

Ohio Public Employees Retirement System

# Schedules of Collective OPEB Amounts and Employer Allocations

As of and for the year ended December 31, 2017







# Dave Yost • Auditor of State

Board of Trustees  
Ohio Public Employees Retirement System  
277 East Town Street  
Columbus, Ohio 43215-4642

We have reviewed the *Independent Auditors' Report* for the GASB 75 (OPEB) related schedules of the Ohio Public Employees Retirement System, Franklin County, prepared by CliftonLarsonAllen LLP, for the audit period January 1, 2017 through December 31, 2017. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

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

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

Dave Yost  
Auditor of State

August 1, 2018

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**Ohio Public Employees Retirement System  
Schedules of Collective OPEB Amounts and Employer Allocations  
As of and for the year ended December 31, 2017**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on Schedules

We have audited the accompanying schedule of employer allocations of the Ohio Public Employees Retirement System's (OPERS) 115 Health Care Trust (the Trust), for the year ended December 31, 2017, and the related notes.

We have also audited the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense as of and for the year ended December 31, 2017 and net OPEB liability for the year ended December 31, 2016 (specified column totals), included in the accompanying schedule of collective OPEB amounts of the Trust, and the related notes.

### Management's Responsibility for the Schedules

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

### Auditors' Responsibility

Our responsibility is to express opinions on the schedule of employer allocations for the Trust and the specified column totals included in the schedule of collective OPEB amounts based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the schedule of employer allocations for the Trust and the specified column totals included in the schedule of collective OPEB amounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations for the Trust and the specified column totals included in the schedule of collective OPEB amounts. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations for the Trust and the specified column totals included in the schedule of collective OPEB amounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to OPERS' preparation and fair presentation of the schedule of employer allocations for the Trust and the specified column totals included in the schedule of collective OPEB amounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

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

expressing an opinion on the effectiveness of OPERS' 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 for the Trust and the specified column totals included in the schedule of collective OPEB amounts.

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

### **Opinions**

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations for the Trust and the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense of the Trust as of and for the year ended December 31, 2017 and the net OPEB liability of the Trust for the year ended December 31, 2016, in accordance with accounting principles generally accepted in the United States of America.

### **Other Matter**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of OPERS as of and for the year ended December 31, 2017, and our report thereon, dated June 14, 2018, expressed an unmodified opinion on those statements.

### **Restriction on Use**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 14, 2018 on our consideration of OPERS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the OPERS' internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering OPERS' internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Toledo, Ohio  
June 14, 2018



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF COLLECTIVE OPEB AMOUNTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2017**

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

Plan	Beginning Balance		Deferred Outflows of Resources <sup>1</sup>					Deferred Inflows of Resources <sup>1</sup>					OPEB Expense		
	December 31, 2016	December 31, 2017	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	Changes of Assumptions	Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	Changes of Assumptions	Change in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan OPEB Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
OPEB—Health Care	\$10,100,339,673	\$10,859,263,395	\$8,459,291	\$0	\$790,669,444	N/A	\$799,128,735	\$0	\$808,942,594	\$0	N/A	\$808,942,594	\$0	N/A	\$926,155,469

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

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

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

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
100200	100208	\$ 1,517,766.65	0.07654%
100300	100308	14,786,693.67	0.74566%
100300	981078	140,647.46	0.00709%
100400	100408	1,205,620.00	0.06080%
100410	100418	109,548.33	0.00552%
100420	100428	28,326.17	0.00143%
100430	100438	102,797.18	0.00518%
100500	100500	-	0.00000%
100500	100508	321,355.73	0.01621%
100700	100708	-	0.00000%
100800	100808	10,958,532.83	0.55262%
101000	101008	241,719.27	0.01219%
101500	101508	10,640,145.50	0.53656%
101600	101608	1,152,684.92	0.05813%
101600	101628	910,371.22	0.04591%
101700	101708	774,553.57	0.03906%
101700	101728	318,317.02	0.01605%
101800	101808	107,116.56	0.00540%
102300	102308	1,106,560.15	0.05580%
102400	102408	170,594.89	0.00860%
102600	102608	42,789.90	0.00216%
103400	103408	1,131,524.48	0.05706%
104000	104008	1,974,474.65	0.09957%
104200	104208	1,203,328.98	0.06068%
104300	104308	21,566.43	0.00109%
104400	104408	28,519.75	0.00144%
104500	104508	26,246.14	0.00132%
105000	105008	42,813.88	0.00216%
105100	105108	656,304.24	0.03310%
105400	105408	664,508.49	0.03351%
105500	105508	752,887.74	0.03797%
105600	105608	14,317.67	0.00072%
106000	106008	39,129.99	0.00197%
106100	106108	3,029,834.14	0.15279%
106700	106708	946,529.58	0.04773%
107100	107108	678,012.19	0.03419%
107200	107208	367,183.09	0.01852%
109190	109190	33,337.13	0.00168%
109800	109808	67,996.01	0.00343%
109900	109908	180,488.21	0.00910%
110000	110008	1,142,377.82	0.05761%
110010	110018	16,594.60	0.00084%
110100	110108	2,034,275.83	0.10258%
110200	110208	8,241.69	0.00042%
110400	110408	9,290,855.02	0.46852%
110400	111408	2,226,536.81	0.11228%
110400	880158	-	0.00000%
110400	980148	1,674,067.91	0.08442%
110400	980158	1,910,053.37	0.09632%
111100	111108	175,996.88	0.00888%
111500	111508	4,040,410.07	0.20375%
111510	111518	26,193.31	0.00132%
111530	111538	26,425.30	0.00133%
112300	112308	617,591.62	0.03114%
112400	112408	48,633.32	0.00245%
112500	112508	7,128,719.89	0.35949%
114000	114008	835,560.74	0.04214%
114000	981118	144,327.05	0.00728%
114100	114108	8,496,463.40	0.42846%
114200	114208	2,066,195.53	0.10419%
114600	114608	8,908,495.27	0.44924%
114600	981128	22,593.45	0.00114%
115300	115308	315,311.80	0.01590%
115300	880458	443.72	0.00002%
115400	115408	263,113.27	0.01327%
116010	116018	140,434.55	0.00708%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
116500	116508	108,542.54	0.00547%
116800	116808	197,882.24	0.00998%
116900	116908	3,194,000.85	0.16107%
117100	117108	273,790.91	0.01381%
118000	118008	3,939,652.38	0.19867%
118000	118018	2,623,827.80	0.13231%
118000	118108	9,157,596.95	0.46180%
118000	118208	423,533.65	0.02136%
118300	118308	7,545,477.11	0.38050%
118400	118408	3,230,087.43	0.16289%
119500	119508	2,426,986.71	0.12239%
119900	119908	-	0.00000%
120000	120008	299,295.44	0.01509%
120000	980998	4,617.23	0.00023%
120100	100908	(0.00)	0.00000%
120100	120108	22,923,300.73	1.15598%
120800	120808	5,173,680.43	0.26090%
120900	120908	1,804,466.06	0.09100%
120900	120918	88,923.77	0.00448%
120900	120938	126,071.40	0.00636%
120900	120948	140,592.73	0.00709%
120900	120958	60,533.08	0.00305%
120900	120968	128,752.55	0.00649%
121800	121808	3,617,710.24	0.18243%
122000	122008	1,955,000.11	0.09859%
122300	122308	6,396,566.62	0.32257%
122400	122408	1,390,944.92	0.07014%
122400	980478	21,871.59	0.00110%
122700	122708	1,392,122.08	0.07020%
122700	980448	18,619.99	0.00094%
122800	122800	-	0.00000%
122800	122808	931,322.68	0.04696%
123200	123208	5,173,197.18	0.26087%
124100	124108	6,495,499.66	0.32756%
125400	125408	5,109,298.79	0.25765%
130500	130508	3,913,102.01	0.19733%
130500	980188	216,444.16	0.01091%
130600	130608	2,216,988.02	0.11180%
130600	980338	111,026.71	0.00560%
130800	130308	-	0.00000%
130800	130808	4,424,635.36	0.22313%
130800	980328	86,810.30	0.00438%
130900	130908	4,595,632.17	0.23175%
130900	980218	124,086.48	0.00626%
131100	131108	1,390,249.43	0.07011%
131100	980228	10,625.82	0.00054%
131300	130108	-	0.00000%
131300	131308	1,941,266.91	0.09789%
131300	980358	74,994.53	0.00378%
132300	132308	1,749,288.04	0.08821%
132300	980268	27,084.29	0.00137%
132500	132508	1,163,803.02	0.05869%
132500	980468	21,145.51	0.00107%
132600	132608	5,699,939.23	0.28744%
132600	980438	79,592.19	0.00401%
132700	132708	1,437,377.16	0.07248%
132700	980428	12,533.10	0.00063%
133000	133008	1,310,354.53	0.06608%
134200	134208	3,392,020.76	0.17105%
134200	174408	(0.00)	0.00000%
134300	134308	(0.00)	0.00000%
134400	134408	3,712,346.88	0.18721%
134500	134508	2,696,191.42	0.13596%
134600	134608	3,697,530.72	0.18646%
134700	134708	4,372,832.86	0.22051%
134800	134808	3,387,867.73	0.17084%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
135200	135208	1,964,729.73	0.09908%
135400	135408	2,705,242.83	0.13642%
135500	135508	3,975,744.97	0.20049%
135800	135808	2,025,441.14	0.10214%
135800	980938	23,883.71	0.00120%
139300	139308	-	0.00000%
140100	140100	-	0.00000%
140100	140108	42,057,396.00	2.12087%
141800	141808	4,838,037.07	0.24397%
145000	145008	11,939,196.60	0.60207%
145000	145108	4,796,093.61	0.24186%
145000	146108	-	0.00000%
145000	980648	-	0.00000%
145000	980898	1,595,540.90	0.08046%
147100	147108	27,888.13	0.00141%
159700	159708	1,776,927.51	0.08961%
159700	981098	120,325.74	0.00607%
159800	159808	80,253.33	0.00405%
159900	159908	55,332.37	0.00279%
160300	160308	4,341,375.63	0.21893%
160600	160608	9,355,824.99	0.47180%
161100	161108	35,770.40	0.00180%
162100	162108	504,242.58	0.02543%
162200	162208	403,634.11	0.02035%
162900	162908	102,557.57	0.00517%
163000	163008	23,175,183.08	1.16868%
163000	958968	782,822.69	0.03948%
163010	163010	523,265.12	0.02639%
163100	163108	7,794,671.25	0.39307%
163100	958978	260,786.69	0.01315%
163200	163208	16,309,551.50	0.82246%
163200	958908	373,242.60	0.01882%
163300	163300	501,121.67	0.02527%
163300	163308	12,438,416.20	0.62724%
163300	958958	390,829.09	0.01971%
163400	163408	16,837,584.05	0.84909%
163400	958998	420,699.19	0.02122%
163410	163410	1,838.89	0.00009%
163500	163508	1,233,952.62	0.06223%
163500	959108	79,657.90	0.00402%
163600	163600	30.17	0.00000%
163600	163608	499,394.65	0.02518%
163600	959140	485,283.09	0.02447%
163700	163708	7,053,807.15	0.35571%
163700	163710	4,746.00	0.00024%
163700	958988	230,763.80	0.01164%
163800	163808	2,379,613.86	0.12000%
163800	959218	70,894.45	0.00358%
163900	163908	4,801,556.83	0.24213%
163900	958948	273,796.93	0.01381%
164100	164108	191,620,157.28	9.66302%
164100	164120	70,054.34	0.00353%
164100	958918	1,008,585.98	0.05086%
164500	164500	-	0.00000%
164500	164508	7,646,565.78	0.38560%
164500	958928	399,011.51	0.02012%
164600	164608	633,882.90	0.03197%
164710	164710	6,155.12	0.00031%
164800	164708	17,608,544.27	0.88796%
164800	164808	7,898,277.33	0.39829%
164800	959008	436,097.79	0.02199%
164900	164908	436,589.61	0.02202%
165000	165008	476,909.11	0.02405%
166000	166008	1,340,703.22	0.06761%
166000	959028	56,289.70	0.00284%
166100	166108	544,285.54	0.02745%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
166200	166208	566,163.57	0.02855%
168100	168108	653,548.25	0.03296%
168200	168208	156,987.18	0.00792%
170100	170108	16,794,028.10	0.84689%
170300	170308	3,490,076.79	0.17600%
171200	171208	3,549,260.93	0.17898%
171400	171408	1,265,021.58	0.06379%
171500	171508	3,982,416.98	0.20083%
172000	172008	1,889,774.52	0.09530%
173210	173218	59,091.00	0.00298%
174100	174108	68,365.33	0.00345%
174500	174508	3,745,201.47	0.18886%
174600	174608	3,607,347.87	0.18191%
174700	174708	2,920,422.83	0.14727%
174800	174808	3,187,653.32	0.16075%
174900	174908	3,056,551.04	0.15414%
175000	175008	1,948,454.99	0.09826%
175100	175108	3,584,667.77	0.18077%
175200	175208	-	0.00000%
175300	175308	20,355.80	0.00103%
175400	175408	3,219,598.76	0.16236%
175600	175608	2,773,277.07	0.13985%
175700	175708	2,625,182.97	0.13238%
177800	177808	2,999,680.65	0.15127%
177900	177908	3,085,901.78	0.15562%
177900	177910	1,043.20	0.00005%
178000	178008	25,665.46	0.00129%
187400	187400	18,302.31	0.00092%
187400	187408	1,917,173.76	0.09668%
190300	190300	-	0.00000%
190300	190308	7,497,633.63	0.37809%
198110	198118	386,774.27	0.01950%
200100	197010	246.36	0.00001%
200100	200100	1,300,220.20	0.06557%
200100	600100	66,295.26	0.00334%
200100	950100	157,983.49	0.00797%
200200	200200	1,212,158.03	0.06113%
200200	200220	18,730.08	0.00094%
200300	197028	421.14	0.00002%
200300	200308	4,595,212.84	0.23173%
200300	200310	82,691.41	0.00417%
200300	600308	278,901.13	0.01406%
200300	850208	-	0.00000%
200300	950208	611,049.27	0.03081%
200500	200500	32,973.41	0.00166%
200500	200508	1,539,955.12	0.07766%
200500	600508	46,181.21	0.00233%
200500	850308	(27,187.32)	-0.00137%
200500	950308	375,094.85	0.01892%
200700	197048	420.00	0.00002%
200700	200708	4,555,592.23	0.22973%
200700	950408	341,740.26	0.01723%
200900	197058	347.22	0.00002%
200900	200900	-	0.00000%
200900	200908	3,190,034.93	0.16087%
200900	200910	63,324.86	0.00319%
200900	950508	341,484.20	0.01722%
200920	200920	5,525.52	0.00028%
201100	197060	294.00	0.00001%
201100	201100	818,702.67	0.04129%
201100	201108	1,349,726.53	0.06806%
201100	201130	33,717.03	0.00170%
201100	950608	274,088.27	0.01382%
202100	197078	363.96	0.00002%
202100	202100	242,658.31	0.01224%
202100	202108	3,454,697.24	0.17421%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
202100	950700	398,846.13	0.02011%
202110	202110	3,322.31	0.00017%
202120	202120	4,887.64	0.00025%
202300	202300	1,132,805.13	0.05713%
202300	202308	96,393.10	0.00486%
202300	602300	48,406.13	0.00244%
202300	950800	258,024.46	0.01301%
202320	202320	6,282.65	0.00032%
202400	202410	1,102.18	0.00006%
202500	197098	419.92	0.00002%
202500	202508	11,648,144.07	0.58739%
202500	950908	1,833,338.91	0.09245%
202900	197108	246.36	0.00001%
202900	202908	1,640,773.40	0.08274%
202900	951008	180,884.93	0.00912%
203100	203100	355,375.56	0.01792%
203100	203108	1,214,354.47	0.06124%
203100	203110	12,637.04	0.00064%
203100	603108	77,050.03	0.00389%
203100	693228	68,178.40	0.00344%
203100	951108	216,496.27	0.01092%
203300	203300	466.55	0.00002%
203300	203308	5,775,315.51	0.29124%
203300	851200	(605.34)	-0.00003%
203300	951208	1,463,043.84	0.07378%
203310	203310	23,934.40	0.00121%
203700	197130	420.00	0.00002%
203700	203708	8,440,779.49	0.42565%
203700	203720	3,058.71	0.00015%
203700	951308	1,107,930.88	0.05587%
203900	197148	285.59	0.00001%
203900	203908	1,783,115.01	0.08992%
203900	951408	270,762.80	0.01365%
204100	197158	420.00	0.00002%
204100	204100	18,368.89	0.00093%
204100	204108	2,865,995.04	0.14453%
204100	204120	12,229.22	0.00062%
204100	204130	2,482.28	0.00013%
204100	604108	111,630.11	0.00563%
204100	951508	225,646.99	0.01138%
204500	197168	268.84	0.00001%
204500	204508	1,867,080.76	0.09415%
204500	604508	64,829.09	0.00327%
204500	851608	(48.75)	0.00000%
204500	951608	412,748.08	0.02081%
204700	197178	288.37	0.00001%
204700	204708	1,669,364.74	0.08418%
204700	604708	145,253.37	0.00732%
204700	951708	126,035.42	0.00636%
206100	197198	313.56	0.00002%
206100	206108	1,795,006.45	0.09052%
206100	206110	11,214.23	0.00057%
206100	606108	130,237.26	0.00657%
206100	951908	387,672.63	0.01955%
206300	197208	277.18	0.00001%
206300	206308	1,659,628.77	0.08369%
206300	952008	175,904.47	0.00887%
206500	206508	6,806,132.54	0.34322%
206500	606508	492,232.28	0.02482%
206500	866508	55,287.12	0.00279%
206500	952108	1,280,873.78	0.06459%
206700	197228	383.64	0.00002%
206700	206700	40,918.27	0.00206%
206700	206708	4,052,590.07	0.20436%
206700	606700	647,303.63	0.03264%
206700	952200	452,295.71	0.02281%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
206700	952208	14,399.00	0.00073%
206720	206720	17,281.22	0.00087%
207100	197238	420.00	0.00002%
207100	207100	199,128.61	0.01004%
207100	207108	4,613,534.07	0.23265%
207100	207130	8,334.76	0.00042%
207100	952308	1,165,641.56	0.05878%
207300	207308	1,331,344.53	0.06714%
207300	607308	237,363.20	0.01197%
207300	952408	220,284.08	0.01111%
207400	207408	2,548,918.96	0.12854%
207500	197258	420.02	0.00002%
207500	207500	273,651.82	0.01380%
207500	207508	41,511,393.35	2.09334%
207500	952508	9,715,622.16	0.48994%
207510	207518	122,607.26	0.00618%
207550	207558	316,978.74	0.01598%
208300	197268	285.60	0.00001%
208300	208308	1,554,059.81	0.07837%
208300	208320	39,967.91	0.00202%
208300	608308	193,749.18	0.00977%
208300	852608	(9.48)	0.00000%
208300	952608	202,919.94	0.01023%
208500	197278	232.56	0.00001%
208500	208500	86,329.92	0.00435%
208500	208508	1,229,277.52	0.06199%
208500	208518	151,364.03	0.00763%
208500	208520	3,866.62	0.00019%
208500	852708	43,082.96	0.00217%
208500	952708	128,194.48	0.00646%
208600	208608	84,696.23	0.00427%
208700	208708	4,510,450.13	0.22745%
208700	608708	151,728.02	0.00765%
208700	852808	51,016.74	0.00257%
208700	952808	748,739.11	0.03776%
209100	197290	420.00	0.00002%
209100	209100	227,091.95	0.01145%
209100	209108	5,863,146.23	0.29567%
209100	609108	461,413.85	0.02327%
209100	852908	4,944.16	0.00025%
209100	952908	876,616.18	0.04421%
209300	197308	279.96	0.00001%
209300	209300	8,036.95	0.00041%
209300	209308	2,009,934.12	0.10136%
209300	953008	246,803.33	0.01245%
211100	197320	375.24	0.00002%
211100	211108	2,428,423.58	0.12246%
211100	211110	83,932.21	0.00423%
211100	211120	18,723.75	0.00094%
211100	611108	185,711.99	0.00937%
211100	953208	378,723.99	0.01910%
211300	197338	257.61	0.00001%
211300	211308	1,479,861.39	0.07463%
211300	211310	34,662.48	0.00175%
211300	611308	55,601.00	0.00280%
211300	953308	181,068.61	0.00913%
211500	197340	168.00	0.00001%
211500	211508	1,059,048.44	0.05341%
211500	611508	54,320.77	0.00274%
211500	953408	131,126.04	0.00661%
211600	211600	565.60	0.00003%
211900	197358	246.36	0.00001%
211900	211908	1,176,930.62	0.05935%
211900	611908	236,351.91	0.01192%
211900	953508	157,650.89	0.00795%
212300	212300	451,374.42	0.02276%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
212300	212308	848,170.98	0.04277%
212300	612308	84,836.98	0.00428%
212300	953600	206,525.06	0.01041%
212500	197370	249.20	0.00001%
212500	212508	1,224,134.72	0.06173%
212500	212510	2,743.39	0.00014%
212500	612508	118,663.66	0.00598%
212500	953708	195,047.65	0.00984%
212600	212600	23,733.89	0.00120%
212600	212608	1,747,378.07	0.08812%
212700	197380	285.60	0.00001%
212700	212700	439,161.59	0.02215%
212700	212708	1,216,707.31	0.06136%
212700	212810	331,095.25	0.01670%
212700	612708	113,861.23	0.00574%
212700	853808	5,831.30	0.00029%
212700	953808	285,242.59	0.01438%
212900	197398	332.41	0.00002%
212900	212908	1,969,846.35	0.09934%
212900	212910	55,533.38	0.00280%
212900	612908	159,095.50	0.00802%
212900	953908	194,409.83	0.00980%
213300	197400	260.39	0.00001%
213300	213300	1,086,521.58	0.05479%
213300	213308	295,743.26	0.01491%
213300	213310	3,392.32	0.00017%
213300	613300	76,321.25	0.00385%
213300	954000	95,219.74	0.00480%
213500	213508	3,133,259.83	0.15800%
213500	613508	108,360.16	0.00546%
213500	954108	436,122.47	0.02199%
213700	197428	336.03	0.00002%
213700	213700	-	0.00000%
213700	213708	2,084,031.52	0.10509%
213700	613708	282,992.61	0.01427%
213700	692350	(284.99)	-0.00001%
213700	954208	437,516.65	0.02206%
213900	197438	420.00	0.00002%
213900	213900	2,216.04	0.00011%
213900	213908	11,237,053.88	0.56666%
213900	954308	674,907.70	0.03403%
214500	197440	341.62	0.00002%
214500	214508	2,255,636.22	0.11375%
214500	214510	20,136.72	0.00102%
214500	214520	-	0.00000%
214500	614500	52,122.74	0.00263%
214500	954400	363,909.19	0.01835%
214600	214608	-	0.00000%
214700	197450	420.00	0.00002%
214700	214708	5,598,495.53	0.28232%
214700	614708	374,287.97	0.01887%
214700	954508	1,068,177.05	0.05387%
214710	214710	4,288.97	0.00022%
214900	197468	294.00	0.00001%
214900	214900	575,572.53	0.02902%
214900	214908	1,695,647.82	0.08551%
214900	214930	40,746.88	0.00205%
214900	614908	118,887.46	0.00600%
214900	954608	254,189.62	0.01282%
215100	197478	420.03	0.00002%
215100	215108	10,828,644.97	0.54607%
215100	615108	831,472.41	0.04193%
215100	954708	730,592.99	0.03684%
215300	215308	3,046,196.84	0.15361%
215500	197488	418.85	0.00002%
215500	215500	83,617.58	0.00422%



