

# **School Employees Retirement System of Ohio**

Schedule of Employer Allocations and  
Schedule of Pension Amounts by Employer

As of and For the Year Ended June 30, 2017





# Dave Yost • Auditor of State

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

We have reviewed the *Independent Auditor's Report* for the GASB 68 (Pension) related schedules of the School Employees Retirement System of Ohio, Franklin County, prepared by RSM US LLP, for the audit period July 1, 2016 through June 30, 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 School Employees Retirement System of Ohio is responsible for compliance with these laws and regulations.

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

Dave Yost  
Auditor of State

July 18, 2018

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RSM US LLP

## Independent Auditor's Report

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

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio (SERS) Pension Plan as of and for the year ended June 30, 2017, and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense (specified column totals) included in the accompanying schedule of pension amounts by employer of the SERS's Pension Plan as of and for the year ended June 30, 2017, and the related notes.

### Management's Responsibility for the Schedule

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

### Auditor's Responsibility

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

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

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

## Independent Auditor's Report (Continued)

### Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations, net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for all participating entities for SERS' Pension Plan as of and for the year ended June 30, 2017, in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of SERS' Pension Plan as of and for the year ended June 30, 2017, and our report thereon, dated December 29, 2017, expressed an unmodified opinion on those financial statements.

### Restriction on Use

Our report is intended solely for the information and use of SERS' Plan management, and SERS' plan employers as of and for the year ended June 30, 2017 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

Cleveland, Ohio  
June 29, 2018



**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
01-009	\$ 787,378	0.1677477%
01-023	221,416	0.0471718%
02-001	201,316	0.0428896%
02-003	352,817	0.0751662%
02-006	450,787	0.0960383%
02-009	168,201	0.0358345%
02-010	518,794	0.1105270%
02-011	173,159	0.0368908%
02-013	166,087	0.0353842%
02-131	145,713	0.0310436%
02-154	1,033,016	0.2200799%
02-308	168,807	0.0359636%
02-761	330,704	0.0704551%
02-874	8,433	0.0017966%
02-895	54,160	0.0115386%
02-900	172,147	0.0366752%
03-013	131,001	0.0279092%
03-014	165,328	0.0352225%
03-103	496,203	0.1057140%
03-343	253,089	0.0539196%
03-747	113,422	0.0241641%
04-001	212,434	0.0452582%
04-019	225,094	0.0479554%
04-031	267,526	0.0569953%
04-033	230,133	0.0490289%
04-034	314,588	0.0670217%
04-104	674,608	0.1437225%
04-125	359,430	0.0765751%
04-244	364,759	0.0777104%
04-704	201,320	0.0428904%
05-001	359,728	0.0766386%
05-006	243,906	0.0519632%
05-017	397,396	0.0846636%
05-018	283,387	0.0603745%
05-105	619,048	0.1318857%
05-169	279,937	0.0596394%
05-710	172,221	0.0366910%
05-739	984,850	0.2098183%
05-902	-	0.0000000%
06-001	279,845	0.0596198%
06-008	127,570	0.0271783%
06-010	145,353	0.0309669%
06-011	79,366	0.0169086%
06-017	145,206	0.0309355%
06-185	351,728	0.0749342%
06-202	442,381	0.0942475%
07-020	296,561	0.0631811%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
07-026	122,196	0.0260334%
07-108	270,076	0.0575386%
07-163	249,436	0.0531413%
07-294	253,054	0.0539121%
07-304	233,635	0.0497750%
07-309	185,677	0.0395577%
07-724	85,438	0.0182022%
07-748	168,220	0.0358386%
08-001	220,456	0.0469673%
08-005	150,073	0.0319724%
08-011	570,749	0.1215958%
08-013	183,243	0.0390392%
08-017	275,541	0.0587029%
08-333	174,081	0.0370873%
08-743	132,401	0.0282075%
09-001	1,689,114	0.3598589%
09-006	304,704	0.0649160%
09-009	175,940	0.0374833%
09-015	510,095	0.1086737%
09-022	3,742,776	0.7973833%
09-024	489,274	0.1042378%
09-100	664,678	0.1416070%
09-147	1,966,265	0.4189048%
09-166	1,119,978	0.2386068%
09-291	1,762,749	0.3755465%
09-299	737,008	0.1570166%
09-760	906,623	0.1931524%
09-800	1,367	0.0002912%
09-820	31,864	0.0067885%
09-835	13,380	0.0028506%
09-846	8,161	0.0017387%
09-870	23,153	0.0049327%
09-884	15,217	0.0032419%
10-003	110,873	0.0236210%
10-315	352,500	0.0750987%
11-001	374,359	0.0797557%
11-007	194,798	0.0415009%
11-008	213,840	0.0455577%
11-012	413,486	0.0880915%
11-199	379,266	0.0808011%
11-346	162,864	0.0346975%
12-001	131,851	0.0280903%
12-007	341,517	0.0727588%
12-009	598,703	0.1275512%
12-011	675,979	0.1440146%
12-013	190,093	0.0404985%
12-014	367,975	0.0783956%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
12-016	324,551	0.0691443%
12-191	1,891,867	0.4030546%
12-703	204,472	0.0435619%
12-723	1,116,831	0.2379363%
12-816	21,316	0.0045413%
12-871	23,905	0.0050929%
12-890	12,457	0.0026539%
12-896	-	0.0000000%
13-001	437,461	0.0931993%
13-003	285,976	0.0609260%
13-004	291,104	0.0620185%
13-007	188,579	0.0401760%
13-008	570,673	0.1215796%
13-027	200,784	0.0427762%
13-029	363,828	0.0775121%
13-030	1,527,790	0.3254895%
13-388	1,552,915	0.3308422%
13-399	620,128	0.1321158%
13-764	127,442	0.0271510%
14-001	123,037	0.0262125%
14-003	362,913	0.0773171%
14-017	318,263	0.0678046%
14-018	298,432	0.0635797%
14-207	504,980	0.1075839%
15-001	335,089	0.0713894%
15-002	308,634	0.0657532%
15-021	180,163	0.0383830%
15-022	222,774	0.0474611%
15-023	202,811	0.0432081%
15-024	151,914	0.0323647%
15-134	492,749	0.1049782%
15-135	178,992	0.0381335%
15-186	320,000	0.0681747%
15-321	171,549	0.0365478%
15-340	149,493	0.0318489%
15-341	119,093	0.0253723%
15-759	135,944	0.0289623%
15-811	112,181	0.0238997%
16-023	247,191	0.0526630%
16-024	461,241	0.0982655%
16-126	299,163	0.0637355%
16-772	76,696	0.0163398%
17-009	184,100	0.0392218%
17-014	146,777	0.0312702%
17-015	173,134	0.0368855%
17-114	306,390	0.0652751%
17-141	357,273	0.0761156%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
17-323	165,085	0.0351707%
18-001	3,236,541	0.6895319%
18-006	338,108	0.0720325%
18-009	308,472	0.0657187%
18-014	197,373	0.0420495%
18-107	1,289,517	0.2747264%
18-111	1,633,069	0.3479187%
18-121	15,921,915	3.3920995%
18-122	2,057,015	0.4382387%
18-133	880,259	0.1875356%
18-137	1,520,566	0.3239504%
18-143	817,966	0.1742643%
18-152	1,471,574	0.3135129%
18-159	766,901	0.1633852%
18-178	3,249,821	0.6923612%
18-183	722,014	0.1538222%
18-188	2,414,996	0.5145051%
18-215	1,471,145	0.3134215%
18-219	823,626	0.1754702%
18-221	397,479	0.0846813%
18-224	488,455	0.1040634%
18-230	1,633,909	0.3480977%
18-233	1,292,808	0.2754275%
18-247	1,262,915	0.2690589%
18-250	846,841	0.1804160%
18-251	1,057,860	0.2253728%
18-258	1,164,812	0.2481585%
18-264	1,635,608	0.3484597%
18-271	888,127	0.1892119%
18-288	1,480,493	0.3154130%
18-289	1,533,784	0.3267665%
18-292	965,880	0.2057768%
18-317	589,145	0.1255150%
18-731	473,856	0.1009531%
18-742	334,076	0.0711735%
18-801	27,093	0.0057721%
18-804	35,334	0.0075278%
18-805	32,326	0.0068869%
18-807	4,528	0.0009647%
18-808	51,140	0.0108952%
18-809	21,053	0.0044853%
18-810	12,251	0.0026100%
18-811	-	0.0000000%
18-813	11,011	0.0023458%
18-816	9,502	0.0020244%
18-817	281,459	0.0599637%
18-818	30,814	0.0065648%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
18-819	25,141	0.0053562%
18-820	2,274	0.0004845%
18-822	81,478	0.0173586%
18-823	528,951	0.1126909%
18-824	166,481	0.0354681%
18-825	-	0.0000000%
18-826	20,209	0.0043054%
18-827	8,761	0.0018665%
18-828	37,158	0.0079164%
18-830	33,852	0.0072120%
18-831	41,651	0.0088736%
18-833	37,502	0.0079896%
18-834	21,026	0.0044795%
18-836	33,624	0.0071635%
18-838	21,278	0.0045332%
18-839	56,587	0.0120556%
18-840	6,664	0.0014197%
18-841	19,284	0.0041084%
18-842	27,701	0.0059016%
18-844	14,576	0.0031054%
18-845	24,232	0.0051625%
18-846	65,154	0.0138808%
18-848	31,381	0.0066856%
18-849	11,397	0.0024281%
18-851	10,972	0.0023375%
18-852	30,214	0.0064370%
18-854	-	0.0000000%
18-855	32,937	0.0070171%
18-856	20,771	0.0044252%
18-858	32,977	0.0070256%
18-862	33,303	0.0070951%
18-864	-	0.0000000%
18-866	-	0.0000000%
18-867	101,486	0.0216212%
18-869	32,278	0.0068767%
18-870	63,837	0.0136002%
18-871	45,803	0.0097581%
18-872	20,529	0.0043736%
18-873	18,348	0.0039090%
18-876	9,735	0.0020740%
18-877	11,069	0.0023582%
18-878	16,670	0.0035515%
18-879	37,209	0.0079272%
18-880	5,895	0.0012559%
18-881	13,280	0.0028293%
18-882	20,468	0.0043606%
18-883	22,390	0.0047701%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
18-884	42,733	0.0091041%
18-885	25,129	0.0053536%
18-887	-	0.0000000%
18-888	12,843	0.0027361%
18-889	38,376	0.0081759%
18-891	518,593	0.1104841%
18-893	15,220	0.0032426%
18-894	6,777	0.0014438%
18-895	9,579	0.0020408%
18-896	360	0.0000767%
18-897	39,946	0.0085103%
18-899	23,748	0.0050594%
18-900	22,347	0.0047609%
18-910	288,101	0.0613788%
18-930	14,058	0.0029950%
18-931	43,193	0.0092021%
18-935	31,760	0.0067663%
18-946	12,563	0.0026765%
18-948	22,843	0.0048666%
18-950	22,863	0.0048709%
18-951	26,870	0.0057245%
18-952	70,462	0.0150116%
18-953	17,482	0.0037245%
18-954	4,431	0.0009440%
18-956	40,838	0.0087004%
18-957	22,934	0.0048860%
18-958	16,600	0.0035366%
19-001	88,172	0.0187847%
19-003	155,173	0.0330590%
19-028	201,598	0.0429496%
19-045	144,872	0.0308644%
19-046	166,767	0.0355290%
19-047	123,884	0.0263930%
19-146	455,204	0.0969794%
19-372	272,904	0.0581411%
20-005	152,059	0.0323956%
20-013	199,393	0.0424799%
20-014	207,606	0.0442296%
20-129	500,678	0.1066674%
20-381	175,772	0.0374475%
21-014	776,215	0.1653695%
21-016	3,868,681	0.8242068%
21-018	409,804	0.0873071%
21-130	1,102,615	0.2349077%
21-756	381,503	0.0812777%
22-001	591,823	0.1260855%
22-006	10,220	0.0021773%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
22-007	378,932	0.0807299%
22-010	501,003	0.1067367%
22-011	446,377	0.0950988%
22-012	346,519	0.0738245%
22-187	901,079	0.1919712%
22-259	303,293	0.0646153%
22-708	411,347	0.0876358%
22-800	101,413	0.0216056%
23-001	307,875	0.0655915%
23-003	202,602	0.0431635%
23-009	2,069,244	0.4408441%
23-010	383,462	0.0816950%
23-013	107,832	0.0229732%
23-014	358,343	0.0763435%
23-015	330,437	0.0703983%
23-016	306,481	0.0652945%
23-153	1,331,314	0.2836311%
24-013	598,272	0.1274594%
24-204	364,192	0.0775896%
25-001	816,992	0.1740568%
25-004	789,020	0.1680975%
25-007	551,446	0.1174833%
25-010	1,140,014	0.2428754%
25-016	1,053,791	0.2245059%
25-112	601,511	0.1281495%
25-123	18,598,913	3.9624232%
25-124	4,074,879	0.8681365%
25-145	341,605	0.0727776%
25-216	1,458,286	0.3106819%
25-241	783,301	0.1668791%
25-255	4,729,802	1.0076652%
25-263	2,673,344	0.5695451%
25-275	2,576,925	0.5490034%
25-282	3,313,109	0.7058444%
25-293	1,164,428	0.2480767%
25-295	1,551,215	0.3304801%
25-707	485,743	0.1034856%
25-720	5,987,522	1.2756173%
25-800	13,149	0.0028013%
25-801	29,129	0.0062058%
25-802	38,119	0.0081211%
25-803	221,078	0.0470998%
25-804	11,497	0.0024494%
25-805	-	0.0000000%
25-806	56,174	0.0119676%
25-808	79,752	0.0169908%
25-810	71,276	0.0151851%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
25-811	73,806	0.0157241%
25-812	1,609	0.0003428%
25-813	55,427	0.0118085%
25-814	-	0.0000000%
25-815	20,119	0.0042863%
25-817	81,401	0.0173422%
25-818	28,768	0.0061289%
25-820	78,614	0.0167484%
25-821	19,610	0.0041778%
25-823	5,577	0.0011882%
25-824	59,919	0.0127655%
25-825	24,795	0.0052825%
25-830	7,851	0.0016726%
25-831	16,684	0.0035545%
25-832	8,664	0.0018458%
25-833	9,501	0.0020241%
25-834	14,437	0.0030757%
25-836	19,057	0.0040600%
25-838	80,349	0.0171180%
25-839	125,935	0.0268299%
25-840	95,743	0.0203977%
25-841	59,252	0.0126234%
25-842	8,074	0.0017201%
25-844	29,961	0.0063831%
25-846	74,457	0.0158628%
25-847	31,360	0.0066811%
25-849	34,939	0.0074436%
25-851	-	0.0000000%
25-852	40,624	0.0086548%
25-853	142,790	0.0304208%
25-855	142,181	0.0302911%
25-859	133,916	0.0285303%
25-860	46,078	0.0098167%
25-864	45,786	0.0097545%
25-867	48,485	0.0103295%
25-869	-	0.0000000%
25-870	13,111	0.0027932%
25-871	44,116	0.0093987%
25-873	57,964	0.0123490%
25-874	8,440	0.0017981%
25-875	-	0.0000000%
25-876	11,353	0.0024187%
25-877	11,072	0.0023588%
25-879	42,813	0.0091211%
25-880	35,140	0.0074864%
25-881	75,101	0.0160000%
25-882	46,003	0.0098008%

