	74,355	96,076	170,431
83-887	181,916	1,903	13,613	-	-	15,516	-	-	-	5,097	5,097	17,731	(1,629)	16,102
83-900	1,831,269	19,154	137,036	-	376,043	532,233	-	-	-	-	-	178,489	120,142	298,631
84-005	2,721,814	28,468	203,676	-	42,463	274,607	-	-	-	-	-	265,288	13,567	278,855

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2015

Employer Code	Net Pension Liability June 30, 2015	Deferred Outflows of Resources for the year ended June 30, 2015					Deferred Inflows of Resources for the year ended June 30, 2015					Pension Expense for the year ended June 30, 2015**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
84-020	5,552,489	58,075	415,498	-	330,585	804,158	-	-	-	-	-	541,187	105,618	646,805
84-023	1,730,853	18,104	129,521	-	3,966	151,591	-	-	-	-	-	168,702	1,267	169,969
84-024	1,873,209	19,592	140,174	-	-	159,766	-	-	-	117,245	117,245	182,577	(37,458)	145,119
84-160	6,855,202	71,701	512,981	-	120,673	705,355	-	-	-	-	-	668,159	38,554	706,713
84-249	2,770,607	28,979	207,327	-	58,998	295,304	-	-	-	-	-	270,044	18,849	288,893
84-734	1,952,204	20,419	146,085	-	64,076	230,580	-	-	-	-	-	190,276	20,472	210,748
84-753	4,088,441	42,762	305,942	-	24,908	373,612	-	-	-	-	-	398,490	7,958	406,448
85-001	4,757,550	49,761	356,012	-	158,469	564,242	-	-	-	-	-	463,706	50,629	514,335
85-005	2,984,865	31,220	223,360	-	-	254,580	-	-	-	115,983	115,983	290,927	(37,055)	253,872
85-006	3,551,709	37,148	265,778	-	-	302,926	-	-	-	65,239	65,239	346,176	(20,843)	325,333
85-010	2,209,087	23,106	165,308	-	-	188,414	-	-	-	235,329	235,329	215,314	(75,185)	140,129
85-011	2,923,593	30,579	218,775	-	-	249,354	-	-	-	4,169	4,169	284,955	(1,332)	283,623
85-014	4,004,933	41,889	299,693	-	-	341,582	-	-	-	228,985	228,985	390,350	(73,158)	317,192
85-016	2,364,995	24,736	176,975	-	-	201,711	-	-	-	30,577	30,577	230,510	(9,769)	220,741
85-021	3,429,684	35,872	256,646	-	-	292,518	-	-	-	154,472	154,472	334,282	(49,352)	284,930
85-208	10,864,437	113,635	812,996	-	166,980	1,093,611	-	-	-	-	-	1,058,929	53,348	1,112,277
85-235	3,348,925	35,027	250,603	-	-	285,630	-	-	-	114,863	114,863	326,411	(36,697)	289,714
85-364	2,163,935	22,633	161,929	-	-	184,562	-	-	-	8,085	8,085	210,913	(2,583)	208,330
85-709	3,043,946	31,838	227,781	-	25,487	285,106	-	-	-	-	-	296,686	8,143	304,829
85-800	1,193	12	89	-	-	101	-	-	-	9,094	9,094	116	(2,905)	(2,789)
85-870	12,319	129	922	-	-	1,051	-	-	-	311	311	1,201	(99)	1,102
85-907	2,494,597	26,092	186,673	-	-	212,765	-	-	-	61,249	61,249	243,142	(19,569)	223,573
86-007	1,395,312	14,594	104,412	-	-	119,006	-	-	-	59,336	59,336	135,997	(18,957)	117,040
86-016	956,707	10,007	71,591	-	-	81,598	-	-	-	13,332	13,332	93,248	(4,260)	88,988
86-020	1,388,299	14,521	103,888	-	42,655	161,064	-	-	-	-	-	135,314	13,628	148,942
86-021	1,761,301	18,422	131,800	-	-	150,222	-	-	-	17,068	17,068	171,669	(5,453)	166,216
86-022	1,610,671	16,847	120,528	-	-	137,375	-	-	-	34,512	34,512	156,988	(11,026)	145,962
86-213	5,316,000	55,602	397,801	-	-	453,403	-	-	-	32,775	32,775	518,137	(10,471)	507,666
86-351	2,338,199	24,456	174,970	-	95,091	294,517	-	-	-	-	-	227,898	30,380	258,278
87-001	7,714,769	80,691	577,303	-	-	657,994	-	-	-	203,544	203,544	751,939	(65,030)	686,909
87-012	2,929,425	30,640	219,212	-	-	249,852	-	-	-	35,766	35,766	285,523	(11,427)	274,096
87-019	2,108,220	22,051	157,760	-	80,807	260,618	-	-	-	-	-	205,483	25,817	231,300
87-026	2,573,376	26,916	192,568	-	130,397	349,881	-	-	-	-	-	250,820	41,660	292,480
87-035	3,758,994	39,317	281,289	-	-	320,606	-	-	-	32,801	32,801	366,379	(10,480)	355,899
87-036	3,577,283	37,416	267,691	-	-	305,107	-	-	-	117,164	117,164	348,669	(37,433)	311,236
87-037	3,686,778	38,561	275,885	-	-	314,446	-	-	-	51,503	51,503	359,341	(16,455)	342,886
87-113	8,262,468	86,420	618,288	-	272,005	976,713	-	-	-	-	-	805,322	86,902	892,224
87-361	10,931,415	114,335	818,008	-	188,605	1,120,948	-	-	-	-	-	1,065,457	60,257	1,125,714
87-383	5,836,812	61,049	436,774	-	-	497,823	-	-	-	440,404	440,404	568,899	(140,704)	428,195
87-701	5,970,381	62,446	446,769	-	111,062	620,277	-	-	-	-	-	581,918	35,483	617,401
87-738	28,695,893	300,140	2,147,340	-	-	2,447,480	-	-	-	2,538,939	2,538,939	2,796,915	(811,162)	1,985,753
88-012	2,227,689	23,300	166,700	-	-	190,000	-	-	-	38,029	38,029	217,127	(12,150)	204,977
88-314	1,939,006	20,281	145,098	-	53,325	218,704	-	-	-	-	-	188,990	17,037	206,027
88-371	3,602,367	37,678	269,568	-	-	307,246	-	-	-	16,228	16,228	351,113	(5,185)	345,928
<b>TOTAL</b>	<b>\$ 5,706,096,931</b>	<b>\$ 59,681,912</b>	<b>\$ 426,992,449</b>	<b>\$ -</b>	<b>\$ 91,728,823</b>	<b>\$ 578,403,184</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 91,728,823</b>	<b>\$ 91,728,823</b>	<b>\$ 556,158,609</b>	<b>\$ -</b>	<b>\$ 556,158,609</b>