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
215500	215508	19,110,751.88	0.96372%
215500	615508	1,093,322.32	0.05513%
215500	854808	-	0.00000%
215500	954808	3,112,437.43	0.15695%
216500	197498	288.36	0.00001%
216500	216500	903,131.20	0.04554%
216500	216508	712,490.58	0.03593%
216500	616508	142,467.59	0.00718%
216500	954900	291,143.42	0.01468%
216700	197500	419.86	0.00002%
216700	216708	8,726,437.83	0.44006%
216700	955008	2,023,127.89	0.10202%
217200	217208	-	0.00000%
217700	197510	352.80	0.00002%
217700	217708	2,955,478.71	0.14904%
217700	217710	17,648.31	0.00089%
217700	617708	137,227.48	0.00692%
217700	955108	302,260.26	0.01524%
217900	197528	420.04	0.00002%
217900	217908	6,395,931.53	0.32253%
217900	617908	515,767.88	0.02601%
217900	855208	(18,518.00)	-0.00093%
217900	955208	812,456.78	0.04097%
218100	197530	232.44	0.00001%
218100	218100	452,596.14	0.02282%
218100	218108	610,821.36	0.03080%
218100	618100	74,494.36	0.00376%
218100	955300	109,740.21	0.00553%
218300	197548	279.96	0.00001%
218300	218300	12,675.08	0.00064%
218300	218308	1,499,848.63	0.07563%
218300	218320	48,035.40	0.00242%
218300	618308	83,976.82	0.00423%
218300	955408	227,624.96	0.01148%
218500	197558	420.02	0.00002%
218500	218508	4,151,480.51	0.20935%
218500	618508	248,712.48	0.01254%
218500	955508	569,117.85	0.02870%
219500	197568	168.00	0.00001%
219500	219500	92,870.45	0.00468%
219500	219508	934,047.99	0.04710%
219500	619500	3,798.97	0.00019%
219500	619508	37,544.02	0.00189%
219500	955608	201,863.15	0.01018%
220100	197578	420.00	0.00002%
220100	220108	26,084,303.50	1.31538%
220100	620108	2,107,635.65	0.10628%
220100	686208	-	0.00000%
220100	692118	897,921.35	0.04528%
220100	693698	262,350.93	0.01323%
220100	955708	2,761,655.46	0.13926%
220100	980528	268,588.34	0.01354%
220300	220308	4,959,458.29	0.25010%
220300	958938	173,121.53	0.00873%
221100	197580	168.00	0.00001%
221100	221100	484,216.59	0.02442%
221100	221108	218,798.69	0.01103%
221100	621100	28,493.10	0.00144%
221100	955800	95,318.60	0.00481%
221300	197598	266.16	0.00001%
221300	221308	1,436,814.48	0.07246%
221300	621308	100,349.12	0.00506%
221300	855908	(27.09)	0.00000%
221300	955908	205,098.63	0.01034%
221400	221408	1,317,498.40	0.06644%
221500	197608	408.77	0.00002%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
221500	221508	3,680,776.08	0.18561%
221500	621508	384,028.61	0.01937%
221500	856008	6,775.48	0.00034%
221500	861508	60,443.96	0.00305%
221500	956008	662,238.88	0.03340%
221900	197610	168.00	0.00001%
221900	221900	154,416.19	0.00779%
221900	221908	492,601.42	0.02484%
221900	621908	171,599.85	0.00865%
221900	956100	85,517.95	0.00431%
222100	197628	279.97	0.00001%
222100	222108	2,761,455.44	0.13925%
222100	622108	116,925.40	0.00590%
222100	956208	419,910.37	0.02118%
222200	206120	6,175.05	0.00031%
222200	207120	2,295.82	0.00012%
222200	214910	1,707.43	0.00009%
222200	218310	4,247.67	0.00021%
222200	225520	6,691.21	0.00034%
222300	197638	212.80	0.00001%
222300	222308	628,159.80	0.03168%
222300	222310	8,694.83	0.00044%
222300	622308	42,047.02	0.00212%
222300	956308	191,269.24	0.00965%
222400	222408	1,267,921.25	0.06394%
222500	197648	268.80	0.00001%
222500	222508	1,816,657.22	0.09161%
222500	622508	76,020.21	0.00383%
222500	956408	97,975.01	0.00494%
222700	197658	324.00	0.00002%
222700	222708	1,856,121.32	0.09360%
222700	956508	278,993.71	0.01407%
222710	222710	4,304.64	0.00022%
222800	222808	3,285,885.36	0.16570%
222900	197660	243.10	0.00001%
222900	222900	288,032.94	0.01452%
222900	222908	1,130,501.43	0.05701%
222900	222910	3,269.60	0.00016%
222900	622900	37,656.88	0.00190%
222900	956608	252,131.04	0.01271%
223100	197678	437.50	0.00002%
223100	223100	845,891.16	0.04266%
223100	223108	5,756,111.94	0.29027%
223100	623108	225,302.73	0.01136%
223100	956700	625,058.35	0.03152%
223110	223110	7,014.07	0.00035%
223120	223120	18,479.73	0.00093%
223200	223208	-	0.00000%
223200	223210	-	0.00000%
224100	197680	285.60	0.00001%
224100	224100	236,066.78	0.01190%
224100	224108	1,103,584.65	0.05565%
224100	224120	42,708.48	0.00215%
224100	624108	102,464.00	0.00517%
224100	956800	147,631.98	0.00744%
224300	197698	263.17	0.00001%
224300	224300	4,388.99	0.00022%
224300	224308	1,157,906.45	0.05839%
224300	224310	39,701.57	0.00200%
224300	224320	100,255.24	0.00506%
224300	624308	317,643.23	0.01602%
224300	956908	205,396.58	0.01036%
224500	197708	420.01	0.00002%
224500	224508	4,247,889.34	0.21421%
224500	224520	177,796.36	0.00897%
224500	624508	430,501.20	0.02171%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
224500	864508	1,097,132.97	0.05533%
224500	957008	423,864.29	0.02137%
224900	197710	386.38	0.00002%
224900	224900	2,246,962.15	0.11331%
224900	224908	88,277.80	0.00445%
224900	224920	40,557.97	0.00205%
224900	624908	182,852.16	0.00922%
224900	693460	917,041.75	0.04624%
224900	957100	329,644.59	0.01662%
225100	197720	336.19	0.00002%
225100	225100	1,339,281.76	0.06754%
225100	225108	1,299,714.26	0.06554%
225100	625108	176,021.23	0.00888%
225100	957200	158,688.08	0.00800%
225100	957208	214,897.30	0.01084%
225500	197738	389.16	0.00002%
225500	225500	-	0.00000%
225500	225508	3,142,957.18	0.15849%
225500	625508	58,688.10	0.00296%
225500	957308	267,359.94	0.01348%
226100	197748	324.84	0.00002%
226100	226108	2,269,699.21	0.11446%
226100	626108	144,917.79	0.00731%
226100	857408	(19.21)	0.00000%
226100	957408	290,802.99	0.01466%
226500	197758	305.16	0.00002%
226500	226508	2,349,402.23	0.11848%
226500	226520	12,024.78	0.00061%
226500	957508	344,412.35	0.01737%
227100	197760	419.90	0.00002%
227100	227100	3,594,703.12	0.18127%
227100	227108	9,401,279.07	0.47409%
227100	227130	540.82	0.00003%
227100	857600	62,032.51	0.00313%
227100	957600	901,216.43	0.04545%
227100	957608	357,424.88	0.01802%
227500	197770	35.00	0.00000%
227500	197778	385.00	0.00002%
227500	227500	0.00	0.00000%
227500	227508	18,235,217.27	0.91957%
227500	227520	16,630.94	0.00084%
227500	627508	1,552,818.09	0.07831%
227500	680508	835,541.79	0.04213%
227500	685100	45,370.75	0.00229%
227500	685108	233.66	0.00001%
227500	957708	3,978,953.50	0.20065%
227500	980098	334,812.11	0.01688%
228100	197788	420.04	0.00002%
228100	228100	3,541.97	0.00018%
228100	228108	8,452,551.24	0.42625%
228100	628108	267,561.16	0.01349%
228100	957808	474,126.51	0.02391%
228110	228110	3,944.87	0.00020%
228200	228200	-	0.00000%
228500	197790	420.00	0.00002%
228500	228500	305,238.75	0.01539%
228500	228508	2,456,218.63	0.12386%
228500	228510	36,408.49	0.00184%
228500	628508	309,228.25	0.01559%
228500	957900	302,579.16	0.01526%
228900	197808	313.56	0.00002%
228900	228908	2,714,384.16	0.13688%
228900	228910	11,959.98	0.00060%
228900	958008	452,145.07	0.02280%
229300	197818	222.80	0.00001%
229300	229300	2,159.71	0.00011%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
229300	229308	1,028,658.69	0.05187%
229300	229310	14,371.37	0.00072%
229300	557100	40,372.80	0.00204%
229300	629300	54,757.16	0.00276%
229300	958108	184,229.14	0.00929%
229700	197820	167.96	0.00001%
229700	229700	504,773.84	0.02545%
229700	629700	194,709.51	0.00982%
229700	958200	70,376.71	0.00355%
230100	197830	419.92	0.00002%
230100	230108	6,368,427.79	0.32115%
230100	630108	436,173.55	0.02200%
230100	868308	1,115,109.02	0.05623%
230100	958308	1,484,211.41	0.07485%
231100	197848	338.80	0.00002%
231100	231108	2,507,087.11	0.12643%
231100	231110	26,502.38	0.00134%
231100	958408	411,697.85	0.02076%
231500	231508	3,674,524.88	0.18530%
231500	958508	604,447.90	0.03048%
231520	231520	13,445.56	0.00068%
232100	197868	270.81	0.00001%
232100	232108	1,683,186.62	0.08488%
232100	632108	136,196.80	0.00687%
232100	958608	180,167.62	0.00909%
232500	197878	417.70	0.00002%
232500	232508	5,382,081.46	0.27141%
232500	232510	139,616.93	0.00704%
232500	232518	25,626.47	0.00129%
232500	232520	121,573.69	0.00613%
232500	632508	335,897.82	0.01694%
232500	958708	642,612.70	0.03241%
232510	232518	(12,447.31)	-0.00063%
232900	197888	229.56	0.00001%
232900	232908	1,247,042.69	0.06289%
232900	632908	154,831.30	0.00781%
232900	958808	156,140.84	0.00787%
240200	240200	44,778.47	0.00226%
240200	240208	55,131,903.34	2.78019%
240200	951800	(57,071.94)	-0.00288%
240200	951808	2,339,043.12	0.11795%
243700	243708	71,592,171.10	3.61025%
247100	247108	9,916,739.30	0.50008%
247100	959118	352,952.59	0.01780%
250000	197318	420.00	0.00002%
250000	250008	27,413,228.06	1.38239%
250000	250020	156,573.00	0.00790%
250000	609508	681,140.03	0.03435%
250000	853108	166,393.21	0.00839%
250000	953100	615.82	0.00003%
250000	953108	4,528,691.41	0.22837%
250010	250010	26,943.57	0.00136%
264900	264900	11,903.12	0.00060%
295200	295200	252.00	0.00001%
297300	297300	90,804.27	0.00458%
297300	297308	90,804.13	0.00458%
300100	300100	-	0.00000%
300100	300108	8,473,445.70	0.42730%
300300	300308	891,049.83	0.04493%
300400	300400	-	0.00000%
300400	300408	526,283.35	0.02654%
300500	300508	874,317.19	0.04409%
300600	300608	728,767.29	0.03675%
300700	300700	15,328.27	0.00077%
300700	300708	570,360.36	0.02876%
300700	640700	8,190.96	0.00041%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
300700	640708	22,952.57	0.00116%
300800	300808	1,130,518.20	0.05701%
300900	300900	92,527.18	0.00467%
300900	300908	976,575.74	0.04925%
301000	301008	576,279.85	0.02906%
301100	301100	96,569.06	0.00487%
301100	301108	934,957.81	0.04715%
301200	301208	1,402,784.53	0.07074%
301300	301308	889,952.58	0.04488%
301400	301408	182,776.53	0.00922%
301500	301500	115,716.56	0.00584%
301600	301608	605,833.77	0.03055%
301700	301700	157,913.26	0.00796%
301700	301708	361,658.34	0.01824%
301800	301808	681,167.17	0.03435%
301900	301900	386,020.19	0.01947%
302000	302008	766,112.73	0.03863%
302100	302108	928,058.65	0.04680%
302200	302208	1,158,025.98	0.05840%
302300	302300	504,490.11	0.02544%
302300	302308	44,896.29	0.00226%
302400	302400	159,814.96	0.00806%
302400	302408	824,982.52	0.04160%
302500	302508	1,822,255.11	0.09189%
302600	302608	837,251.36	0.04222%
302700	302700	14,911.98	0.00075%
302700	302708	366,334.15	0.01847%
302800	302808	520,677.27	0.02626%
302900	302900	134,573.96	0.00679%
302900	302908	463,406.47	0.02337%
302900	988058	18,283.70	0.00092%
303000	303008	768,151.90	0.03874%
303100	303100	633,588.43	0.03195%
303300	303300	64,375.66	0.00325%
303300	303308	100,374.69	0.00506%
303400	303408	825,442.43	0.04163%
303500	303508	4,007,649.14	0.20210%
303500	643508	417,321.99	0.02104%
303600	303608	506,087.21	0.02552%
303700	303700	144,883.63	0.00731%
303800	303800	122,092.39	0.00616%
303800	303808	694,846.94	0.03504%
303900	303900	1,114,314.61	0.05619%
304000	304008	1,660,319.62	0.08373%
304100	304100	459,267.10	0.02316%
304100	304108	-	0.00000%
304500	304508	1,633,981.28	0.08240%
304500	880718	282,765.97	0.01426%
304600	304600	-	0.00000%
304600	304608	491,965.61	0.02481%
304700	304700	-	0.00000%
304700	304708	41,763,490.12	2.10605%
304700	644708	3,765,408.30	0.18988%
304900	304900	385,854.13	0.01946%
304900	304908	36,928.52	0.00186%
305100	305100	454,716.84	0.02293%
305100	305108	8,854.96	0.00045%
305200	305208	134,457.50	0.00678%
305300	305308	2,491,222.93	0.12563%
306100	306108	11,269,107.59	0.56828%
306100	981138	20,133.57	0.00102%
306300	306308	730,884.56	0.03686%
306400	306400	51,165.30	0.00258%
306400	306408	39,168.99	0.00198%
306500	306508	1,559,832.98	0.07866%
306700	306700	-	0.00000%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
306700	306708	165,875.88	0.00836%
306900	306900	56,704.56	0.00286%
306900	306908	933,361.21	0.04707%
307000	307008	407,271.73	0.02054%
307100	307108	256,197.03	0.01292%
307200	307208	285,992.84	0.01442%
307300	307308	468,436.81	0.02362%
307400	307400	148,820.03	0.00750%
307500	307500	-	0.00000%
307500	307508	2,348,488.06	0.11843%
307600	307608	487,692.55	0.02459%
307700	307708	1,425,087.24	0.07186%
307800	307808	474,611.07	0.02393%
307900	307908	1,258,255.69	0.06345%
308000	308008	538,682.68	0.02716%
308100	308108	1,427,528.16	0.07199%
308200	308200	241,138.37	0.01216%
308200	308208	1,720,739.99	0.08677%
308300	308308	358,091.75	0.01806%
308400	308408	456,834.68	0.02304%
308500	308500	47,983.33	0.00242%
308500	308508	770,704.08	0.03887%
308600	308600	30,420.15	0.00153%
308600	308608	431,155.65	0.02174%
308900	308900	-	0.00000%
308900	308908	1,120,187.85	0.05649%
309100	309108	448,279.20	0.02261%
309300	309300	58,842.79	0.00297%
309300	309308	230,034.65	0.01160%
309500	309500	141,901.59	0.00716%
309500	309508	588,772.83	0.02969%
309600	309608	272,050.35	0.01372%
309700	309708	325,752.29	0.01643%
309800	309800	16,136.23	0.00081%
309800	309808	27,563.39	0.00139%
309900	309908	390,924.40	0.01971%
313100	313108	413,970.79	0.02088%
313200	313208	118,494.53	0.00598%
313300	313308	72,581.14	0.00366%
313400	313408	715,473.23	0.03608%
313700	313708	1,104,341.82	0.05569%
314100	314108	3,895,123.64	0.19642%
314200	314200	163,875.57	0.00826%
314200	314208	226,156.17	0.01140%
314300	314300	306,548.78	0.01546%
314400	314408	393,380.34	0.01984%
314500	314500	245,545.49	0.01238%
314600	314608	644,653.10	0.03251%
314700	314700	171,334.65	0.00864%
314700	314708	790,029.02	0.03984%
314900	314900	191,599.46	0.00966%
314900	314908	48,186.01	0.00243%
315100	315108	373,400.06	0.01883%
315100	915108	16,308.52	0.00082%
315300	315300	244,041.83	0.01231%
315300	315308	906,855.17	0.04573%
315400	315408	625,196.19	0.03153%
316100	316100	586,900.79	0.02960%
317100	317100	1,173,586.70	0.05918%
317300	317300	236,283.11	0.01192%
317500	317508	3,082,790.19	0.15546%
317800	317800	3,955.21	0.00020%
317800	317808	227,298.12	0.01146%
318100	318108	2,135,440.75	0.10769%
318300	318308	2,073,783.35	0.10458%
318500	318508	2,005,242.22	0.10112%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
318600	318600	35,003.80	0.00177%
318700	318700	46,314.60	0.00234%
318700	318708	68,188.46	0.00344%
318800	318808	848,971.87	0.04281%
318900	318900	265,874.89	0.01341%
319000	319000	351,385.19	0.01772%
319100	319108	2,069,523.59	0.10436%
319100	659108	-	0.00000%
319200	319208	248,757.26	0.01254%
319300	319308	623,651.47	0.03145%
319400	319408	218,207.61	0.01100%
319800	319808	1,241,516.88	0.06261%
319900	319908	487,545.78	0.02459%
320000	320008	110,464.28	0.00557%
320100	320100	116,814.94	0.00589%
320100	320108	1,674,871.74	0.08446%
320300	320308	298,087.18	0.01503%
320500	320500	305,678.32	0.01541%
320500	320508	484,050.81	0.02441%
320500	660508	49,283.38	0.00249%
320700	320700	1,011,682.77	0.05102%
320700	320708	41,501.76	0.00209%
320900	320900	112,112.71	0.00565%
320900	320908	245,551.17	0.01238%
321000	321000	59,411.26	0.00300%
321000	321008	97,593.24	0.00492%
321100	321108	1,091,796.32	0.05506%
321200	321200	78,697.25	0.00397%
321200	321208	1,064,773.04	0.05369%
321300	321308	666,926.92	0.03363%
321400	321408	1,276,915.40	0.06439%
321500	321508	980,550.32	0.04945%
321600	321600	56,845.28	0.00287%
321600	321608	2,027,145.24	0.10222%
321700	321708	1,638,471.77	0.08262%
321700	661708	41,192.57	0.00208%
321800	321808	1,000,786.68	0.05047%
321900	321900	94,508.06	0.00477%
322000	322008	117,429.51	0.00592%
322100	322108	686,992.63	0.03464%
322200	322208	357,356.93	0.01802%
322300	322308	563,498.90	0.02842%
322800	322808	709,165.08	0.03576%
323100	323100	119,399.23	0.00602%
323100	323108	25,401.28	0.00128%
323300	323308	1,391,535.17	0.07017%
323400	323408	131,213.27	0.00662%
323500	323500	21,245.57	0.00107%
323500	323508	48,682.58	0.00245%
323600	323608	264,831.30	0.01335%
323700	323700	-	0.00000%
323700	323708	761,381.32	0.03839%
323800	323808	579,819.96	0.02924%
323900	323900	624,393.46	0.03149%
323900	323908	169,512.19	0.00855%
324000	324000	56,019.06	0.00282%
324000	324008	66,861.00	0.00337%
324100	324100	103,790.55	0.00523%
324100	324108	569,526.90	0.02872%
324200	324208	1,249,735.41	0.06302%
324300	324308	434,311.03	0.02190%
324400	324408	1,016,165.32	0.05124%
324500	324508	873,379.20	0.04404%
324600	324608	186,377.19	0.00940%
325100	325100	19,035.61	0.00096%
325100	325108	552,360.95	0.02785%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
325300	325308	820,948.51	0.04140%
325400	325408	226,116.31	0.01140%
325500	325500	43,113.95	0.00217%
325500	325508	1,069,087.99	0.05391%
325700	325700	64,544.03	0.00325%
325700	325708	1,242,847.51	0.06267%
325800	325800	58,942.34	0.00297%
325800	325808	662,419.00	0.03340%
326000	326008	263,747.59	0.01330%
326100	326100	83,357.08	0.00420%
326100	326108	1,345,480.87	0.06785%
326100	980818	10,300.86	0.00052%
326200	326208	1,030,532.80	0.05197%
326300	326308	2,652,975.64	0.13378%
326400	326400	69,551.25	0.00351%
326400	326408	388,612.24	0.01960%
326500	326500	1,232,240.45	0.06214%
326600	326600	27,605.42	0.00139%
326600	326608	263,380.47	0.01328%
326700	326700	122,935.89	0.00620%
326700	326708	680,090.99	0.03430%
326700	666708	154,591.09	0.00780%
327100	327108	590,754.31	0.02979%
327300	327308	245,839.54	0.01240%
327400	327408	644,555.52	0.03250%
327500	327508	1,296,940.52	0.06540%
327600	327608	261,109.53	0.01317%
327700	327700	86,564.84	0.00437%
327700	327708	192,951.54	0.00973%
327800	327808	144,500.94	0.00729%
328100	328100	73,747.58	0.00372%
328100	328108	230,607.47	0.01163%
328200	328208	794,757.46	0.04008%
328300	328308	529,342.33	0.02669%
328400	328408	389,366.44	0.01963%
328500	328508	408,739.27	0.02061%
328600	328608	566,220.03	0.02855%
328700	328700	86,181.48	0.00435%
328700	328708	1,129,624.24	0.05696%
328800	328800	55,164.83	0.00278%
328800	328808	415,747.11	0.02097%
328900	328908	412,624.47	0.02081%
329000	329008	196,681.63	0.00992%
329100	329100	(0.00)	0.00000%
329100	329108	1,941,495.19	0.09791%
329300	329308	1,016,976.60	0.05128%
329400	329408	509,760.40	0.02571%
329500	329508	2,415,368.72	0.12180%
329700	329708	684,064.44	0.03450%
329700	669700	13,304.34	0.00067%
329800	329808	76,257.68	0.00385%
329900	329900	302,342.95	0.01525%
330000	330008	616,821.15	0.03111%
330100	330108	475,598.55	0.02398%
330200	330208	1,788,428.70	0.09019%
330300	330308	1,379,472.82	0.06956%
330400	330408	1,785,393.47	0.09003%
330500	330500	179,651.61	0.00906%
330600	330608	1,240,018.49	0.06253%
330700	330708	950,758.91	0.04794%
330800	330808	841,325.80	0.04243%
330900	330908	558,281.86	0.02815%
331000	331008	2,936,771.11	0.14810%
331100	331100	36,803.87	0.00186%
331100	331108	22,201.06	0.00112%
331200	331208	358,101.65	0.01806%