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



**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
25-883	41,121	0.0087607%
25-886	10,854	0.0023124%
25-887	44,603	0.0095025%
25-888	9,624	0.0020504%
25-889	6,169	0.0013143%
25-890	39,092	0.0083284%
25-892	25,529	0.0054389%
25-894	25,731	0.0054819%
25-896	9,710	0.0020687%
25-898	141,189	0.0300797%
25-901	-	0.0000000%
25-912	3,497,142	0.7450519%
25-914	403,328	0.0859274%
25-930	27,974	0.0059597%
25-931	9,171	0.0019538%
25-932	-	0.0000000%
25-935	4,651	0.0009909%
25-937	8,525	0.0018162%
25-938	13,611	0.0028998%
25-939	46,618	0.0099318%
25-942	323	0.0000688%
25-948	8,879	0.0018916%
25-950	3,970	0.0008458%
25-953	4,538	0.0009668%
26-001	596,124	0.1270018%
26-002	222,818	0.0474705%
26-010	84,291	0.0179579%
26-013	111,391	0.0237314%
26-017	264,891	0.0564340%
26-019	265,754	0.0566178%
26-020	250,193	0.0533026%
26-374	321,782	0.0685544%
26-876	72,910	0.0155332%
27-001	108,996	0.0232212%
27-019	540,022	0.1150495%
27-142	389,988	0.0830854%
27-762	161,584	0.0344248%
28-001	361,202	0.0769526%
28-005	633,304	0.1349229%
28-006	494,822	0.1054198%
28-014	148,486	0.0316343%
28-019	891,238	0.1898746%
28-020	290,170	0.0618195%
28-022	-	0.0000000%
28-023	261,771	0.0557693%
29-001	246,500	0.0525158%
29-004	146,435	0.0311974%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
29-011	503,422	0.1072520%
29-013	303,490	0.0646573%
29-209	843,676	0.1797418%
29-223	834,857	0.1778629%
29-401	183,858	0.0391702%
29-406	1,961,988	0.4179936%
29-706	209,301	0.0445907%
29-800	1,027	0.0002188%
29-899	16,770	0.0035728%
29-909	198,713	0.0423350%
30-001	230,729	0.0491559%
30-027	341,750	0.0728085%
30-028	230,932	0.0491991%
30-115	358,397	0.0763550%
31-001	1,625,895	0.3463903%
31-015	377,953	0.0805214%
31-044	501,754	0.1068967%
31-046	1,471,933	0.3135894%
31-047	519,816	0.1107447%
31-048	1,506,402	0.3209328%
31-049	2,211,102	0.4710663%
31-119	11,710,964	2.4949734%
31-155	102,854	0.0219126%
31-175	505,323	0.1076570%
31-182	260,188	0.0554320%
31-184	215,472	0.0459054%
31-212	273,517	0.0582717%
31-218	302,451	0.0644360%
31-220	457,254	0.0974161%
31-231	730,758	0.1556850%
31-248	355,349	0.0757057%
31-252	1,086,131	0.2313958%
31-253	1,816,463	0.3869901%
31-256	1,677,021	0.3572825%
31-261	1,118,698	0.2383341%
31-268	403,660	0.0859981%
31-310	699,701	0.1490685%
31-733	2,468,019	0.5258014%
31-736	1,057,883	0.2253777%
31-800	100,987	0.0215149%
31-801	-	0.0000000%
31-803	187	0.0000398%
31-804	30,658	0.0065316%
31-807	76,425	0.0162820%
31-810	11,898	0.0025348%
31-812	9,160	0.0019515%
31-815	195,387	0.0416264%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
31-816	-	0.0000000%
31-817	343	0.0000731%
31-818	52,215	0.0111242%
31-820	-	0.0000000%
31-822	-	0.0000000%
31-823	11,459	0.0024413%
31-824	26,691	0.0056864%
31-825	24,500	0.0052196%
31-832	9,684	0.0020631%
31-838	127,730	0.0272124%
31-840	-	0.0000000%
31-841	7,263	0.0015474%
31-845	183,767	0.0391508%
31-846	54,244	0.0115565%
31-848	21,676	0.0046180%
31-849	11,841	0.0025227%
31-856	29,873	0.0063643%
31-868	77,892	0.0165946%
31-873	157,111	0.0334719%
31-877	47,913	0.0102077%
31-878	6,012	0.0012808%
31-883	26,513	0.0056485%
31-896	43,208	0.0092053%
31-900	109,916	0.0234172%
32-001	195,670	0.0416867%
32-002	127,648	0.0271949%
32-003	122,322	0.0260602%
32-005	269,554	0.0574274%
32-006	118,230	0.0251884%
32-009	132,853	0.0283038%
32-010	246,535	0.0525233%
32-011	66,211	0.0141060%
32-138	1,408,075	0.2999847%
33-003	89,191	0.0190018%
33-008	124,821	0.0265926%
33-011	187,257	0.0398943%
33-012	119,342	0.0254253%
33-151	425,904	0.0907371%
33-301	151,539	0.0322848%
34-004	123,565	0.0263250%
34-286	401,051	0.0854423%
35-006	82,561	0.0175893%
35-007	247,518	0.0527327%
35-014	223,143	0.0475397%
35-232	375,894	0.0800827%
35-715	338,955	0.0722130%
35-729	588,535	0.1253850%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
35-904	525,230	0.1118981%
36-018	259,376	0.0552590%
36-019	185,612	0.0395439%
36-022	128,963	0.0274750%
36-226	558,707	0.1190303%
36-336	434,295	0.0925248%
37-015	952,793	0.2029887%
38-016	369,221	0.0786610%
38-018	466,402	0.0993651%
39-012	126,999	0.0270566%
39-014	183,713	0.0391393%
39-024	171,020	0.0364351%
39-025	259,342	0.0552518%
39-110	436,651	0.0930267%
39-174	462,541	0.0985425%
39-246	302,625	0.0644730%
40-015	211,643	0.0450897%
40-149	533,764	0.1137163%
40-205	279,853	0.0596215%
41-001	276,313	0.0588674%
41-010	258,221	0.0550129%
41-025	327,751	0.0698260%
41-027	342,456	0.0729589%
41-192	386,137	0.0822649%
41-196	162,187	0.0345533%
41-721	534,156	0.1137998%
41-766	73,474	0.0156533%
41-800	-	0.0000000%
41-900	178,337	0.0379940%
42-001	319,157	0.0679951%
42-004	183,799	0.0391576%
42-007	125,840	0.0268097%
42-008	205,919	0.0438702%
42-011	162,631	0.0346479%
42-168	597,289	0.1272500%
42-714	221,374	0.0471628%
43-001	299,598	0.0638281%
43-003	239,650	0.0510565%
43-005	569,772	0.1213876%
43-008	820,744	0.1748562%
43-009	615,404	0.1311093%
43-014	764,903	0.1629595%
43-238	380,790	0.0811258%
43-239	1,981,056	0.4220560%
43-329	71,535	0.0152402%
43-397	2,134,127	0.4546671%
43-551	2,316,659	0.4935548%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
43-702	229,013	0.0487903%
43-836	10,673	0.0022738%
44-001	70,752	0.0150734%
44-016	322,926	0.0687981%
44-017	405,335	0.0863550%
44-022	283,173	0.0603289%
44-024	274,178	0.0584125%
44-025	191,892	0.0408818%
44-148	331,139	0.0705478%
44-319	229,024	0.0487926%
44-771	186,050	0.0396372%
45-001	329,157	0.0701256%
45-007	735,992	0.1568001%
45-016	232,199	0.0494691%
45-029	432,072	0.0920512%
45-031	756,928	0.1612604%
45-032	406,897	0.0866878%
45-033	360,168	0.0767323%
45-034	310,191	0.0660849%
45-170	1,316,775	0.2805336%
45-267	294,766	0.0627987%
45-394	486,639	0.1036765%
45-737	473,560	0.1008900%
45-856	31,247	0.0066570%
45-866	35,368	0.0075350%
46-005	121,722	0.0259324%
46-018	350,946	0.0747676%
46-019	368,774	0.0785658%
46-109	513,048	0.1093028%
46-601	203,743	0.0434066%
46-752	226,228	0.0481970%
47-001	199,096	0.0424166%
47-004	750,075	0.1598004%
47-009	287,629	0.0612782%
47-010	203,326	0.0433178%
47-028	367,570	0.0783093%
47-029	600,349	0.1279019%
47-031	290,450	0.0618792%
47-136	1,439,376	0.3066532%
47-157	2,038,811	0.4343604%
47-234	314,798	0.0670664%
47-266	787,810	0.1678397%
47-276	394,848	0.0841208%
47-287	917,702	0.1955127%
47-302	759,020	0.1617061%
47-389	230,225	0.0490485%
47-725	393,853	0.0839088%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
47-800	31,501	0.0067112%
47-801	50,194	0.0106936%
47-806	7,851	0.0016726%
47-838	20,219	0.0043076%
47-856	13,380	0.0028506%
47-876	13,192	0.0028105%
47-885	14,943	0.0031835%
47-887	46,459	0.0098979%
47-888	18,787	0.0040025%
47-890	8,622	0.0018369%
47-891	16,412	0.0034965%
47-903	4,225	0.0009001%
48-001	444,432	0.0946844%
48-008	223,453	0.0476058%
48-013	673,706	0.1435303%
48-015	1,702,860	0.3627874%
48-016	908,063	0.1934591%
48-195	7,579,401	1.6147607%
48-229	616,302	0.1313006%
48-254	1,665,551	0.3548389%
48-260	833,714	0.1776194%
48-800	75,513	0.0160877%
48-801	30,406	0.0064779%
48-802	97,431	0.0207573%
48-803	54,188	0.0115445%
48-804	14,274	0.0030410%
48-805	66,399	0.0141460%
48-807	16,023	0.0034136%
48-809	16,312	0.0034752%
48-811	15,918	0.0033913%
48-812	29,750	0.0063381%
48-813	20,609	0.0043907%
48-815	156,933	0.0334339%
48-817	-	0.0000000%
48-820	-	0.0000000%
48-821	96,839	0.0206312%
48-822	59,077	0.0125861%
48-823	58,923	0.0125533%
48-824	20,384	0.0043427%
48-825	76,014	0.0161945%
48-828	41,725	0.0088893%
48-830	5,723	0.0012193%
48-831	560,150	0.1193377%
48-832	113,132	0.0241023%
48-834	4,575	0.0009747%
48-835	10,356	0.0022063%
48-837	26,696	0.0056875%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
48-838	14,863	0.0031665%
48-840	-	0.0000000%
48-841	576	0.0001227%
48-843	35,233	0.0075062%
48-845	9,890	0.0021070%
48-847	40,028	0.0085278%
48-850	24,673	0.0052565%
48-853	1,960,131	0.4175980%
48-858	26,245	0.0055914%
48-859	7,080	0.0015084%
48-860	58,326	0.0124261%
48-861	57,062	0.0121568%
48-867	46,124	0.0098265%
48-885	27,724	0.0059065%
49-006	275,886	0.0587764%
49-018	314,975	0.0671041%
49-019	370,039	0.0788353%
49-228	364,511	0.0776576%
49-754	192,115	0.0409293%
50-001	363,808	0.0775078%
50-002	902,232	0.1922169%
50-005	920,350	0.1960768%
50-006	535,874	0.1141658%
50-011	179,194	0.0381766%
50-012	82,573	0.0175918%
50-013	261,493	0.0557100%
50-014	403,879	0.0860448%
50-016	198,761	0.0423452%
50-019	119,509	0.0254609%
50-020	113,030	0.0240806%
50-021	414,090	0.0882202%
50-116	327,286	0.0697270%
50-193	333,968	0.0711505%
50-210	2,239,674	0.4771535%
50-741	174,058	0.0370824%
50-800	15,765	0.0033587%
50-802	43,743	0.0093193%
50-808	114,523	0.0243987%
50-810	45,744	0.0097456%
50-812	61,457	0.0130932%
50-831	35,606	0.0075857%
50-836	31,604	0.0067331%
50-840	6,304	0.0013430%
50-850	644	0.0001372%
50-851	26,452	0.0056355%
50-875	45,922	0.0097835%
50-880	17,801	0.0037924%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
50-892	60,440	0.0128765%
50-900	462,549	0.0985442%
51-011	199,451	0.0424922%
51-016	159,241	0.0339256%
51-017	373,221	0.0795132%
51-018	216,455	0.0461149%
51-162	954,239	0.2032968%
51-750	388,702	0.0828114%
51-767	235,650	0.0502043%
51-808	6,548	0.0013950%
51-811	128,932	0.0274684%
51-908	1,345,706	0.2866972%
52-001	269,419	0.0573986%
52-020	370,631	0.0789614%
52-021	672,402	0.1432525%
52-022	611,590	0.1302968%
52-023	245,072	0.0522116%
52-201	877,776	0.1870066%
52-217	1,575,192	0.3355883%
52-272	1,473,943	0.3140176%
52-746	348,234	0.0741898%
53-007	145,694	0.0310395%
53-010	173,877	0.0370438%
53-012	445,318	0.0948732%
54-001	175,194	0.0373244%
54-030	149,008	0.0317456%
54-040	122,879	0.0261789%
54-041	175,923	0.0374797%
54-042	210,700	0.0448888%
54-222	622,748	0.1326739%
54-396	207,608	0.0442300%
55-001	473,022	0.1007754%
55-002	174,047	0.0370800%
55-009	128,804	0.0274412%
55-014	209,798	0.0446966%
55-179	618,255	0.1317167%
55-197	930,454	0.1982295%
55-322	162,052	0.0345245%
55-350	249,033	0.0530555%
55-369	426,279	0.0908170%
55-393	135,974	0.0289687%
55-757	380,215	0.0810033%
56-022	508,866	0.1084118%
57-001	826,345	0.1760495%
57-002	285,278	0.0607773%
57-008	125,144	0.0266614%
57-009	235,223	0.0501133%

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



**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
57-011	927,211	0.1975385%
57-012	467,939	0.0996925%
57-020	385,745	0.0821814%
57-128	5,182,952	1.1042069%
57-165	1,274,464	0.2715194%
57-176	487,597	0.1038806%
57-240	2,290,822	0.4880503%
57-245	621,986	0.1325116%
57-269	901,909	0.1921481%
57-274	2,119,065	0.4514582%
57-290	851,580	0.1814257%
57-297	1,114,814	0.2375066%
57-298	1,206,328	0.2570033%
57-726	455,370	0.0970147%
57-806	22,026	0.0046926%
57-808	15,593	0.0033220%
57-810	61,507	0.0131038%
57-811	12,673	0.0026999%
57-814	118,156	0.0251727%
57-815	65,315	0.0139151%
57-816	15,788	0.0033636%
57-817	231	0.0000492%
57-818	57,794	0.0123128%
57-819	13,758	0.0029311%
57-821	19,414	0.0041361%
57-822	19,210	0.0040926%
57-823	17,189	0.0036620%
57-824	54,734	0.0116609%
57-825	7,773	0.0016560%
57-829	5,418	0.0011543%
57-830	9,405	0.0020037%
57-835	121,749	0.0259381%
57-837	45,325	0.0096563%
57-839	15,766	0.0033589%
57-842	13,193	0.0028107%
57-845	55,291	0.0117795%
57-847	16,805	0.0035802%
57-850	40,962	0.0087268%
57-860	11,010	0.0023456%
57-867	5,183	0.0011042%
57-871	24,980	0.0053219%
57-873	87,712	0.0186867%
57-874	38,455	0.0081927%
57-882	31,190	0.0066449%
57-901	139,894	0.0298038%
57-907	107,913	0.0229904%
58-016	456,547	0.0972655%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
59-014	333,453	0.0710408%
59-015	190,917	0.0406741%
59-016	199,228	0.0424447%
59-385	231,612	0.0493440%
59-800	10,743	0.0022888%
60-001	636,396	0.1355816%
60-003	467,425	0.0995830%
60-027	420,527	0.0895916%
60-028	341,374	0.0727283%
60-029	270,624	0.0576553%
60-030	620,586	0.1322133%
60-211	812,871	0.1731789%
60-717	370,053	0.0788383%
60-744	487,637	0.1038891%
60-800	13,607	0.0028989%
60-801	83,805	0.0178543%
61-018	198,302	0.0422474%
61-313	162,813	0.0346866%
62-006	210,614	0.0448705%
62-007	215,361	0.0458818%
62-010	1,977	0.0004212%
62-012	23,073	0.0049156%
62-014	1,625	0.0003462%
62-015	404,159	0.0861044%
62-236	440,667	0.0938823%
63-001	141,005	0.0300405%
63-002	110,282	0.0234951%
63-014	222,921	0.0474924%
63-392	295,564	0.0629687%
64-020	396,330	0.0844365%
64-021	155,696	0.0331704%
64-270	331,595	0.0706450%
64-324	208,907	0.0445068%
65-001	132,008	0.0281238%
65-020	357,120	0.0760830%
65-021	723,489	0.1541364%
65-022	316,007	0.0673240%
65-120	463,554	0.0987583%
66-011	212,458	0.0452633%
66-012	287,080	0.0611612%
66-013	227,792	0.0485302%
66-278	346,794	0.0738831%
66-719	128,539	0.0273847%
66-900	-	0.0000000%
67-001	-	0.0000000%
67-013	472,288	0.1006190%
67-017	333,390	0.0710274%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
67-020	266,676	0.0568142%
67-023	378,545	0.0806475%
67-025	276,213	0.0588461%
67-026	222,080	0.0473132%
67-150	757,944	0.1614769%
67-181	608,786	0.1296994%
67-279	740,412	0.1577418%
67-284	566,494	0.1206893%
67-405	149,340	0.0318163%
67-758	216,906	0.0462109%
68-001	133,767	0.0284985%
68-003	9,261	0.0019730%
68-018	374,614	0.0798100%
68-019	172,513	0.0367532%
68-020	197,923	0.0421667%
68-025	159,935	0.0340735%
68-265	459,461	0.0978863%
69-001	159,005	0.0338754%
69-005	158,688	0.0338078%
69-006	104,227	0.0222051%
69-008	66,207	0.0141051%
69-009	119,376	0.0254326%
69-010	112,305	0.0239261%
69-012	75,798	0.0161485%
69-015	104,814	0.0223302%
69-017	125,265	0.0266872%
69-019	276,629	0.0589347%
70-001	239,979	0.0511266%
70-006	488,888	0.1041556%
70-007	141,852	0.0302210%
70-008	525,015	0.1118523%
70-010	168,747	0.0359509%
70-012	350,397	0.0746507%
70-013	206,353	0.0439627%
70-014	314,504	0.0670038%
70-158	791,428	0.1686105%
70-189	383,046	0.0816064%
70-712	413,297	0.0880513%
70-730	462,105	0.0984496%
70-800	58,710	0.0125079%
70-801	103,247	0.0219964%
70-820	20,583	0.0043851%
70-870	15,296	0.0032588%
71-001	280,400	0.0597381%
71-007	220,780	0.0470363%
71-013	386,138	0.0822651%
71-014	146,603	0.0312332%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
71-015	167,747	0.0357378%
71-017	239,276	0.0509768%
71-018	235,747	0.0502249%
71-118	624,705	0.1330909%
71-755	305,783	0.0651458%
72-012	283,149	0.0603237%
72-013	208,654	0.0444529%
72-140	808,800	0.1723116%
72-320	445,293	0.0948679%
72-334	176,044	0.0375055%
72-716	212,406	0.0452522%
72-735	564,182	0.1201967%
73-001	313,947	0.0668851%
73-002	203,339	0.0433206%
73-004	120,736	0.0257223%
73-005	120,011	0.0255679%
73-008	265,743	0.0566155%
73-013	221,025	0.0470885%
73-015	277,926	0.0592110%
73-016	263,083	0.0560488%
73-017	319,954	0.0681649%
73-018	112,490	0.0239655%
73-180	429,158	0.0914304%
73-728	228,530	0.0486874%
73-800	30,936	0.0065908%
73-875	67,025	0.0142794%
74-001	646,803	0.1377988%
74-003	171,408	0.0365178%
74-010	142,729	0.0304078%
74-013	83,512	0.0177919%
74-014	120,669	0.0257080%
74-139	407,736	0.0868665%
74-194	518,768	0.1105214%
74-897	53,932	0.0114900%
75-003	127,338	0.0271288%
75-005	135,272	0.0288192%
75-007	131,938	0.0281089%
75-010	100,746	0.0214635%
75-015	82,501	0.0175765%
75-020	164,697	0.0350880%
75-022	241,822	0.0515192%
75-190	737,178	0.1570528%
75-900	116,075	0.0247293%
76-001	1,321,074	0.2814495%
76-006	469,104	0.0999407%
76-007	279,036	0.0594475%
76-012	1,187,065	0.2528994%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2017