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



## School Employees Retirement System of Ohio

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

#### **Note 1. Nature of Entity**

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

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

**Defined benefit plan:** A traditional defined benefit plan was established in 1937 (the Plan). A summary of the benefit provisions can be found in SERS' Comprehensive Annual Financial Report (CAFR). SERS' CAFR can be accessed on their website at [www.ohsers.org](http://www.ohsers.org).

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

**Nature of schedules:** Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the SERS plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Retirement Board sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2015, employees and their employers were required to contribute 10% and 14%, respectively, of active member payroll. SERS does not have a special funding situation and accordingly has no non-employer contributing entities.

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2015 and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability as of June 30, 2015 and total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the year ended June 30, 2015 for all SERS employers. The pension expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The pension expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

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

## School Employees Retirement System of Ohio

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

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

**Basis of allocation:** In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. SERS has determined that the actual contributions made to the Plan during fiscal year 2015 are appropriate as the allocation basis because they are representative of future contributions.

#### Note 3. Contributions

The fiscal year 2015 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 2015 CAFR as follows:

Defined Benefit Plan Employer Contributions - CAFR Total	\$ 397,679,102
Service credits and ARP payments paid by employees	(1,240,385)
Employer penalties	(361,979)
Other employer payments and miscellaneous revenue	110,912
Employer payments allocated to Health Care Fund	25,285,427
<b>Total Contributions - Schedule of Employer Allocations</b>	<b>\$ 421,473,077</b>

Employer contributions to the Health Care Fund represent an allocation of 0.82% of the employers' 14% contribution of payroll to the Plan.

#### Note 4. Deferred Outflows and Deferred Inflows

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

The future amortization of the deferred outflows and inflows for the year ended June 30, 2015 is as follows:

	Deferred Outflows**	Deferred Inflows**
2016	\$ 125,815,815	\$ -
2017	125,815,815	-
2018	125,815,815	-
2019	109,226,916	-
	<u>\$ 486,674,361</u>	<u>\$ -</u>

\*\*The tables above do not include deferred outflows/inflows from previous years. Refer to previous year reports to calculate the cumulative deferred outflows/inflows for financial reporting purposes. The change in proportionate share of contributions as reflected on the Schedule of Pension Amounts by Employer results in deferred outflows and inflows. These amounts will be amortized at the employer level over the average expected remaining service life of all members.