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
331300	331308	1,280,948.98	0.06460%
331400	331408	302,632.59	0.01526%
331500	331500	387,343.64	0.01953%
331600	331608	538,631.03	0.02716%
331700	331708	279,237.64	0.01408%
331800	331800	66,850.00	0.00337%
331900	331900	48,720.79	0.00246%
331900	331908	285,157.74	0.01438%
332100	332108	400,739.14	0.02021%
332200	332200	186,694.60	0.00941%
332200	332208	828,333.43	0.04177%
332300	332300	36,975.26	0.00186%
332300	332308	787,946.13	0.03973%
332400	332408	6,802,312.84	0.34303%
332400	332410	9,392.58	0.00047%
332500	332508	418,662.44	0.02111%
333100	333108	1,470,738.45	0.07417%
333300	333300	440,540.31	0.02222%
333500	333508	1,745,159.08	0.08800%
333600	333600	89,452.88	0.00451%
333600	333608	325,132.45	0.01640%
333700	333708	502,065.50	0.02532%
333800	333800	163,794.22	0.00826%
333900	333900	48,170.25	0.00243%
333900	333908	156,691.84	0.00790%
334000	334008	397,027.94	0.02002%
334100	334100	39,007.45	0.00197%
334200	334208	452,647.73	0.02283%
334300	334300	768,962.93	0.03878%
334400	334400	141,293.89	0.00713%
334400	334408	1,107,791.10	0.05586%
334600	334608	1,551,137.04	0.07822%
334700	334700	77,017.94	0.00388%
334700	334708	280,144.42	0.01413%
334800	334800	312,169.34	0.01574%
334800	334808	327,721.18	0.01653%
334900	334908	1,035,371.26	0.05221%
335000	335000	22,739.32	0.00115%
335000	335008	234,973.74	0.01185%
335100	335100	50,420.84	0.00254%
335100	335108	1,025,210.81	0.05170%
335300	335308	318,863.28	0.01608%
336100	336108	3,277,664.94	0.16529%
337100	337100	1,257,128.29	0.06339%
340000	340008	38,786,379.29	1.95592%
350000	350000	-	0.00000%
350000	350008	17,828,367.25	0.89905%
350000	959208	1,486,115.66	0.07494%
360000	360008	10,551,475.78	0.53209%
370100	370100	333,697.58	0.01683%
370100	370108	1,671,524.79	0.08429%
370200	370208	33,283.99	0.00168%
370300	370300	201,177.68	0.01014%
370400	370408	88,052.17	0.00444%
370500	370508	685,410.07	0.03456%
370600	370608	10,932.40	0.00055%
370700	370708	1,440,532.42	0.07264%
370800	370800	107,813.21	0.00544%
370900	370908	5,580,611.60	0.28142%
371000	371000	130,524.24	0.00658%
371100	371108	926,335.81	0.04671%
371200	371208	12,070.80	0.00061%
371300	371308	994,943.19	0.05017%
371400	371400	42,381.65	0.00214%
371600	371608	28,279.90	0.00143%
371700	371700	308,575.14	0.01556%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
371800	371808	25,296.88	0.00128%
371900	371908	683,998.66	0.03449%
372000	372000	137,526.80	0.00694%
372100	372108	99,433.88	0.00501%
372200	372208	140,318.73	0.00708%
372300	372300	290,913.83	0.01467%
372400	372400	147,399.36	0.00743%
372500	372508	951,843.70	0.04800%
372600	372600	192,807.12	0.00972%
372700	372708	408,180.77	0.02058%
372800	372800	16,944.04	0.00085%
372900	372908	402,292.95	0.02029%
373000	373000	45,237.76	0.00228%
373100	373108	220,209.79	0.01110%
373200	373200	70,659.38	0.00356%
373300	373308	166,754.29	0.00841%
373400	373400	25,119.60	0.00127%
373500	373500	83,464.23	0.00421%
373700	373700	131,506.13	0.00663%
373900	373908	124,587.66	0.00628%
374000	374008	71,058.05	0.00358%
374100	374108	52,043.03	0.00262%
374200	374208	112,757.13	0.00569%
374500	374500	199,400.63	0.01006%
374500	374508	5,129.69	0.00026%
374600	374600	68,251.00	0.00344%
374700	374708	39,435.48	0.00199%
374900	374900	8,671.92	0.00044%
375000	375008	102,382.21	0.00516%
375100	375100	42,092.77	0.00212%
375200	375200	51,099.18	0.00258%
375300	375308	132,753.84	0.00669%
375400	375400	71,955.97	0.00363%
375600	375600	37,756.94	0.00190%
375600	375608	41,098.66	0.00207%
375700	375700	108,809.92	0.00549%
375900	375908	78,827.89	0.00398%
376000	376000	41,615.51	0.00210%
376000	376008	9,618.77	0.00049%
376100	376108	14,562.81	0.00073%
376200	376208	18,772.97	0.00095%
376300	376308	23,864.11	0.00120%
376500	376508	48,832.02	0.00246%
377000	377008	28,280.69	0.00143%
377100	377100	9,823.52	0.00050%
377200	377200	8,198.96	0.00041%
377300	377308	28,644.00	0.00144%
377400	377408	4,758.12	0.00024%
377500	377508	101,444.23	0.00512%
400000	400000	980.03	0.00005%
400100	400100	23,646.52	0.00119%
400200	400200	101,840.74	0.00514%
400400	400400	-	0.00000%
400400	400408	50,465.26	0.00254%
400500	400500	3,067.77	0.00015%
400600	400600	6,973.38	0.00035%
400700	400700	23,983.60	0.00121%
400800	400800	9,651.99	0.00049%
400900	400900	17,159.67	0.00087%
401100	401108	174,689.76	0.00881%
401200	401200	12,669.50	0.00064%
401300	401308	30,945.95	0.00156%
401400	401400	3,792.26	0.00019%
401600	401600	4,764.51	0.00024%
401700	401700	39,516.94	0.00199%
401800	401800	45,518.03	0.00230%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
401900	401900	22,943.68	0.00116%
402000	402000	168.00	0.00001%
402100	402100	44,045.33	0.00222%
402200	402200	(23,890.42)	-0.00120%
402300	402300	20,843.20	0.00105%
402400	402400	95,805.97	0.00483%
402500	402508	244,246.52	0.01232%
402600	402600	24,612.98	0.00124%
402700	402700	20,626.61	0.00104%
402800	402800	19,685.05	0.00099%
402900	402908	1,365.99	0.00007%
403100	403100	72,066.89	0.00363%
403200	403200	336.00	0.00002%
403300	403300	26,096.52	0.00132%
403800	403800	13,488.27	0.00068%
403900	403900	637.00	0.00003%
404000	404000	22,657.56	0.00114%
404100	404108	102,390.53	0.00516%
404200	404200	780.50	0.00004%
404300	404300	186,176.24	0.00939%
404500	404500	19,610.33	0.00099%
404600	404600	46,319.17	0.00234%
404700	404700	1,128.40	0.00006%
404900	404900	66,106.30	0.00333%
405100	405100	2,372.42	0.00012%
405200	405200	6,129.04	0.00031%
405300	405300	21,329.34	0.00108%
405400	405408	140,963.69	0.00711%
405500	405500	19,102.22	0.00096%
405500	405508	1,119.96	0.00006%
405600	405600	1,351.19	0.00007%
406100	406108	64,543.03	0.00325%
406200	406200	17,222.83	0.00087%
406200	406208	-	0.00000%
406300	406300	1,178.24	0.00006%
406400	406400	8,187.05	0.00041%
406600	406600	50,326.04	0.00254%
406700	406700	3,879.75	0.00020%
406800	406800	1,029.97	0.00005%
406900	406900	4,624.17	0.00023%
407100	407100	11,409.81	0.00058%
407200	407200	81,762.57	0.00412%
407200	407208	9,093.72	0.00046%
407300	407300	42,101.41	0.00212%
407400	407400	17,942.78	0.00090%
407500	407500	32,112.75	0.00162%
407600	407600	1,883.00	0.00009%
407700	407700	168,665.73	0.00851%
407800	407800	18,592.25	0.00094%
407900	407900	1,296.98	0.00007%
408000	408000	847.00	0.00004%
408200	408200	10,642.69	0.00054%
408300	408300	21,155.77	0.00107%
408400	408400	93,637.76	0.00472%
408500	408508	18,515.79	0.00093%
408600	408600	-	0.00000%
408600	408608	85,895.49	0.00433%
408700	408700	41,851.33	0.00211%
408800	408808	9,425.84	0.00048%
408900	408900	4,400.39	0.00022%
409000	409000	3,800.20	0.00019%
409000	409008	33,383.10	0.00168%
409200	409200	37,110.06	0.00187%
409300	409300	1,063.33	0.00005%
409400	409408	107,127.01	0.00540%
409600	409600	42,467.65	0.00214%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
409700	409708	142,207.75	0.00717%
409800	409800	47,281.47	0.00238%
410000	410000	11,143.91	0.00056%
410300	410300	200,810.65	0.01013%
410500	410500	6,537.73	0.00033%
410700	410700	157,458.16	0.00794%
411200	411200	6,441.40	0.00032%
411300	411300	1,512.00	0.00008%
411400	411400	2,932.44	0.00015%
411500	411500	40,150.42	0.00202%
411600	411600	773.54	0.00004%
411800	411800	308.00	0.00002%
411900	411900	40,566.21	0.00205%
412100	412100	23,894.04	0.00120%
412200	412208	94,286.22	0.00475%
412400	412408	111,659.39	0.00563%
412500	412500	97,609.10	0.00492%
412600	412600	1,837.50	0.00009%
412700	412700	28,511.02	0.00144%
412800	412800	150,075.18	0.00757%
412900	412908	277,811.67	0.01401%
413000	413000	207,514.74	0.01046%
413100	413100	2,503.20	0.00013%
413400	413408	67,579.39	0.00341%
413600	413600	25,955.30	0.00131%
413600	413608	122,049.63	0.00615%
413700	413708	80,669.26	0.00407%
413800	413800	17,894.39	0.00090%
414000	414000	97,629.88	0.00492%
414100	414100	18,537.92	0.00093%
414200	414200	5,880.00	0.00030%
414400	414400	4,951.24	0.00025%
414500	414500	1,302.00	0.00007%
414700	414700	37,191.42	0.00188%
414900	414900	38,205.29	0.00193%
415200	415200	1,965.73	0.00010%
415300	415300	-	0.00000%
415300	415308	285,969.68	0.01442%
415500	415500	-	0.00000%
415500	415508	510,607.30	0.02575%
415800	415800	2,964.20	0.00015%
415900	415900	13,746.62	0.00069%
416200	416200	14,223.88	0.00072%
416300	416300	10,071.10	0.00051%
416500	416500	7,426.65	0.00037%
416600	416600	6,001.05	0.00030%
416700	416700	6,532.00	0.00033%
416900	416900	15,542.36	0.00078%
417000	417008	10,579.69	0.00053%
417100	417100	6,843.58	0.00035%
417200	417208	240,867.35	0.01215%
417200	983608	53,268.31	0.00269%
417300	417300	79,296.09	0.00400%
417700	417700	12,402.31	0.00063%
417900	417900	2,058.44	0.00010%
418000	418008	5,696.99	0.00029%
418300	418308	68,883.64	0.00347%
418500	418500	8,886.10	0.00045%
418800	418808	115,675.80	0.00583%
418900	418900	5,028.12	0.00025%
419100	419100	345,073.83	0.01740%
419400	419400	48,278.09	0.00243%
419700	419700	42,560.66	0.00215%
419900	419900	23,198.91	0.00117%
420000	420000	16,833.98	0.00085%
420200	420208	30,784.25	0.00155%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
420300	420300	7,992.67	0.00040%
420500	420500	35,152.65	0.00177%
420700	420700	17,661.31	0.00089%
420700	420708	92,542.91	0.00467%
420800	420800	1,428.00	0.00007%
420900	420900	68,467.78	0.00345%
421200	421200	48,984.99	0.00247%
421300	421300	3,737.93	0.00019%
421400	421400	45,508.58	0.00229%
421500	421500	98,990.51	0.00499%
421600	421600	4,526.37	0.00023%
421700	421700	2,167.55	0.00011%
421800	421800	3,410.55	0.00017%
421900	421908	340,827.47	0.01719%
422000	422000	9,757.71	0.00049%
422300	422300	47,263.42	0.00238%
422700	422700	23,472.97	0.00118%
422900	422900	1,764.28	0.00009%
423300	423300	2,097.88	0.00011%
423400	423400	34,218.61	0.00173%
423500	423500	3,138.80	0.00016%
423600	423600	105,532.41	0.00532%
423700	423700	32,866.65	0.00166%
423800	423800	96,337.84	0.00486%
424100	424100	21,146.94	0.00107%
424200	424200	1,990.80	0.00010%
424400	424400	80,628.47	0.00407%
424500	424500	47,113.04	0.00238%
424600	424608	3,638,608.17	0.18349%
424700	424700	14,203.08	0.00072%
424900	424900	1,963.79	0.00010%
425300	425300	33,641.48	0.00170%
425500	425500	16,740.70	0.00084%
425700	425708	73,213.67	0.00369%
425800	425800	7,152.56	0.00036%
425900	425908	23,475.09	0.00118%
426100	426100	15,390.03	0.00078%
426300	426308	56,629.46	0.00286%
426500	426500	60,986.76	0.00308%
426500	981060	2,857.99	0.00014%
426700	426700	22,060.28	0.00111%
426900	426900	3,094.00	0.00016%
427000	427008	317,849.93	0.01603%
427200	427200	53,659.99	0.00271%
427200	427208	7,072.90	0.00036%
427300	427300	92,193.59	0.00465%
427500	427508	83,176.29	0.00419%
427800	427800	35,480.76	0.00179%
428000	428008	34,707.13	0.00175%
428100	428100	15,114.01	0.00076%
428200	428200	25,707.26	0.00130%
428500	428500	4,172.52	0.00021%
428700	428700	3,349.39	0.00017%
428800	428800	16,516.75	0.00083%
429100	429100	34,031.34	0.00172%
429200	429200	8,963.74	0.00045%
429300	429300	43,476.79	0.00219%
429400	429400	63,786.27	0.00322%
429500	429500	20,507.36	0.00103%
429700	429700	29,106.95	0.00147%
429800	429800	8,274.82	0.00042%
429900	429900	58,884.17	0.00297%
430100	430100	11,381.42	0.00057%
430400	430400	4.76	0.00000%
430900	430900	37,601.35	0.00190%
431100	431100	50,960.10	0.00257%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
431200	431200	-	0.00000%
431300	431300	96,800.17	0.00488%
431400	431408	127,937.85	0.00645%
431600	431600	66,454.85	0.00335%
431700	431700	22,604.05	0.00114%
431700	431708	72,778.78	0.00367%
431800	431800	151,145.99	0.00762%
432200	432200	12,594.40	0.00064%
432200	432208	120,186.91	0.00606%
432300	432300	7,054.38	0.00036%
432400	432400	11,033.98	0.00056%
432400	432408	51,225.59	0.00258%
432500	432500	606.81	0.00003%
432600	432600	24,130.43	0.00122%
432800	432800	17,663.07	0.00089%
432800	432808	90,199.20	0.00455%
432900	432900	1,680.00	0.00008%
433100	433100	1,789.25	0.00009%
433200	433208	146,526.84	0.00739%
433300	433300	6,308.82	0.00032%
433400	433400	48,333.65	0.00244%
433500	433500	4,936.35	0.00025%
433500	433508	19,183.84	0.00097%
433600	433600	690.53	0.00003%
433700	433700	106,009.48	0.00535%
433800	433800	21,756.76	0.00110%
434000	434000	170.10	0.00001%
434200	434200	27,434.79	0.00138%
434200	434208	186,437.76	0.00940%
434300	434300	41,099.45	0.00207%
434400	434400	110.32	0.00001%
434500	434500	1,784.50	0.00009%
434700	434700	30,195.09	0.00152%
434800	434800	40,194.95	0.00203%
435000	435008	593,076.89	0.02991%
435100	435100	3,900.05	0.00020%
435200	435200	21,525.95	0.00109%
435400	435400	13,559.32	0.00068%
435500	435500	21,731.08	0.00110%
435600	435600	10,522.37	0.00053%
436000	436000	8,243.50	0.00042%
436100	436100	1,964.67	0.00010%
436400	436400	3,428.79	0.00017%
436600	436600	175.00	0.00001%
436700	436700	4,132.72	0.00021%
436900	436900	72,805.89	0.00367%
437000	437008	301,553.34	0.01521%
437100	437100	1,218.00	0.00006%
437200	437200	6,543.82	0.00033%
437300	437300	3,878.00	0.00020%
437400	437400	12,276.09	0.00062%
437500	437500	39,203.30	0.00198%
437600	437600	1,484.04	0.00007%
437700	437700	7,730.07	0.00039%
437800	437800	122,311.80	0.00617%
437900	437900	1,764.00	0.00009%
438100	438100	693.00	0.00003%
438200	438200	116,895.60	0.00589%
438300	438300	4,860.45	0.00025%
438400	438400	2,226.00	0.00011%
438500	438508	224,138.02	0.01130%
439100	439100	26,089.45	0.00132%
439300	439300	63,999.39	0.00323%
439400	439400	28,629.95	0.00144%
439500	439508	58,438.41	0.00295%
439600	439600	11,563.60	0.00058%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
439700	439700	347.41	0.00002%
439800	439800	7,565.92	0.00038%
439900	439900	2,412.90	0.00012%
440100	440100	27,857.84	0.00140%
440300	440300	686.00	0.00003%
440900	440908	1,633,823.96	0.08239%
441000	441008	100,842.77	0.00509%
441100	441100	2,993.81	0.00015%
441300	441300	2,608.20	0.00013%
442100	442100	-	0.00000%
442100	442108	96,278.50	0.00486%
442200	442200	7,094.42	0.00036%
442300	442300	63,643.55	0.00321%
442400	442400	7,207.08	0.00036%
442400	442408	114,563.51	0.00578%
442500	442508	31,878.86	0.00161%
443100	443100	2,750.96	0.00014%
443200	443200	7,469.48	0.00038%
443300	443300	610.61	0.00003%
443400	443400	462.00	0.00002%
443500	443500	20,475.03	0.00103%
444100	444100	98,788.00	0.00498%
444100	444108	12,111.04	0.00061%
444200	444200	13,517.82	0.00068%
444400	444400	35,587.86	0.00179%
444500	444500	71,226.84	0.00359%
444500	444508	9,100.08	0.00046%
444600	444600	252.00	0.00001%
444700	444700	24,714.67	0.00125%
444900	444900	10,174.03	0.00051%
445000	445000	788.20	0.00004%
445100	445100	3,730.49	0.00019%
445300	445308	50,245.93	0.00253%
445400	445400	200,133.40	0.01009%
445600	445600	7,703.79	0.00039%
445700	445708	68,794.75	0.00347%
445800	445800	1,212.16	0.00006%
445900	445900	44,672.21	0.00225%
446000	446008	34,252.32	0.00173%
446100	446108	2,537.40	0.00013%
446200	446200	4,568.08	0.00023%
446300	446300	12,476.12	0.00063%
446400	446400	14,032.60	0.00071%
446800	446800	36,376.51	0.00183%
446900	446900	1,751.61	0.00009%
447100	447100	84,416.82	0.00426%
447400	447400	84,392.08	0.00426%
447500	447500	66,556.21	0.00336%
447800	447800	90,162.66	0.00455%
448000	448008	136,228.22	0.00687%
448100	448108	40,609.11	0.00205%
448400	448400	7,309.72	0.00037%
448500	448500	28,142.22	0.00142%
448600	448608	108,980.32	0.00550%
448700	448700	41,276.37	0.00208%
448800	448800	4,987.85	0.00025%
449000	449000	539.84	0.00003%
449100	449100	136,405.12	0.00688%
449200	449200	5,379.15	0.00027%
449400	449400	94,839.64	0.00478%
449700	449700	17,156.30	0.00087%
449800	449800	49,458.90	0.00249%
449900	449900	350.04	0.00002%
450000	450000	19,629.54	0.00099%
450100	450100	23,276.03	0.00117%
450300	450300	27,654.63	0.00139%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
450500	450500	18,915.49	0.00095%
450900	450900	48,823.06	0.00246%
451100	451100	7,591.04	0.00038%
451200	451200	41,791.61	0.00211%
451300	451300	57,098.23	0.00288%
451400	451408	72,722.15	0.00367%
451600	451600	14,317.80	0.00072%
452000	452008	97,490.74	0.00492%
452200	452200	19,472.96	0.00098%
452300	452300	534.54	0.00003%
452300	452308	18,309.05	0.00092%
452400	452400	9,481.70	0.00048%
452500	452500	22,406.41	0.00113%
452700	452700	33,398.36	0.00168%
452900	452900	47,331.86	0.00239%
453000	453008	83,796.52	0.00423%
453300	453300	12,548.91	0.00063%
453400	453400	35,653.37	0.00180%
453400	453408	70,511.33	0.00356%
453500	453500	57,992.70	0.00292%
453600	453600	5,737.69	0.00029%
453800	453800	31,370.36	0.00158%
453900	453900	2,282.00	0.00012%
454300	454300	763.84	0.00004%
454400	454400	34,534.89	0.00174%
454400	454408	881,424.47	0.04445%
454800	454808	486,030.19	0.02451%
455000	455008	66,950.46	0.00338%
455100	455100	394.80	0.00002%
455200	455200	22,983.24	0.00116%
455700	455708	13,880.77	0.00070%
455800	455800	2,352.00	0.00012%
456000	456000	28,538.38	0.00144%
456000	456008	58,091.23	0.00293%
456100	456100	17,974.54	0.00091%
456300	456300	94,342.47	0.00476%
456300	456308	8,051.27	0.00041%
456400	456400	1,024.80	0.00005%
456500	456500	12,721.69	0.00064%
456600	456600	560.00	0.00003%
456700	456700	3,550.23	0.00018%
456800	456800	82,914.94	0.00418%
456900	456908	255,425.66	0.01288%
457000	457000	9,437.02	0.00048%
457100	457100	16,714.73	0.00084%
457300	457300	446.18	0.00002%
457700	457708	108,769.19	0.00549%
457800	457808	48,834.04	0.00246%
457900	457900	4,042.99	0.00020%
458100	458100	171.15	0.00001%
458200	458200	1,638.00	0.00008%
458300	458300	96,510.62	0.00487%
458300	458308	42,027.38	0.00212%
458400	458408	47,853.54	0.00241%
458500	458500	34,216.63	0.00173%
458500	458508	147,035.05	0.00741%
458600	458600	73,707.96	0.00372%
458700	458708	394,799.58	0.01991%
459100	459100	406.35	0.00002%
459200	459200	82,583.94	0.00416%
459200	459208	7,792.57	0.00039%
459500	459508	254,269.82	0.01282%
459700	459700	189,286.87	0.00955%
459800	459800	2,149.28	0.00011%
460100	460100	6,092.84	0.00031%
460200	460200	26,620.71	0.00134%