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
76-013	631,055	0.1344437%
76-022	172,385	0.0367259%
76-024	999,758	0.2129944%
76-026	1,263,221	0.2691241%
76-033	353,986	0.0754153%
76-034	469,124	0.0999450%
76-035	369,423	0.0787041%
76-036	310,505	0.0661518%
76-037	246,990	0.0526202%
76-102	669,899	0.1427193%
76-117	2,663,518	0.5674517%
76-164	703,424	0.1498616%
76-242	40,106	0.0085444%
76-262	952,776	0.2029851%
76-281	541,757	0.1154191%
76-770	93,642	0.0199500%
76-800	406	0.0000865%
76-801	-	0.0000000%
76-803	4,344	0.0009255%
76-804	-	0.0000000%
76-805	12,154	0.0025894%
76-807	13,228	0.0028182%
76-808	21,934	0.0046729%
76-810	-	0.0000000%
76-858	35,729	0.0076119%
76-876	31,856	0.0067868%
76-889	14,869	0.0031678%
77-001	392,014	0.0835170%
77-002	669,092	0.1425473%
77-003	596,119	0.1270007%
77-005	379,971	0.0809513%
77-006	307,998	0.0656177%
77-007	855,717	0.1823070%
77-010	158,733	0.0338174%
77-016	543,027	0.1156897%
77-101	6,141,080	1.3083322%
77-106	761,724	0.1622822%
77-127	969,779	0.2066075%
77-237	533,949	0.1137557%
77-257	1,367,143	0.2912643%
77-277	553,542	0.1179299%
77-280	601,326	0.1281101%
77-285	1,003,748	0.2138444%
77-296	1,018,966	0.2170866%
77-300	1,405,874	0.2995158%
77-502	7,807,375	1.6633296%
77-765	130,801	0.0278666%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
77-803	38,138	0.0081251%
77-804	33,011	0.0070329%
77-810	12,750	0.0027163%
77-811	19,741	0.0042057%
77-820	16,663	0.0035500%
77-825	44,545	0.0094901%
77-827	9,827	0.0020936%
77-829	33,327	0.0071002%
77-830	30,261	0.0064470%
77-831	35,591	0.0075825%
77-832	8,279	0.0017638%
77-833	-	0.0000000%
77-836	13,848	0.0029503%
77-837	18,842	0.0040142%
77-842	23,908	0.0050935%
77-847	64,033	0.0136420%
77-852	14,273	0.0030408%
77-888	16,411	0.0034963%
77-897	20,602	0.0043892%
77-911	247,151	0.0526545%
78-001	697,191	0.1485337%
78-002	74,390	0.0158485%
78-004	111,843	0.0238277%
78-005	171,532	0.0365442%
78-006	239,955	0.0511214%
78-013	600,358	0.1279038%
78-016	259,788	0.0553468%
78-017	135,802	0.0289321%
78-018	107,431	0.0228877%
78-023	94,465	0.0201254%
78-026	199,147	0.0424275%
78-027	177,587	0.0378342%
78-028	316,469	0.0674224%
78-029	152,448	0.0324784%
78-030	158,077	0.0336777%
78-031	139,288	0.0296747%
78-144	336,117	0.0716084%
78-173	458,820	0.0977497%
78-203	1,433,269	0.3053522%
78-338	405,771	0.0864479%
78-356	213,003	0.0453794%
78-718	288,216	0.0614033%
78-803	69,977	0.0149083%
78-805	24,403	0.0051990%
78-833	24,751	0.0052731%
78-865	6,079	0.0012951%
79-001	351,317	0.0748467%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
79-019	85,260	0.0181643%
79-029	225,517	0.0480455%
79-031	335,264	0.0714266%
79-032	231,763	0.0493762%
79-132	379,917	0.0809398%
79-172	517,929	0.1103427%
79-198	399,318	0.0850731%
79-354	254,708	0.0542645%
79-763	277,808	0.0591859%
79-800	67,493	0.0143791%
80-020	235,911	0.0502599%
80-022	345,506	0.0736087%
80-345	1,128,596	0.2404428%
81-015	149,306	0.0318090%
81-016	173,689	0.0370037%
81-200	459,291	0.0978501%
81-768	148,636	0.0316663%
82-019	539,588	0.1149570%
83-001	260,411	0.0554795%
83-003	316,995	0.0675345%
83-013	265,150	0.0564891%
83-014	887,026	0.1889773%
83-015	1,083,785	0.2308960%
83-161	1,052,157	0.2241578%
83-167	2,404,906	0.5123555%
83-225	606,200	0.1291485%
83-273	1,171,587	0.2496019%
83-769	277,145	0.0590446%
83-800	78,982	0.0168268%
83-887	20,960	0.0044654%
83-900	263,888	0.0562203%
84-005	198,192	0.0422240%
84-020	472,583	0.1006819%
84-023	135,330	0.0288315%
84-024	151,810	0.0323425%
84-160	564,030	0.1201643%
84-249	221,453	0.0471797%
84-734	160,422	0.0341773%
84-753	259,163	0.0552136%
85-001	388,645	0.0827992%
85-005	245,393	0.0522800%
85-006	277,462	0.0591122%
85-010	177,851	0.0378904%
85-011	234,728	0.0500078%
85-014	340,901	0.0726276%
85-016	179,008	0.0381369%
85-021	320,942	0.0683754%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2017**

Employer Code	2017 Actual Employer Contribution	Employer Allocation Percentage
85-208	940,002	0.2002636%
85-235	285,998	0.0609307%
85-364	178,860	0.0381054%
85-709	231,863	0.0493975%
85-800	-	0.0000000%
85-870	1,892	0.0004031%
85-907	188,094	0.0400727%
86-007	131,891	0.0280988%
86-016	80,397	0.0171283%
86-020	110,366	0.0235130%
86-021	151,082	0.0321874%
86-022	135,760	0.0289231%
86-213	428,146	0.0912148%
86-351	210,781	0.0449060%
87-001	691,125	0.1472414%
87-012	263,538	0.0561457%
87-019	174,864	0.0372541%
87-026	238,767	0.0508683%
87-035	305,331	0.0650495%
87-036	282,406	0.0601655%
87-037	297,600	0.0634025%
87-113	661,401	0.1409088%
87-361	920,488	0.1961062%
87-383	431,685	0.0919687%
87-701	472,678	0.1007021%
87-738	1,924,949	0.4101026%
88-012	193,466	0.0412171%
88-314	164,402	0.0350252%
88-371	302,224	0.0643876%
TOTAL	\$ 469,382,313	100.0000000%