## School Employees Retirement System of Ohio

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

#### Note 5. Pension Expense

The components of pension expense for the year ended June 30, 2015:

Service Cost	\$ 338,060,547
Interest on the Total Pension Liability	1,341,777,662
Employee contributions	(303,866,076)
Projected earnings on plan investments	(975,196,113)
Pension plan administrative expenses	19,305,477
Other	10,261,297
Recognition of Outflow (Inflow) of current period differences in expected and actual experience liabilities	19,067,703
Recognition of Outflow (Inflow) of current period differences in expected and actual earnings of plan investments	106,748,112
<b>Total Pension Expense - Schedule of Pension Amounts by Employer</b>	<u>556,158,609</u>
Recognition of beginning deferred outflows of resources as pension expense	10,877,279
Recognition of beginning deferred inflows of resources as pension expense	<u>(205,351,327)</u>
<b>Total Pension Expense</b>	<u><u>\$ 361,684,561</u></u>

The average of the expected remaining service lives of all members for fiscal year 2015 is 4.13 years.

#### Note 6. Net Pension Liability and Actuarial Information – Defined Benefit Plans

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

The components of the net pension liability as of June 30, 2015 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total Pension Liability (b) / (a)
Pension funds	\$ 18,503,280,961	\$ 12,797,184,030	\$ 5,706,096,931	69.16%

The activity related to the net pension liability for fiscal year 2015 is set forth in the following table:

Net pension liability, July 1, 2014	\$ 5,060,943,064
Total pension expense	361,684,561
Change in deferred outflows of resources	475,797,081
Change in deferred inflows of resources	205,351,327
Employer contributions	<u>(397,679,102)</u>
Net pension liability, June 30, 2015	<u><u>\$ 5,706,096,931</u></u>

## School Employees Retirement System of Ohio

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

#### **Note 6. Net Pension Liability and Actuarial Information – Defined Benefit Plans (Continued)**

The total pension liability is determined by SERS' actuaries in accordance with GASB Statement No. 67, as part of their annual actuarial valuation for each defined benefit retirement plan. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts (e.g., salaries, credited service) and assumptions about the probability of occurrence of events far into the future (e.g., mortality, disabilities, retirements, employment terminations). Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

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

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

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

Valuation Date	June 30, 2015
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumptions	
Experience Study Date	5 year period ended June 30, 2010
Investment Rate of Return	7.75% net of investment expense, including inflation
Cost of Living Increases (COLA) or "Ad Hoc" COLA	3.00%
Future Salary Increases including Inflation	4.0%-22.0%
Inflation	3.25%
Mortality Assumptions	For post-retirement mortality, the table used in evaluating allowances to be paid is the 1994 Group Annuity Mortality Table set back one year for both men and women. Special mortality tables are used for the period after disability retirement

## School Employees Retirement System of Ohio

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

#### Note 6. Net Pension Liability and Actuarial Information – Defined Benefit Plans (Continued)

The long-term return expectation for the Pension Plan Investments has been determined by using a building-block approach and assumes a time horizon, as defined in the *Statement of Investment Policy*. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating an arithmetic weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	1.00%	0.00%
US Stocks	22.50	5.00
Non-US Stocks	22.50	5.50
Fixed Income	19.00	1.50
Private Equity	10.00	10.00
Real Assets	10.00	5.00
Multi-Asset Strategy	15.00	7.50

Total pension liability was calculated using the discount rate of 7.75%. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.75%). Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 7.75%, as well as what each plan's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.75%), or one percentage point higher (8.75%) than the current rate.

(\$ in thousands)	1% Decrease	Current Discount	1% Increase
Rate	6.75%	7.75%	8.75%
System's net pension liability	\$ 7,912,306	\$ 5,706,097	\$ 3,848,287

## School Employees Retirement System of Ohio

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

#### Note 7. Short-Term Solvency Test

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

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

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

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

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

#### Solvency Test

(\$ in millions)

Valuation as of June 30,	Aggregate Accrued Liabilities For			Actuarial Value of Assets	Portion of Accrued Liabilities Covered by Reported Asset		
	(1) Active Member Contributions	(2) Retired Members and Beneficiaries	(3) Active Members (Employer Financed Portion)		(1)	(2)	(3)
Pension							
2015	\$ 2,979	\$ 11,046	\$ 4,062	\$ 12,446	100%	86%	0%
2014	2,892	10,437	4,128	11,882	100	86	0%
2013	2,860	9,796	4,196	10,988	100	83	0%
2012	2,826	9,190	4,322	10,266	100	81	0%
2011	2,749	8,525	4,636	10,378	100	90	0%
2010	2,569	7,850	4,404	10,766	100	100	8%



# Dave Yost • Auditor of State

**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  
JUNE 30, 2016**