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
460300	460300	20,306.81	0.00102%
460400	460400	12,372.29	0.00062%
460500	460500	532.00	0.00003%
460600	460600	12,983.94	0.00065%
460800	460800	98,211.83	0.00495%
461000	461008	110,403.59	0.00557%
461100	461100	10,351.94	0.00052%
461300	461308	64,157.18	0.00324%
461400	461400	6,163.51	0.00031%
461600	461600	5,494.53	0.00028%
461700	461708	107,147.99	0.00540%
461800	461800	2,338.06	0.00012%
462300	462300	2,195.07	0.00011%
462500	462500	91,130.78	0.00460%
462900	462900	1,792.00	0.00009%
463200	463208	581,324.79	0.02932%
463300	463300	932.40	0.00005%
463400	463400	8,231.74	0.00042%
463500	463500	1,821.11	0.00009%
463600	463600	154,897.10	0.00781%
463600	463608	5,499.39	0.00028%
463600	983508	59,135.77	0.00298%
463700	463700	192,401.40	0.00970%
463800	463800	89,769.60	0.00453%
464000	464008	93,599.81	0.00472%
464100	464108	24,860.91	0.00125%
464200	464200	42,595.32	0.00215%
464400	464400	672.00	0.00003%
464500	464500	95,860.46	0.00483%
464600	464608	118,363.13	0.00597%
464700	464700	64,180.17	0.00324%
464700	464708	51,067.92	0.00258%
464800	464800	15,349.04	0.00077%
464900	464900	26,516.29	0.00134%
465000	465000	56,528.34	0.00285%
465100	465100	21,256.72	0.00107%
465200	465200	26,842.54	0.00135%
465300	465308	62,972.55	0.00318%
465400	465400	2,086.52	0.00011%
465500	465500	9,701.97	0.00049%
465600	465600	299.64	0.00002%
465700	465700	1,953.00	0.00010%
465800	465800	45,123.62	0.00228%
465900	465900	17,542.96	0.00088%
466100	466100	25,351.12	0.00128%
466300	466300	-	0.00000%
466300	466308	49,784.74	0.00251%
466400	466400	168.00	0.00001%
466500	466500	5,781.49	0.00029%
466700	466700	112,658.47	0.00568%
467300	467300	7,663.39	0.00039%
467400	467400	55,163.02	0.00278%
467400	467408	91,315.47	0.00460%
467500	467500	17,182.59	0.00087%
467800	467800	122,153.24	0.00616%
467900	467900	11,934.05	0.00060%
468000	468008	66,876.58	0.00337%
468100	468100	29,573.76	0.00149%
468300	468300	60,150.22	0.00303%
468400	468400	19,102.96	0.00096%
468400	468408	96,684.22	0.00488%
468600	468600	1,858.92	0.00009%
468900	468900	478.80	0.00002%
469100	469108	182,474.25	0.00920%
469200	469200	33,283.08	0.00168%
469200	469208	122,985.37	0.00620%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
469300	469308	321,905.33	0.01623%
469400	469400	32,320.27	0.00163%
469500	469500	19,542.95	0.00099%
469600	469608	264,210.60	0.01332%
469700	469700	5,044.46	0.00025%
469800	469800	27,053.69	0.00136%
469900	469900	455.00	0.00002%
470100	470100	-	0.00000%
470100	470108	186,534.84	0.00941%
470200	470200	457.15	0.00002%
470300	470300	217,067.47	0.01095%
470500	470500	53,338.88	0.00269%
470700	470700	1,512.00	0.00008%
470800	470800	5,575.93	0.00028%
470900	470900	131,258.02	0.00662%
471000	471008	120,737.84	0.00609%
471100	471100	32,570.13	0.00164%
471300	471300	10,919.94	0.00055%
471600	471600	779.45	0.00004%
471700	471700	25,182.10	0.00127%
472000	472000	697.20	0.00004%
472100	472108	237,776.50	0.01199%
472200	472200	508.78	0.00003%
472300	472300	93,711.58	0.00473%
472500	472500	20,524.35	0.00104%
472600	472608	40,633.83	0.00205%
472700	472700	62,190.45	0.00314%
472700	472708	13,501.99	0.00068%
472800	472800	39,037.53	0.00197%
472800	472808	5,238.04	0.00026%
473000	473000	43,315.26	0.00218%
473300	473300	11,083.08	0.00056%
473400	473408	12,989.36	0.00066%
473500	473508	537,774.94	0.02712%
473600	473600	54,426.65	0.00274%
473700	473700	67,175.71	0.00339%
473800	473800	1,428.00	0.00007%
473900	473900	101,147.34	0.00510%
474000	474000	868.08	0.00004%
474100	474100	8,414.77	0.00042%
474300	474300	16,942.82	0.00085%
474500	474500	15,689.59	0.00079%
474600	474600	68,754.06	0.00347%
474700	474700	38,279.06	0.00193%
474800	474800	1,623.74	0.00008%
474900	474900	65,445.22	0.00330%
474900	474908	2,665.39	0.00013%
475100	475100	4,242.93	0.00021%
475200	475200	1,046.83	0.00005%
475300	475300	7,457.89	0.00038%
475400	475400	1,815.84	0.00009%
475500	475500	53,289.04	0.00269%
475600	475600	27,443.02	0.00138%
475700	475700	36,663.08	0.00185%
475800	475800	126,946.53	0.00640%
475900	475908	295,323.84	0.01489%
476100	476100	7,921.17	0.00040%
476200	476200	13,206.54	0.00067%
476300	476300	6,923.29	0.00035%
476400	476400	22,651.28	0.00114%
476600	476600	6,807.17	0.00034%
476800	476800	13,896.34	0.00070%
477000	477000	6,409.32	0.00032%
477300	477308	373,904.00	0.01886%
477400	477408	38,668.06	0.00195%
477500	477508	110,943.69	0.00559%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
477600	477600	82,568.86	0.00416%
477700	477700	8,159.32	0.00041%
477800	477800	1,816.96	0.00009%
477900	477900	951.99	0.00005%
478000	478008	203,425.52	0.01026%
478100	478100	742.08	0.00004%
478200	478200	11,822.84	0.00060%
478300	478308	32,285.44	0.00163%
478400	478400	1,366.40	0.00007%
478700	478700	31,964.01	0.00161%
478800	478800	42,203.65	0.00213%
478900	478900	803.64	0.00004%
479000	479000	2,286.62	0.00012%
479100	479100	13,440.11	0.00068%
479200	479200	2,313.16	0.00012%
479300	479300	31,673.28	0.00160%
479400	479400	10,213.95	0.00052%
479500	479500	7,188.87	0.00036%
479600	479600	39,569.23	0.00200%
479800	479808	241,923.92	0.01220%
479900	479900	-	0.00000%
479900	479908	77,107.95	0.00389%
480000	480000	43,823.04	0.00221%
480100	480100	6,674.19	0.00034%
480500	480500	20,979.74	0.00106%
480600	480600	791.30	0.00004%
480800	480800	27,433.33	0.00138%
480900	480900	23,227.13	0.00117%
480900	480908	12,506.80	0.00063%
481000	481000	3,034.61	0.00015%
481100	481100	23,380.06	0.00118%
481200	481200	2,368.08	0.00012%
481300	481300	19,277.60	0.00097%
481400	481400	28,043.11	0.00141%
481400	481408	127,741.15	0.00644%
481500	481500	9,955.79	0.00050%
481700	481700	-	0.00000%
481700	481708	6,833.09	0.00034%
481800	481808	152,001.13	0.00767%
482200	482200	9,548.68	0.00048%
482300	482308	202,052.32	0.01019%
482500	482500	2,338.98	0.00012%
482600	482600	25,975.18	0.00131%
482700	482708	21,393.39	0.00108%
482800	482800	21,954.58	0.00111%
482900	482908	109,212.96	0.00551%
483200	483200	7,759.80	0.00039%
483300	483300	29,242.28	0.00147%
483500	483500	38,088.17	0.00192%
483700	483700	36,601.51	0.00185%
483800	483800	46,494.74	0.00234%
483900	483900	39,544.93	0.00199%
484100	484108	15,904.84	0.00080%
484200	484200	14,806.00	0.00075%
484300	484300	87,567.22	0.00442%
484400	484400	95,922.98	0.00484%
484500	484508	79,364.10	0.00400%
484600	484600	2,592.80	0.00013%
484700	484700	3,052.02	0.00015%
484800	484800	2,917.25	0.00015%
484900	484900	39,998.05	0.00202%
485000	485000	2,837.65	0.00014%
485100	485100	33,337.47	0.00168%
485200	485200	45,211.37	0.00228%
485300	485300	63,013.08	0.00318%
485300	485308	467,477.40	0.02357%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
485500	485508	11,120.39	0.00056%
485700	485700	9,687.53	0.00049%
485800	485800	1,566.17	0.00008%
485900	485908	66,311.65	0.00334%
486000	486000	61,771.75	0.00312%
486200	486200	35,173.43	0.00177%
486300	486300	86,978.70	0.00439%
486400	486400	14,171.20	0.00071%
486500	486500	915.76	0.00005%
486600	486600	105,122.74	0.00530%
486700	486708	105,425.68	0.00532%
486800	486800	29,033.00	0.00146%
486900	486900	2,284.80	0.00012%
487000	487000	18,734.97	0.00094%
487100	487100	3,150.00	0.00016%
487200	487200	7,522.08	0.00038%
487300	487300	21,690.61	0.00109%
487400	487400	39,600.14	0.00200%
487500	487500	45,456.33	0.00229%
487700	487700	2,994.22	0.00015%
487800	487800	25,822.16	0.00130%
488000	488000	478.80	0.00002%
488200	488200	6,236.72	0.00031%
488400	488400	30,392.52	0.00153%
488500	488500	5,185.25	0.00026%
488600	488600	4,681.01	0.00024%
488700	488708	191,924.70	0.00968%
488800	488800	26,129.22	0.00132%
489400	489400	58,426.03	0.00295%
489500	489508	325,720.67	0.01643%
489600	489600	1,889.92	0.00010%
489800	489800	5,113.29	0.00026%
489900	489900	546.00	0.00003%
490000	490000	13,755.13	0.00069%
490200	490208	7,816.20	0.00039%
490300	490308	183,199.13	0.00924%
490400	490400	24,281.42	0.00122%
490500	490500	4,781.00	0.00024%
490600	490600	27,633.30	0.00139%
490700	490700	24,760.17	0.00125%
490800	490800	3,127.24	0.00016%
490800	490808	31,611.83	0.00159%
490900	490900	46,878.19	0.00236%
491000	491000	2,235.17	0.00011%
491200	491200	24,931.18	0.00126%
491300	491308	125,445.27	0.00633%
491400	491408	277,659.50	0.01400%
491600	491600	15,884.58	0.00080%
491700	491700	12,871.17	0.00065%
491800	491800	28,504.60	0.00144%
491900	491908	49,618.42	0.00250%
492000	492008	294,869.83	0.01487%
492100	492108	46,149.58	0.00233%
492200	492200	1,031.10	0.00005%
492400	492408	219,314.02	0.01106%
492500	492500	630.00	0.00003%
492600	492600	2,393.64	0.00012%
493000	493000	33,308.52	0.00168%
493100	493100	10,322.84	0.00052%
493100	493108	344.63	0.00002%
493200	493200	57,725.60	0.00291%
493300	493300	(0.00)	0.00000%
493300	493308	153,347.73	0.00773%
493400	493400	1,244.80	0.00006%
493500	493508	11,133.80	0.00056%
493600	493608	81,375.81	0.00410%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
493700	493700	21,844.26	0.00110%
493800	493800	1,028.15	0.00005%
493900	493900	2,179.18	0.00011%
494100	494100	514.50	0.00003%
494200	494200	38,931.18	0.00196%
494300	494300	16,096.57	0.00081%
494300	494308	84,828.27	0.00428%
494400	494400	44,223.05	0.00223%
494800	494800	19,322.45	0.00097%
494900	494900	29,866.70	0.00151%
494900	494908	105,391.80	0.00531%
495000	495000	3,231.20	0.00016%
495100	495100	99,736.51	0.00503%
495100	495108	8,232.00	0.00042%
495200	495200	462.00	0.00002%
495400	495400	50,502.32	0.00255%
495500	495500	9,895.55	0.00050%
495800	495800	12,454.01	0.00063%
495900	495900	5,689.42	0.00029%
496000	496000	18,859.32	0.00095%
496100	496100	51,464.56	0.00260%
496200	496200	149,133.35	0.00752%
496300	496300	5,542.44	0.00028%
496400	496400	69,827.23	0.00352%
496600	496600	1,577.04	0.00008%
496800	496808	245,230.74	0.01237%
496900	496900	924.60	0.00005%
497000	497000	26,117.09	0.00132%
497100	497100	3,984.96	0.00020%
497200	497200	1,260.00	0.00006%
497300	497300	672.00	0.00003%
497500	497508	123,864.96	0.00625%
497600	497600	105,871.50	0.00534%
497700	497700	2,136.43	0.00011%
500100	500100	21,262.84	0.00107%
500300	500300	69,849.83	0.00352%
500300	500308	1,637,220.10	0.08256%
500700	500700	23,506.70	0.00119%
500800	500800	4,612.26	0.00023%
500900	500908	137,977.59	0.00696%
501100	501108	74,724.02	0.00377%
501300	501300	25,581.51	0.00129%
501500	501500	21,740.52	0.00110%
501700	501700	32,569.97	0.00164%
501900	501908	98,499.73	0.00497%
502100	502100	16,810.20	0.00085%
502300	502300	-	0.00000%
502300	502308	127,665.54	0.00644%
502500	502500	39,369.17	0.00199%
502900	502900	16,931.24	0.00085%
503100	503108	189,485.31	0.00956%
504300	504308	107,639.70	0.00543%
504500	504508	36,320.26	0.00183%
504700	504700	540,607.08	0.02726%
505100	505100	32,430.54	0.00164%
505700	505700	4,759.37	0.00024%
505900	505900	84,210.40	0.00425%
506100	506100	45,234.76	0.00228%
506300	506300	46,839.71	0.00236%
506300	506308	4,229.29	0.00021%
506500	506500	7,706.83	0.00039%
506700	506708	192,892.94	0.00973%
506900	506900	42,319.16	0.00213%
507100	507100	8,320.79	0.00042%
507300	507308	24,906.04	0.00126%
507500	507508	11,639.46	0.00059%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
507700	507700	158,816.92	0.00801%
507900	507900	13,734.23	0.00069%
508000	508000	165,963.16	0.00837%
508100	508108	22,911.29	0.00116%
508500	508508	145,136.97	0.00732%
508700	508708	34,547.10	0.00174%
508900	508908	60,794.51	0.00307%
509100	509108	49,556.78	0.00250%
509300	509300	25,299.45	0.00128%
509500	509500	96,028.58	0.00484%
509900	509900	31,848.75	0.00161%
509900	509908	808,308.68	0.04076%
510000	510000	68,459.63	0.00345%
510100	510100	16,587.22	0.00084%
510300	510300	30,034.10	0.00151%
510500	510500	51,022.22	0.00257%
510900	510900	79,755.14	0.00402%
511100	511108	20,029.88	0.00101%
511300	511308	404,660.39	0.02041%
511500	511508	560,329.25	0.02826%
511900	511900	19,409.28	0.00098%
512100	512108	221,874.32	0.01119%
512300	512308	3,743,549.26	0.18878%
512500	512508	121,099.06	0.00611%
512600	512608	3,963,035.55	0.19985%
512700	512708	4,057,516.79	0.20461%
512900	512908	582,178.24	0.02936%
513100	513100	43,480.48	0.00219%
513300	513300	19,445.45	0.00098%
513500	513508	54,296.33	0.00274%
513700	513708	4,251,878.28	0.21441%
513900	513900	57,840.00	0.00292%
514100	514108	102,439.44	0.00517%
514300	514300	19,775.63	0.00100%
514500	514500	35,227.55	0.00178%
514700	514708	173,466.81	0.00875%
515100	515108	1,993,940.07	0.10055%
515300	515300	111,952.25	0.00565%
515500	515508	325,094.62	0.01639%
515700	515700	34,763.45	0.00175%
515900	515900	16,055.68	0.00081%
515900	515908	16,057.72	0.00081%
516200	516200	22,121.79	0.00112%
516300	516300	18,738.31	0.00094%
516500	516500	63,664.01	0.00321%
516700	516708	355,190.80	0.01791%
516800	516800	6,082.76	0.00031%
517100	517100	147,080.89	0.00742%
517200	517208	37,045.58	0.00187%
517300	517300	26,608.93	0.00134%
517600	517600	44,956.52	0.00227%
517900	517908	267,780.46	0.01350%
518000	518008	324,212.22	0.01635%
518100	518100	25,790.26	0.00130%
518300	518300	11,615.41	0.00059%
518500	518508	208,466.82	0.01051%
518700	518700	11,226.85	0.00057%
518900	518900	9,682.81	0.00049%
519100	519100	51,692.66	0.00261%
519500	519508	131,174.93	0.00661%
519700	519708	160,250.92	0.00808%
520100	520100	3,749.06	0.00019%
520100	520108	37,647.56	0.00190%
520300	520300	83,944.37	0.00423%
520900	520908	86,589.44	0.00437%
521100	521108	58,158.15	0.00293%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
521300	521300	59,054.41	0.00298%
521500	521500	13,032.09	0.00066%
521600	521608	92,523.37	0.00467%
521700	521708	222,919.69	0.01124%
521900	521900	71,492.34	0.00361%
522100	522100	3,562.40	0.00018%
522500	522500	78,286.45	0.00395%
522700	522708	385,838.17	0.01946%
523100	523108	401,157.06	0.02023%
523500	523508	85,295.52	0.00430%
523700	523700	106,647.42	0.00538%
523700	523708	57,425.58	0.00290%
523900	523900	11,440.62	0.00058%
524100	524100	11,418.60	0.00058%
524300	524308	69,955.81	0.00353%
524500	524508	214,426.09	0.01081%
524700	524700	50,337.42	0.00254%
526100	526100	18,301.76	0.00092%
526100	526108	12,203.97	0.00062%
526300	526308	31,631.95	0.00160%
527100	527100	129,585.17	0.00653%
527300	527300	43,183.24	0.00218%
527700	527700	27,830.98	0.00140%
527900	527900	24,069.15	0.00121%
527900	527908	20,033.28	0.00101%
528100	528108	57,398.74	0.00289%
529100	529100	70,931.59	0.00358%
529100	529108	214,435.92	0.01081%
529300	529308	259,911.48	0.01311%
529500	529500	4,773.08	0.00024%
529500	529508	102,703.49	0.00518%
529600	529600	52,596.78	0.00265%
529600	529608	41,022.72	0.00207%
529900	529900	17,746.82	0.00089%
530100	530100	8,944.75	0.00045%
530100	530108	1,828.12	0.00009%
530300	530308	15,800.49	0.00080%
530500	530508	163,466.75	0.00824%
530700	530700	25,670.11	0.00129%
531100	531108	51,449.61	0.00259%
531300	531308	56,164.22	0.00283%
531500	531508	539,780.48	0.02722%
531700	531708	47,326.00	0.00239%
531900	531900	65,277.73	0.00329%
533100	533100	27,121.67	0.00137%
533300	533300	19,929.91	0.00101%
533500	533500	38,115.30	0.00192%
533700	533708	99,188.36	0.00500%
534100	534108	621,145.18	0.03132%
534300	534308	178,071.35	0.00898%
534500	534508	145,749.44	0.00735%
534900	534900	91,237.79	0.00460%
535100	535108	109,149.29	0.00550%
535300	535300	169,588.87	0.00855%
535700	535700	33,934.46	0.00171%
535900	535908	568,387.46	0.02866%
536100	536108	277,900.81	0.01401%
536300	536300	21,854.25	0.00110%
536700	536708	70,584.22	0.00356%
536900	536908	410,191.30	0.02069%
537500	537500	80,113.93	0.00404%
537700	537708	53,159.85	0.00268%
537800	537800	10,531.50	0.00053%
537900	537900	16,118.03	0.00081%
538100	538100	61,817.97	0.00312%
538300	538300	23,885.11	0.00120%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
538500	538500	17,188.47	0.00087%
538700	538708	212,544.63	0.01072%
538900	538900	7,733.18	0.00039%
539100	539100	45,915.79	0.00232%
539200	539200	15,874.34	0.00080%
539300	539300	193,489.78	0.00976%
539500	539500	282,324.43	0.01424%
539700	539700	36,564.72	0.00184%
539900	539900	27,626.51	0.00139%
540100	540108	66,542.05	0.00336%
540300	540300	21,502.59	0.00108%
540500	540508	23,519.99	0.00119%
540900	540908	180,880.00	0.00912%
541100	541100	6,255.52	0.00032%
541300	541308	49,242.00	0.00248%
541500	541508	60,548.56	0.00305%
541700	541708	28,053.26	0.00141%
541900	541908	148,045.60	0.00747%
542100	542108	60,415.39	0.00305%
543100	543100	30,342.66	0.00153%
543300	543308	18,887.75	0.00095%
543500	543508	115,289.10	0.00581%
543700	543700	15,939.34	0.00080%
543700	543708	62,372.86	0.00315%
543900	543900	68,330.08	0.00345%
544100	544100	27,474.67	0.00139%
544300	544300	79,963.68	0.00403%
545100	545100	1,786.96	0.00009%
545100	545108	167,254.60	0.00843%
545200	545208	54,241.27	0.00274%
545300	545300	76,915.24	0.00388%
545500	545508	96,285.10	0.00486%
545700	545708	30,929.07	0.00156%
545900	545900	18,071.83	0.00091%
545900	545908	54,821.24	0.00276%
546100	546100	73,476.73	0.00371%
546100	546108	55,576.81	0.00280%
546300	546300	108,469.46	0.00547%
546400	546400	32,575.55	0.00164%
546500	546500	71,797.14	0.00362%
546700	546700	58,165.57	0.00293%
547100	547100	83,184.14	0.00419%
547300	547308	215,794.69	0.01088%
547700	547700	-	0.00000%
547700	547708	132,669.51	0.00669%
548100	548108	299,863.84	0.01512%
548300	548308	118,839.47	0.00599%
548500	548500	23,354.67	0.00118%
548700	548700	47,200.01	0.00238%
548900	548900	14,066.05	0.00071%
549100	549100	14,243.89	0.00072%
549300	549300	51,300.03	0.00259%
550100	550100	22,206.93	0.00112%
550300	550308	342,411.39	0.01727%
550400	550400	40,968.38	0.00207%
550500	550500	46,872.34	0.00236%
550700	550708	21,441.84	0.00108%
550800	550800	14,784.86	0.00075%
550900	550900	73,089.50	0.00369%
551100	551100	174,677.49	0.00881%
551300	551308	46,673.73	0.00235%
551700	551700	101,189.51	0.00510%
552500	552500	340,428.84	0.01717%
552700	552700	189,409.27	0.00955%
552700	552708	27,933.39	0.00141%
552900	552908	216,626.20	0.01092%