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
01-009	\$ 10,022,555	\$ 338,657	\$ -	\$ -	\$ 35,578	\$ 374,235	\$ -	\$ 934,586	\$ -	\$ -	\$ 934,586	\$ (874,382)	\$ 12,891	\$ (861,491)
01-023	2,818,411	95,233	-	-	26,680	121,913	-	262,812	-	-	262,812	(245,882)	9,666	(236,216)
02-001	2,562,559	86,588	-	-	863,546	950,134	-	238,954	-	-	238,954	(223,561)	312,879	89,318
02-003	4,491,014	151,749	-	-	-	151,749	-	418,779	-	143,608	562,387	(391,803)	(52,032)	(443,835)
02-006	5,738,076	193,887	-	-	-	193,887	-	535,066	-	302,501	837,567	(500,598)	(109,602)	(610,200)
02-009	2,141,032	72,344	-	-	35,177	107,521	-	199,648	-	-	199,648	(186,787)	12,745	(174,042)
02-010	6,603,744	223,137	-	-	-	223,137	-	615,788	-	196,272	812,060	(576,120)	(71,113)	(647,233)
02-011	2,204,144	74,477	-	-	-	74,477	-	205,533	-	10,524	216,057	(192,293)	(3,813)	(196,106)
02-013	2,114,128	71,435	-	-	14,714	86,149	-	197,139	-	-	197,139	(184,440)	5,331	(179,109)
02-131	1,854,787	62,672	-	-	-	62,672	-	172,956	-	11,735	184,691	(161,814)	(4,252)	(166,066)
02-154	13,149,288	444,308	-	-	772,375	1,216,683	-	1,226,148	-	-	1,226,148	(1,147,163)	279,846	(867,317)
02-308	2,148,746	72,605	-	-	-	72,605	-	200,367	-	22,401	222,768	(187,460)	(8,116)	(195,576)
02-761	4,209,537	142,238	-	-	38,402	180,640	-	392,532	-	-	392,532	(367,246)	13,914	(353,332)
02-874	107,343	3,627	-	-	51,207	54,834	-	10,010	-	-	10,010	(9,365)	18,553	9,188
02-895	689,406	23,295	-	-	-	23,295	-	64,286	-	55,127	119,413	(60,145)	(19,974)	(80,119)
02-900	2,191,262	74,042	-	-	-	74,042	-	204,331	-	1,429,835	1,634,166	(191,169)	(518,056)	(709,225)
03-013	1,667,513	56,344	-	-	-	56,344	-	155,493	-	59,376	214,869	(145,476)	(21,513)	(166,989)
03-014	2,104,467	71,109	-	-	-	71,109	-	196,238	-	16,686	212,924	(183,597)	(6,045)	(189,642)
03-103	6,316,178	213,420	-	-	-	213,420	-	588,973	-	1,172	590,145	(551,033)	(424)	(551,457)
03-343	3,221,577	108,855	-	-	-	108,855	-	300,406	-	117,234	417,640	(281,055)	(42,476)	(323,531)
03-747	1,443,752	48,784	-	-	-	48,784	-	134,627	-	135,110	269,737	(125,955)	(48,953)	(174,908)
04-001	2,704,077	91,369	-	-	12,065	103,434	-	252,151	-	-	252,151	(235,908)	4,371	(231,537)
04-019	2,865,229	96,815	-	-	-	96,815	-	267,178	-	146,261	413,439	(249,967)	(52,993)	(302,960)
04-031	3,405,343	115,065	-	-	-	115,065	-	317,542	-	222,658	540,200	(297,087)	(80,673)	(377,760)
04-033	2,929,368	98,982	-	-	61,863	160,845	-	273,159	-	-	273,159	(255,562)	22,414	(233,148)
04-034	4,004,399	135,307	-	-	-	135,307	-	373,403	-	204,994	578,397	(349,350)	(74,273)	(423,623)
04-104	8,587,102	290,154	-	-	-	290,154	-	800,732	-	210,148	1,010,880	(749,151)	(76,141)	(825,292)
04-125	4,575,193	154,593	-	-	-	154,593	-	426,629	-	17,434	444,063	(399,146)	(6,317)	(405,463)
04-244	4,643,025	156,885	-	-	-	156,885	-	432,954	-	244,571	677,525	(405,064)	(88,613)	(493,677)
04-704	2,562,607	86,589	-	-	4,630	91,219	-	238,959	-	-	238,959	(223,566)	1,678	(221,888)
05-001	4,578,987	154,722	-	-	111,654	266,376	-	426,983	-	-	426,983	(399,477)	40,454	(359,023)
05-006	3,104,686	104,906	-	-	162,936	267,842	-	289,507	-	-	289,507	(270,857)	59,035	(211,822)
05-017	5,058,463	170,923	-	-	-	170,923	-	471,693	-	212,531	684,224	(441,308)	(77,004)	(518,312)
05-018	3,607,243	121,887	-	-	99,332	221,219	-	336,369	-	-	336,369	(314,701)	35,990	(278,711)
05-105	7,879,879	266,257	-	-	-	266,257	-	734,785	-	121,003	855,788	(687,452)	(43,841)	(731,293)
05-169	3,563,322	120,403	-	-	-	120,403	-	332,274	-	176,636	508,910	(310,869)	(63,998)	(374,867)
05-710	2,192,206	74,074	-	-	-	74,074	-	204,419	-	154,970	359,389	(191,251)	(56,149)	(247,400)
05-739	12,536,180	423,591	-	-	-	423,591	-	1,168,977	-	538,074	1,707,051	(1,093,675)	(194,954)	(1,288,629)
05-902	-	-	-	-	-	-	-	-	-	654,544	654,544	-	(237,154)	(237,154)
06-001	3,562,151	120,363	-	-	-	120,363	-	332,164	-	303,799	635,963	(310,767)	(110,072)	(420,839)
06-008	1,623,843	54,869	-	-	20,668	75,537	-	151,421	-	-	151,421	(141,666)	7,488	(134,178)
06-010	1,850,204	62,517	-	-	-	62,517	-	172,528	-	55,566	228,094	(161,414)	(20,133)	(181,547)
06-011	1,010,251	34,136	-	-	37,269	71,405	-	94,204	-	-	94,204	(88,136)	13,503	(74,633)
06-017	1,848,328	62,454	-	-	63,368	125,822	-	172,353	-	-	172,353	(161,251)	22,959	(138,292)
06-185	4,477,153	151,281	-	-	-	151,281	-	417,487	-	4,714	422,201	(390,593)	(1,708)	(392,301)
06-202	5,631,080	190,271	-	-	-	190,271	-	525,088	-	119,845	644,933	(491,264)	(43,422)	(534,686)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
07-020	3,774,931	127,553	-	-	114,152	241,705	-	352,006	-	-	352,006	(329,330)	41,359	(287,971)
07-026	1,555,438	52,557	-	-	-	52,557	-	145,042	-	19,195	164,237	(135,699)	(6,955)	(142,654)
07-108	3,437,804	116,162	-	-	31,901	148,063	-	320,569	-	-	320,569	(299,919)	11,559	(288,360)
07-163	3,175,075	107,284	-	-	113,492	220,776	-	296,070	-	-	296,070	(276,998)	41,120	(235,878)
07-294	3,221,129	108,840	-	-	-	108,840	-	300,365	-	22,427	322,792	(281,016)	(8,126)	(289,142)
07-304	2,973,946	100,488	-	-	-	100,488	-	277,315	-	145,072	422,387	(259,451)	(52,562)	(312,013)
07-309	2,363,485	79,861	-	-	29,372	109,233	-	220,391	-	-	220,391	(206,194)	10,642	(195,552)
07-724	1,087,541	36,747	-	-	-	36,747	-	101,411	-	63,147	164,558	(94,879)	(22,879)	(117,758)
07-748	2,141,277	72,353	-	-	-	72,353	-	199,670	-	207,033	406,703	(186,808)	(75,012)	(261,820)
08-001	2,806,192	94,820	-	-	259,915	354,735	-	261,673	-	-	261,673	(244,816)	94,172	(150,644)
08-005	1,910,280	64,547	-	-	-	64,547	-	178,130	-	113,614	291,744	(166,656)	(41,165)	(207,821)
08-011	7,265,080	245,483	-	-	328,016	573,499	-	677,456	-	-	677,456	(633,816)	118,847	(514,969)
08-013	2,332,506	78,814	-	-	-	78,814	-	217,502	-	86,184	303,686	(203,491)	(31,226)	(234,717)
08-017	3,507,369	118,512	-	-	10,520	129,032	-	327,056	-	-	327,056	(305,988)	3,811	(302,177)
08-333	2,215,884	74,874	-	-	12,757	87,631	-	206,627	-	-	206,627	(193,317)	4,622	(188,695)
08-743	1,685,336	56,947	-	-	-	56,947	-	157,155	-	23,815	180,970	(147,031)	(8,629)	(155,660)
09-001	21,500,774	726,500	-	-	1,562,923	2,289,423	-	2,004,910	-	-	2,004,910	(1,875,759)	566,277	(1,309,482)
09-006	3,878,588	131,056	-	-	-	131,056	-	361,672	-	31,051	392,723	(338,374)	(11,250)	(349,624)
09-009	2,239,544	75,673	-	-	144,229	219,902	-	208,834	-	-	208,834	(195,381)	52,257	(143,124)
09-015	6,493,014	219,396	-	-	56,627	276,023	-	605,462	-	-	605,462	(566,460)	20,517	(545,943)
09-022	47,641,891	1,609,795	-	-	-	1,609,795	-	4,442,524	-	1,015,058	5,457,582	(4,156,348)	(367,774)	(4,524,122)
09-024	6,227,978	210,440	-	-	873,991	1,084,431	-	580,748	-	-	580,748	(543,338)	316,664	(226,674)
09-100	8,460,705	285,883	-	-	-	285,883	-	788,946	-	333,936	1,122,882	(738,124)	(120,991)	(859,115)
09-147	25,028,636	845,705	-	-	236,685	1,082,390	-	2,333,877	-	-	2,333,877	(2,183,535)	85,755	(2,097,780)
09-166	14,256,229	481,711	-	-	-	481,711	-	1,329,369	-	777,263	2,106,632	(1,243,734)	(281,617)	(1,525,351)
09-291	22,438,074	758,171	-	-	-	758,171	-	2,092,312	-	195,004	2,287,316	(1,957,530)	(70,654)	(2,028,184)
09-299	9,381,395	316,993	-	-	182,253	499,246	-	874,799	-	-	874,799	(818,447)	66,034	(752,413)
09-760	11,540,429	389,945	-	-	-	389,945	-	1,076,125	-	113,713	1,189,838	(1,006,804)	(41,200)	(1,048,004)
09-800	17,399	588	-	-	-	588	-	1,622	-	39,665	41,287	(1,518)	(14,372)	(15,890)
09-820	405,598	13,705	-	-	-	13,705	-	37,821	-	7,715	45,536	(35,385)	(2,795)	(38,180)
09-835	170,317	5,755	-	-	16,703	22,458	-	15,882	-	-	15,882	(14,859)	6,052	(8,807)
09-846	103,883	3,510	-	-	-	3,510	-	9,687	-	3,548	13,235	(9,063)	(1,286)	(10,349)
09-870	294,718	9,958	-	-	-	9,958	-	27,482	-	15,102	42,584	(25,712)	(5,472)	(31,184)
09-884	193,696	6,545	-	-	32,002	38,547	-	18,062	-	-	18,062	(16,898)	11,595	(5,303)
10-003	1,411,303	47,687	-	-	-	47,687	-	131,602	-	31,220	162,822	(123,124)	(11,311)	(134,435)
10-315	4,486,981	151,613	-	-	-	151,613	-	418,403	-	285,067	703,470	(391,451)	(103,285)	(494,736)
11-001	4,765,227	161,015	-	-	199,288	360,303	-	444,349	-	-	444,349	(415,725)	72,206	(343,519)
11-007	2,479,587	83,784	-	-	51,033	134,817	-	231,217	-	-	231,217	(216,323)	18,490	(197,833)
11-008	2,721,972	91,974	-	-	7,660	99,634	-	253,819	-	-	253,819	(237,469)	2,776	(234,693)
11-012	5,263,273	177,843	-	-	143,099	320,942	-	490,791	-	-	490,791	(459,176)	51,848	(407,328)
11-199	4,827,687	163,125	-	-	8,011	171,136	-	450,173	-	-	450,173	(421,174)	2,903	(418,271)
11-346	2,073,099	70,049	-	-	101,484	171,533	-	193,313	-	-	193,313	(180,860)	36,770	(144,090)
12-001	1,678,333	56,710	-	-	569,928	626,638	-	156,502	-	-	156,502	(146,420)	206,495	60,075
12-007	4,347,178	146,889	-	-	23,337	170,226	-	405,367	-	-	405,367	(379,254)	8,456	(370,798)
12-009	7,620,902	257,506	-	-	-	257,506	-	710,636	-	128,856	839,492	(664,859)	(46,687)	(711,546)
12-011	8,604,554	290,744	-	-	-	290,744	-	802,360	-	321,421	1,123,781	(750,674)	(116,457)	(867,131)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
12-013	2,419,696	81,760	-	-	46,497	128,257	-	225,632	-	-	225,632	(211,098)	16,847	(194,251)
12-014	4,683,964	158,269	-	-	-	158,269	-	436,772	-	60,930	497,702	(408,636)	(22,076)	(430,712)
12-016	4,131,219	139,592	-	-	256,313	395,905	-	385,229	-	-	385,229	(360,414)	92,867	(267,547)
12-191	24,081,622	813,706	-	-	1,352,934	2,166,640	-	2,245,570	-	-	2,245,570	(2,100,916)	490,194	(1,610,722)
12-703	2,602,727	87,945	-	-	-	87,945	-	242,700	-	23,261	265,961	(227,066)	(8,428)	(235,494)
12-723	14,216,168	480,357	-	-	-	480,357	-	1,325,633	-	532,487	1,858,120	(1,240,239)	(192,930)	(1,433,169)
12-816	271,333	9,168	-	-	-	9,168	-	25,301	-	4,911	30,212	(23,671)	(1,780)	(25,451)
12-871	304,290	10,282	-	-	68,309	78,591	-	28,374	-	-	28,374	(26,547)	24,749	(1,798)
12-890	158,565	5,358	-	-	62,642	68,000	-	14,786	-	-	14,786	(13,833)	22,696	8,863
12-896	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13-001	5,568,452	188,155	-	-	-	188,155	-	519,249	-	236,457	755,706	(485,800)	(85,673)	(571,473)
13-003	3,640,194	123,000	-	-	-	123,000	-	339,442	-	735,806	1,075,248	(317,576)	(266,597)	(584,173)
13-004	3,705,468	125,206	-	-	-	125,206	-	345,529	-	177,567	523,096	(323,270)	(64,336)	(387,606)
13-007	2,400,427	81,109	-	-	-	81,109	-	223,836	-	171,664	395,500	(209,417)	(62,197)	(271,614)
13-008	7,264,113	245,451	-	-	-	245,451	-	677,366	-	75,047	752,413	(633,732)	(27,191)	(660,923)
13-027	2,555,783	86,359	-	-	-	86,359	-	238,322	-	41,054	279,376	(222,970)	(14,875)	(237,845)
13-029	4,631,177	156,485	-	-	94,715	251,200	-	431,849	-	-	431,849	(404,031)	34,317	(369,714)
13-030	19,447,279	657,114	-	-	578,160	1,235,274	-	1,813,425	-	-	1,813,425	(1,696,609)	209,478	(1,487,131)
13-388	19,767,091	667,920	-	-	-	667,920	-	1,843,247	-	575,242	2,418,489	(1,724,510)	(208,421)	(1,932,931)
13-399	7,893,627	266,722	-	-	167,608	434,330	-	736,067	-	-	736,067	(688,652)	60,728	(627,924)
13-764	1,622,212	54,814	-	-	-	54,814	-	151,268	-	35,045	186,313	(141,524)	(12,697)	(154,221)
14-001	1,566,139	52,919	-	-	-	52,919	-	146,040	-	95,248	241,288	(136,632)	(34,510)	(171,142)
14-003	4,619,526	156,091	-	-	156,614	312,705	-	430,763	-	-	430,763	(403,014)	56,744	(346,270)
14-017	4,051,175	136,887	-	-	12,859	149,746	-	377,765	-	-	377,765	(353,430)	4,659	(348,771)
14-018	3,798,747	128,358	-	-	-	128,358	-	354,227	-	136,495	490,722	(331,408)	(49,455)	(380,863)
14-207	6,427,900	217,196	-	-	-	217,196	-	599,391	-	382,858	982,249	(560,779)	(138,716)	(699,495)
15-001	4,265,359	144,124	-	-	-	144,124	-	397,737	-	506,721	904,458	(372,116)	(183,594)	(555,710)
15-002	3,928,608	132,746	-	-	-	132,746	-	366,336	-	252,539	618,875	(342,738)	(91,500)	(434,238)
15-021	2,293,299	77,489	-	-	-	77,489	-	213,846	-	41,025	254,871	(200,071)	(14,864)	(214,935)
15-022	2,835,696	95,817	-	-	10,956	106,773	-	264,424	-	-	264,424	(247,390)	3,970	(243,420)
15-023	2,581,589	87,231	-	-	384,601	471,832	-	240,729	-	-	240,729	(225,222)	139,348	(85,874)
15-024	1,933,719	65,339	-	-	-	65,339	-	180,316	-	62,885	243,201	(168,700)	(22,784)	(191,484)
15-134	6,272,216	211,935	-	-	-	211,935	-	584,873	-	3,294	588,167	(547,197)	(1,193)	(548,390)
15-135	2,278,392	76,986	-	-	-	76,986	-	212,456	-	44,339	256,795	(198,770)	(16,065)	(214,835)
15-186	4,073,288	137,634	-	-	-	137,634	-	379,827	-	26,147	405,974	(355,360)	(9,473)	(364,833)
15-321	2,183,650	73,784	-	-	83,130	156,914	-	203,622	-	-	203,622	(190,505)	30,120	(160,385)
15-340	1,902,901	64,298	-	-	70,698	134,996	-	177,442	-	-	177,442	(166,012)	25,615	(140,397)
15-341	1,515,939	51,223	-	-	-	51,223	-	141,359	-	165,586	306,945	(132,253)	(59,995)	(192,248)
15-759	1,730,433	58,470	-	-	23,713	82,183	-	161,360	-	-	161,360	(150,966)	8,591	(142,375)
15-811	1,427,954	48,250	-	-	-	48,250	-	133,154	-	343,201	476,355	(124,577)	(124,348)	(248,925)
16-023	3,146,498	106,319	-	-	-	106,319	-	293,405	-	218,764	512,169	(274,505)	(79,263)	(353,768)
16-024	5,871,147	198,383	-	-	-	198,383	-	547,474	-	105,159	652,633	(512,207)	(38,101)	(550,308)
16-126	3,808,055	128,672	-	-	-	128,672	-	355,095	-	187,281	542,376	(332,220)	(67,855)	(400,075)
16-772	976,267	32,988	-	-	-	32,988	-	91,035	-	16,058	107,093	(85,171)	(5,818)	(90,989)
17-009	2,343,416	79,183	-	-	-	79,183	-	218,519	-	26,743	245,262	(204,443)	(9,690)	(214,133)
17-014	1,868,325	63,130	-	-	-	63,130	-	174,218	-	55,991	230,209	(162,995)	(20,286)	(183,281)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
17-015	2,203,827	74,466	-	-	-	74,466	-	205,503	-	62,852	268,355	(192,265)	(22,773)	(215,038)
17-114	3,900,043	131,780	-	-	-	131,780	-	363,672	-	78,900	442,572	(340,245)	(28,587)	(368,832)
17-141	4,547,739	153,666	-	-	211,183	364,849	-	424,069	-	-	424,069	(396,751)	76,516	(320,235)
17-323	2,101,372	71,004	-	-	55,772	126,776	-	195,949	-	-	195,949	(183,327)	20,207	(163,120)
18-001	41,198,008	1,392,060	-	-	434,839	1,826,899	-	3,841,643	-	-	3,841,643	(3,594,174)	157,550	(3,436,624)
18-006	4,303,783	145,423	-	-	124,394	269,817	-	401,320	-	-	401,320	(375,468)	45,070	(330,398)
18-009	3,926,547	132,676	-	-	14,886	147,562	-	366,144	-	-	366,144	(342,558)	5,394	(337,164)
18-014	2,512,365	84,892	-	-	-	84,892	-	234,274	-	27,069	261,343	(219,182)	(9,808)	(228,990)
18-107	16,414,296	554,631	-	-	276,556	831,187	-	1,530,605	-	-	1,530,605	(1,432,007)	100,202	(1,331,805)
18-111	20,787,374	702,395	-	-	-	702,395	-	1,938,387	-	2,789,163	4,727,550	(1,813,521)	(1,010,567)	(2,824,088)
18-121	202,670,452	6,848,133	-	-	5,690,750	12,538,883	-	18,898,668	-	-	18,898,668	(17,681,266)	2,061,865	(15,619,401)
18-122	26,183,794	884,737	-	-	-	884,737	-	2,441,594	-	2,440,967	4,882,561	(2,284,312)	(884,408)	(3,168,720)
18-133	11,204,838	378,606	-	-	-	378,606	-	1,044,832	-	736,786	1,781,618	(977,526)	(266,952)	(1,244,478)
18-137	19,355,321	654,007	-	-	-	654,007	-	1,804,850	-	1,029,222	2,834,072	(1,688,586)	(372,907)	(2,061,493)
18-143	10,411,907	351,813	-	-	-	351,813	-	970,892	-	445,871	1,416,763	(908,350)	(161,547)	(1,069,897)
18-152	18,731,703	632,935	-	-	-	632,935	-	1,746,699	-	322,211	2,068,910	(1,634,181)	(116,743)	(1,750,924)
18-159	9,761,905	329,850	-	-	141,574	471,424	-	910,281	-	-	910,281	(851,643)	51,295	(800,348)
18-178	41,367,052	1,397,772	-	-	-	1,397,772	-	3,857,406	-	3,304,401	7,161,807	(3,608,922)	(1,197,248)	(4,806,170)
18-183	9,190,537	310,544	-	-	-	310,544	-	857,002	-	149,825	1,006,827	(801,796)	(54,285)	(856,081)
18-188	30,740,543	1,038,707	-	-	133,678	1,172,385	-	2,866,503	-	-	2,866,503	(2,681,850)	48,434	(2,633,416)
18-215	18,726,242	632,750	-	-	-	632,750	-	1,746,190	-	774,785	2,520,975	(1,633,705)	(280,719)	(1,914,424)
18-219	10,483,957	354,248	-	-	-	354,248	-	977,611	-	136,854	1,114,465	(914,636)	(49,585)	(964,221)
18-221	5,059,521	170,959	-	-	1,030,912	1,201,871	-	471,792	-	-	471,792	(441,400)	373,519	(67,881)
18-224	6,217,558	210,088	-	-	-	210,088	-	579,777	-	418,270	998,047	(542,429)	(151,547)	(693,976)
18-230	20,798,069	702,756	-	-	-	702,756	-	1,939,384	-	1,007,751	2,947,135	(1,814,454)	(365,127)	(2,179,581)
18-233	16,456,185	556,046	-	-	-	556,046	-	1,534,511	-	442,751	1,977,262	(1,435,661)	(160,417)	(1,596,078)
18-247	16,075,675	543,189	-	-	-	543,189	-	1,499,029	-	114,585	1,613,614	(1,402,465)	(41,516)	(1,443,981)
18-250	10,779,457	364,232	-	-	1,346,109	1,710,341	-	1,005,166	-	-	1,005,166	(940,416)	487,720	(452,696)
18-251	13,465,527	454,993	-	-	-	454,993	-	1,255,637	-	913,577	2,169,214	(1,174,752)	(331,006)	(1,505,758)
18-258	14,826,922	500,994	-	-	-	500,994	-	1,382,585	-	189,915	1,572,500	(1,293,522)	(68,810)	(1,362,332)
18-264	20,819,697	703,487	-	-	-	703,487	-	1,941,401	-	1,520,608	3,462,009	(1,816,341)	(550,945)	(2,367,286)
18-271	11,304,993	381,990	-	-	222,940	604,930	-	1,054,171	-	-	1,054,171	(986,264)	80,775	(905,489)
18-288	18,845,230	636,771	-	-	-	636,771	-	1,757,285	-	402,176	2,159,461	(1,644,085)	(145,716)	(1,789,801)
18-289	19,523,577	659,692	-	-	-	659,692	-	1,820,540	-	972,421	2,792,961	(1,703,265)	(352,327)	(2,055,592)
18-292	12,294,709	415,432	-	-	226,605	642,037	-	1,146,460	-	-	1,146,460	(1,072,608)	82,103	(990,505)
18-317	7,499,244	253,396	-	-	-	253,396	-	699,292	-	18,866	718,158	(654,245)	(6,835)	(661,080)
18-731	6,031,725	203,809	-	-	280,558	484,367	-	562,448	-	-	562,448	(526,216)	101,652	(424,564)
18-742	4,252,459	143,688	-	-	-	143,688	-	396,534	-	238,556	635,090	(370,991)	(86,434)	(457,425)
18-801	344,870	11,653	-	-	9,961	21,614	-	32,159	-	-	32,159	(30,087)	3,609	(26,478)
18-804	449,769	15,197	-	-	20,650	35,847	-	41,940	-	-	41,940	(39,239)	7,482	(31,757)
18-805	411,477	13,904	-	-	277,843	291,747	-	38,370	-	-	38,370	(35,898)	100,668	64,770
18-807	57,639	1,948	-	-	-	1,948	-	5,375	-	453,445	458,820	(5,028)	(164,292)	(169,320)
18-808	650,964	21,996	-	-	34,366	56,362	-	60,701	-	-	60,701	(56,791)	12,451	(44,340)
18-809	267,987	9,055	-	-	-	9,055	-	24,989	-	3,195	28,184	(23,380)	(1,158)	(24,538)
18-810	155,942	5,269	-	-	-	5,269	-	14,541	-	24,908	39,449	(13,605)	(9,024)	(22,629)
18-811	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
18-813	140,156	4,736	-	-	-	4,736	-	13,069	-	171,850	184,919	(12,227)	(62,265)	(74,492)
18-816	120,953	4,087	-	-	11,466	15,553	-	11,279	-	-	11,279	(10,552)	4,154	(6,398)
18-817	3,582,699	121,058	-	-	-	121,058	-	334,080	-	579,952	914,032	(312,560)	(210,128)	(522,688)
18-818	392,232	13,253	-	-	68,576	81,829	-	36,575	-	-	36,575	(34,219)	24,846	(9,373)
18-819	320,021	10,813	-	-	51,180	61,993	-	29,841	-	-	29,841	(27,919)	18,544	(9,375)
18-820	28,948	978	-	-	-	978	-	2,699	-	47,860	50,559	(2,525)	(17,340)	(19,865)
18-822	1,037,138	35,044	-	-	106,570	141,614	-	96,711	-	-	96,711	(90,481)	38,612	(51,869)
18-823	6,733,032	227,506	-	-	1,328,205	1,555,711	-	627,844	-	-	627,844	(587,400)	481,234	(106,166)
18-824	2,119,141	71,605	-	-	-	71,605	-	197,606	-	882,782	1,080,388	(184,877)	(319,849)	(504,726)
18-825	-	-	-	-	-	-	-	-	-	38,021	38,021	-	(13,776)	(13,776)
18-826	257,238	8,692	-	-	9,278	17,970	-	23,987	-	-	23,987	(22,442)	3,362	(19,080)
18-827	111,519	3,768	-	-	17,206	20,974	-	10,399	-	-	10,399	(9,729)	6,234	(3,495)
18-828	472,987	15,982	-	-	89,558	105,540	-	44,105	-	-	44,105	(41,264)	32,448	(8,816)
18-830	430,901	14,560	-	-	-	14,560	-	40,181	-	35,978	76,159	(37,592)	(13,036)	(50,628)
18-831	530,178	17,914	-	-	100,929	118,843	-	49,438	-	-	49,438	(46,253)	36,569	(9,684)
18-833	477,361	16,130	-	-	-	16,130	-	44,513	-	48,640	93,153	(41,646)	(17,623)	(59,269)
18-834	267,640	9,043	-	-	-	9,043	-	24,957	-	83,720	108,677	(23,349)	(30,334)	(53,683)
18-836	428,003	14,462	-	-	20,230	34,692	-	39,911	-	-	39,911	(37,340)	7,330	(30,010)
18-838	270,849	9,152	-	-	57,024	66,176	-	25,256	-	-	25,256	(23,629)	20,661	(2,968)
18-839	720,295	24,338	-	-	61,152	85,490	-	67,166	-	-	67,166	(62,840)	22,157	(40,683)
18-840	84,824	2,866	-	-	-	2,866	-	7,910	-	6,117	14,027	(7,400)	(2,216)	(9,616)
18-841	245,468	8,294	-	-	-	8,294	-	22,889	-	29,625	52,514	(21,415)	(10,734)	(32,149)
18-842	352,608	11,914	-	-	-	11,914	-	32,880	-	147,845	180,725	(30,762)	(53,567)	(84,329)
18-844	185,541	6,269	-	-	52,077	58,346	-	17,301	-	-	17,301	(16,187)	18,869	2,682
18-845	308,448	10,422	-	-	-	10,422	-	28,762	-	10,362	39,124	(26,909)	(3,755)	(30,664)
18-846	829,347	28,023	-	-	13,423	41,446	-	77,335	-	-	77,335	(72,353)	4,864	(67,489)
18-848	399,450	13,497	-	-	127,544	141,041	-	37,248	-	-	37,248	(34,849)	46,212	11,363
18-849	145,074	4,902	-	-	639	5,541	-	13,528	-	-	13,528	(12,656)	232	(12,424)
18-851	139,660	4,719	-	-	17,300	22,019	-	13,023	-	-	13,023	(12,184)	6,268	(5,916)
18-852	384,597	12,995	-	-	-	12,995	-	35,863	-	57,364	93,227	(33,553)	(20,784)	(54,337)
18-854	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-855	419,256	14,166	-	-	-	14,166	-	39,095	-	66,469	105,564	(36,577)	(24,083)	(60,660)
18-856	264,396	8,934	-	-	61,674	70,608	-	24,654	-	-	24,654	(23,066)	22,345	(721)
18-858	419,764	14,184	-	-	-	14,184	-	39,142	-	28,471	67,613	(36,621)	(10,315)	(46,936)
18-862	423,917	14,324	-	-	49,387	63,711	-	39,529	-	-	39,529	(36,983)	17,894	(19,089)
18-864	-	-	-	-	-	-	-	-	-	39,590	39,590	-	(14,344)	(14,344)
18-866	-	-	-	-	-	-	-	-	-	4,003	4,003	-	(1,450)	(1,450)
18-867	1,291,819	43,650	-	-	120,853	164,503	-	120,460	-	-	120,460	(112,700)	43,787	(68,913)
18-869	410,868	13,883	-	-	-	13,883	-	38,313	-	198,680	236,993	(35,845)	(71,985)	(107,830)
18-870	812,582	27,457	-	-	-	27,457	-	75,772	-	45,489	121,261	(70,891)	(16,481)	(87,372)
18-871	583,025	19,700	-	-	236,327	256,027	-	54,366	-	-	54,366	(50,864)	85,626	34,762
18-872	261,313	8,830	-	-	-	8,830	-	24,367	-	6,380	30,747	(22,797)	(2,311)	(25,108)
18-873	233,554	7,892	-	-	-	7,892	-	21,779	-	53,614	75,393	(20,376)	(19,425)	(39,801)
18-876	123,917	4,187	-	-	59,024	63,211	-	11,555	-	-	11,555	(10,811)	21,385	10,574
18-877	140,897	4,761	-	-	79,198	83,959	-	13,138	-	-	13,138	(12,292)	28,695	16,403
18-878	212,194	7,170	-	-	62,732	69,902	-	19,787	-	-	19,787	(18,512)	22,729	4,217