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
553200	553200	69,141.85	0.00349%
553300	553300	31,719.63	0.00160%
553400	553400	21,453.57	0.00108%
554100	554100	117,948.82	0.00595%
554300	554308	54,128.02	0.00273%
554500	554508	2,457,506.06	0.12393%
554700	554708	111,268.65	0.00561%
554900	554908	199,718.38	0.01007%
556300	556300	30,319.60	0.00153%
556500	556500	68,520.83	0.00346%
557300	557300	92,837.43	0.00468%
557500	557500	7,469.04	0.00038%
557500	557508	13,107.19	0.00066%
558100	558108	156,638.65	0.00790%
558300	558300	75,904.14	0.00383%
558300	558308	3,246.92	0.00016%
558500	558500	400,570.31	0.02020%
558500	558508	82,039.35	0.00414%
558700	558708	70,959.19	0.00358%
558900	558900	22,799.05	0.00115%
559000	559008	83,666.25	0.00422%
559100	559100	69,160.71	0.00349%
559200	559208	21,396.99	0.00108%
559300	559308	31,760.91	0.00160%
559500	559508	31,622.62	0.00159%
559600	559608	11,144.81	0.00056%
559700	559700	26,389.24	0.00133%
559900	559900	70,702.23	0.00357%
559900	559908	358,826.38	0.01809%
560100	560108	36,245.49	0.00183%
560300	560300	34,931.38	0.00176%
560500	560508	25,423.66	0.00128%
560700	560708	77,634.46	0.00391%
560900	560908	85,791.44	0.00433%
561100	561108	369,628.19	0.01864%
561700	561708	69,352.45	0.00350%
562100	562100	36,587.25	0.00185%
562500	562508	301,859.11	0.01522%
562900	562908	710,326.01	0.03582%
563100	563108	425,432.80	0.02145%
564100	564108	703,637.13	0.03548%
564500	564508	917,198.86	0.04625%
565100	565100	4,597.04	0.00023%
565500	565508	269,454.15	0.01359%
570000	570000	38,574.90	0.00195%
626900	626900	3,269.52	0.00016%
627200	627208	279,059.77	0.01407%
633000	633008	37,621.27	0.00190%
633100	633100	66,177.50	0.00334%
633200	633208	500.50	0.00003%
633300	633308	971,465.16	0.04899%
633400	633400	11,552.24	0.00058%
633500	633500	14,683.20	0.00074%
633600	633600	25,058.73	0.00126%
633700	633708	4,812.31	0.00024%
633800	633800	7,553.77	0.00038%
633900	633900	25,508.08	0.00129%
634000	634000	28,878.90	0.00146%
634200	634200	2,779.00	0.00014%
634300	634300	19,513.85	0.00098%
634500	634508	603,285.87	0.03042%
634600	634608	76,160.63	0.00384%
634700	634700	3,730.72	0.00019%
635000	635008	101,402.93	0.00511%
635100	635108	24,980.89	0.00126%
635300	635300	12,828.90	0.00065%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
635600	635600	954.84	0.00005%
635700	635700	349.99	0.00002%
635800	635800	1,562.40	0.00008%
635900	635900	2,427.95	0.00012%
636000	636000	280.00	0.00001%
636100	636100	6,132.00	0.00031%
636200	636200	8,350.09	0.00042%
636400	636400	336.00	0.00002%
636700	636700	52,515.67	0.00265%
636800	636800	64,588.70	0.00326%
636900	636900	1,008.00	0.00005%
637000	637000	18,779.54	0.00095%
637100	637100	13,921.34	0.00070%
637200	637200	2,515.92	0.00013%
637300	637300	60,916.14	0.00307%
637400	637400	20,907.99	0.00105%
637600	637600	12,739.24	0.00064%
637900	637900	49,013.69	0.00247%
638100	638108	12,773.05	0.00064%
638200	638200	18,395.84	0.00093%
638300	638308	11,059.78	0.00056%
638400	638400	38,311.12	0.00193%
638500	638500	51,306.26	0.00259%
638800	638808	208,590.93	0.01052%
638900	638900	252.00	0.00001%
639000	639000	1,268.40	0.00006%
639100	639100	2,725.30	0.00014%
639200	639200	39,165.02	0.00198%
639300	639300	4,226.36	0.00021%
639400	639400	1,444.80	0.00007%
639500	639508	2,032.88	0.00010%
639600	639600	4,384.80	0.00022%
639800	639808	36,451.48	0.00184%
639900	639900	24,969.44	0.00126%
661600	661600	1,663.20	0.00008%
675900	675900	130,860.61	0.00660%
676000	676008	4,292.10	0.00022%
676200	676200	1,136.10	0.00006%
676300	676300	9,825.96	0.00050%
676330	676330	12,113.33	0.00061%
676400	676400	1,008.00	0.00005%
676600	676600	682.16	0.00003%
676700	676708	31,815.01	0.00160%
676800	676800	1,488.94	0.00008%
676900	676900	91,962.17	0.00464%
677000	677008	168,400.86	0.00849%
677010	677010	352.82	0.00002%
677200	677200	45,838.42	0.00231%
677400	677408	1,222,374.25	0.06164%
677400	677508	5,551,892.30	0.27997%
677700	677700	2,578.11	0.00013%
677800	677808	455,062.95	0.02295%
677900	677900	1,818.30	0.00009%
678000	678008	1,295,370.73	0.06532%
678000	678108	3,709,333.34	0.18705%
678200	678200	3,057.08	0.00015%
678300	678300	57,677.32	0.00291%
678400	678400	783.97	0.00004%
678500	678500	11,678.92	0.00059%
678700	678700	3,851.12	0.00019%
678900	678900	11,183.76	0.00056%
679000	679000	31,677.50	0.00160%
679100	679108	49,617.97	0.00250%
679200	679200	9,579.85	0.00048%
679300	679300	1,944.88	0.00010%
679400	679408	189,990.05	0.00958%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
679500	679500	24,602.29	0.00124%
679700	679708	223,828.02	0.01129%
679800	679800	8,213.52	0.00041%
679800	679808	690.20	0.00003%
679900	679900	41,651.38	0.00210%
680100	680100	153,131.72	0.00772%
680100	680108	302,861.88	0.01527%
680100	989608	107,636.09	0.00543%
680200	680200	80,467.23	0.00406%
680300	680300	2,547.96	0.00013%
680400	680400	14,165.08	0.00071%
680600	680600	1,965.47	0.00010%
680700	680708	40,131.75	0.00202%
680800	680800	836.89	0.00004%
680900	680900	2,738.68	0.00014%
680910	680910	555.21	0.00003%
680910	680918	43,099.86	0.00217%
681100	681100	350.00	0.00002%
681200	681200	3,232.62	0.00016%
681300	681300	1,599.36	0.00008%
681400	681400	615,938.51	0.03106%
681400	681408	1,047,647.85	0.05283%
681400	980488	331,264.63	0.01671%
681500	681500	126,895.27	0.00640%
681500	681508	605,524.38	0.03054%
681500	980298	268,747.75	0.01355%
681600	681600	12,762.51	0.00064%
681700	681700	4,153.27	0.00021%
681800	681800	5,971.00	0.00030%
681900	681900	21,290.16	0.00107%
682000	682000	15,923.42	0.00080%
682100	682100	10,093.44	0.00051%
682300	682300	4,862.72	0.00025%
682700	682708	27,674.04	0.00140%
682800	682800	16,640.11	0.00084%
682900	682900	26,162.24	0.00132%
683000	683000	2,399.04	0.00012%
683100	683100	928.24	0.00005%
683100	683108	9,497.27	0.00048%
683200	683200	4,737.25	0.00024%
683300	683300	14,565.06	0.00073%
683500	683500	14,030.22	0.00071%
683600	683600	322.00	0.00002%
683700	683700	8,411.28	0.00042%
684100	684100	9,298.92	0.00047%
684200	684200	981.13	0.00005%
684300	684300	6,653.10	0.00034%
684400	684400	3,475.89	0.00018%
684500	684500	117,020.51	0.00590%
684600	684600	1,832.64	0.00009%
684700	684708	13,066.88	0.00066%
684800	684800	19,932.11	0.00101%
685000	685000	4,368.00	0.00022%
685400	685400	12,065.20	0.00061%
685500	685500	9,177.36	0.00046%
685600	685608	11,591.09	0.00058%
685700	685700	27,610.29	0.00139%
685800	685800	3,095.64	0.00016%
685900	685900	22,471.13	0.00113%
686000	686008	5,596,767.69	0.28223%
686400	686400	2,064,502.16	0.10411%
686700	686708	2,690,497.87	0.13568%
686800	686820	521,677.02	0.02631%
687000	687008	1,482,125.86	0.07474%
687100	687108	882,995.60	0.04453%
687100	980088	218,112.38	0.01100%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
687400	687400	11,070.97	0.00056%
687500	687508	407,692.08	0.02056%
687600	687600	1,619.10	0.00008%
687700	687700	1,127.00	0.00006%
687800	687808	2,292,600.48	0.11561%
687900	687900	5,768.42	0.00029%
688000	688000	1,260.56	0.00006%
688010	688018	571,142.68	0.02880%
688100	688100	3,360.00	0.00017%
688400	688400	37,646.24	0.00190%
688500	688500	7,703.61	0.00039%
688600	688600	248.51	0.00001%
688700	688700	840.00	0.00004%
688800	688800	44,094.00	0.00222%
688800	688808	330,985.47	0.01669%
688900	688908	139,475.14	0.00703%
689100	689108	375,371.32	0.01893%
689200	689208	36,229.65	0.00183%
689500	689508	1,982,379.02	0.09997%
689700	689700	1,344.00	0.00007%
689800	689800	364,956.73	0.01840%
689900	689908	251,005.98	0.01266%
690000	690000	22,248.89	0.00112%
690020	690020	72,490.00	0.00366%
690030	690030	18,775.77	0.00095%
690040	690048	77,045.48	0.00389%
690060	690060	2,890.94	0.00015%
690070	690078	149,154.21	0.00752%
690080	690080	25,221.47	0.00127%
690090	690090	3,704.20	0.00019%
690400	690408	7,800,212.83	0.39335%
690500	690508	2,103,677.19	0.10608%
690700	690708	1,402,353.53	0.07072%
690800	690808	95,364.09	0.00481%
690900	690908	38,559.27	0.00194%
690910	690918	211,919.61	0.01069%
691010	691010	1,599.92	0.00008%
691100	691100	40,205.13	0.00203%
691110	691110	1,409.19	0.00007%
691130	691130	3,473.29	0.00018%
691140	691148	28,534.84	0.00144%
691150	691150	17,455.37	0.00088%
691160	691160	6,630.68	0.00033%
691180	691180	20,165.25	0.00102%
691180	691188	78,652.78	0.00397%
691190	691198	53,972.58	0.00272%
691200	691200	28,871.53	0.00146%
691220	691220	739.20	0.00004%
691230	691230	25,085.09	0.00126%
691240	691240	49,579.60	0.00250%
691250	691258	3,013.12	0.00015%
691260	691260	50,644.68	0.00255%
691270	691270	756.00	0.00004%
691280	691280	1,302.00	0.00007%
691290	691290	357.00	0.00002%
691300	691300	14,552.59	0.00073%
691320	691320	11,569.85	0.00058%
691340	691340	1,577.48	0.00008%
691350	691350	14,688.90	0.00074%
691360	691360	13,274.46	0.00067%
691370	691370	742.56	0.00004%
691390	691390	4,746.24	0.00024%
691400	691400	44,974.32	0.00227%
691410	691410	22,851.80	0.00115%
691420	691420	616.00	0.00003%
691430	691430	699.96	0.00004%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
691440	691440	2,512.92	0.00013%
691460	691468	10,459.91	0.00053%
691470	691478	108,439.37	0.00547%
691480	691480	770.00	0.00004%
691490	691498	2,293.20	0.00012%
691500	691500	145,469.97	0.00734%
691520	691520	5,550.32	0.00028%
691530	691530	12,876.91	0.00065%
691550	691550	43,836.44	0.00221%
691580	691580	13,820.68	0.00070%
691580	691588	182,673.96	0.00921%
691590	691590	1,780.80	0.00009%
691610	691610	197.40	0.00001%
691630	691630	436.80	0.00002%
691640	691648	64,579.20	0.00326%
691650	691650	403.20	0.00002%
691660	691660	1,384.01	0.00007%
691680	691680	904.40	0.00005%
691690	691690	714.00	0.00004%
691720	691720	750.36	0.00004%
691730	691738	1,104,271.25	0.05569%
691730	980128	122,442.54	0.00617%
691740	691740	1,172.66	0.00006%
691740	691748	141,223.02	0.00712%
691750	691758	96,443.84	0.00486%
691760	691760	54,641.03	0.00276%
691770	691770	1,507.80	0.00008%
691790	691790	5,790.72	0.00029%
691810	691810	755.91	0.00004%
691820	691828	46,393.60	0.00234%
691830	691830	8,233.04	0.00042%
691840	691840	1,058.40	0.00005%
691870	691878	-	0.00000%
691890	691890	3,207.66	0.00016%
691900	691900	19,503.23	0.00098%
691910	691910	606.67	0.00003%
691930	691930	10,010.75	0.00050%
691940	691948	5,949,868.95	0.30004%
691940	980378	1,111,245.06	0.05604%
691950	691958	1,030,954.36	0.05199%
691960	691960	147,946.57	0.00746%
691970	691970	17,839.74	0.00090%
691980	691980	1,979.04	0.00010%
691990	691990	353.64	0.00002%
692000	692000	20,468.80	0.00103%
692010	692010	1,386.00	0.00007%
692020	692028	46,062.35	0.00232%
692040	692040	9,432.45	0.00048%
692050	692050	3,078.88	0.00016%
692060	692068	83,630.86	0.00422%
692090	692090	18,725.00	0.00094%
692110	692118	221,500.51	0.01117%
692110	980528	60,576.56	0.00305%
692130	692130	1,404.57	0.00007%
692140	692148	99,295.66	0.00501%
692160	692160	21,261.03	0.00107%
692170	692170	3,666.14	0.00018%
692190	692198	3,580,504.17	0.18056%
692190	981198	72,751.45	0.00367%
692200	692208	45,244.71	0.00228%
692210	692210	8,501.73	0.00043%
692220	692220	57,312.48	0.00289%
692230	692230	8,807.43	0.00044%
692240	692240	5,597.60	0.00028%
692250	692250	13,259.61	0.00067%
692250	692258	940,354.45	0.04742%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
692260	692260	33,170.55	0.00167%
692270	692270	2,648.72	0.00013%
692280	692280	840.00	0.00004%
692290	692290	6,201.55	0.00031%
692310	692310	16,347.13	0.00082%
692330	692330	7,433.11	0.00037%
692340	692340	730.80	0.00004%
692360	692360	378.00	0.00002%
692370	692370	11,197.00	0.00056%
692380	692380	42,696.27	0.00215%
692410	692410	672.00	0.00003%
692420	692428	7,049.92	0.00036%
692430	692430	15,322.15	0.00077%
692440	692440	532.00	0.00003%
692480	692480	47,570.97	0.00240%
692500	692500	37,675.63	0.00190%
692510	692510	48,042.81	0.00242%
692520	692528	675,225.93	0.03405%
692530	692538	4,210.31	0.00021%
692540	692540	336.00	0.00002%
692550	692550	1,008.00	0.00005%
692560	692568	70,459.48	0.00355%
692570	692578	14,260.71	0.00072%
692580	692580	943.44	0.00005%
692590	692598	76,772.19	0.00387%
692600	692600	98,705.97	0.00498%
692610	692610	20,396.05	0.00103%
692620	692628	10,923.93	0.00055%
692630	692630	402.50	0.00002%
692640	692640	1,314,493.53	0.06629%
692640	692648	10,070.62	0.00051%
692650	692658	118,460.24	0.00597%
692660	692668	45,932.35	0.00232%
692670	692678	157,973.73	0.00797%
692680	692688	301,308.15	0.01519%
692690	692690	28,198.38	0.00142%
692700	692708	5,880.00	0.00030%
692710	692710	3,634.01	0.00018%
692730	692730	5,672.10	0.00029%
692740	692748	517,763.37	0.02611%
692740	980728	105,654.73	0.00533%
692750	692750	154.00	0.00001%
692760	692760	1,932.00	0.00010%
692770	692778	124,047.70	0.00626%
692780	692780	1,340.96	0.00007%
692790	692790	336.00	0.00002%
692800	692808	225,095.42	0.01135%
692810	692810	420.00	0.00002%
692820	692828	8,624.85	0.00043%
692830	692830	-	0.00000%
692830	692838	31,817.57	0.00160%
692840	692840	6,853.21	0.00035%
692850	692850	1,043.00	0.00005%
692860	692860	408.03	0.00002%
692870	692870	56,020.68	0.00283%
692880	692880	36,791.39	0.00186%
692890	692890	45,031.08	0.00227%
692910	692910	149,217.67	0.00752%
692920	692920	10,179.60	0.00051%
692930	692930	700.00	0.00004%
692940	692940	1,552.60	0.00008%
692960	692960	4,652.20	0.00023%
692970	692970	2,551.64	0.00013%
692980	692980	13,085.24	0.00066%
692990	692990	6,409.48	0.00032%
693010	693018	96,779.91	0.00488%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
693020	693020	2,481.71	0.00013%
693030	693030	56.04	0.00000%
693040	693048	341,518.69	0.01722%
693050	693050	2,741.11	0.00014%
693060	693060	840.00	0.00004%
693070	693070	336.00	0.00002%
693080	693080	77,725.53	0.00392%
693090	693090	7,659.46	0.00039%
693100	693108	108,673.66	0.00548%
693110	693110	532.88	0.00003%
693120	693128	70,968.00	0.00358%
693130	693130	70,864.65	0.00357%
693140	693140	20,478.55	0.00103%
693150	693150	1,529.50	0.00008%
693160	693160	7,365.87	0.00037%
693170	693170	714.00	0.00004%
693200	693200	8,542.90	0.00043%
693230	693230	75,731.94	0.00382%
693250	693250	143,174.35	0.00722%
693260	693260	2,495.64	0.00013%
693270	693270	(892.64)	-0.00005%
693280	693280	806.40	0.00004%
693300	693300	1,860.32	0.00009%
693310	693310	10,425.32	0.00053%
693320	693320	1,680.00	0.00008%
693330	693330	1,400.04	0.00007%
693340	693340	560.00	0.00003%
693350	693350	10,932.64	0.00055%
693370	693378	84,988.28	0.00429%
693370	981048	18,007.08	0.00091%
693380	693388	379,836.50	0.01915%
693390	693390	1,512.00	0.00008%
693400	693408	177,899.91	0.00897%
693410	693418	54,986.07	0.00277%
693420	693420	6,479.89	0.00033%
693430	693430	1,617.86	0.00008%
693450	693450	218.40	0.00001%
693470	693470	30,579.79	0.00154%
693480	693480	3,547.36	0.00018%
693490	693490	2,296.00	0.00012%
693500	693500	29,761.43	0.00150%
693500	980980	11,104.36	0.00056%
693520	693520	13,310.22	0.00067%
693530	693530	187,203.90	0.00944%
693540	693540	1,627.54	0.00008%
693550	693558	29,791.20	0.00150%
693560	693560	12,708.12	0.00064%
693570	693578	90,171.65	0.00455%
693590	693590	-	0.00000%
693590	693598	196,509.12	0.00991%
693610	693618	178,316.88	0.00899%
693620	693620	1,209.60	0.00006%
693630	693638	352,235.89	0.01776%
693640	693640	99,176.32	0.00500%
693650	693650	122.43	0.00001%
693650	693658	383.99	0.00002%
693660	693660	699.96	0.00004%
693670	693670	7,457.76	0.00038%
693680	693680	3,936.15	0.00020%
693710	693710	1,026.67	0.00005%
693720	693720	544.88	0.00003%
693730	693730	1,456.00	0.00007%
693740	693740	9,275.00	0.00047%
693750	693750	1,182.72	0.00006%
693760	693760	500.50	0.00003%
693770	693770	13,013.32	0.00066%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
693770	693778	13,013.29	0.00066%
693780	693780	727.56	0.00004%
693790	693790	1,008.00	0.00005%
693810	693810	15,035.80	0.00076%
693820	693820	64,772.98	0.00327%
693820	693828	25,569.47	0.00129%
693850	693850	132.44	0.00001%
693860	693860	23,202.33	0.00117%
694010	694018	3,274.82	0.00017%
694210	694210	43,757.97	0.00221%
694310	694318	21,190.03	0.00107%
694410	694410	1,218.94	0.00006%
694430	694430	699.96	0.00004%
694500	694500	3,323.52	0.00017%
694600	694600	97,611.69	0.00492%
694600	694608	2,399,371.01	0.12100%
695100	695100	420.00	0.00002%
695400	695400	330.40	0.00002%
695500	695500	4,968.60	0.00025%
695600	695608	1,476,231.79	0.07444%
695800	695808	282,903.46	0.01427%
695820	695828	82,605.63	0.00417%
695900	695900	1,455.16	0.00007%
696000	696000	10,303.89	0.00052%
696100	696100	8,149.68	0.00041%
696100	696108	837.24	0.00004%
696200	696200	51,579.67	0.00260%
696500	696500	552.96	0.00003%
696600	696600	76,482.42	0.00386%
696700	696708	7,748,013.21	0.39072%
697100	697100	64,575.04	0.00326%
697200	697200	2,333.77	0.00012%
697300	697300	157,932.96	0.00796%
697500	697500	762,695.28	0.03846%
697600	697608	9,148,940.16	0.46136%
697700	697700	-	0.00000%
697700	697708	1,254,286.27	0.06325%
698000	698008	3,383,286.58	0.17061%
698000	988010	0.00	0.00000%
698000	988018	7,576.19	0.00038%
698210	698218	84,968.85	0.00428%
698310	698310	2,520.04	0.00013%
698500	698500	4,021.55	0.00020%
698600	698600	12,698.82	0.00064%
698700	698700	8,598.51	0.00043%
698800	698800	389,846.76	0.01966%
698900	698900	1,907.57	0.00010%
699000	699000	430.92	0.00002%
699100	699100	5,758.05	0.00029%
699200	699208	331,078.05	0.01670%
699300	699300	2,629.02	0.00013%
699500	699500	840.00	0.00004%
699600	699600	9,710.72	0.00049%
699700	699700	4,866.65	0.00025%
699900	699900	207,632.78	0.01047%
700100	700100	7,336.86	0.00037%
700200	700200	8,046.34	0.00041%
700300	700300	7,661.52	0.00039%
700400	700400	4,464.48	0.00023%
700500	700500	7,592.40	0.00038%
700600	700600	7,504.38	0.00038%
700700	700700	3,444.24	0.00017%
700800	700800	10,595.79	0.00053%
700900	700900	14,027.80	0.00071%
701000	701000	9,454.08	0.00048%
701100	701100	6,094.44	0.00031%