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
18-879	473,633	16,004	-	-	-	16,004	-	44,165	-	26,279	70,444	(41,320)	(9,522)	(50,842)
18-880	75,037	2,535	-	-	6,621	9,156	-	6,997	-	-	6,997	(6,546)	2,399	(4,147)
18-881	169,044	5,712	-	-	-	5,712	-	15,763	-	145,899	161,662	(14,748)	(52,862)	(67,610)
18-882	260,536	8,803	-	-	-	8,803	-	24,295	-	6,755	31,050	(22,730)	(2,447)	(25,177)
18-883	285,003	9,630	-	-	53,561	63,191	-	26,576	-	-	26,576	(24,864)	19,406	(5,458)
18-884	543,950	18,380	-	-	415,079	433,459	-	50,722	-	-	50,722	(47,455)	150,391	102,936
18-885	319,866	10,808	-	-	-	10,808	-	29,827	-	93,839	123,666	(27,906)	(33,999)	(61,905)
18-887	-	-	-	-	-	-	-	-	-	10,020	10,020	-	(3,630)	(3,630)
18-888	163,476	5,524	-	-	-	5,524	-	15,244	-	92,719	107,963	(14,262)	(33,594)	(47,856)
18-889	488,492	16,506	-	-	65,584	82,090	-	45,551	-	-	45,551	(42,617)	23,763	(18,854)
18-891	6,601,181	223,051	-	-	11,566	234,617	-	615,549	-	-	615,549	(575,897)	4,191	(571,706)
18-893	193,738	6,546	-	-	-	6,546	-	18,066	-	80,843	98,909	(16,902)	(29,291)	(46,193)
18-894	86,264	2,915	-	-	-	2,915	-	8,044	-	9,043	17,087	(7,526)	(3,277)	(10,803)
18-895	121,933	4,120	-	-	-	4,120	-	11,370	-	39,356	50,726	(10,638)	(14,259)	(24,897)
18-896	4,583	155	-	-	-	155	-	427	-	230,934	231,361	(400)	(83,672)	(84,072)
18-897	508,472	17,181	-	-	134,201	151,382	-	47,414	-	-	47,414	(44,360)	48,624	4,264
18-899	302,288	10,214	-	-	-	10,214	-	28,188	-	120,566	148,754	(26,372)	(43,683)	(70,055)
18-900	284,453	9,612	-	-	255,781	265,393	-	26,525	-	-	26,525	(24,816)	92,674	67,858
18-910	3,667,248	123,914	-	-	58,502	182,416	-	341,965	-	-	341,965	(319,936)	21,197	(298,739)
18-930	178,945	6,046	-	-	-	6,046	-	16,686	-	755	17,441	(15,611)	(274)	(15,885)
18-931	549,805	18,578	-	-	-	18,578	-	51,268	-	1,423	52,691	(47,966)	(516)	(48,482)
18-935	404,271	13,660	-	-	113,286	126,946	-	37,698	-	-	37,698	(35,269)	41,045	5,776
18-946	159,915	5,403	-	-	-	5,403	-	14,912	-	201,026	215,938	(13,951)	(72,835)	(86,786)
18-948	290,769	9,825	-	-	-	9,825	-	27,114	-	46,328	73,442	(25,367)	(16,785)	(42,152)
18-950	291,026	9,834	-	-	-	9,834	-	27,138	-	150,323	177,461	(25,389)	(54,465)	(79,854)
18-951	342,026	11,557	-	-	26,508	38,065	-	31,893	-	-	31,893	(29,839)	9,604	(20,235)
18-952	896,910	30,306	-	-	169,753	200,059	-	83,635	-	-	83,635	(78,248)	61,505	(16,743)
18-953	222,531	7,519	-	-	50,477	57,996	-	20,751	-	-	20,751	(19,414)	18,289	(1,125)
18-954	56,402	1,906	-	-	8,852	10,758	-	5,259	-	-	5,259	(4,921)	3,207	(1,714)
18-956	519,830	17,565	-	-	183,025	200,590	-	48,473	-	-	48,473	(45,351)	66,314	20,963
18-957	291,928	9,864	-	-	69,395	79,259	-	27,222	-	-	27,222	(25,468)	25,143	(325)
18-958	211,304	7,140	-	-	189,997	197,137	-	19,704	-	-	19,704	(18,434)	68,839	50,405
19-001	1,122,344	37,923	-	-	88,892	126,815	-	104,657	-	-	104,657	(97,915)	32,207	(65,708)
19-003	1,975,202	66,741	-	-	127,367	194,108	-	184,184	-	-	184,184	(172,320)	46,147	(126,173)
19-028	2,566,144	86,709	-	-	176,266	262,975	-	239,288	-	-	239,288	(223,874)	63,864	(160,010)
19-045	1,844,080	62,311	-	-	-	62,311	-	171,957	-	111,014	282,971	(160,880)	(40,223)	(201,103)
19-046	2,122,779	71,728	-	-	-	71,728	-	197,945	-	79,393	277,338	(185,194)	(28,765)	(213,959)
19-047	1,576,923	53,283	-	-	-	53,283	-	147,045	-	42,576	189,621	(137,573)	(15,426)	(152,999)
19-146	5,794,305	195,787	-	-	195,158	390,945	-	540,309	-	-	540,309	(505,504)	70,709	(434,795)
19-372	3,473,802	117,378	-	-	-	117,378	-	323,926	-	15,946	339,872	(303,060)	(5,778)	(308,838)
20-005	1,935,566	65,402	-	-	120,577	185,979	-	180,488	-	-	180,488	(168,862)	43,688	(125,174)
20-013	2,538,080	85,760	-	-	2,629	88,389	-	236,672	-	-	236,672	(221,426)	952	(220,474)
20-014	2,642,621	89,293	-	-	-	89,293	-	246,420	-	149,693	396,113	(230,546)	(54,236)	(284,782)
20-129	6,373,142	215,345	-	-	-	215,345	-	594,284	-	41,552	635,836	(556,002)	(15,055)	(571,057)
20-381	2,237,405	75,601	-	-	84,344	159,945	-	208,634	-	-	208,634	(195,194)	30,559	(164,635)
21-014	9,880,462	333,856	-	-	-	333,856	-	921,336	-	59,223	980,559	(861,986)	(21,457)	(883,443)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
21-016	49,244,536	1,663,948	-	-	796,177	2,460,125	-	4,591,968	-	-	4,591,968	(4,296,165)	288,470	(4,007,695)
21-018	5,216,406	176,260	-	-	-	176,260	-	486,421	-	401,247	887,668	(455,087)	(145,379)	(600,466)
21-130	14,035,216	474,243	-	-	-	474,243	-	1,308,760	-	138,788	1,447,548	(1,224,453)	(50,286)	(1,274,739)
21-756	4,856,163	164,087	-	-	-	164,087	-	452,829	-	87,231	540,060	(423,659)	(31,606)	(455,265)
22-001	7,533,330	254,547	-	-	-	254,547	-	702,470	-	84,339	786,809	(657,219)	(30,557)	(687,776)
22-006	130,089	4,396	-	-	-	4,396	-	12,131	-	1,685	13,816	(11,349)	(611)	(11,960)
22-007	4,823,433	162,981	-	-	320,745	483,726	-	449,777	-	-	449,777	(420,803)	116,212	(304,591)
22-010	6,377,282	215,485	-	-	101,973	317,458	-	594,671	-	-	594,671	(556,363)	36,947	(519,416)
22-011	5,681,943	191,990	-	-	-	191,990	-	529,831	-	239,518	769,349	(495,701)	(86,782)	(582,483)
22-012	4,410,851	149,040	-	-	-	149,040	-	411,304	-	46,922	458,226	(384,809)	(17,001)	(401,810)
22-187	11,469,855	387,561	-	-	233,393	620,954	-	1,069,544	-	-	1,069,544	(1,000,647)	84,563	(916,084)
22-259	3,860,621	130,448	-	-	-	130,448	-	359,996	-	113,650	473,646	(336,806)	(41,177)	(377,983)
22-708	5,236,045	176,923	-	-	-	176,923	-	488,252	-	32,400	520,652	(456,800)	(11,739)	(468,539)
22-800	1,290,887	43,618	-	-	309,494	353,112	-	120,373	-	-	120,373	(112,619)	112,135	(484)
23-001	3,918,947	132,419	-	-	349,013	481,432	-	365,435	-	-	365,435	(341,895)	126,454	(215,441)
23-003	2,578,924	87,141	-	-	48,627	135,768	-	240,480	-	-	240,480	(224,989)	17,618	(207,371)
23-009	26,339,461	889,997	-	-	634,035	1,524,032	-	2,456,109	-	-	2,456,109	(2,297,893)	229,723	(2,068,170)
23-010	4,881,096	164,930	-	-	-	164,930	-	455,154	-	10,247	465,401	(425,834)	(3,713)	(429,547)
23-013	1,372,598	46,379	-	-	-	46,379	-	127,992	-	47,898	175,890	(119,747)	(17,355)	(137,102)
23-014	4,561,355	154,126	-	-	-	154,126	-	425,339	-	191,560	616,899	(397,939)	(69,406)	(467,345)
23-015	4,206,143	142,123	-	-	-	142,123	-	392,216	-	37,791	430,007	(366,950)	(13,692)	(380,642)
23-016	3,901,202	131,820	-	-	-	131,820	-	363,780	-	66,707	430,487	(340,347)	(24,169)	(364,516)
23-153	16,946,332	572,608	-	-	714,002	1,286,610	-	1,580,216	-	-	1,580,216	(1,478,423)	258,696	(1,219,727)
24-013	7,615,418	257,321	-	-	114,557	371,878	-	710,125	-	-	710,125	(664,380)	41,506	(622,874)
24-204	4,635,807	156,642	-	-	-	156,642	-	432,281	-	82,579	514,860	(404,435)	(29,920)	(434,355)
25-001	10,399,509	351,394	-	-	-	351,394	-	969,736	-	1,027,136	1,996,872	(907,268)	(372,151)	(1,279,419)
25-004	10,043,454	339,363	-	-	555,768	895,131	-	936,535	-	-	936,535	(876,206)	201,365	(674,841)
25-007	7,019,368	237,181	-	-	29,354	266,535	-	654,544	-	-	654,544	(612,380)	10,636	(601,744)
25-010	14,511,269	490,328	-	-	-	490,328	-	1,353,151	-	232,640	1,585,791	(1,265,984)	(84,290)	(1,350,274)
25-016	13,413,732	453,243	-	-	-	453,243	-	1,250,807	-	703,058	1,953,865	(1,170,233)	(254,731)	(1,424,964)
25-112	7,656,650	258,714	-	-	257,331	516,045	-	713,969	-	-	713,969	(667,977)	93,236	(574,741)
25-123	236,746,033	7,999,530	-	-	9,755,202	17,754,732	-	22,076,157	-	-	22,076,157	(20,654,069)	3,534,492	(17,119,577)
25-124	51,869,238	1,752,635	-	-	1,649,789	3,402,424	-	4,836,717	-	-	4,836,717	(4,525,149)	597,749	(3,927,400)
25-145	4,348,301	146,927	-	-	-	146,927	-	405,472	-	35,957	441,429	(379,352)	(13,028)	(392,380)
25-216	18,562,557	627,219	-	-	-	627,219	-	1,730,926	-	1,026,145	2,757,071	(1,619,424)	(371,792)	(1,991,216)
25-241	9,970,658	336,903	-	-	146,375	483,278	-	929,747	-	-	929,747	(869,855)	53,034	(816,821)
25-255	60,205,770	2,034,323	-	-	-	2,034,323	-	5,614,084	-	1,932,494	7,546,578	(5,252,440)	(700,179)	(5,952,619)
25-263	34,029,062	1,149,825	-	-	610,186	1,760,011	-	3,173,151	-	-	3,173,151	(2,968,745)	221,082	(2,747,663)
25-275	32,801,740	1,108,354	-	-	-	1,108,354	-	3,058,706	-	999,328	4,058,034	(2,861,671)	(362,075)	(3,223,746)
25-282	42,172,644	1,424,992	-	-	-	1,424,992	-	3,932,526	-	1,271,221	5,203,747	(3,679,203)	(460,588)	(4,139,791)
25-293	14,822,035	500,829	-	-	-	500,829	-	1,382,129	-	100,025	1,482,154	(1,293,096)	(36,241)	(1,329,337)
25-295	19,745,456	667,189	-	-	1,723,108	2,390,297	-	1,841,230	-	-	1,841,230	(1,722,622)	624,314	(1,098,308)
25-707	6,183,036	208,922	-	-	-	208,922	-	576,557	-	420,501	997,058	(539,417)	(152,356)	(691,773)
25-720	76,215,316	2,575,277	-	-	160,176	2,735,453	-	7,106,945	-	-	7,106,945	(6,649,136)	58,035	(6,591,101)
25-800	167,371	5,655	-	-	-	5,655	-	15,607	-	270,802	286,409	(14,602)	(98,116)	(112,718)
25-801	370,783	12,529	-	-	7,332	19,861	-	34,575	-	-	34,575	(32,348)	2,656	(29,692)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
25-802	485,218	16,395	-	-	2,548	18,943	-	45,246	-	-	45,246	(42,331)	923	(41,408)
25-803	2,814,109	95,087	-	-	348,656	443,743	-	262,411	-	-	262,411	(245,507)	126,324	(119,183)
25-804	146,346	4,945	-	-	5,222	10,167	-	13,647	-	-	13,647	(12,767)	1,892	(10,875)
25-805	-	-	-	-	-	-	-	-	-	104,673	104,673	-	(37,925)	(37,925)
25-806	715,038	24,161	-	-	-	24,161	-	66,676	-	74,236	140,912	(62,381)	(26,897)	(89,278)
25-808	1,015,163	34,302	-	-	90,749	125,051	-	94,662	-	-	94,662	(88,564)	32,880	(55,684)
25-810	907,276	30,656	-	-	-	30,656	-	84,602	-	13,926	98,528	(79,152)	(5,045)	(84,197)
25-811	939,480	31,745	-	-	-	31,745	-	87,605	-	115,442	203,047	(81,962)	(41,827)	(123,789)
25-812	20,482	692	-	-	-	692	-	1,910	-	259,465	261,375	(1,787)	(94,009)	(95,796)
25-813	705,532	23,840	-	-	229,142	252,982	-	65,790	-	-	65,790	(61,552)	83,022	21,470
25-814	-	-	-	-	-	-	-	-	-	148,292	148,292	-	(53,729)	(53,729)
25-815	256,097	8,653	-	-	72,791	81,444	-	23,881	-	-	23,881	(22,342)	26,373	4,031
25-817	1,036,158	35,011	-	-	12,066	47,077	-	96,620	-	-	96,620	(90,396)	4,372	(86,024)
25-818	366,188	12,373	-	-	-	12,373	-	34,146	-	3,642	37,788	(31,947)	(1,320)	(33,267)
25-820	1,000,680	33,812	-	-	-	33,812	-	93,312	-	227,354	320,666	(87,301)	(82,375)	(169,676)
25-821	249,614	8,434	-	-	18,021	26,455	-	23,276	-	-	23,276	(21,777)	6,530	(15,247)
25-823	70,992	2,399	-	-	5,801	8,200	-	6,620	-	-	6,620	(6,193)	2,102	(4,091)
25-824	762,710	25,772	-	-	-	25,772	-	71,121	-	136,595	207,716	(66,540)	(49,491)	(116,031)
25-825	315,618	10,665	-	-	-	10,665	-	29,431	-	20,219	49,650	(27,535)	(7,326)	(34,861)
25-830	99,934	3,377	-	-	1,849	5,226	-	9,319	-	-	9,319	(8,718)	670	(8,048)
25-831	212,374	7,176	-	-	-	7,176	-	19,803	-	2,494	22,297	(18,528)	(904)	(19,432)
25-832	110,282	3,726	-	-	18,542	22,268	-	10,284	-	-	10,284	(9,621)	6,718	(2,903)
25-833	120,936	4,086	-	-	2,439	6,525	-	11,277	-	-	11,277	(10,551)	884	(9,667)
25-834	183,766	6,209	-	-	-	6,209	-	17,136	-	131,683	148,819	(16,032)	(47,711)	(63,743)
25-836	242,576	8,197	-	-	-	8,197	-	22,620	-	131,650	154,270	(21,163)	(47,699)	(68,862)
25-838	1,022,763	34,559	-	-	153,082	187,641	-	95,371	-	-	95,371	(89,227)	55,464	(33,763)
25-839	1,603,027	54,165	-	-	67,614	121,779	-	149,480	-	-	149,480	(139,850)	24,498	(115,352)
25-840	1,218,718	41,180	-	-	432,708	473,888	-	113,643	-	-	113,643	(106,323)	156,778	50,455
25-841	754,220	25,485	-	-	32,210	57,695	-	70,330	-	-	70,330	(65,799)	11,670	(54,129)
25-842	102,772	3,473	-	-	17,848	21,321	-	9,583	-	-	9,583	(8,966)	6,466	(2,500)
25-844	381,376	12,887	-	-	-	12,887	-	35,563	-	95,514	131,077	(33,272)	(34,607)	(67,879)
25-846	947,767	32,025	-	-	-	32,025	-	88,378	-	14,086	102,464	(82,685)	(5,104)	(87,789)
25-847	399,181	13,488	-	-	-	13,488	-	37,223	-	8,521	45,744	(34,825)	(3,087)	(37,912)
25-849	444,739	15,027	-	-	28,765	43,792	-	41,471	-	-	41,471	(38,800)	10,422	(28,378)
25-851	-	-	-	-	-	-	-	-	-	193,110	193,110	-	(69,967)	(69,967)
25-852	517,105	17,473	-	-	133,400	150,873	-	48,219	-	-	48,219	(45,113)	48,333	3,220
25-853	1,817,576	61,415	-	-	-	61,415	-	169,486	-	59,659	229,145	(158,568)	(21,616)	(180,184)
25-855	1,809,826	61,153	-	-	101,837	162,990	-	168,763	-	-	168,763	(157,892)	36,897	(120,995)
25-859	1,704,622	57,598	-	-	255,848	313,446	-	158,953	-	-	158,953	(148,714)	92,698	(56,016)
25-860	586,526	19,818	-	-	106,733	126,551	-	54,693	-	-	54,693	(51,169)	38,671	(12,498)
25-864	582,810	19,693	-	-	61,968	81,661	-	54,346	-	-	54,346	(50,845)	22,452	(28,393)
25-867	617,165	20,854	-	-	-	20,854	-	57,550	-	6,223	63,773	(53,842)	(2,255)	(56,097)
25-869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-870	166,888	5,639	-	-	-	5,639	-	15,562	-	12,394	27,956	(14,560)	(4,491)	(19,051)
25-871	561,552	18,975	-	-	-	18,975	-	52,364	-	388,242	440,606	(48,991)	(140,667)	(189,658)
25-873	737,825	24,931	-	-	-	24,931	-	68,801	-	31,178	99,979	(64,369)	(11,296)	(75,665)