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
701200	701200	11,890.26	0.00060%
701300	701300	11,300.71	0.00057%
701400	701400	8,286.70	0.00042%
701500	701500	6,722.01	0.00034%
701600	701600	11,420.12	0.00058%
701700	701708	51,215.17	0.00258%
701800	701800	12,318.89	0.00062%
701900	701908	41,401.25	0.00209%
702000	702000	10,922.01	0.00055%
702100	702100	15,965.89	0.00081%
702200	702200	11,739.35	0.00059%
702400	702400	40,388.82	0.00204%
702500	702500	13,778.91	0.00069%
702600	702608	131,965.82	0.00665%
702600	989308	123,461.24	0.00623%
702700	702700	13,643.62	0.00069%
702800	702800	12,438.72	0.00063%
702900	702900	12,507.03	0.00063%
703000	703000	17,264.65	0.00087%
703100	703100	15,815.06	0.00080%
703200	703200	11,822.61	0.00060%
703300	703300	6,354.84	0.00032%
703400	703400	8,383.62	0.00042%
703500	703500	11,184.57	0.00056%
703600	703600	14,353.46	0.00072%
703700	703700	20,763.84	0.00105%
703800	703800	18,078.94	0.00091%
703900	703900	13,480.97	0.00068%
704000	704000	10,806.53	0.00054%
704100	704100	15,422.56	0.00078%
704200	704200	10,382.29	0.00052%
704300	704300	19,772.80	0.00100%
704400	704400	18,609.27	0.00094%
704500	704500	74,177.81	0.00374%
704600	704600	27,346.64	0.00138%
704700	704700	9,968.60	0.00050%
704800	704800	7,201.62	0.00036%
705000	705000	9,348.38	0.00047%
705100	705100	5,415.93	0.00027%
705200	705200	28,612.59	0.00144%
705300	705300	25,390.82	0.00128%
705400	705400	13,089.61	0.00066%
705500	705500	15,719.81	0.00079%
705600	705600	23,651.38	0.00119%
705700	705700	13,770.95	0.00069%
705800	705800	17,051.86	0.00086%
705900	705900	9,692.66	0.00049%
706000	706000	12,192.66	0.00061%
706100	706100	13,203.96	0.00067%
706200	706200	13,030.84	0.00066%
706300	706300	19,894.47	0.00100%
706400	706400	5,035.21	0.00025%
706500	706500	14,164.51	0.00071%
706600	706600	90,037.28	0.00454%
706700	706700	14,969.25	0.00075%
706800	706800	15,529.95	0.00078%
706900	706900	3,943.58	0.00020%
707000	707000	12,717.65	0.00064%
707100	707108	17,288.38	0.00087%
707200	707200	19,093.83	0.00096%
707300	707300	15,824.02	0.00080%
707400	707400	32,632.02	0.00165%
707500	707500	10,905.52	0.00055%
707600	707600	21,508.62	0.00108%
707700	707700	15,043.94	0.00076%
707800	707800	16,150.99	0.00081%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
707900	707900	16,664.40	0.00084%
708000	708000	18,522.67	0.00093%
708100	708100	18,431.68	0.00093%
708200	708200	17,242.25	0.00087%
708300	708300	16,689.72	0.00084%
708400	708400	20,108.68	0.00101%
708500	708500	33,557.43	0.00169%
708600	708600	6,682.50	0.00034%
708700	708708	11,282.36	0.00057%
708800	708800	7,972.92	0.00040%
708900	708900	6,094.32	0.00031%
709000	709000	8,056.92	0.00041%
709100	709100	7,935.36	0.00040%
709200	709208	7,693.80	0.00039%
709300	709300	7,767.97	0.00039%
709400	709400	6,866.35	0.00035%
709500	709500	10,348.57	0.00052%
709600	709600	6,357.53	0.00032%
709700	709700	6,136.94	0.00031%
709800	709800	7,413.35	0.00037%
709900	709900	6,094.44	0.00031%
710000	710000	24,974.70	0.00126%
710100	710100	15,733.98	0.00079%
710200	710200	15,894.72	0.00080%
710300	710300	15,746.50	0.00079%
710400	710408	20,757.72	0.00105%
710500	710500	21,121.00	0.00107%
710600	710600	21,441.64	0.00108%
710700	710700	47,581.91	0.00240%
710800	710800	15,249.55	0.00077%
710900	710900	14,821.66	0.00075%
711000	711000	18,898.89	0.00095%
711100	711100	16,843.20	0.00085%
711200	711200	14,836.17	0.00075%
711300	711300	15,617.69	0.00079%
711400	711400	15,756.05	0.00079%
711500	711500	11,396.29	0.00057%
711600	711600	5,653.08	0.00029%
711700	711700	7,088.92	0.00036%
711800	711800	6,783.80	0.00034%
711900	711900	6,094.44	0.00031%
712000	712000	8,568.28	0.00043%
712100	712100	7,085.04	0.00036%
712200	712200	4,464.46	0.00023%
712300	712300	6,094.44	0.00031%
712400	712400	7,660.20	0.00039%
712500	712500	11,025.08	0.00056%
712600	712600	8,028.61	0.00040%
712700	712700	7,088.98	0.00036%
712800	712800	6,087.66	0.00031%
712900	712900	7,972.92	0.00040%
713000	713000	6,870.86	0.00035%
713100	713100	5,506.07	0.00028%
713200	713208	115,258.33	0.00581%
713200	986608	217,196.84	0.01095%
713300	713308	52,225.35	0.00263%
713400	713408	7,089.00	0.00036%
713500	713508	208,860.67	0.01053%
713600	713600	91,859.61	0.00463%
713700	713700	27,991.00	0.00141%
713800	713800	31,259.88	0.00158%
713900	713900	37,412.96	0.00189%
713900	984900	16,808.35	0.00085%
714000	714000	23,187.62	0.00117%
714100	714100	109,677.67	0.00553%
714200	714200	75,279.83	0.00380%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
714300	714300	12,488.91	0.00063%
714300	714308	682,585.91	0.03442%
714300	983408	1,228,950.51	0.06197%
714400	714400	31,181.83	0.00157%
714500	714500	12,838.44	0.00065%
714600	714600	20,707.67	0.00104%
714700	714700	19,204.70	0.00097%
714800	714808	8,714.44	0.00044%
714900	714900	11,968.57	0.00060%
715000	715000	13,147.28	0.00066%
715100	715100	4,600.83	0.00023%
715200	715200	10,975.50	0.00055%
715300	715300	15,491.85	0.00078%
715400	715400	10,015.82	0.00051%
715500	715500	10,351.34	0.00052%
715600	715600	11,345.65	0.00057%
715700	715700	12,471.76	0.00063%
715800	715800	12,574.10	0.00063%
715900	715900	7,070.76	0.00036%
716000	716000	7,444.92	0.00038%
716100	716100	8,251.41	0.00042%
716200	716200	5,724.06	0.00029%
716300	716300	7,473.23	0.00038%
716400	716400	11,271.43	0.00057%
716500	716500	11,360.26	0.00057%
716600	716600	11,542.42	0.00058%
716700	716700	15,089.53	0.00076%
716800	716800	11,310.38	0.00057%
716900	716900	12,462.06	0.00063%
717000	717000	14,965.58	0.00075%
717100	717100	33,600.56	0.00169%
717200	717200	32,033.11	0.00162%
717200	989500	19,487.53	0.00098%
717300	717300	36,661.79	0.00185%
717400	717400	31,178.18	0.00157%
717500	717500	23,559.32	0.00119%
717600	717600	81,706.05	0.00412%
717700	717700	59,690.24	0.00301%
717800	717800	14,247.81	0.00072%
717900	717900	15,080.84	0.00076%
718000	718000	66,531.42	0.00336%
718100	718100	65,948.09	0.00333%
718200	718200	16,561.99	0.00084%
718300	718308	50,598.44	0.00255%
718300	984108	141,176.90	0.00712%
718400	718400	21,791.21	0.00110%
718500	718508	309,638.00	0.01561%
718500	985508	626,422.76	0.03159%
718600	718600	26,183.54	0.00132%
718700	718700	16,910.52	0.00085%
718800	718800	123,398.67	0.00622%
718800	980410	180,617.49	0.00911%
718900	718900	9,655.24	0.00049%
718900	718908	13,755.65	0.00069%
719000	719000	33,000.91	0.00166%
719100	719108	385,838.35	0.01946%
719100	986708	758,636.68	0.03826%
719200	719200	33,863.28	0.00171%
719300	719308	18,367.15	0.00093%
719400	719400	28,068.50	0.00142%
719500	719500	9,518.68	0.00048%
719600	719600	10,725.20	0.00054%
719700	719700	8,601.62	0.00043%
719800	719800	9,829.86	0.00050%
719900	719900	6,892.40	0.00035%
720000	720000	11,877.08	0.00060%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
720100	720100	13,295.42	0.00067%
720200	720200	10,950.59	0.00055%
720300	720300	15,144.91	0.00076%
720400	720400	7,023.94	0.00035%
720500	720500	6,094.45	0.00031%
720600	720600	6,859.26	0.00035%
720700	720700	7,154.94	0.00036%
720800	720800	28,437.70	0.00143%
720900	720900	28,562.12	0.00144%
721000	721000	17,320.11	0.00087%
721100	721100	39,033.28	0.00197%
721200	721200	14,393.51	0.00073%
721300	721300	26,224.31	0.00132%
721400	721400	18,120.48	0.00091%
721400	880200	-	0.00000%
721500	721500	28,543.19	0.00144%
721500	980000	44,935.90	0.00227%
721600	721600	19,714.04	0.00099%
721700	721700	19,522.53	0.00098%
721800	721800	33,401.35	0.00168%
721800	983900	38,991.22	0.00197%
721900	721900	40,858.64	0.00206%
721900	982500	110,784.10	0.00559%
722000	722000	22,263.98	0.00112%
722100	722100	33,132.43	0.00167%
722200	722200	13,024.25	0.00066%
722300	722300	10,562.88	0.00053%
722500	722500	16,565.89	0.00084%
722600	722600	17,196.25	0.00087%
722700	722700	6,099.48	0.00031%
722800	722800	8,748.11	0.00044%
722900	722900	10,343.50	0.00052%
723000	723000	7,954.56	0.00040%
723100	723100	5,873.24	0.00030%
723200	723200	17,971.30	0.00091%
723300	723300	9,668.66	0.00049%
723400	723400	5,872.55	0.00030%
723500	723500	6,094.45	0.00031%
723600	723600	15,165.70	0.00076%
723700	723700	6,579.68	0.00033%
723800	723800	7,932.32	0.00040%
723900	723900	9,284.96	0.00047%
724000	724000	5,534.70	0.00028%
724100	724100	9,218.59	0.00046%
724200	724200	7,942.08	0.00040%
724300	724300	6,628.22	0.00033%
724400	724400	4,464.48	0.00023%
724500	724500	13,353.51	0.00067%
724600	724600	5,622.40	0.00028%
724700	724700	5,658.68	0.00029%
724800	724800	8,146.88	0.00041%
724900	724900	5,871.92	0.00030%
725000	725000	10,820.28	0.00055%
725100	725100	6,643.85	0.00034%
725200	725200	5,653.07	0.00029%
725300	725300	6,090.37	0.00031%
725400	725400	7,190.44	0.00036%
725500	725500	5,134.05	0.00026%
725600	725600	6,479.01	0.00033%
725700	725700	7,089.00	0.00036%
725800	725800	5,681.85	0.00029%
725900	725900	11,165.42	0.00056%
726000	726000	5,614.05	0.00028%
726100	726100	4,689.96	0.00024%
726200	726200	4,713.00	0.00024%
726300	726300	5,629.65	0.00028%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
726400	726400	8,340.74	0.00042%
727400	727400	2,152.63	0.00011%
729800	729800	89,542.56	0.00452%
729800	983300	188,502.50	0.00951%
731800	731800	6,188.65	0.00031%
731900	731900	5,681.16	0.00029%
732000	732000	5,845.86	0.00029%
732100	732100	6,712.81	0.00034%
732200	732200	6,094.45	0.00031%
732300	732300	105,943.14	0.00534%
732400	732400	9,727.08	0.00049%
732500	732500	5,653.08	0.00029%
732600	732600	8,820.63	0.00044%
732700	732700	5,559.33	0.00028%
732800	732800	8,925.38	0.00045%
732900	732900	8,297.02	0.00042%
733000	733000	6,094.44	0.00031%
733100	733100	6,094.44	0.00031%
733200	733200	11,826.14	0.00060%
733300	733300	14,053.29	0.00071%
733400	733400	6,094.45	0.00031%
733500	733500	4,260.57	0.00021%
733600	733600	6,953.78	0.00035%
733700	733700	4,922.88	0.00025%
733800	733800	8,110.09	0.00041%
733900	733900	9,403.70	0.00047%
734000	734000	11,111.50	0.00056%
734100	734100	13,346.10	0.00067%
734200	734200	8,914.24	0.00045%
734300	734300	10,190.42	0.00051%
734400	734400	8,083.54	0.00041%
734500	734500	12,027.72	0.00061%
734600	734600	12,717.07	0.00064%
734700	734700	31,590.09	0.00159%
734800	734800	15,190.92	0.00077%
734900	734900	11,245.29	0.00057%
735000	735000	29,726.16	0.00150%
735100	735108	46,920.12	0.00237%
735200	735200	13,316.44	0.00067%
735300	735300	46,814.22	0.00236%
735400	735400	20,089.79	0.00101%
735500	735508	222,812.70	0.01124%
735500	988008	326,869.78	0.01648%
735600	735600	33,105.68	0.00167%
735700	735700	12,518.53	0.00063%
735800	735800	49,733.91	0.00251%
735800	735808	91,992.33	0.00464%
735900	735900	7,323.14	0.00037%
736000	736000	160,996.39	0.00812%
736100	736100	14,356.96	0.00072%
736200	736200	13,028.77	0.00066%
736300	736300	17,241.76	0.00087%
736400	736400	19,026.96	0.00096%
736500	736500	5,751.07	0.00029%
736600	736600	15,815.25	0.00080%
736700	736700	9,554.94	0.00048%
736800	736800	22,895.58	0.00115%
736900	736900	18,517.36	0.00093%
737000	737000	16,857.29	0.00085%
737100	737100	49,081.66	0.00248%
737300	737300	30,643.63	0.00155%
737400	737400	22,499.52	0.00113%
737400	737408	8,218.62	0.00041%
737500	737500	13,289.85	0.00067%
737600	737600	110,967.23	0.00560%
737600	983800	228,695.83	0.01153%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
737800	737800	39,381.16	0.00199%
737900	737900	7,410.10	0.00037%
738000	738000	18,590.80	0.00094%
738100	738108	41,181.67	0.00208%
738200	738200	17,376.81	0.00088%
738300	738300	21,248.01	0.00107%
738300	738308	8,673.66	0.00044%
738400	738400	20,253.61	0.00102%
738600	738600	23,343.94	0.00118%
738700	738700	9,190.95	0.00046%
738800	738800	19,260.15	0.00097%
738900	738900	12,917.86	0.00065%
739000	739000	24,388.62	0.00123%
739100	739100	-	0.00000%
739100	739108	156,642.85	0.00790%
739200	739200	16,022.50	0.00081%
739300	739300	8,712.08	0.00044%
739400	739400	8,170.08	0.00041%
739500	739500	13,886.32	0.00070%
739600	739600	14,548.44	0.00073%
739700	739700	7,152.31	0.00036%
739800	739800	6,492.52	0.00033%
739900	739900	7,429.20	0.00037%
740000	740000	7,315.40	0.00037%
740100	740100	18,729.62	0.00094%
740300	740300	8,972.66	0.00045%
740500	740500	123,706.77	0.00624%
740500	880400	(172.34)	-0.00001%
740500	980400	129,997.88	0.00656%
740600	740600	11,861.48	0.00060%
740700	740700	59,170.15	0.00298%
740700	884500	(103.47)	-0.00001%
740700	984508	117,638.08	0.00593%
740800	740800	24,591.44	0.00124%
740800	740808	30,830.69	0.00155%
740800	980500	45,995.17	0.00232%
740800	980508	43,945.17	0.00222%
741000	741000	36,213.65	0.00183%
741100	741108	102,253.30	0.00516%
741200	741208	120,820.60	0.00609%
741300	741300	11,872.44	0.00060%
741300	741308	79,798.98	0.00402%
741300	987008	211,550.10	0.01067%
741500	741500	50,507.39	0.00255%
741500	741508	140,288.00	0.00707%
741500	986908	49,455.49	0.00249%
741600	741600	67,137.48	0.00339%
741700	741708	89,768.99	0.00453%
741700	980608	145,940.72	0.00736%
741800	741800	0.00	0.00000%
741800	741808	84,525.93	0.00426%
741900	741900	11,008.29	0.00056%
741900	741908	21,576.76	0.00109%
742000	742000	106,359.30	0.00536%
742000	742008	167,198.23	0.00843%
742100	742108	53,143.65	0.00268%
742100	980708	90,241.07	0.00455%
742200	742200	13,577.64	0.00068%
742200	742208	18,392.30	0.00093%
742400	742400	130,032.91	0.00656%
742500	742500	14,505.98	0.00073%
742600	742600	9,528.78	0.00048%
742700	742700	8,461.68	0.00043%
742700	742708	14,493.31	0.00073%
742800	742800	9,262.61	0.00047%
742900	742900	11,179.44	0.00056%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
743000	743000	10,412.62	0.00053%
743100	743100	20,457.90	0.00103%
743200	743200	12,552.66	0.00063%
743300	743300	11,761.68	0.00059%
743400	743400	11,013.03	0.00056%
743500	743500	24,453.69	0.00123%
743600	743600	19,456.19	0.00098%
743700	743700	11,218.03	0.00057%
743800	743800	12,878.49	0.00065%
743900	743900	4,189.92	0.00021%
744000	744000	7,668.84	0.00039%
744100	744100	16,803.75	0.00085%
744200	744200	7,224.55	0.00036%
744300	744300	2,598.72	0.00013%
744400	744400	5,454.79	0.00028%
744500	744500	5,675.41	0.00029%
744600	744600	6,124.92	0.00031%
744700	744700	5,653.09	0.00029%
744800	744800	6,475.43	0.00033%
744900	744900	6,539.05	0.00033%
745000	745000	13,552.73	0.00068%
745100	745100	6,534.95	0.00033%
745200	745200	57,533.90	0.00290%
745300	745300	293,104.94	0.01478%
745300	982400	240,841.70	0.01215%
745400	745400	24,792.35	0.00125%
745500	745508	43,959.31	0.00222%
745600	745600	5,139.68	0.00026%
745600	745608	125,255.49	0.00632%
745600	985900	161,043.61	0.00812%
745700	745700	19,867.93	0.00100%
745800	745808	36,679.13	0.00185%
745900	745900	22,157.87	0.00112%
746000	746000	16,617.59	0.00084%
746100	746100	14,394.36	0.00073%
746200	746208	75,628.43	0.00381%
746300	746300	46,009.03	0.00232%
746400	746400	19,336.14	0.00098%
746500	746500	161,268.94	0.00813%
746500	980800	112,988.03	0.00570%
746600	746600	26,130.02	0.00132%
746700	746700	10,288.09	0.00052%
746800	746800	65,117.19	0.00328%
746900	746908	159,874.65	0.00806%
747000	747000	14,576.04	0.00074%
747100	747100	19,873.64	0.00100%
747200	747200	13,748.32	0.00069%
747300	747300	16,464.09	0.00083%
747400	747400	13,630.72	0.00069%
747500	747500	11,366.74	0.00057%
747600	747600	20,188.55	0.00102%
747700	747708	24,465.09	0.00123%
747800	747808	140,860.54	0.00710%
747800	988908	185,691.86	0.00936%
747900	747900	43,253.72	0.00218%
748000	748000	13,945.87	0.00070%
748100	748100	18,115.50	0.00091%
748200	748200	8,495.56	0.00043%
748300	748300	23,939.88	0.00121%
748400	748400	7,580.80	0.00038%
748500	748500	6,484.64	0.00033%
748600	748600	7,921.52	0.00040%
748700	748700	11,196.44	0.00056%
748800	748800	10,114.56	0.00051%
748900	748900	5,924.40	0.00030%
749000	749000	7,392.93	0.00037%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
749100	749100	7,733.90	0.00039%
749200	749200	17,414.76	0.00088%
749300	749300	7,640.97	0.00039%
749400	749400	14,616.59	0.00074%
749500	749500	8,344.86	0.00042%
749600	749600	17,010.10	0.00086%
749700	749700	8,856.27	0.00045%
749800	749800	9,513.08	0.00048%
749900	749908	286,287.11	0.01444%
749900	981088	9,578.28	0.00048%
750000	750000	-	0.00000%
750000	750008	351,319.35	0.01772%
750000	980908	684,299.79	0.03451%
750100	750108	69,970.01	0.00353%
750200	750200	20,917.53	0.00105%
750300	750308	237,117.22	0.01196%
750300	981008	422,875.57	0.02132%
750400	750400	8,810.46	0.00044%
750400	750408	365,497.19	0.01843%
750400	981108	523,905.11	0.02642%
750500	750508	15,218.04	0.00077%
750700	750708	104,115.17	0.00525%
751000	751008	307,626.34	0.01551%
751000	980108	674,386.73	0.03401%
751100	751100	177,362.76	0.00894%
751200	751208	113,405.93	0.00572%
751300	751300	36,177.21	0.00182%
751400	751400	15,156.05	0.00076%
751500	751500	11,974.44	0.00060%
751600	751600	8,181.06	0.00041%
751700	751708	6,172.83	0.00031%
751800	751800	6,934.41	0.00035%
751900	751900	5,187.80	0.00026%
752000	752000	7,179.91	0.00036%
752200	752200	7,371.58	0.00037%
752300	752300	23,437.51	0.00118%
752400	752400	6,012.83	0.00030%
752500	752500	10,863.64	0.00055%
752600	752600	6,333.22	0.00032%
752700	752700	7,527.90	0.00038%
752800	752800	8,334.44	0.00042%
752900	752900	10,366.68	0.00052%
753000	753000	7,425.41	0.00037%
753100	753100	7,908.74	0.00040%
753200	753200	10,039.85	0.00051%
753300	753300	7,488.84	0.00038%
753400	753400	7,780.22	0.00039%
753500	753500	6,411.48	0.00032%
753600	753600	7,089.00	0.00036%
753700	753700	9,367.68	0.00047%
753800	753800	10,990.82	0.00055%
753900	753900	13,236.65	0.00067%
754000	754000	6,616.20	0.00033%
754100	754100	9,538.11	0.00048%
754200	754200	7,639.11	0.00039%
754300	754300	8,052.01	0.00041%
754400	754400	7,645.59	0.00039%
754500	754500	4,465.44	0.00023%
754600	754600	8,935.95	0.00045%
754700	754700	7,536.33	0.00038%
754800	754800	13,071.57	0.00066%
754900	754900	11,674.94	0.00059%
755000	755000	7,089.00	0.00036%
755100	755100	9,621.71	0.00049%
755200	755200	12,001.89	0.00061%
755300	755300	11,190.07	0.00056%