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
25-874	107,433	3,630	-	-	-	3,630	-	10,018	-	351,604	361,622	(9,373)	(127,393)	(136,766)
25-875	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-876	144,512	4,883	-	-	-	4,883	-	13,475	-	56,995	70,470	(12,607)	(20,651)	(33,258)
25-877	140,933	4,762	-	-	-	4,762	-	13,142	-	3,291	16,433	(12,295)	(1,192)	(13,487)
25-879	544,966	18,414	-	-	105,953	124,367	-	50,817	-	-	50,817	(47,544)	38,389	(9,155)
25-880	447,296	15,114	-	-	54,748	69,862	-	41,710	-	-	41,710	(39,023)	19,836	(19,187)
25-881	955,965	32,302	-	-	-	32,302	-	89,142	-	128,851	217,993	(83,400)	(46,685)	(130,085)
25-882	585,576	19,786	-	-	-	19,786	-	54,604	-	11,097	65,701	(51,087)	(4,021)	(55,108)
25-883	523,432	17,687	-	-	-	17,687	-	48,809	-	105,417	154,226	(45,665)	(38,194)	(83,859)
25-886	138,161	4,668	-	-	27,571	32,239	-	12,883	-	-	12,883	(12,053)	9,990	(2,063)
25-887	567,753	19,184	-	-	44,988	64,172	-	52,942	-	-	52,942	(49,532)	16,300	(33,232)
25-888	122,507	4,139	-	-	29,268	33,407	-	11,424	-	-	11,424	(10,688)	10,605	(83)
25-889	78,527	2,653	-	-	-	2,653	-	7,322	-	14,132	21,454	(6,851)	(5,120)	(11,971)
25-890	497,604	16,814	-	-	76,516	93,330	-	46,401	-	-	46,401	(43,412)	27,723	(15,689)
25-892	324,962	10,980	-	-	-	10,980	-	30,302	-	11,867	42,169	(28,350)	(4,300)	(32,650)
25-894	327,531	11,067	-	-	52,271	63,338	-	30,542	-	-	30,542	(28,574)	18,939	(9,635)
25-896	123,600	4,176	-	-	-	4,176	-	11,526	-	7,167	18,693	(10,783)	(2,597)	(13,380)
25-898	1,797,196	60,726	-	-	198,473	259,199	-	167,585	-	-	167,585	(156,790)	71,910	(84,880)
25-901	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-912	44,515,205	1,504,146	-	-	1,624,234	3,128,380	-	4,150,966	-	-	4,150,966	(3,883,571)	588,490	(3,295,081)
25-914	5,133,972	173,474	-	-	1,893,328	2,066,802	-	478,734	-	-	478,734	(447,895)	685,988	238,093
25-930	356,079	12,032	-	-	-	12,032	-	33,204	-	142,683	175,887	(31,065)	(51,697)	(82,762)
25-931	116,735	3,944	-	-	-	3,944	-	10,885	-	153,253	164,138	(10,184)	(55,526)	(65,710)
25-932	-	-	-	-	-	-	-	-	-	13,420	13,420	-	(4,863)	(4,863)
25-935	59,204	2,000	-	-	37,115	39,115	-	5,521	-	-	5,521	(5,165)	13,447	8,282
25-937	108,514	3,667	-	-	9,910	13,577	-	10,119	-	-	10,119	(9,467)	3,590	(5,877)
25-938	173,257	5,854	-	-	73,222	79,076	-	16,156	-	-	16,156	(15,115)	26,530	11,415
25-939	593,403	20,051	-	-	87,649	107,700	-	55,334	-	-	55,334	(51,769)	31,757	(20,012)
25-942	4,111	139	-	-	-	139	-	383	-	76,272	76,655	(359)	(27,635)	(27,994)
25-948	113,019	3,819	-	-	33,502	37,321	-	10,539	-	-	10,539	(9,860)	12,139	2,279
25-950	50,535	1,708	-	-	-	1,708	-	4,712	-	79,636	84,348	(4,409)	(28,854)	(33,263)
25-953	57,764	1,952	-	-	51,940	53,892	-	5,386	-	-	5,386	(5,039)	18,819	13,780
26-001	7,588,077	256,397	-	-	106,915	363,312	-	707,575	-	-	707,575	(661,995)	38,738	(623,257)
26-002	2,836,258	95,836	-	-	-	95,836	-	264,476	-	23,828	288,304	(247,439)	(8,634)	(256,073)
26-010	1,072,945	36,254	-	-	49,248	85,502	-	100,050	-	-	100,050	(93,605)	17,844	(75,761)
26-013	1,417,899	47,910	-	-	-	47,910	-	132,217	-	35,354	167,571	(123,700)	(12,810)	(136,510)
26-017	3,371,807	113,932	-	-	62,707	176,639	-	314,415	-	-	314,415	(294,161)	22,720	(271,441)
26-019	3,382,788	114,303	-	-	-	114,303	-	315,439	-	78,246	393,685	(295,119)	(28,350)	(323,469)
26-020	3,184,713	107,610	-	-	-	107,610	-	296,969	-	57,471	354,440	(277,839)	(20,823)	(298,662)
26-374	4,095,974	138,401	-	-	173,822	312,223	-	381,942	-	-	381,942	(357,339)	62,979	(294,360)
26-876	928,074	31,359	-	-	-	31,359	-	86,541	-	67,648	154,189	(80,967)	(24,510)	(105,477)
27-001	1,387,415	46,880	-	-	-	46,880	-	129,374	-	122,075	251,449	(121,040)	(44,230)	(165,270)
27-019	6,873,953	232,267	-	-	-	232,267	-	640,984	-	17,834	658,818	(599,694)	(6,462)	(606,156)
27-142	4,964,169	167,737	-	-	-	167,737	-	462,900	-	382,873	845,773	(433,081)	(138,722)	(571,803)
27-762	2,056,806	69,498	-	-	81,695	151,193	-	191,794	-	-	191,794	(179,439)	29,600	(149,839)
28-001	4,597,748	155,356	-	-	-	155,356	-	428,732	-	393,147	821,879	(401,114)	(142,444)	(543,558)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
28-005	8,061,345	272,389	-	-	-	272,389	-	751,707	-	390,263	1,141,970	(703,283)	(141,399)	(844,682)
28-006	6,298,600	212,827	-	-	-	212,827	-	587,334	-	305,470	892,804	(549,499)	(110,677)	(660,176)
28-014	1,890,080	63,865	-	-	-	63,865	-	176,247	-	34,287	210,534	(164,893)	(12,423)	(177,316)
28-019	11,344,588	383,328	-	-	180,884	564,212	-	1,057,863	-	-	1,057,863	(989,718)	65,538	(924,180)
28-020	3,693,579	124,804	-	-	-	124,804	-	344,420	-	294,712	639,132	(322,233)	(106,780)	(429,013)
28-022	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28-023	3,332,092	112,590	-	-	-	112,590	-	310,712	-	191,796	502,508	(290,697)	(69,491)	(360,188)
29-001	3,137,703	106,021	-	-	-	106,021	-	292,585	-	142,292	434,877	(273,738)	(51,555)	(325,293)
29-004	1,863,976	62,983	-	-	26,179	89,162	-	173,813	-	-	173,813	(162,616)	9,485	(153,131)
29-011	6,408,070	216,525	-	-	39,266	255,791	-	597,541	-	-	597,541	(559,049)	14,227	(544,822)
29-013	3,863,131	130,533	-	-	31,472	162,005	-	360,230	-	-	360,230	(337,025)	11,403	(325,622)
29-209	10,739,175	362,871	-	-	217,506	580,377	-	1,001,410	-	-	1,001,410	(936,901)	78,806	(858,095)
29-223	10,626,915	359,078	-	-	-	359,078	-	990,941	-	245,067	1,236,008	(927,108)	(88,792)	(1,015,900)
29-401	2,340,333	79,079	-	-	59,617	138,696	-	218,232	-	-	218,232	(204,174)	21,601	(182,573)
29-406	24,974,194	843,865	-	-	195,710	1,039,575	-	2,328,800	-	-	2,328,800	(2,178,785)	70,910	(2,107,875)
29-706	2,664,196	90,022	-	-	-	90,022	-	248,432	-	15,876	264,308	(232,428)	(5,752)	(238,180)
29-800	13,073	442	-	-	-	442	-	1,219	-	72,277	73,496	(1,140)	(26,188)	(27,328)
29-899	213,467	7,213	-	-	-	7,213	-	19,905	-	45,982	65,887	(18,623)	(16,660)	(35,283)
29-909	2,529,423	85,468	-	-	85,506	170,974	-	235,864	-	-	235,864	(220,671)	30,981	(189,690)
30-001	2,936,956	99,238	-	-	-	99,238	-	273,866	-	378,763	652,629	(256,224)	(137,233)	(393,457)
30-027	4,350,147	146,989	-	-	186,177	333,166	-	405,644	-	-	405,644	(379,513)	67,455	(312,058)
30-028	2,939,538	99,325	-	-	-	99,325	-	274,107	-	68,651	342,758	(256,450)	(24,874)	(281,324)
30-115	4,562,043	154,149	-	-	-	154,149	-	425,403	-	113,584	538,987	(397,999)	(41,153)	(439,152)
31-001	20,696,055	699,309	-	-	-	699,309	-	1,929,871	-	479,238	2,409,109	(1,805,554)	(173,637)	(1,979,191)
31-015	4,810,976	162,560	-	-	-	162,560	-	448,615	-	443,683	892,298	(419,717)	(160,755)	(580,472)
31-044	6,386,842	215,808	-	-	-	215,808	-	595,562	-	83,331	678,893	(557,197)	(30,193)	(587,390)
31-046	18,736,274	633,089	-	-	343,288	976,377	-	1,747,125	-	-	1,747,125	(1,634,580)	124,380	(1,510,200)
31-047	6,616,751	223,577	-	-	23,223	246,800	-	617,001	-	-	617,001	(577,255)	8,414	(568,841)
31-048	19,175,026	647,914	-	-	-	647,914	-	1,788,038	-	1,072,206	2,860,244	(1,672,857)	(388,480)	(2,061,337)
31-049	28,145,171	951,011	-	-	1,814,515	2,765,526	-	2,624,489	-	-	2,624,489	(2,455,426)	657,433	(1,797,993)
31-119	149,069,149	5,036,972	-	-	3,865,812	8,902,784	-	13,900,439	-	-	13,900,439	(13,005,010)	1,400,657	(11,604,353)
31-155	1,309,229	44,238	-	-	-	44,238	-	122,083	-	18,417	140,500	(114,219)	(6,673)	(120,892)
31-175	6,432,268	217,343	-	-	330,012	547,355	-	599,798	-	-	599,798	(561,160)	119,569	(441,591)
31-182	3,311,940	111,909	-	-	-	111,909	-	308,833	-	49,734	358,567	(288,938)	(18,019)	(306,957)
31-184	2,742,746	92,676	-	-	-	92,676	-	255,756	-	176,890	432,646	(239,281)	(64,091)	(303,372)
31-212	3,481,605	117,642	-	-	29,534	147,176	-	324,654	-	-	324,654	(303,740)	10,701	(293,039)
31-218	3,849,909	130,086	-	-	-	130,086	-	358,997	-	81,797	440,794	(335,872)	(29,636)	(365,508)
31-220	5,820,397	196,668	-	-	-	196,668	-	542,742	-	134,869	677,611	(507,780)	(48,865)	(556,645)
31-231	9,301,835	314,304	-	-	491,292	805,596	-	867,380	-	-	867,380	(811,506)	178,004	(633,502)
31-248	4,523,248	152,838	-	-	-	152,838	-	421,785	-	212,955	634,740	(394,615)	(77,158)	(471,773)
31-252	13,825,388	467,153	-	-	27,422	494,575	-	1,289,194	-	-	1,289,194	(1,206,147)	9,935	(1,196,212)
31-253	23,121,804	781,274	-	-	-	781,274	-	2,156,068	-	307,152	2,463,220	(2,017,180)	(111,287)	(2,128,467)
31-256	21,346,840	721,299	-	-	-	721,299	-	1,990,556	-	506,115	2,496,671	(1,862,329)	(183,375)	(2,045,704)
31-261	14,239,936	481,160	-	-	440,230	921,390	-	1,327,849	-	-	1,327,849	(1,242,313)	159,503	(1,082,810)
31-268	5,138,197	173,617	-	-	-	173,617	-	479,128	-	275,433	754,561	(448,264)	(99,795)	(548,059)
31-310	8,906,514	300,947	-	-	-	300,947	-	830,517	-	299,406	1,129,923	(777,017)	(108,480)	(885,497)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
31-733	31,415,472	1,061,513	-	-	1,679,819	2,741,332	-	2,929,438	-	-	2,929,438	(2,740,731)	608,630	(2,132,101)
31-736	13,465,820	455,003	-	-	-	455,003	-	1,255,664	-	1,258,275	2,513,939	(1,174,778)	(455,897)	(1,630,675)
31-800	1,285,468	43,435	-	-	-	43,435	-	119,868	-	10,854	130,722	(112,146)	(3,932)	(116,078)
31-801	-	-	-	-	-	-	-	-	-	1,977	1,977	-	(716)	(716)
31-803	2,378	80	-	-	-	80	-	222	-	75,980	76,202	(207)	(27,529)	(27,736)
31-804	390,249	13,186	-	-	-	13,186	-	36,390	-	29,127	65,517	(34,046)	(10,553)	(44,599)
31-807	972,814	32,871	-	-	-	32,871	-	90,713	-	42,682	133,395	(84,870)	(15,465)	(100,335)
31-810	151,449	5,117	-	-	-	5,117	-	14,122	-	75,797	89,919	(13,213)	(27,463)	(40,676)
31-812	116,598	3,940	-	-	-	3,940	-	10,873	-	162,826	173,699	(10,172)	(58,995)	(69,167)
31-815	2,487,085	84,037	-	-	-	84,037	-	231,916	-	35,126	267,042	(216,977)	(12,727)	(229,704)
31-816	-	-	-	-	-	-	-	-	-	19,029	19,029	-	(6,895)	(6,895)
31-817	4,368	148	-	-	-	148	-	407	-	76,390	76,797	(381)	(27,677)	(28,058)
31-818	664,646	22,458	-	-	161,047	183,505	-	61,977	-	-	61,977	(57,985)	58,350	365
31-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-822	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-823	145,862	4,929	-	-	-	4,929	-	13,601	-	1,224	14,825	(12,725)	(443)	(13,168)
31-824	339,750	11,480	-	-	14,874	26,354	-	31,681	-	-	31,681	(29,640)	5,389	(24,251)
31-825	311,860	10,538	-	-	-	10,538	-	29,080	-	41,866	70,946	(27,207)	(15,169)	(42,376)
31-832	123,266	4,165	-	-	-	4,165	-	11,494	-	57,111	68,605	(10,754)	(20,692)	(31,446)
31-838	1,625,881	54,938	-	-	148,219	203,157	-	151,611	-	-	151,611	(141,844)	53,702	(88,142)
31-840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-841	92,454	3,124	-	-	-	3,124	-	8,621	-	26,390	35,011	(8,066)	(9,561)	(17,627)
31-845	2,339,174	79,040	-	-	-	79,040	-	218,124	-	162,507	380,631	(204,073)	(58,880)	(262,953)
31-846	690,475	23,331	-	-	799	24,130	-	64,386	-	-	64,386	(60,238)	289	(59,949)
31-848	275,915	9,323	-	-	1,082	10,405	-	25,729	-	-	25,729	(24,071)	392	(23,679)
31-849	150,726	5,093	-	-	-	5,093	-	14,055	-	5,974	20,029	(13,150)	(2,164)	(15,314)
31-856	380,253	12,849	-	-	38,858	51,707	-	35,458	-	-	35,458	(33,174)	14,079	(19,095)
31-868	991,491	33,502	-	-	-	33,502	-	92,455	-	82,132	174,587	(86,499)	(29,758)	(116,257)
31-873	1,999,872	67,575	-	-	1,068,684	1,136,259	-	186,485	-	-	186,485	(174,472)	387,204	212,732
31-877	609,888	20,608	-	-	113,690	134,298	-	56,871	-	-	56,871	(53,207)	41,192	(12,015)
31-878	76,525	2,586	-	-	-	2,586	-	7,136	-	349,257	356,393	(6,676)	(126,542)	(133,218)
31-883	337,485	11,403	-	-	65,109	76,512	-	31,470	-	-	31,470	(29,443)	23,590	(5,853)
31-896	549,996	18,584	-	-	205,134	223,718	-	51,286	-	-	51,286	(47,982)	74,324	26,342
31-900	1,399,126	47,276	-	-	808,466	855,742	-	130,466	-	-	130,466	(122,062)	292,923	170,861
32-001	2,490,688	84,159	-	-	-	84,159	-	232,252	-	195,990	428,242	(217,291)	(71,011)	(288,302)
32-002	1,624,835	54,902	-	-	65,791	120,693	-	151,513	-	-	151,513	(141,753)	23,837	(117,916)
32-003	1,557,039	52,612	-	-	54,797	107,409	-	145,191	-	-	145,191	(135,838)	19,854	(115,984)
32-005	3,431,160	115,937	-	-	64,104	180,041	-	319,950	-	-	319,950	(299,339)	23,226	(276,113)
32-006	1,504,951	50,852	-	-	-	50,852	-	140,334	-	27,107	167,441	(131,294)	(9,822)	(141,116)
32-009	1,691,090	57,141	-	-	10,111	67,252	-	157,691	-	-	157,691	(147,533)	3,663	(143,870)
32-010	3,138,151	106,037	-	-	48,706	154,743	-	292,627	-	-	292,627	(273,777)	17,647	(256,130)
32-011	842,802	28,478	-	-	-	28,478	-	78,590	-	39,479	118,069	(73,527)	(14,304)	(87,831)
32-138	17,923,423	605,623	-	-	179,887	785,510	-	1,671,328	-	-	1,671,328	(1,563,665)	65,177	(1,498,488)
33-003	1,135,316	38,362	-	-	-	38,362	-	105,866	-	7,451	113,317	(99,047)	(2,700)	(101,747)
33-008	1,588,849	53,686	-	-	-	53,686	-	148,157	-	42,722	190,879	(138,614)	(15,479)	(154,093)
33-011	2,383,596	80,541	-	-	42,054	122,595	-	222,266	-	-	222,266	(207,948)	15,237	(192,711)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
33-012	1,519,106	51,330	-	-	-	51,330	-	141,654	-	71,644	213,298	(132,529)	(25,958)	(158,487)
33-151	5,421,341	183,184	-	-	366,550	549,734	-	505,531	-	-	505,531	(472,966)	132,808	(340,158)
33-301	1,928,945	65,178	-	-	93,714	158,892	-	179,871	-	-	179,871	(168,284)	33,955	(134,329)
34-004	1,572,861	53,146	-	-	165,352	218,498	-	146,667	-	-	146,667	(137,219)	59,910	(77,309)
34-286	5,104,989	172,495	-	-	-	172,495	-	476,031	-	53,469	529,500	(445,367)	(19,373)	(464,740)
35-006	1,050,922	35,510	-	-	-	35,510	-	97,997	-	65,080	163,077	(91,684)	(23,580)	(115,264)
35-007	3,150,662	106,459	-	-	-	106,459	-	293,794	-	9,372	303,166	(274,868)	(3,395)	(278,263)
35-014	2,840,392	95,975	-	-	24,804	120,779	-	264,862	-	-	264,862	(247,800)	8,987	(238,813)
35-232	4,784,764	161,675	-	-	-	161,675	-	446,171	-	115,069	561,240	(417,430)	(41,691)	(459,121)
35-715	4,314,567	145,787	-	-	56,730	202,517	-	402,326	-	-	402,326	(376,409)	20,554	(355,855)
35-729	7,491,477	253,133	-	-	-	253,133	-	698,567	-	321,494	1,020,061	(653,567)	(116,483)	(770,050)
35-904	6,685,664	225,905	-	-	26,165	252,070	-	623,427	-	-	623,427	(583,267)	9,480	(573,787)
36-018	3,301,603	111,560	-	-	-	111,560	-	307,869	-	13,933	321,802	(288,037)	(5,048)	(293,085)
36-019	2,362,661	79,833	-	-	86,013	165,846	-	220,314	-	-	220,314	(206,122)	31,164	(174,958)
36-022	1,641,571	55,468	-	-	-	55,468	-	153,074	-	76,578	229,652	(143,213)	(27,746)	(170,959)
36-226	7,111,797	240,304	-	-	145,551	385,855	-	663,163	-	-	663,163	(620,444)	52,736	(567,708)
36-336	5,528,152	186,793	-	-	-	186,793	-	515,491	-	31,978	547,469	(482,284)	(11,586)	(493,870)
37-015	12,128,126	409,803	-	-	350,204	760,007	-	1,130,927	-	-	1,130,927	(1,058,075)	126,885	(931,190)
38-016	4,699,821	158,805	-	-	-	158,805	-	438,250	-	126,703	564,953	(410,019)	(45,907)	(455,926)
38-018	5,936,845	200,603	-	-	-	200,603	-	553,601	-	253,678	807,279	(517,939)	(91,912)	(609,851)
39-012	1,616,572	54,623	-	-	-	54,623	-	150,743	-	58,588	209,331	(141,032)	(21,227)	(162,259)
39-014	2,338,487	79,016	-	-	13,362	92,378	-	218,060	-	-	218,060	(204,013)	4,841	(199,172)
39-024	2,176,917	73,557	-	-	106,076	179,633	-	202,994	-	-	202,994	(189,917)	38,433	(151,484)
39-025	3,301,173	111,545	-	-	378,678	490,223	-	307,829	-	-	307,829	(287,999)	137,202	(150,797)
39-110	5,558,140	187,807	-	-	27,434	215,241	-	518,287	-	-	518,287	(484,900)	9,940	(474,960)
39-174	5,887,697	198,942	-	-	-	198,942	-	549,018	-	63,138	612,156	(513,651)	(22,876)	(536,527)
39-246	3,852,119	130,161	-	-	42,892	173,053	-	359,203	-	-	359,203	(336,064)	15,540	(320,524)
40-015	2,694,010	91,029	-	-	132,467	223,496	-	251,212	-	-	251,212	(235,029)	47,995	(187,034)
40-149	6,794,298	229,576	-	-	174,352	403,928	-	633,557	-	-	633,557	(592,744)	63,171	(529,573)
40-205	3,562,253	120,367	-	-	67,609	187,976	-	332,174	-	-	332,174	(310,776)	24,496	(286,280)
41-001	3,517,197	118,844	-	-	-	118,844	-	327,973	-	2,110	330,083	(306,845)	(764)	(307,609)
41-010	3,286,899	111,063	-	-	-	111,063	-	306,498	-	207,270	513,768	(286,754)	(75,098)	(361,852)
41-025	4,171,949	140,968	-	-	-	140,968	-	389,027	-	465,809	854,836	(363,967)	(168,771)	(532,738)
41-027	4,359,133	147,293	-	-	-	147,293	-	406,482	-	59,777	466,259	(380,297)	(21,659)	(401,956)
41-192	4,915,146	166,080	-	-	90,427	256,507	-	458,329	-	-	458,329	(428,804)	32,764	(396,040)
41-196	2,064,483	69,758	-	-	55,693	125,451	-	192,510	-	-	192,510	(180,109)	20,179	(159,930)
41-721	6,799,287	229,744	-	-	910,568	1,140,312	-	634,022	-	-	634,022	(593,180)	329,916	(263,264)
41-766	935,250	31,602	-	-	-	31,602	-	87,210	-	63,128	150,338	(81,593)	(22,873)	(104,466)
41-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41-900	2,270,058	76,704	-	-	-	76,704	-	211,679	-	655	212,334	(198,043)	(238)	(198,281)
42-001	4,062,557	137,272	-	-	-	137,272	-	378,826	-	106,722	485,548	(354,423)	(38,667)	(393,090)
42-004	2,339,580	79,053	-	-	-	79,053	-	218,162	-	58,407	276,569	(204,108)	(21,162)	(225,270)
42-007	1,601,820	54,125	-	-	-	54,125	-	149,367	-	60,490	209,857	(139,745)	(21,917)	(161,662)
42-008	2,621,148	88,567	-	-	42,834	131,401	-	244,417	-	-	244,417	(228,673)	15,519	(213,154)
42-011	2,070,135	69,949	-	-	-	69,949	-	193,037	-	143,663	336,700	(180,602)	(52,052)	(232,654)
42-168	7,602,906	256,898	-	-	331,848	588,746	-	708,958	-	-	708,958	(663,289)	120,235	(543,054)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
42-714	2,817,873	95,215	-	-	-	95,215	-	262,762	-	416,792	679,554	(245,835)	(151,012)	(396,847)
43-001	3,813,588	128,859	-	-	79,669	208,528	-	355,610	-	-	355,610	(332,703)	28,866	(303,837)
43-003	3,050,513	103,075	-	-	-	103,075	-	284,455	-	328,756	613,211	(266,131)	(119,114)	(385,245)
43-005	7,252,641	245,063	-	-	45,379	290,442	-	676,296	-	-	676,296	(632,731)	16,441	(616,290)
43-008	10,447,272	353,008	-	-	-	353,008	-	974,190	-	565,721	1,539,911	(911,435)	(204,971)	(1,116,406)
43-009	7,833,491	264,690	-	-	-	264,690	-	730,459	-	517,228	1,247,687	(683,405)	(187,402)	(870,807)
43-014	9,736,470	328,990	-	-	-	328,990	-	907,909	-	96,811	1,004,720	(849,424)	(35,076)	(884,500)
43-238	4,847,087	163,781	-	-	-	163,781	-	451,983	-	226,065	678,048	(422,867)	(81,908)	(504,775)
43-239	25,216,914	852,067	-	-	-	852,067	-	2,351,434	-	263,779	2,615,213	(2,199,960)	(95,572)	(2,295,532)
43-329	910,568	30,768	-	-	-	30,768	-	84,909	-	61,573	146,482	(79,439)	(22,309)	(101,748)
43-397	27,165,355	917,904	-	-	24,356	942,260	-	2,533,122	-	-	2,533,122	(2,369,945)	8,824	(2,361,121)
43-551	29,488,809	996,412	-	-	-	996,412	-	2,749,780	-	994,581	3,744,361	(2,572,647)	(360,356)	(2,933,003)
43-702	2,915,113	98,500	-	-	-	98,500	-	271,829	-	33,447	305,276	(254,319)	(12,118)	(266,437)
43-836	135,855	4,590	-	-	13,689	18,279	-	12,668	-	-	12,668	(11,852)	4,960	(6,892)
44-001	900,602	30,431	-	-	-	30,431	-	83,980	-	198,858	282,838	(78,570)	(72,050)	(150,620)
44-016	4,110,534	138,893	-	-	-	138,893	-	383,300	-	133,621	516,921	(358,609)	(48,413)	(407,022)
44-017	5,159,520	174,338	-	-	97,101	271,439	-	481,116	-	-	481,116	(450,124)	35,181	(414,943)
44-022	3,604,519	121,795	-	-	-	121,795	-	336,115	-	164,830	500,945	(314,463)	(59,721)	(374,184)
44-024	3,490,018	117,926	-	-	101,584	219,510	-	325,438	-	-	325,438	(304,474)	36,806	(267,668)
44-025	2,442,597	82,534	-	-	127,893	210,427	-	227,768	-	-	227,768	(213,096)	46,338	(166,758)
44-148	4,215,075	142,425	-	-	229,799	372,224	-	393,048	-	-	393,048	(367,729)	83,261	(284,468)
44-319	2,915,250	98,505	-	-	88,738	187,243	-	271,842	-	-	271,842	(254,331)	32,152	(222,179)
44-771	2,368,235	80,021	-	-	-	80,021	-	220,834	-	233,146	453,980	(206,608)	(84,473)	(291,081)
45-001	4,189,850	141,573	-	-	260,135	401,708	-	390,696	-	-	390,696	(365,529)	94,252	(271,277)
45-007	9,368,460	316,556	-	-	-	316,556	-	873,593	-	136,155	1,009,748	(817,318)	(49,331)	(866,649)
45-016	2,955,669	99,871	-	-	-	99,871	-	275,611	-	130,645	406,256	(257,857)	(47,335)	(305,192)
45-029	5,499,856	185,837	-	-	-	185,837	-	512,852	-	109,044	621,896	(479,815)	(39,509)	(519,324)
45-031	9,634,953	325,560	-	-	329,493	655,053	-	898,443	-	-	898,443	(840,567)	119,382	(721,185)
45-032	5,179,405	175,009	-	-	-	175,009	-	482,971	-	229,115	712,086	(451,859)	(83,013)	(534,872)
45-033	4,584,585	154,911	-	-	63,817	218,728	-	427,505	-	-	427,505	(399,966)	23,122	(376,844)
45-034	3,948,427	133,415	-	-	92,934	226,349	-	368,184	-	-	368,184	(344,466)	33,672	(310,794)
45-170	16,761,263	566,355	-	-	-	566,355	-	1,562,959	-	492,147	2,055,106	(1,462,277)	(178,314)	(1,640,591)
45-267	3,752,084	126,781	-	-	-	126,781	-	349,875	-	1,445	351,320	(327,337)	(524)	(327,861)
45-394	6,194,442	209,307	-	-	86,641	295,948	-	577,621	-	-	577,621	(540,412)	31,392	(509,020)
45-737	6,027,955	203,682	-	-	-	203,682	-	562,096	-	232,376	794,472	(525,888)	(84,194)	(610,082)
45-856	397,741	13,439	-	-	42,744	56,183	-	37,089	-	-	37,089	(34,700)	15,487	(19,213)
45-866	450,200	15,212	-	-	148,684	163,896	-	41,980	-	-	41,980	(39,276)	53,871	14,595
46-005	1,549,404	52,354	-	-	97,019	149,373	-	144,479	-	-	144,479	(135,172)	35,152	(100,020)
46-018	4,467,199	150,944	-	-	64,729	215,673	-	416,559	-	-	416,559	(389,725)	23,453	(366,272)
46-019	4,694,133	158,612	-	-	14,541	173,153	-	437,720	-	-	437,720	(409,523)	5,268	(404,255)
46-109	6,530,601	220,666	-	-	95,254	315,920	-	608,967	-	-	608,967	(569,739)	34,513	(535,226)
46-601	2,593,448	87,631	-	-	-	87,631	-	241,835	-	289,690	531,525	(226,256)	(104,960)	(331,216)
46-752	2,879,664	97,302	-	-	-	97,302	-	268,524	-	27,563	296,087	(251,226)	(9,986)	(261,212)
47-001	2,534,298	85,633	-	-	41,857	127,490	-	236,319	-	-	236,319	(221,096)	15,166	(205,930)
47-004	9,547,721	322,613	-	-	182,775	505,388	-	890,308	-	-	890,308	(832,957)	66,223	(766,734)
47-009	3,661,237	123,711	-	-	-	123,711	-	341,404	-	55,557	396,961	(319,412)	(20,130)	(339,542)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
47-010	2,588,143	87,452	-	-	24,857	112,309	-	241,340	-	-	241,340	(225,793)	9,006	(216,787)
47-028	4,678,808	158,095	-	-	-	158,095	-	436,291	-	95,080	531,371	(408,186)	(34,449)	(442,635)
47-029	7,641,856	258,214	-	-	-	258,214	-	712,590	-	126,607	839,197	(666,687)	(45,872)	(712,559)
47-031	3,697,146	124,925	-	-	30,693	155,618	-	344,752	-	-	344,752	(322,544)	11,121	(311,423)
47-136	18,321,851	619,086	-	-	-	619,086	-	1,708,481	-	82,789	1,791,270	(1,598,425)	(29,996)	(1,628,421)
47-157	25,952,074	876,907	-	-	666,227	1,543,134	-	2,419,986	-	-	2,419,986	(2,264,097)	241,386	(2,022,711)
47-234	4,007,069	135,397	-	-	-	135,397	-	373,652	-	9,783	383,435	(349,583)	(3,545)	(353,128)
47-266	10,028,051	338,843	-	-	100,395	439,238	-	935,098	-	-	935,098	(874,862)	36,375	(838,487)
47-276	5,026,032	169,827	-	-	-	169,827	-	468,669	-	235,441	704,110	(438,478)	(85,305)	(523,783)
47-287	11,681,452	394,710	-	-	-	394,710	-	1,089,275	-	392,749	1,482,024	(1,019,107)	(142,301)	(1,161,408)
47-302	9,661,582	326,460	-	-	-	326,460	-	900,926	-	76,366	977,292	(842,890)	(27,669)	(870,559)
47-389	2,930,540	99,021	-	-	-	99,021	-	273,268	-	192,830	466,098	(255,665)	(69,866)	(325,531)
47-725	5,013,365	169,399	-	-	489,914	659,313	-	467,488	-	-	467,488	(437,373)	177,505	(259,868)
47-800	400,979	13,549	-	-	32,182	45,731	-	37,391	-	-	37,391	(34,982)	11,660	(23,322)
47-801	638,919	21,589	-	-	81,831	103,420	-	59,578	-	-	59,578	(55,740)	29,649	(26,091)
47-806	99,934	3,377	-	-	-	3,377	-	9,319	-	7,277	16,596	(8,718)	(2,636)	(11,354)
47-838	257,370	8,696	-	-	-	8,696	-	23,999	-	45,872	69,871	(22,453)	(16,620)	(39,073)