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
755400	755400	11,269.30	0.00057%
755500	755500	11,886.84	0.00060%
755600	755600	17,242.42	0.00087%
755700	755700	11,055.28	0.00056%
755800	755800	12,956.88	0.00065%
755900	755900	9,373.08	0.00047%
756000	756000	7,365.92	0.00037%
756100	756100	7,988.73	0.00040%
756200	756200	7,334.42	0.00037%
756300	756300	12,065.43	0.00061%
756400	756400	9,331.14	0.00047%
756500	756500	7,302.00	0.00037%
756600	756600	9,496.02	0.00048%
756700	756700	9,046.52	0.00046%
756800	756800	11,576.88	0.00058%
756900	756900	8,175.40	0.00041%
757000	757000	8,280.68	0.00042%
757100	757100	10,924.67	0.00055%
757200	757200	7,256.60	0.00037%
757300	757300	8,731.40	0.00044%
757400	757400	8,862.67	0.00045%
757500	757500	6,632.27	0.00033%
757600	757600	4,704.84	0.00024%
757700	757700	5,519.93	0.00028%
757800	757800	6,094.51	0.00031%
757900	757900	6,640.43	0.00033%
758000	758000	5,653.09	0.00029%
758100	758100	4,909.98	0.00025%
758200	758200	11,828.86	0.00060%
758300	758300	7,130.18	0.00036%
758400	758400	6,016.48	0.00030%
758500	758500	6,831.40	0.00034%
758600	758600	11,932.56	0.00060%
758700	758700	7,205.28	0.00036%
758800	758800	5,653.08	0.00029%
758900	758900	5,653.07	0.00029%
759000	759000	7,089.00	0.00036%
759100	759100	6,094.44	0.00031%
759200	759200	14,278.00	0.00072%
759300	759300	26,599.73	0.00134%
759400	759400	14,685.62	0.00074%
759500	759500	19,249.56	0.00097%
759600	759600	13,641.74	0.00069%
759700	759700	15,960.56	0.00080%
759800	759800	13,686.03	0.00069%
759900	759900	11,598.80	0.00058%
760000	760000	11,214.74	0.00057%
760100	760100	7,613.25	0.00038%
760200	760200	14,930.05	0.00075%
760300	760300	18,450.76	0.00093%
760400	760400	13,955.30	0.00070%
760500	760500	18,873.09	0.00095%
760600	760600	11,677.37	0.00059%
760700	760700	11,399.05	0.00057%
760800	760800	12,859.00	0.00065%
760900	760900	15,261.49	0.00077%
761000	761000	17,166.77	0.00087%
761100	761100	11,181.58	0.00056%
761200	761200	10,699.80	0.00054%
761300	761300	15,544.25	0.00078%
761400	761400	17,714.27	0.00089%
761500	761500	21,736.98	0.00110%
761600	761600	16,614.10	0.00084%
761800	761800	6,684.69	0.00034%
761900	761900	7,059.04	0.00036%
762000	762000	7,259.37	0.00037%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
762100	762100	6,488.85	0.00033%
762200	762200	6,457.94	0.00033%
762300	762300	5,556.36	0.00028%
762400	762400	7,315.73	0.00037%
762500	762500	9,920.24	0.00050%
762600	762600	10,643.56	0.00054%
762700	762700	6,396.48	0.00032%
762800	762800	7,585.13	0.00038%
762900	762900	6,961.27	0.00035%
763000	763000	7,089.00	0.00036%
763100	763100	5,653.08	0.00029%
763200	763200	11,570.54	0.00058%
763300	763300	7,438.08	0.00038%
763400	763400	6,469.19	0.00033%
763500	763500	8,951.51	0.00045%
763600	763600	13,960.91	0.00070%
763700	763700	10,258.09	0.00052%
763800	763800	9,694.80	0.00049%
763900	763900	11,033.64	0.00056%
764000	764000	5,508.19	0.00028%
764100	764100	8,992.41	0.00045%
764200	764200	10,068.09	0.00051%
764300	764300	15,968.56	0.00081%
764400	764400	16,619.21	0.00084%
764500	764500	9,610.04	0.00048%
764600	764600	16,644.28	0.00084%
764700	764700	11,926.93	0.00060%
764800	764800	5,395.32	0.00027%
765000	765000	10,030.52	0.00051%
765100	765100	33,863.02	0.00171%
765100	959230	6,128.44	0.00031%
765200	765200	23,914.26	0.00121%
765300	765300	12,953.11	0.00065%
765400	765400	11,308.30	0.00057%
765500	765500	7,797.04	0.00039%
765600	765600	16,036.49	0.00081%
765700	765708	32,991.45	0.00166%
765700	987708	33,914.47	0.00171%
765800	765800	12,305.93	0.00062%
765900	765900	20,719.29	0.00104%
766000	766000	12,576.22	0.00063%
766100	766100	13,711.01	0.00069%
766200	766200	15,114.56	0.00076%
766300	766300	58,371.70	0.00294%
766300	980910	34,587.25	0.00174%
766400	766400	11,059.69	0.00056%
766500	766500	13,066.28	0.00066%
766600	766600	2,377.20	0.00012%
766700	766700	10,762.17	0.00054%
766800	766800	14,336.78	0.00072%
766900	766908	13,831.75	0.00070%
767000	767000	7,154.04	0.00036%
767100	767100	21,282.80	0.00107%
767200	767200	20,745.62	0.00105%
767300	767300	11,630.11	0.00059%
767400	767400	11,818.54	0.00060%
767500	767500	14,771.02	0.00074%
767600	767600	8,143.52	0.00041%
767700	767700	15,531.72	0.00078%
767800	767800	11,216.83	0.00057%
767900	767900	14,794.38	0.00075%
768000	768000	8,116.64	0.00041%
768100	768100	13,017.36	0.00066%
768200	768200	10,834.72	0.00055%
768300	768300	15,125.03	0.00076%
768400	768400	12,883.93	0.00065%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
768500	768500	8,283.24	0.00042%
768600	768608	210,881.11	0.01063%
768800	768800	39,761.08	0.00201%
768900	768900	163,661.79	0.00825%
768900	986500	225,494.06	0.01137%
769100	769100	62,332.51	0.00314%
769100	769108	46,884.79	0.00236%
769200	769208	104,731.77	0.00528%
769400	769400	6,344.95	0.00032%
769500	769500	6,367.25	0.00032%
769600	769600	7,952.21	0.00040%
769700	769700	10,439.99	0.00053%
769800	769800	5,496.96	0.00028%
769900	769900	6,921.84	0.00035%
770000	770000	6,198.39	0.00031%
770100	770100	8,667.36	0.00044%
770200	770200	13,580.52	0.00068%
770300	770300	5,653.08	0.00029%
770400	770400	13,189.19	0.00067%
770500	770500	7,016.40	0.00035%
770600	770600	7,165.07	0.00036%
770700	770700	8,182.60	0.00041%
770800	770800	13,438.44	0.00068%
770900	770900	6,846.88	0.00035%
771000	771008	9,248.14	0.00047%
771100	771100	19,061.73	0.00096%
771200	771200	38,379.29	0.00194%
771300	771300	6,589.58	0.00033%
771400	771400	14,089.26	0.00071%
771500	771508	51,198.84	0.00258%
771600	771600	17,324.62	0.00087%
771700	771700	32,001.25	0.00161%
771800	771800	19,007.13	0.00096%
771900	771900	12,906.81	0.00065%
772000	772000	27,037.52	0.00136%
772100	772100	6,773.05	0.00034%
772200	772200	20,486.52	0.00103%
772400	772400	15,239.69	0.00077%
772500	772500	16,488.04	0.00083%
772600	772600	14,415.88	0.00073%
772700	772700	20,475.28	0.00103%
772800	772800	20,832.21	0.00105%
772900	772900	27,424.10	0.00138%
773000	773000	10,918.20	0.00055%
773100	773100	16,909.87	0.00085%
773200	773200	32,820.26	0.00166%
773200	988700	6,360.28	0.00032%
773300	773300	11,351.79	0.00057%
773400	773400	6,094.39	0.00031%
773500	773500	6,888.60	0.00035%
773600	773600	6,791.26	0.00034%
773700	773700	9,561.66	0.00048%
773800	773800	7,829.20	0.00039%
773900	773900	8,613.16	0.00043%
774000	774000	12,135.13	0.00061%
774100	774100	7,340.76	0.00037%
774200	774200	7,761.00	0.00039%
774200	774208	816.37	0.00004%
774300	774300	19,117.90	0.00096%
774400	774400	5,141.89	0.00026%
774500	774500	13,752.97	0.00069%
774600	774600	14,337.67	0.00072%
774700	774700	15,950.13	0.00080%
774800	774800	4,906.88	0.00025%
774900	774900	28,394.27	0.00143%
775000	775000	12,090.54	0.00061%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM**  
**SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
775100	775108	30,492.26	0.00154%
775500	775500	16,400.54	0.00083%
775700	775700	16,887.39	0.00085%
775800	775800	15,234.86	0.00077%
775900	775908	30,939.25	0.00156%
776000	776000	60,428.58	0.00305%
776100	776100	34,961.63	0.00176%
776200	776200	24,799.49	0.00125%
776300	776300	24,990.25	0.00126%
776400	776400	14,146.96	0.00071%
776500	776508	16,429.99	0.00083%
776600	776600	44,035.51	0.00222%
776600	776608	13,400.32	0.00068%
776700	776700	12,864.55	0.00065%
776800	776800	13,210.69	0.00067%
777000	777000	7,226.01	0.00036%
777100	777100	31,930.73	0.00161%
777200	777208	27,791.07	0.00140%
777300	777300	10,534.90	0.00053%
777500	777500	8,936.43	0.00045%
777600	777600	27,966.18	0.00141%
777700	777700	79,975.19	0.00403%
777900	777900	26,328.34	0.00133%
778000	778000	16,277.16	0.00082%
778100	778100	14,352.14	0.00072%
778200	778208	133,145.98	0.00671%
778300	778300	18,894.71	0.00095%
778400	778408	367,633.51	0.01854%
778400	982208	586,028.79	0.02955%
778500	778500	51,662.73	0.00261%
778500	980880	40,795.59	0.00206%
778600	778600	21,847.50	0.00110%
778600	987100	37,327.76	0.00188%
778800	778800	11,861.44	0.00060%
778900	778900	15,585.22	0.00079%
779000	779000	14,986.43	0.00076%
779100	779100	9,573.83	0.00048%
779200	779200	20,998.41	0.00106%
779300	779300	4,704.84	0.00024%
779400	779400	6,721.31	0.00034%
779500	779500	11,960.80	0.00060%
779600	779600	8,170.29	0.00041%
779700	779700	7,481.81	0.00038%
779800	779800	9,495.39	0.00048%
779900	779900	17,646.17	0.00089%
780000	780000	11,733.75	0.00059%
780100	780100	12,569.07	0.00063%
780200	780208	365,671.09	0.01844%
780200	985808	483,514.85	0.02438%
780300	780300	101,695.30	0.00513%
780300	985700	112,854.13	0.00569%
780400	780400	14,042.32	0.00071%
780500	780500	13,230.81	0.00067%
780500	780508	399,605.95	0.02015%
780500	982708	763,113.09	0.03848%
780600	780608	44,907.37	0.00226%
780700	780700	24,158.89	0.00122%
780700	888200	0.00	0.00000%
780700	988200	20,696.62	0.00104%
780800	780800	15,270.39	0.00077%
780900	780908	39,407.97	0.00199%
780900	982608	43,684.41	0.00220%
781000	781008	25,553.52	0.00129%
781100	781100	18,985.44	0.00096%
781100	987900	37,518.59	0.00189%
781200	781200	20,164.04	0.00102%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
781200	986100	21,512.33	0.00108%
781300	781300	82,578.63	0.00416%
781300	981200	131,497.04	0.00663%
781400	781408	31,221.64	0.00157%
781400	886008	-	0.00000%
781400	986008	22,675.63	0.00114%
781500	781508	41,752.50	0.00211%
781500	985208	87,645.12	0.00442%
781600	781600	6,874.62	0.00035%
781700	781700	4,704.84	0.00024%
781800	781800	19,860.10	0.00100%
781900	781900	5,547.37	0.00028%
782000	782000	7,302.52	0.00037%
782100	782100	10,146.77	0.00051%
782200	782200	25,686.99	0.00130%
782300	782300	11,177.08	0.00056%
782400	782400	13,671.09	0.00069%
782500	782500	15,229.93	0.00077%
782600	782600	6,753.04	0.00034%
782700	782700	7,447.77	0.00038%
782800	782800	5,832.96	0.00029%
782900	782900	6,654.45	0.00034%
783000	783000	11,934.00	0.00060%
783100	783100	347.76	0.00002%
783100	783108	65,916.06	0.00332%
783100	989100	87,102.03	0.00439%
783100	989108	26,187.49	0.00132%
783200	783200	18,662.02	0.00094%
783300	783300	17,168.02	0.00087%
783400	783400	50,344.95	0.00254%
783500	783500	19,924.59	0.00100%
783600	783600	58,043.53	0.00293%
783600	982100	96,363.53	0.00486%
783700	783700	15,485.94	0.00078%
783800	783800	35,042.46	0.00177%
783900	783908	17,085.41	0.00086%
784000	784000	32,643.42	0.00165%
784100	784100	65,734.60	0.00331%
784100	980770	103,332.15	0.00521%
784200	784208	72,272.33	0.00364%
784200	983008	175,441.52	0.00885%
784300	784300	36,837.22	0.00186%
784400	784400	19,455.18	0.00098%
784500	784500	23,039.44	0.00116%
784600	784600	17,630.97	0.00089%
784700	784708	20,762.62	0.00105%
784800	784800	8,476.39	0.00043%
784900	784900	13,558.09	0.00068%
785000	785000	11,040.27	0.00056%
785100	785100	12,996.20	0.00066%
785200	785200	14,622.28	0.00074%
785300	785300	9,737.22	0.00049%
785400	785400	3,902.65	0.00020%
785500	785500	12,115.63	0.00061%
785600	785600	8,299.08	0.00042%
785700	785700	8,821.78	0.00044%
785800	785800	11,011.16	0.00056%
785900	785900	8,094.33	0.00041%
786000	786000	5,635.23	0.00028%
786100	786100	7,595.54	0.00038%
786200	786200	6,790.45	0.00034%
786300	786300	10,796.36	0.00054%
786400	786400	11,431.06	0.00058%
786500	786500	5,652.36	0.00029%
786600	786600	7,083.96	0.00036%
786700	786708	6,764.76	0.00034%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
786800	786800	6,662.34	0.00034%
786900	786900	6,068.43	0.00031%
787000	787000	9,958.83	0.00050%
787100	787100	5,556.36	0.00028%
787200	787200	5,496.96	0.00028%
787300	787300	5,653.07	0.00029%
787400	787400	24,275.41	0.00122%
787500	787500	12,060.21	0.00061%
787600	787600	28,065.95	0.00142%
787700	787700	29,772.62	0.00150%
787800	787800	8,361.77	0.00042%
787900	787908	42,145.51	0.00213%
788000	788000	21,455.76	0.00108%
788100	788100	7,185.48	0.00036%
788200	788200	4,505.84	0.00023%
788300	788300	7,958.27	0.00040%
788400	788400	30,342.13	0.00153%
788500	788500	7,089.01	0.00036%
788600	788600	5,557.54	0.00028%
788700	788700	5,277.36	0.00027%
788800	788800	5,653.07	0.00029%
788900	788900	10,927.24	0.00055%
789000	789000	4,586.40	0.00023%
789100	789100	6,411.89	0.00032%
789200	789200	5,004.10	0.00025%
789300	789300	12,368.43	0.00062%
789400	789400	5,781.12	0.00029%
789500	789500	14,603.27	0.00074%
789600	789600	5,748.52	0.00029%
789700	789700	8,764.55	0.00044%
789800	789800	6,755.35	0.00034%
789900	789900	6,993.39	0.00035%
790000	790000	13,965.76	0.00070%
790100	790100	10,430.63	0.00053%
790200	790200	5,653.08	0.00029%
790300	790300	2,625.59	0.00013%
790400	790400	114,628.43	0.00578%
790400	981500	205,417.55	0.01036%
790500	790508	38,367.55	0.00193%
790500	981408	38,282.71	0.00193%
790600	790600	31,751.39	0.00160%
790600	989000	50,642.84	0.00255%
790700	790700	1,595.46	0.00008%
790700	790708	225,795.47	0.01139%
790800	790808	40,190.27	0.00203%
790800	981608	34,506.85	0.00174%
790900	790900	46,559.16	0.00235%
791200	791208	337,749.79	0.01703%
791200	983108	486,143.91	0.02452%
791400	791408	35,148.37	0.00177%
791400	886808	(1,684.60)	-0.00008%
791400	986808	24,706.09	0.00125%
791700	791708	665,958.08	0.03358%
791900	791900	7,034.41	0.00035%
792000	792000	6,786.52	0.00034%
792100	792100	14,804.53	0.00075%
792200	792200	7,081.51	0.00036%
792300	792300	9,080.82	0.00046%
792400	792400	8,699.64	0.00044%
792500	792500	6,862.79	0.00035%
792600	792600	9,526.95	0.00048%
792700	792700	7,595.38	0.00038%
792800	792800	6,203.42	0.00031%
792900	792900	7,676.74	0.00039%
793000	793000	7,368.78	0.00037%
793100	793100	8,263.92	0.00042%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
793200	793200	5,996.15	0.00030%
793300	793300	8,294.12	0.00042%
793400	793400	6,094.44	0.00031%
793500	793500	9,460.11	0.00048%
793600	793608	12,111.02	0.00061%
793700	793700	7,055.70	0.00036%
793800	793800	7,442.88	0.00038%
793900	793900	9,100.10	0.00046%
794000	794000	5,661.70	0.00029%
794100	794100	11,560.20	0.00058%
794200	794200	6,094.68	0.00031%
794300	794300	9,946.95	0.00050%
794400	794400	7,236.74	0.00036%
794500	794500	6,760.32	0.00034%
794600	794600	11,982.01	0.00060%
794700	794700	9,574.57	0.00048%
794800	794800	8,842.85	0.00045%
794900	794900	8,969.29	0.00045%
795000	795000	8,972.31	0.00045%
795100	795100	9,562.71	0.00048%
795200	795200	16,424.34	0.00083%
795300	795300	5,858.45	0.00030%
795400	795400	27,222.01	0.00137%
795500	795500	12,562.73	0.00063%
795600	795600	5,982.23	0.00030%
795700	795700	12,950.00	0.00065%
795800	795800	12,514.24	0.00063%
795900	795900	7,123.09	0.00036%
796000	796000	12,266.49	0.00062%
796100	796100	8,181.63	0.00041%
796200	796200	8,029.53	0.00040%
796300	796300	9,895.11	0.00050%
796400	796400	15,599.70	0.00079%
796500	796500	21,605.05	0.00109%
796600	796600	20,613.95	0.00104%
796700	796700	1,452.19	0.00007%
796700	796708	7,168.06	0.00036%
796800	796800	8,681.38	0.00044%
796900	796900	9,793.97	0.00049%
797000	797008	17,572.21	0.00089%
797100	797100	12,264.60	0.00062%
797200	797200	15,155.86	0.00076%
797300	797300	14,563.06	0.00073%
797500	797500	9,113.59	0.00046%
797600	797600	4,586.28	0.00023%
797700	797700	7,272.18	0.00037%
797800	797800	8,323.63	0.00042%
797900	797900	6,390.29	0.00032%
798000	798000	5,653.07	0.00029%
798100	798100	7,096.34	0.00036%
798200	798200	5,235.05	0.00026%
798300	798300	5,653.09	0.00029%
798400	798400	5,890.52	0.00030%
798500	798500	6,924.94	0.00035%
798600	798600	7,640.37	0.00039%
798700	798700	5,629.65	0.00028%
798800	798800	4,682.31	0.00024%
798900	798900	6,061.35	0.00031%
799000	799000	26,086.08	0.00132%
799100	799100	14,115.22	0.00071%
799200	799200	26,587.37	0.00134%
799300	799300	24,146.45	0.00122%
799300	799308	21,964.09	0.00111%
799300	986308	50,857.84	0.00256%
799400	799400	43,621.42	0.00220%
799400	985300	52,143.68	0.00263%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
799500	799500	25,204.25	0.00127%
799500	982900	36,054.25	0.00182%
799500	982908	-	0.00000%
799600	799600	48,558.23	0.00245%
799600	984700	82,429.78	0.00416%
799700	799700	17,010.54	0.00086%
799800	799800	45,800.82	0.00231%
799900	799900	25,411.69	0.00128%
800000	800000	48,189.14	0.00243%
800100	800100	29,772.07	0.00150%
800200	800200	7,089.00	0.00036%
800300	800300	9,712.55	0.00049%
800400	800400	8,032.10	0.00041%
800500	800500	11,238.63	0.00057%
800600	800600	9,151.56	0.00046%
800700	800700	10,754.17	0.00054%
800800	800800	5,905.08	0.00030%
800900	800900	5,777.63	0.00029%
801000	801000	7,331.65	0.00037%
801100	801100	4,753.62	0.00024%
801200	801200	8,552.20	0.00043%
801300	801300	9,754.67	0.00049%
801400	801400	11,420.96	0.00058%
801500	801500	11,136.40	0.00056%
801600	801600	5,777.34	0.00029%
801700	801700	13,780.78	0.00069%
801800	801800	14,956.52	0.00075%
801900	801900	11,918.44	0.00060%
802000	802000	8,251.41	0.00042%
802100	802100	6,593.25	0.00033%
802200	802200	12,187.44	0.00061%
802300	802300	12,326.88	0.00062%
802400	802400	9,570.02	0.00048%
802500	802500	6,060.95	0.00031%
802600	802600	6,883.43	0.00035%
802700	802700	17,821.12	0.00090%
802800	802808	14,152.14	0.00071%
802900	802900	13,542.40	0.00068%
803000	803000	8,980.91	0.00045%
803100	803100	20,845.34	0.00105%
803200	803200	9,468.62	0.00048%
803300	803300	8,590.16	0.00043%
803400	803400	13,680.17	0.00069%
803500	803500	12,852.11	0.00065%
803600	803600	6,594.84	0.00033%
803700	803700	7,422.25	0.00037%
803800	803800	12,828.39	0.00065%
803900	803900	16,501.05	0.00083%
804000	804000	21,700.00	0.00109%
804100	804100	16,999.30	0.00086%
804200	804200	5,924.40	0.00030%
804300	804300	6,379.43	0.00032%
804400	804400	9,243.33	0.00047%
804500	804500	9,219.36	0.00046%
804600	804600	6,628.58	0.00033%
804700	804700	6,103.74	0.00031%
804800	804800	12,630.77	0.00064%
804900	804900	5,889.68	0.00030%
805000	805000	11,425.50	0.00058%
805100	805100	13,009.32	0.00066%
805200	805200	5,774.88	0.00029%
805300	805300	15,041.90	0.00076%
805400	805400	21,053.16	0.00106%
805500	805500	6,259.50	0.00032%
805600	805600	5,724.72	0.00029%
805700	805700	28,635.53	0.00144%



**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
805900	805900	91,364.75	0.00461%
805900	805908	-	0.00000%
805900	989400	182,536.10	0.00920%
806000	806000	12,418.43	0.00063%
806100	806100	34,254.11	0.00173%
806200	806200	18,763.10	0.00095%
806300	806300	44,160.46	0.00223%
806400	806400	18,352.53	0.00093%
806600	806600	30,979.78	0.00156%
806700	806700	23,437.50	0.00118%
806800	806800	23,516.81	0.00119%
806900	806900	20,068.55	0.00101%
807000	807000	16,120.10	0.00081%
807100	807100	64,097.40	0.00323%
807200	807200	37,799.10	0.00191%
807300	807300	33,959.44	0.00171%
807400	807400	25,155.02	0.00127%
807600	807600	41,595.48	0.00210%
807700	807700	18,246.20	0.00092%
807800	807800	6,094.44	0.00031%
807900	807908	37,369.74	0.00188%
808000	808000	20,268.09	0.00102%
808000	808008	63.63	0.00000%
808100	808100	24,177.17	0.00122%
808200	808200	11,030.48	0.00056%
808300	808300	8,148.39	0.00041%
808400	808400	15,352.70	0.00077%
808500	808500	20,482.04	0.00103%
808600	808600	15,669.56	0.00079%
808700	808700	11,955.71	0.00060%
808800	808800	16,083.37	0.00081%
808900	808900	11,938.91	0.00060%
809000	809000	12,891.27	0.00065%
809100	809100	13,218.59	0.00067%
809200	809200	9,995.88	0.00050%
809300	809300	13,155.48	0.00066%
809400	809400	10,502.52	0.00053%
809500	809500	11,912.83	0.00060%
809600	809600	12,718.84	0.00064%
809700	809700	11,224.23	0.00057%
809800	809800	11,893.81	0.00060%
809900	809900	11,325.03	0.00057%
810000	810000	14,177.11	0.00071%
810100	810100	7,274.29	0.00037%
810200	810200	11,638.51	0.00059%
810300	810300	14,391.59	0.00073%
810400	810400	18,232.14	0.00092%
810500	810500	11,553.11	0.00058%
810600	810600	14,323.64	0.00072%
810700	810700	11,241.60	0.00057%
810800	810800	13,384.81	0.00067%
810900	810900	15,504.90	0.00078%
811000	811000	23,244.72	0.00117%
811100	811100	12,957.70	0.00065%
811100	811108	16,760.22	0.00085%
811200	811200	35,302.99	0.00178%
811300	811300	20,603.17	0.00104%
811400	811400	14,346.71	0.00072%
811500	811500	12,896.20	0.00065%
811600	811600	17,568.06	0.00089%
811700	811700	12,852.68	0.00065%
811800	811800	34,526.55	0.00174%
811900	811900	19,738.20	0.00100%
812000	812000	31,218.62	0.00157%
812100	812100	20,131.22	0.00102%
812200	812200	16,621.27	0.00084%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
812300	812300	8,389.30	0.00042%
812400	812400	9,725.56	0.00049%
812500	812500	15,453.06	0.00078%
812600	812600	8,838.97	0.00045%
812700	812700	9,020.31	0.00045%
812800	812800	19,948.63	0.00101%
812900	812900	8,481.51	0.00043%
813000	813000	19,257.46	0.00097%
813100	813100	14,352.55	0.00072%
813200	813200	16,490.29	0.00083%
813300	813300	8,488.09	0.00043%
813400	813400	11,375.56	0.00057%
813500	813500	51,816.73	0.00261%
813600	813600	15,900.43	0.00080%
813700	813700	14,803.70	0.00075%
813800	813800	15,867.50	0.00080%
813900	813900	34,585.84	0.00174%
814100	814100	17,718.89	0.00089%
814200	814200	10,081.80	0.00051%
814200	814208	4,556.83	0.00023%
814300	814300	13,094.30	0.00066%
814400	814400	10,932.77	0.00055%
814500	814500	13,048.94	0.00066%
814600	814600	31,933.33	0.00161%
814700	814700	9,372.18	0.00047%
814800	814800	11,918.30	0.00060%
814900	814900	13,805.28	0.00070%
815000	815000	18,913.72	0.00095%
815100	815100	20,172.73	0.00102%
815200	815200	8,720.54	0.00044%
815300	815300	11,269.79	0.00057%
815400	815400	24,799.13	0.00125%
815500	815500	55,468.03	0.00280%
815600	815600	15,934.15	0.00080%
815700	815700	15,406.68	0.00078%
815800	815800	17,909.01	0.00090%
815900	815900	6,873.60	0.00035%
816100	816100	27,617.19	0.00139%
816200	816200	92,789.68	0.00468%
816300	816300	9,048.45	0.00046%
816400	816400	13,113.82	0.00066%
816500	816500	13,607.07	0.00069%
816600	816600	20,499.84	0.00103%
816700	816700	13,813.80	0.00070%
816800	816800	27,298.47	0.00138%
817000	817000	11,734.68	0.00059%
817100	817100	7,685.54	0.00039%
817200	817200	8,501.21	0.00043%
817300	817300	20,344.31	0.00103%
817400	817400	13,721.35	0.00069%
817500	817500	42,390.94	0.00214%
817600	817600	12,635.50	0.00064%
817700	817700	10,869.46	0.00055%
817800	817800	12,053.25	0.00061%
817900	817900	15,647.41	0.00079%
818000	818000	6,976.06	0.00035%
818100	818100	12,625.82	0.00064%
818200	818200	6,370.27	0.00032%
818300	818300	10,687.50	0.00054%
818500	818500	10,837.58	0.00055%
818600	818600	11,684.78	0.00059%
818700	818700	6,556.44	0.00033%
818800	818800	7,027.18	0.00035%
818900	818900	12,201.60	0.00062%
819000	819000	8,021.36	0.00040%
819100	819100	7,467.00	0.00038%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
819200	819200	8,055.36	0.00041%
819300	819300	6,925.05	0.00035%
819400	819400	5,832.96	0.00029%
819500	819500	10,781.67	0.00054%
819600	819600	10,330.91	0.00052%
819700	819700	8,690.09	0.00044%
819800	819800	8,460.25	0.00043%
819900	819900	7,301.84	0.00037%
820000	820000	19,494.27	0.00098%
820100	820100	87,113.64	0.00439%
820200	820200	160,838.28	0.00811%
820200	820208	242,173.73	0.01221%
820200	984300	391,712.30	0.01975%
820200	984308	140,646.34	0.00709%
820300	820300	32,094.31	0.00162%
820300	820308	125,530.83	0.00633%
820300	984200	91,192.75	0.00460%
820400	820408	57,013.78	0.00288%
820400	981708	81,736.55	0.00412%
820500	820500	29,307.45	0.00148%
820600	820600	32,248.80	0.00163%
820600	988100	26,973.14	0.00136%
820700	820700	105,906.28	0.00534%
820800	820800	26,437.36	0.00133%
820900	820900	22,807.46	0.00115%
821000	821000	151,290.92	0.00763%
821000	984800	258,249.60	0.01302%
821100	821100	33,350.65	0.00168%
821200	821200	18,435.23	0.00093%
821200	821208	234,919.21	0.01185%
821300	821300	20,427.11	0.00103%
821400	821400	19,086.33	0.00096%
821500	821500	26,946.08	0.00136%
821600	821600	22,411.02	0.00113%
821900	821900	238,368.48	0.01202%
821900	981900	279,670.07	0.01410%
822000	822000	22,373.54	0.00113%
822100	822100	57,944.59	0.00292%
822100	822108	130,364.45	0.00657%
822100	887600	666.53	0.00003%
822100	987600	113,529.23	0.00573%
822100	987608	198,227.73	0.01000%
822200	822200	53,222.36	0.00268%
822200	822208	21,415.89	0.00108%
823200	823200	51,182.03	0.00258%
823500	823508	39,835.09	0.00201%
823600	823600	66,586.97	0.00336%
823600	823608	10,069.72	0.00051%
823600	985000	99,023.67	0.00499%
823600	985008	29,712.95	0.00150%
823700	823700	158,892.26	0.00801%
823700	985100	182,880.54	0.00922%
824000	824000	84,977.94	0.00429%
824100	824100	64,264.94	0.00324%
824100	859800	-	0.00000%
824100	859808	-	0.00000%
824100	959800	82,371.34	0.00415%
824200	824200	12,151.40	0.00061%
824300	824300	30,437.51	0.00153%
824400	824408	17,292.00	0.00087%
824500	824500	22,118.17	0.00112%
824500	824508	26,581.89	0.00134%
824500	980960	77,111.10	0.00389%
824600	824600	27,517.26	0.00139%
824600	824608	38,143.79	0.00192%
824600	988608	67,267.50	0.00339%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
824700	824700	8,518.29	0.00043%
824800	824800	28,563.16	0.00144%
824800	980820	-	0.00000%
824900	824900	5,680.63	0.00029%
825000	825000	6,643.94	0.00034%
825100	825100	20,306.45	0.00102%
825200	825200	117,441.28	0.00592%
825200	825208	67,970.28	0.00343%
825200	983200	107,174.05	0.00540%
825200	983208	87,570.11	0.00442%
825300	825300	39,533.39	0.00199%
825300	825308	14,809.06	0.00075%
825300	986400	83,915.07	0.00423%
825400	825400	46,063.50	0.00232%
825500	825500	26,925.11	0.00136%
825600	825600	81,728.85	0.00412%
825600	982000	222,656.36	0.01123%
825800	825800	15,522.02	0.00078%
825900	825900	16,716.55	0.00084%
826000	826000	20,816.83	0.00105%
826100	826100	18,914.20	0.00095%
826200	826200	10,274.59	0.00052%
826300	826300	42,261.85	0.00213%
826300	980750	15,695.66	0.00079%
826400	826400	61,805.37	0.00312%
826400	988300	62,168.27	0.00314%
826500	826500	15,769.60	0.00080%
826500	826508	48,122.65	0.00243%
826500	987308	94,990.36	0.00479%
826600	826600	9,668.16	0.00049%
826700	826700	4,441.05	0.00022%
826800	826800	6,840.15	0.00034%
826900	826900	9,084.84	0.00046%
826900	826908	23,772.41	0.00120%
827000	827000	12,700.30	0.00064%
827100	827100	14,555.64	0.00073%
827200	827200	17,957.95	0.00091%
827300	827300	7,401.13	0.00037%
827400	827400	13,693.21	0.00069%
827400	827408	13,506.22	0.00068%
827500	827500	15,115.82	0.00076%
827600	827600	10,425.77	0.00053%
827700	827700	8,527.37	0.00043%
827800	827800	5,984.18	0.00030%
827900	827900	9,822.36	0.00050%
828000	828000	13,276.81	0.00067%
828100	828100	14,879.49	0.00075%
828200	828200	10,130.95	0.00051%
828300	828300	11,859.89	0.00060%
828400	828400	12,809.74	0.00065%
828500	828500	9,447.20	0.00048%
828600	828600	7,057.81	0.00036%
828700	828700	10,477.84	0.00053%
828800	828800	18,826.32	0.00095%
828800	828808	8,117.90	0.00041%
828900	828900	9,861.81	0.00050%
829000	829000	8,787.99	0.00044%
829100	829100	8,232.36	0.00042%
829200	829200	5,653.08	0.00029%
829300	829308	40,017.67	0.00202%
829400	829400	5,488.42	0.00028%
829500	829500	21,414.06	0.00108%
829600	829600	9,808.78	0.00049%
829700	829700	11,544.36	0.00058%
829800	829800	16,941.80	0.00085%
829900	829900	14,231.91	0.00072%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
830000	830000	8,535.90	0.00043%
830100	830100	11,840.12	0.00060%
830200	830200	10,761.31	0.00054%
830300	830300	9,086.68	0.00046%
830400	830400	6,241.01	0.00031%
830500	830500	6,757.16	0.00034%
830600	830600	13,505.05	0.00068%
830700	830700	13,527.40	0.00068%
830800	830800	42,667.02	0.00215%
830900	830900	13,572.41	0.00068%
831000	831000	12,335.84	0.00062%
831100	831100	7,057.79	0.00036%
831200	831200	10,253.21	0.00052%
831300	831300	7,527.85	0.00038%
831400	831400	9,248.43	0.00047%
831500	831500	7,234.86	0.00036%
831600	831600	5,594.24	0.00028%
831700	831700	10,462.92	0.00053%
831800	831800	6,844.48	0.00035%
831900	831900	5,669.28	0.00029%
832000	832000	8,601.54	0.00043%
832100	832100	9,081.96	0.00046%
832200	832200	5,751.45	0.00029%
832300	832300	8,114.41	0.00041%
832400	832400	3,401.45	0.00017%
832500	832500	13,546.96	0.00068%
832600	832600	144,175.38	0.00727%
832600	982300	202,189.25	0.01020%
832700	832700	253,594.79	0.01279%
832800	832800	63,751.41	0.00321%
832900	832900	117,518.55	0.00593%
832900	980650	199,098.93	0.01004%
833000	833000	27,432.64	0.00138%
833100	833100	8,264.99	0.00042%
833200	833200	21,226.40	0.00107%
833200	833208	3,283.95	0.00017%
833300	833300	164,641.33	0.00830%
833400	833400	28,532.57	0.00144%
833500	833500	14,070.81	0.00071%
833600	833600	41,064.80	0.00207%
833600	833608	20,272.12	0.00102%
833700	833700	14,033.19	0.00071%
833800	833800	9,088.05	0.00046%
833900	833900	16,151.49	0.00081%
834000	834000	20,352.08	0.00103%
834100	834100	13,245.95	0.00067%
834200	834200	15,306.24	0.00077%
834300	834300	4,441.05	0.00022%
834400	834400	10,929.30	0.00055%
834500	834500	12,912.32	0.00065%
834600	834600	10,242.09	0.00052%
834700	834700	10,617.76	0.00054%
834800	834800	9,458.21	0.00048%
834900	834908	7,988.62	0.00040%
835000	835000	18,443.47	0.00093%
835100	835100	18,816.76	0.00095%
835200	835200	11,235.23	0.00057%
835300	835300	6,578.18	0.00033%
835400	835400	10,795.96	0.00054%
835500	835500	22,713.07	0.00115%
835600	835600	21,830.85	0.00110%
835700	835700	13,786.69	0.00070%
835800	835800	10,330.73	0.00052%
835900	835900	17,385.03	0.00088%
836000	836000	33,231.35	0.00168%
836100	836100	11,929.90	0.00060%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
836200	836200	22,714.96	0.00115%
836200	836208	6,240.42	0.00031%
836300	836300	12,639.55	0.00064%
836400	836400	17,758.79	0.00090%
836500	836500	19,530.32	0.00098%
836600	836600	18,268.74	0.00092%
836700	836700	15,280.34	0.00077%
836800	836800	17,508.36	0.00088%
836900	836900	13,179.56	0.00066%
837000	837000	17,294.82	0.00087%
837100	837100	15,948.94	0.00080%
837200	837200	17,784.16	0.00090%
837300	837300	15,819.40	0.00080%
837400	837400	20,757.85	0.00105%
837500	837500	12,389.59	0.00062%
837600	837600	8,800.49	0.00044%
837700	837700	14,743.28	0.00074%
837800	837800	11,672.73	0.00059%
837900	837900	15,865.50	0.00080%
838000	838000	7,732.90	0.00039%
838100	838100	8,213.96	0.00041%
838200	838200	12,020.07	0.00061%
838300	838308	12,850.02	0.00065%
838400	838400	13,223.40	0.00067%
838500	838508	11,835.22	0.00060%
838600	838600	12,694.27	0.00064%
838700	838700	18,020.62	0.00091%
838800	838800	14,924.59	0.00075%
838900	838900	16,247.14	0.00082%
839000	839000	11,725.15	0.00059%
839100	839108	15,866.07	0.00080%
839200	839200	11,599.87	0.00058%
839300	839300	80,089.56	0.00404%
839300	884000	-	0.00000%
839300	984000	150,237.35	0.00758%
839400	839400	13,493.61	0.00068%
839500	839500	76,448.82	0.00386%
839600	839600	11,744.30	0.00059%
839700	839700	17,439.12	0.00088%
839800	839800	12,768.01	0.00064%
839900	839908	166,433.92	0.00839%
839900	982808	322,675.66	0.01627%
840000	840000	9,876.03	0.00050%
840100	840100	13,104.49	0.00066%
840400	840400	55,459.08	0.00280%
840500	840500	15,478.35	0.00078%
840600	840600	8,279.89	0.00042%
840700	840700	7,656.48	0.00039%
840800	840800	6,093.36	0.00031%
840900	840900	17,157.94	0.00087%
841000	841000	9,153.72	0.00046%
841100	841100	5,669.76	0.00029%
841200	841200	5,250.00	0.00026%
841300	841300	7,041.38	0.00036%
841400	841400	6,251.47	0.00032%
841500	841500	8,469.73	0.00043%
841600	841600	4,096.68	0.00021%
841700	841700	5,253.64	0.00026%
841800	841800	8,383.08	0.00042%
841900	841900	5,653.08	0.00029%
842000	842000	9,167.02	0.00046%
862900	862908	25,303.52	0.00128%
869700	869700	152,096.02	0.00767%
869700	869708	19,466.72	0.00098%
869900	869900	(8,265.21)	-0.00042%
876700	876708	154,180.26	0.00778%

**OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM  
SCHEDULE OF EMPLOYER ALLOCATIONS—DEFINED BENEFIT—OPEB (Health Care)  
FOR THE YEAR ENDED DECEMBER 31, 2017**

Parent Employer Code	Child Employer Code	OPEB Plans	
		Total Employer Contributions	Proportionate Share % of Total Employer Contributions
907422	907422	-	0.00000%
	<b>Total</b>	<b>1,983,025,405.37</b>	<b>100.00000%</b>
690300	690308	6,916,279.63	
	<b>Grand Total</b>	<b>\$ 1,989,941,685.00</b>	

**Ohio Public Employees Retirement System  
Notes to Schedules of Collective OPEB Amounts and Employer Allocations  
As of and for the year ended December 31, 2017**

**1. Description of OPERS**

The following brief description of the Ohio Public Employees Retirement System (OPERS or System) is provided for general information purposes only. Users of these schedules should refer to the *OPERS 2017 Comprehensive Annual Financial Report (CAFR)* and Chapter 145 of the Ohio Revised Code (R.C. Chapter 145) for more complete information.

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

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

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



**Ohio Public Employees Retirement System**  
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Upon termination or retirement, Member-Directed Plan participants can use vested retiree medical account funds for reimbursement of qualified medical expenses. Members who elect the Member-Directed Plan after July 1, 2015 will vest in health care over 15 years at a rate of 10% each year starting with the sixth year of participation. Members who elected the Member-Directed Plan prior to July 1, 2015, vest in health care over a five-year period at a rate of 20% per year. Health care coverage is neither guaranteed nor statutorily required.

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

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

All state and local governmental employees, except those covered by another state retirement system in Ohio or the Cincinnati Retirement System, are required to become contributing members of OPERS when they begin public employment unless they are exempted or excluded as defined by the ORC. For actuarial purposes, employees who have earned sufficient service credit (60 contributing months) are entitled to a future pension benefit from OPERS. Employer, employee and retiree data as of December 31, 2017 can be found in the OPERS 2017 CAFR.

- b. Benefits**—All benefits of the System, and any benefit increases, are established by the legislature pursuant to ORC Chapter 145. The Board, pursuant to ORC Chapter 145, has elected to maintain funds to provide health care coverage to eligible Traditional Pension Plan and Combined Plan retirees and survivors of members. Health care coverage does not vest and is not required under ORC Chapter 145. As a result, coverage may be reduced or eliminated at the discretion of the Board. Additional information on OPERS health care coverage can be found in the OPERS 2017 CAFR.
- **Age-and-Service Defined Benefits**—Effective January 7, 2013, Senate Bill (SB) 343 modified components of the Traditional Pension Plan and Combined Plan. Members were impacted (to varying degrees) by the changes based on their transition group. Three transition groups (A, B and C) were designed to ease the transition for key components of the pension plan changes. Members who were eligible to retire under law in effect prior to SB 343, or will be eligible to retire no later than five years after January 7, 2013, comprise transition Group A. Members who have 20 years of service credit prior to January 7, 2013, or will be eligible to retire no later than 10 years after January 7, 2013, are included in transition Group B.

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Group C included those members who are not in either of the other groups and members who were hired on or after January 7, 2013. Please see the Plan Statement in the OPERS 2017 CAFR for additional details.

Benefits in the Traditional Pension Plan for State and Local members are calculated on the basis of age, final average salary (FAS), and service credit. State and Local members in transition Groups A and B are eligible for retirement benefits at age 60 with 60 contributing months of service credit or at age 55 with 25 or more years of service credit. Group C for State and Local is eligible for retirement benefits at age 57 with 25 years of service or at age 62 with five years of service. For Groups A and B, the annual benefit is based on 2.2% of FAS multiplied by the actual years of service for the first 30 years of service credit and 2.5% for years of service in excess of 30 years. For Group C, the annual benefit applies a factor of 2.2% for the first 35 years and a factor of 2.5% for the years of service in excess of 35. FAS represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career. Refer to the age-and-service tables located in the OPERS 2017 CAFR Plan Statement for additional information regarding the requirements for reduced and unreduced benefits. Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The base amount of a member's pension benefit is locked in upon receipt of the initial benefit payment for the calculation of the annual cost-of-living adjustment.

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

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

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paid out of the QEBA and taxed as employee payroll in accordance with IRS regulations.

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

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

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

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

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

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associated health care costs that will be absorbed by the System and attempts to control costs by using managed care, case management, and other programs. Additional details on health care coverage can be found in the Plan Statement in the OPERS 2017 CAFR.

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

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

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

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receive a refund of their employee contributions made during the period of re-employment, plus interest.

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

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

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

Member and employer contribution rates, as a percent of covered payroll, were the same for each covered group across all three plans for the year ended December 31, 2017. Within the Traditional Pension Plan and Combined Plan, member and employer contributions (employer contributions only for the Combined Plan) and an actuarially determined rate of return are adequate to accumulate sufficient assets to pay defined benefits when due. Member contributions within the Combined Plan are not used to fund the defined benefit retirement allowance. Employer contribution rates as a level percent of payroll dollars are determined using the entry age actuarial funding method. This formula determines the amount of contributions necessary to fund: (1) the current service cost, representing the estimated amount necessary to pay for defined benefits earned by the members during the current service year; and (2) the prior service cost for service earned prior to the current year and subsequent benefit increases. These contributions represent the amount necessary to fund accrued liabilities for retirement allowances and survivor benefits over a period of time. The annual employer contributions reported for the Traditional Pension Plan for 2017 were \$1,722,856,378. Employer contributions for the Combined Plan for 2017 were \$53,636,897. Employers satisfied 100% of the contribution requirements.

The following table displays the member and employer contribution rates as a percent of covered payroll for each division for 2017. With the assistance of the System's actuary and Board approval, a portion of each employer contribution to OPERS may be set aside for the funding of post-employment health care coverage. The portion of Traditional Pension Plan and Combined Plan employer contributions allocated to health

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care was 1.0% for 2017. The employer contribution as a percent of covered payroll deposited for Member-Directed Plan health care accounts for 2017 was 4.0%.

<b>Board of Trustees—Approved Contribution Rates</b>		
<b>All Plans</b>		
	<b>2017 Employee Rate</b>	<b>2017 Employer Rate</b>
State Division	10.0 %	14.0 %
Local Division	10.0	14.0
Law Enforcement Division	13.0	18.1
Public Safety Division	12.0	18.1

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

ORC Chapter 145 assigns authority to the Board to amend the funding policy. As of December 31, 2017, the Board adopted the contribution rates that were recommended by the actuary. The contribution rates were included in a funding policy adopted by the Board in October 2013, and are certified periodically by the Board as required by the ORC.

As of December 31, 2017, the date of the last pension actuarial study, the funding period for all defined benefits of the System was 18 years.

- d. **Federal Subsidies**—OPERS participated in several federal programs that subsidized or provided reimbursements to the 115 Trust. Medicare Part D is a voluntary federal program that reimburses 28% of the cost of prescription drugs for Medicare beneficiaries in the United States. During 2011, OPERS also implemented a prescription drug plan (PDP) in which the System received a direct subsidy from the Centers for Medicare & Medicaid Services based on the risk score of each eligible retiree. The implementation of the PDP reduced the number of claims available for submission through the Medicare Part D program. The PDP was terminated December 31, 2015 as OPERS transitioned the Medicare-eligible retirees to the Connector and the program was no longer needed. OPERS no longer participates in the Medicare Part D program as of December 31, 2016. OPERS will receive the final distribution of funds from the Medicare Part D program for calendar year 2016 in 2018.

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The following table summarizes the various federal subsidies received by OPERS for the year ended December 31, 2017:

<b>Federal Subsidy Received</b> (for the year ended December 31, 2017)	
	<b>115 Health Care Trust</b>
Medicare Part D Retiree Drug Subsidy	\$166,627
Medicare Prescription Drug Plan	645,543
<b>Total Federal Subsidy</b>	<b>\$812,170</b>

- e. Participating Employers**—The System serves almost 3,700 employer units and approximately 3,230 participating employers. The number of employer units exceeds the number of participating employers as some employers report multiple divisions or agencies. The number of participating employers is more in-line with GASB Statement No. 74 (GASB 74), *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, presentation of a primary government and its component units as one employer. Employer child codes (as referenced in the Schedule of Employer Allocations) are assigned to each unit to distinguish member and employer contributions into four divisions: State, Local, Public Safety or Law Enforcement.

Only defined benefit health care plans are subject to the new financial reporting requirements under GASB 74 and GASB Statement No. 75 (GASB 75), *Accounting and Financial Reporting for Postemployment Benefits Other than Pension*. Based on the criteria defined in GASB 74, all OPERS health care plans are classified as defined benefit OPEB plans.

**2. Summary of Significant Accounting Policies**

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

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to health care, and employer OPEB expense, information about the fiduciary net position of OPERS and additions to/deductions from OPERS fiduciary net position have been determined on the same basis as they are reported by OPERS. For this purpose, deductions are recorded when the liability is incurred and revenues are recognized when earned. Health care payments are considered a liability and recognized in the OPERS Combining Statement of Fiduciary Net Position when a present obligation exists and a condition that requires that the event creating the liability has taken place. Therefore, OPEB plan liabilities are recognized when the payments are currently due and payable in accordance with the health care terms, as clarified in GASB 74. GASB 74 also requires health care expenses be reported net of certain health care receipts. Beginning with the implementation of GASB 74 in the 2017 OPERS CAFR, the presentation of retiree-paid health care premiums, federal subsidy and



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rebates, rebates previously included in Contracts and Other Receipts, are now included in the health care expenses running through Benefits under Deductions in the OPERS Combining Statement of Changes in Fiduciary Net Position. Previously, these receipts were reflected in the Additions section of the statement. Health care liabilities contain estimates on the incurred but not reported amounts for the current year.

OPERS notionally funds and tracks member balances in the HRA, Member-Directed health care accounts and wellness RMAs. As of December 31, 2017, the notional member balances in the HRAs were \$350.8 million and the amount recognized as currently due for 2017 claims based on estimates is \$35.3 million. As of December 31, 2017, the notional member balances in the Member-Directed health care accounts and wellness RMAs were \$210.3 million and \$3.1 million, respectively. The claim amounts currently due as of December 31, 2017 were estimated at \$0.1 million and \$2.0 million, respectively. As previously noted, the Member-Directed health care accounts were originally through the VEBA Trust, prior to the 115 Trust, and the VEBA Trust was historically reported separately in the OPERS combining financial statements. Although all health care activity now occurs through the 115 Trust, OPERS internally accounts for health care activity separately. Total net position reported for the 115 Trust as of December 31, 2017 was \$12.8 billion; this includes a net position of \$242.0 million in the Member-Directed health care plan.

Additions to the health care plans consist of employer contributions allocated to health care, when applicable, other contracts and receipts, net investment income and other miscellaneous income. Contributions are recorded in the period the salaries are earned and become measurable pursuant to formal commitments, statutory or contractual requirements. Accordingly, employer contributions for the year ended December 31, 2017 include year-end accruals based upon estimates derived from subsequent payment activity and historical payment patterns. Employer contributions are due 30 days after the month in which salaries are earned based on pay period end date. Health care reimbursements are recognized when they become measurable and due to OPERS based on contractual requirements. Therefore, health care reimbursements contain estimates based on information received from health care vendors and other sources. Investment purchases and sales are recorded as of their trade date.

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

- b. Calculation of Employer Allocations**—With the assistance of the System's actuary, the Board may approve a portion of each employer contribution to OPERS be set aside for the funding of post-employment health care coverage. Health care funding is discretionary and dependent on both the pension funding and future projections. The portion of Traditional Pension Plan and Combined Plan employer contributions allocated to health care was 1.0% in 2017. The 2018 allocation is expected to be 0.0% for health care funding, and expected to continue at that rate thereafter. The employer contribution as a percent of covered payroll deposited for the Member-Directed Plan participants' health care accounts for 2017 was 4.0%. Due to the discretionary nature of health care funding and the potential for frequent changes in allocations, including no funding to health care for some plans, the calculation of proportionate shares of employers is based on total employer contributions.

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Total employer contributions were \$1,989,941,685 for the year ended December 31, 2017. These contributions are included in the OPERS Combining Statement of Changes in Fiduciary Net Position included in the OPERS 2017 CAFR and provided the basis for the proportionate share percentages calculated by OPERS and reported in the Schedule of Employer Allocations.

**3. Net OPEB Liability—Health Care**

The net OPEB liability and total OPEB liability were determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017, by incorporating the expected value of health care cost accruals, the actual health care payments, and interest accruals during the year. Refer to the following table for the balances as of December 31, 2017. Additional information on the changes in net OPEB liability and contribution information can be found in the Required Supplementary Information of the Financial Section in OPERS 2017 CAFR.

<b>Net OPEB Liability</b> as of December 31, 2017 (\$ in millions)	
Total OPEB Liability	\$23,678
Plan Fiduciary Net Position	12,819
Employers' Net OPEB Liability	\$10,859
Plan Fiduciary Net Position as a Percentage of Total OPEB Liability	54.14%

**4. Actuarial Methods and Assumptions**

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

Projections of health care costs for financial reporting purposes are based on the substantive plan and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between the System and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2016, rolled forward to the measurement date of December 31, 2017.

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

<b>Key Methods and Assumptions Used in Valuation of Total OPEB Liability</b>	
<b>Actuarial Information</b>	
Actuarial Valuation Date	December 31, 2016
Rolled-Forward Measurement Date	December 31, 2017
Experience Study	5-Year Period Ended December 31, 2015
Actuarial Cost Method	Individual entry age normal
Actuarial Assumptions	
Single Discount Rate	3.85%
Investment Rate of Return	6.50%
Municipal Bond Rate	3.31%
Wage Inflation	3.25%
Projected Salary Increases	3.25%-10.75% (includes wage inflation at 3.25%)
Health Care Cost Trend Rate	7.5% initial, 3.25% ultimate in 2028

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

A single discount rate of 3.85% was used to measure the OPEB liability on the measurement date of December 31, 2017. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.50% and a municipal bond rate of 3.31%. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through

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2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

The following table presents the OPEB liability calculated using the single discount rate of 3.85%, and the expected net OPEB liability if it were calculated using a discount rate that is 1.0% lower or 1.0% higher than the current rate.

<b>Sensitivity of Net OPEB Liability to Changes in the Discount Rate</b> (\$ in millions)			
	1% Decrease 2.85%	Single Discount Rate 3.85%	1% Increase 4.85%
As of December 31, 2017			
Employers' Net OPEB Liability	\$14,427	\$10,859	\$7,973

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

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2018 is 7.50%. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.25% in the most recent valuation.

<b>Sensitivity of Net OPEB Liability to Changes in the Health Care Cost Trend Rate</b> (\$ in millions)			
	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
As of December 31, 2017			
Employers' Net OPEB Liability	\$10,390	\$10,859	\$11,344

The allocation of investment assets within the Health Care portfolio is approved by the Board as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. The System's primary goal is to achieve and maintain a fully funded status for benefits provided through the defined pension plans. Health care is a discretionary benefit. The table below displays the Board-approved asset allocation policy for 2017 and the long-term expected real rates of return.

**Ohio Public Employees Retirement System**  
**Notes to Schedules of Collective OPEB Amounts and Employer Allocations**  
**As of and for the year ended December 31, 2017**

Asset Class	Target Allocation for 2017	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.88 %
Domestic Equities	21.00	6.37
REITs	6.00	5.91
International Equities	22.00	7.88
Other Investments	17.00	5.39
<b>TOTAL</b>	<b>100.00 %</b>	<b>4.98 %</b>

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

During 2017, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, contributions into the plans are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made, and health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio is 15.2% for 2017.

**5. Average Remaining Service Life**

GASB 75 requires that changes arising from differences between expected and actual experience or from changes in actuarial assumptions be recognized in OPEB expense over the average remaining service life of all employees provided with coverage through the health care plans (active and inactive). This is to consider these differences on a pooled basis, rather than an individual basis, to reflect the expected remaining service life of the entire pool of employees with the understanding that inactive employees have no remaining service period. As of December 31, 2017, the average of the expected remaining service lives of all employees calculated by our external actuaries was 3.0916 years. Employers should use this amount when calculating elements of OPEB expense subject to amortization requirements as defined in GASB 75 and reported in the Schedule of Collective OPEB Amounts.

**6. Deferred Inflows and Deferred Outflows**

As noted in the Schedule of Collective OPEB Amounts, the deferred inflows and outflows do not include the layer of amortization that is recognized in current year OPEB expense and represents the balances of cumulative deferred amounts as of December 31, 2017. The

**Ohio Public Employees Retirement System**  
**Notes to Schedules of Collective OPEB Amounts and Employer Allocations**  
**As of and for the year ended December 31, 2017**

following table discloses the original amounts of the deferred inflows and outflows, calculated by OPERS external actuaries, and the current year amortization on those amounts included in OPEB expense as of and for the year ended December 31, 2017. This information is included to assist employers with tracking the amortization tiers for each year to be recognized in future OPEB expense.

<b>Deferred Inflows and Outflows Arising From the Current Reporting Period</b>				
<b>As of and for the year ended December 31, 2017</b>				
<b>Deferred Inflows/(Outflows)</b>	<b>Total Deferred Inflows/(Outflows) Arising in Current Reporting Period</b>	<b>2017 Amortization Period</b>	<b>First Year of Amortization Recognized in OPEB Expense</b>	<b>Balance of 2017 Deferred Inflows/(Outflows) in Current Reporting Period</b>
<b>OPEB—Health Care</b>				
Difference Between Expected and Actual Experience	(\$12,503,703)	3.0916 years	(\$4,044,412)	(\$8,459,291)
Assumption Changes	(\$1,168,690,789)	3.0916 years	(\$378,021,345)	(\$790,669,444)
Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	\$1,011,178,242	5 years	\$202,235,648	\$808,942,594

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

<b>Cumulative Deferred Inflows/(Outflows) by Resources by Year to be recognized in Future OPEB Expenses</b>	
<b>Year Ending December 31</b>	<b>OPEB Net Deferred Inflow/(Outflows) of Resources</b>
2018	(\$179,830,109)
2019	(179,830,109)
2020	167,238,427
2021	202,235,650
2022	0
Thereafter	0
<b>Total</b>	<b>\$9,813,859</b>

**Ohio Public Employees Retirement System  
Notes to Schedules of Collective OPEB Amounts and Employer Allocations  
As of and for the year ended December 31, 2017**

**7. Additional Financial and Actuarial Information**

Additional information supporting the preparation of the Schedules of Collective OPEB Amounts and Employer Allocations (including the disclosure of the net OPEB liability, required supplementary information on the net OPEB liability, and the unmodified audit opinion on the combined financial statements) is located in OPERS 2017 CAFR. This CAFR is available at [www.opers.org](http://www.opers.org) or by contacting OPERS at: OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (800) 222-7377.

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Ohio Public Employees Retirement System (OPERS), which comprise the combining statement of fiduciary net position as of December 31, 2017, and the related combining statement of changes in fiduciary net position for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 14, 2018.

We have also audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of OPERS' Traditional Pension Plan, Combined Plan and Member-Directed Plan (the specified Plans), as of and for the year ended December 31, 2017, and the columns titled net pension liability (asset), total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (revenue) as of and for the year ended December 31, 2017 and net pension liability (asset) for the year ended December 31, 2016 (specified column totals), included in the accompanying schedules of collective pension amounts of the specified Plans, and the related notes, and have issued our report thereon dated June 14, 2018.

We have also audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the schedules of employer allocations of OPERS' 115 Health Care Trust (OPEB), as of and for the year ended December 31, 2017, and the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense as of and for the year ended December 31, 2017 and net OPEB liability for the year ended December 31, 2016 (specified column totals), included in the accompanying schedules of collective OPEB amounts of the 115 Health Care Trust, and the related notes, and have issued our report thereon dated June 14, 2018.

**Internal Control Over Financial Reporting**

In planning and performing our audits of the financial statements, the schedules of employer allocations for the specified Plans and 115 Health Care Trust and the specified column totals included in the schedules of collective pension amounts and collective OPEB amounts, we considered OPERS' internal control over financial reporting (internal control) to determine the audit procedures that are

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

appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, the schedules of employer allocations for the specified Plans and 115 Health Care Trust and the specified column totals included in the schedules of collective pension amounts and collective OPEB amounts, but not for the purpose of expressing an opinion on the effectiveness of OPERS' internal control. Accordingly, we do not express an opinion on the effectiveness of OPERS' internal control.

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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



**CliftonLarsonAllen LLP**

Toledo, Ohio  
June 14, 2018



# Dave Yost • Auditor of State

OHIO PUBLIC EMPLOYEES RETIREMENT SYSTEM

FRANKLIN COUNTY

## CLERK'S CERTIFICATION

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

*Susan Babbitt*

CLERK OF THE BUREAU

CERTIFIED  
AUGUST, 14 2018