47-856	170,317	5,755	-	-	-	5,755	-	15,882	-	21,334	37,216	(14,859)	(7,730)	(22,589)
47-876	167,921	5,674	-	-	18,272	23,946	-	15,658	-	-	15,658	(14,650)	6,620	(8,030)
47-885	190,207	6,427	-	-	-	6,427	-	17,736	-	6,253	23,989	(16,594)	(2,266)	(18,860)
47-887	591,378	19,982	-	-	82,730	102,712	-	55,145	-	-	55,145	(51,593)	29,975	(21,618)
47-888	239,141	8,080	-	-	75,523	83,603	-	22,299	-	-	22,299	(20,863)	27,364	6,501
47-890	109,751	3,708	-	-	36,610	40,318	-	10,234	-	-	10,234	(9,575)	13,264	3,689
47-891	208,908	7,059	-	-	-	7,059	-	19,480	-	6,120	25,600	(18,225)	(2,217)	(20,442)
47-903	53,779	1,817	-	-	1,201	3,018	-	5,015	-	-	5,015	(4,692)	435	(4,257)
48-001	5,657,184	191,153	-	-	-	191,153	-	527,523	-	218,883	746,406	(493,541)	(79,305)	(572,846)
48-008	2,844,341	96,109	-	-	-	96,109	-	265,230	-	112,261	377,491	(248,144)	(40,674)	(288,818)
48-013	8,575,618	289,766	-	-	292,126	581,892	-	799,662	-	-	799,662	(748,149)	105,843	(642,306)
48-015	21,675,746	732,413	-	-	380,173	1,112,586	-	2,021,226	-	-	2,021,226	(1,891,024)	137,744	(1,753,280)
48-016	11,558,754	390,564	-	-	57,768	448,332	-	1,077,834	-	-	1,077,834	(1,008,402)	20,930	(987,472)
48-195	96,478,385	3,259,957	-	-	16,130,497	19,390,454	-	8,996,442	-	-	8,996,442	(8,416,915)	5,844,381	(2,572,534)
48-229	7,844,921	265,076	-	-	35,239	300,315	-	731,525	-	-	731,525	(684,402)	12,768	(671,634)
48-254	21,200,840	716,366	-	-	-	716,366	-	1,976,942	-	556,892	2,533,834	(1,849,592)	(201,773)	(2,051,365)
48-260	10,612,367	358,587	-	-	283,296	641,883	-	989,585	-	-	989,585	(925,838)	102,644	(823,194)
48-800	961,205	32,479	-	-	-	32,479	-	89,631	-	305,072	394,703	(83,857)	(110,533)	(194,390)
48-801	387,040	13,078	-	-	-	13,078	-	36,091	-	39,224	75,315	(33,766)	(14,212)	(47,978)
48-802	1,240,203	41,906	-	-	106,663	148,569	-	115,647	-	-	115,647	(108,197)	38,646	(69,551)
48-803	689,758	23,307	-	-	-	23,307	-	64,319	-	119,117	183,436	(60,176)	(43,158)	(103,334)
48-804	181,693	6,139	-	-	-	6,139	-	16,943	-	132,263	149,206	(15,851)	(47,921)	(63,772)
48-805	845,192	28,559	-	-	90,345	118,904	-	78,813	-	-	78,813	(73,736)	32,734	(41,002)
48-807	203,955	6,892	-	-	-	6,892	-	19,018	-	61,749	80,767	(17,793)	(22,373)	(40,166)
48-809	207,636	7,016	-	-	89,048	96,064	-	19,362	-	-	19,362	(18,114)	32,264	14,150
48-811	202,623	6,847	-	-	64,240	71,087	-	18,894	-	-	18,894	(17,677)	23,275	5,598
48-812	378,687	12,796	-	-	33,677	46,473	-	35,312	-	-	35,312	(33,037)	12,202	(20,835)
48-813	262,335	8,864	-	-	63,751	72,615	-	24,462	-	-	24,462	(22,886)	23,098	212
48-815	1,997,602	67,498	-	-	-	67,498	-	186,273	-	160,095	346,368	(174,274)	(58,005)	(232,279)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
48-817	-	-	-	-	-	-	-	-	-	876	876	-	(317)	(317)
48-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-821	1,232,669	41,651	-	-	-	41,651	-	114,944	-	32,129	147,073	(107,540)	(11,641)	(119,181)
48-822	751,992	25,409	-	-	-	24,759	50,168	70,122	-	-	70,122	(65,605)	8,971	(56,634)
48-823	750,032	25,343	-	-	-	18,410	43,753	69,939	-	-	69,939	(65,434)	6,670	(58,764)
48-824	259,467	8,767	-	-	-	-	8,767	24,195	-	30,266	54,461	(22,636)	(10,966)	(33,602)
48-825	967,586	32,694	-	-	-	118,004	150,698	90,226	-	-	90,226	(84,414)	42,755	(41,659)
48-828	531,116	17,946	-	-	-	-	17,946	49,526	-	5,604	55,130	(46,335)	(2,030)	(48,365)
48-830	72,850	2,462	-	-	-	-	2,462	6,793	-	43,455	50,248	(6,356)	(15,744)	(22,100)
48-831	7,130,164	240,925	-	-	-	-	240,925	664,875	-	301,752	966,627	(622,046)	(109,330)	(731,376)
48-832	1,440,059	48,659	-	-	-	1,443	50,102	134,283	-	-	134,283	(125,633)	523	(125,110)
48-834	58,236	1,968	-	-	-	-	1,968	5,430	-	20,116	25,546	(5,081)	(7,288)	(12,369)
48-835	131,822	4,454	-	-	-	20,983	25,437	12,292	-	-	12,292	(11,500)	7,602	(3,898)
48-837	339,816	11,482	-	-	-	-	11,482	31,687	-	53,883	85,570	(29,646)	(19,523)	(49,169)
48-838	189,191	6,393	-	-	-	49,306	55,699	17,642	-	-	17,642	(16,505)	17,865	1,360
48-840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-841	7,331	248	-	-	-	-	248	684	-	368,540	369,224	(640)	(133,529)	(134,169)
48-843	448,479	15,154	-	-	-	20,176	35,330	41,820	-	-	41,820	(39,126)	7,310	(31,816)
48-845	125,889	4,254	-	-	-	113,196	117,450	11,739	-	-	11,739	(10,983)	41,013	30,030
48-847	509,517	17,216	-	-	-	-	17,216	47,512	-	3,153	50,665	(44,451)	(1,142)	(45,593)
48-850	314,064	10,612	-	-	-	-	10,612	29,286	-	88,306	117,592	(27,399)	(31,995)	(59,394)
48-853	24,950,558	843,067	-	-	-	1,556,106	2,399,173	2,326,596	-	-	2,326,596	(2,176,723)	563,807	(1,612,916)
48-858	334,074	11,288	-	-	-	-	11,288	31,152	-	29,227	60,379	(29,145)	(10,589)	(39,734)
48-859	90,124	3,045	-	-	-	44,696	47,741	8,404	-	-	8,404	(7,863)	16,194	8,331
48-860	742,432	25,086	-	-	-	165,172	190,258	69,231	-	-	69,231	(64,771)	59,845	(4,926)
48-861	726,342	24,543	-	-	-	-	24,543	67,730	-	103,128	170,858	(63,367)	(37,365)	(100,732)
48-867	587,112	19,838	-	-	-	-	19,838	54,747	-	145,647	200,394	(51,220)	(52,770)	(103,990)
48-885	352,900	11,924	-	-	-	-	11,924	32,907	-	8,997	41,904	(30,788)	(3,260)	(34,048)
49-006	3,511,760	118,661	-	-	-	-	118,661	327,466	-	138,475	465,941	(306,371)	(50,172)	(356,543)
49-018	4,009,322	135,473	-	-	-	-	135,473	373,862	-	176,409	550,271	(349,779)	(63,916)	(413,695)
49-019	4,710,235	159,156	-	-	-	137,958	297,114	439,221	-	-	439,221	(410,928)	49,985	(360,943)
49-228	4,639,870	156,779	-	-	-	-	156,779	432,660	-	11,611	444,271	(404,789)	(4,207)	(408,996)
49-754	2,445,435	82,630	-	-	-	-	82,630	228,033	-	399,496	627,529	(213,343)	(144,745)	(358,088)
50-001	4,630,920	156,476	-	-	-	-	156,476	431,825	-	3,985,325	4,417,150	(404,008)	(1,443,960)	(1,847,968)
50-002	11,484,535	388,057	-	-	-	168,951	557,008	1,070,913	-	-	1,070,913	(1,001,928)	61,214	(940,714)
50-005	11,715,156	395,849	-	-	-	33,508	429,357	1,092,418	-	-	1,092,418	(1,022,047)	12,140	(1,009,907)
50-006	6,821,154	230,483	-	-	-	47,861	278,344	636,061	-	-	636,061	(595,087)	17,341	(577,746)
50-011	2,280,968	77,073	-	-	-	-	77,073	212,696	-	90,405	303,101	(198,995)	(32,755)	(231,750)
50-012	1,051,071	35,515	-	-	-	-	35,515	98,011	-	90,002	188,013	(91,697)	(32,609)	(124,306)
50-013	3,328,549	112,470	-	-	-	-	112,470	310,381	-	26,930	337,311	(290,387)	(9,757)	(300,144)
50-014	5,140,987	173,711	-	-	-	-	173,711	479,388	-	372,141	851,529	(448,507)	(134,834)	(583,341)
50-016	2,530,032	85,489	-	-	-	33,804	119,293	235,921	-	-	235,921	(220,724)	12,248	(208,476)
50-019	1,521,233	51,402	-	-	-	-	51,402	141,852	-	176,096	317,948	(132,715)	(63,803)	(196,518)
50-020	1,438,763	48,615	-	-	-	-	48,615	134,162	-	18,982	153,144	(125,520)	(6,877)	(132,397)
50-021	5,270,962	178,103	-	-	-	-	178,103	491,508	-	288,468	779,976	(459,846)	(104,518)	(564,364)
50-116	4,166,034	140,768	-	-	-	-	140,768	388,475	-	171,850	560,325	(363,451)	(62,265)	(425,716)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
50-193	4,251,085	143,642	-	-	51,051	194,693	-	396,406	-	-	396,406	(370,871)	18,497	(352,374)
50-210	28,508,868	963,300	-	-	985,373	1,948,673	-	2,658,403	-	-	2,658,403	(2,487,155)	357,019	(2,130,136)
50-741	2,215,591	74,864	-	-	-	74,864	-	206,600	-	128,397	334,997	(193,291)	(46,520)	(239,811)
50-800	200,675	6,781	-	-	-	6,781	-	18,713	-	20,001	38,714	(17,507)	(7,247)	(24,754)
50-802	556,808	18,814	-	-	-	18,814	-	51,921	-	164,803	216,724	(48,577)	(59,711)	(108,288)
50-808	1,457,768	49,257	-	-	1,310,820	1,360,077	-	135,934	-	-	135,934	(127,178)	474,935	347,757
50-810	19,675	582,278	-	-	47,808	67,483	-	54,296	-	-	54,296	(50,799)	17,322	(33,477)
50-812	782,290	26,433	-	-	14,362	40,795	-	72,947	-	-	72,947	(68,248)	5,203	(63,045)
50-831	453,229	15,314	-	-	101,029	116,343	-	42,263	-	-	42,263	(39,540)	36,605	(2,935)
50-836	402,288	13,593	-	-	-	13,593	-	37,513	-	34,512	72,025	(35,096)	(12,505)	(47,601)
50-840	80,241	2,711	-	-	-	2,711	-	7,482	-	14,090	21,572	(7,000)	(5,105)	(12,105)
50-850	8,197	277	-	-	-	277	-	764	-	160,593	161,357	(715)	(58,186)	(58,901)
50-851	336,709	11,377	-	-	38,844	50,221	-	31,398	-	-	31,398	(29,375)	14,074	(15,301)
50-875	584,543	19,751	-	-	-	19,751	-	54,508	-	76,561	131,069	(50,996)	(27,739)	(78,735)
50-880	226,588	7,656	-	-	-	7,656	-	21,129	-	11,290	32,419	(19,768)	(4,091)	(23,859)
50-892	769,342	25,996	-	-	11,051	37,047	-	71,740	-	-	71,740	(67,119)	4,004	(63,115)
50-900	5,887,798	198,946	-	-	3,733,004	3,931,950	-	549,027	-	-	549,027	(513,660)	1,352,536	838,876
51-011	2,538,815	85,785	-	-	-	85,785	-	236,740	-	59,166	295,906	(221,490)	(21,437)	(242,927)
51-016	2,026,980	68,491	-	-	89,122	157,613	-	189,012	-	-	189,012	(176,837)	32,290	(144,547)
51-017	4,750,738	160,525	-	-	186,619	347,144	-	442,998	-	-	442,998	(414,461)	67,615	(346,846)
51-018	2,755,263	93,099	-	-	-	93,099	-	256,924	-	148,371	405,295	(240,373)	(53,758)	(294,131)
51-162	12,146,535	410,425	-	-	-	410,425	-	1,132,643	-	234,723	1,367,366	(1,059,681)	(85,045)	(1,144,726)
51-750	4,947,798	167,184	-	-	-	167,184	-	461,374	-	238,410	699,784	(431,653)	(86,380)	(518,033)
51-767	2,999,596	101,355	-	-	41,769	143,124	-	279,707	-	-	279,707	(261,689)	15,134	(246,555)
51-808	83,348	2,816	-	-	-	2,816	-	7,772	-	11,564	19,336	(7,271)	(4,190)	(11,461)
51-811	1,641,176	55,455	-	-	1,475,747	1,531,202	-	153,037	-	-	153,037	(143,179)	534,691	391,512
51-908	17,129,524	578,798	-	-	-	578,798	-	1,597,299	-	3,619,797	5,217,096	(1,494,405)	(1,311,522)	(2,805,927)
52-001	3,429,440	115,879	-	-	215,487	331,366	-	319,789	-	-	319,789	(299,189)	78,075	(221,114)
52-020	4,717,769	159,411	-	-	-	159,411	-	439,924	-	82,754	522,678	(411,585)	(29,983)	(441,568)
52-021	8,559,020	289,205	-	-	138,074	427,279	-	798,114	-	-	798,114	(746,701)	50,027	(696,674)
52-022	7,784,946	263,049	-	-	-	263,049	-	725,933	-	37,686	763,619	(679,170)	(13,654)	(692,824)
52-023	3,119,528	105,407	-	-	-	105,407	-	290,891	-	23,736	314,627	(272,152)	(8,600)	(280,752)
52-201	11,173,231	377,538	-	-	208,588	586,126	-	1,041,884	-	-	1,041,884	(974,769)	75,576	(899,193)
52-217	20,050,660	677,502	-	-	249,347	926,849	-	1,869,689	-	-	1,869,689	(1,749,249)	90,343	(1,658,906)
52-272	18,761,858	633,954	-	-	-	633,954	-	1,749,511	-	146,966	1,896,477	(1,636,812)	(53,248)	(1,690,060)
52-746	4,432,677	149,778	-	-	-	149,778	-	413,339	-	391,274	804,613	(386,713)	(141,766)	(528,479)
53-007	1,854,542	62,664	-	-	-	62,664	-	172,933	-	57,738	230,671	(161,793)	(20,919)	(182,712)
53-010	2,213,285	74,786	-	-	100,544	175,330	-	206,385	-	-	206,385	(193,090)	36,429	(156,661)
53-012	5,668,464	191,535	-	-	-	191,535	-	528,574	-	6,637	535,211	(494,525)	(2,405)	(496,930)
54-001	2,230,050	75,352	-	-	-	75,352	-	207,948	-	64,550	272,498	(194,553)	(23,388)	(217,941)
54-030	1,896,729	64,090	-	-	-	64,090	-	176,867	-	15,605	192,472	(165,473)	(5,654)	(171,127)
54-040	1,564,131	52,851	-	-	-	52,851	-	145,853	-	27,311	173,164	(136,457)	(9,895)	(146,352)
54-041	2,239,329	75,666	-	-	27,910	103,576	-	208,814	-	-	208,814	(195,362)	10,112	(185,250)
54-042	2,682,007	90,624	-	-	-	90,624	-	250,092	-	43,336	293,428	(233,982)	(15,702)	(249,684)
54-222	7,926,972	267,848	-	-	-	267,848	-	739,176	-	417,723	1,156,899	(691,561)	(151,349)	(842,910)
54-396	2,642,645	89,294	-	-	-	89,294	-	246,422	-	45,420	291,842	(230,548)	(16,456)	(247,004)

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
55-001	6,021,108	203,450	-	-	-	203,450	-	561,458	-	71,775	633,233	(525,290)	(26,006)	(551,296)
55-002	2,215,448	74,859	-	-	145,149	220,008	-	206,587	-	-	206,587	(193,279)	52,590	(140,689)
55-009	1,639,551	55,400	-	-	98,089	153,489	-	152,885	-	-	152,885	(143,037)	35,539	(107,498)
55-014	2,670,523	90,236	-	-	-	90,236	-	249,022	-	22,290	271,312	(232,980)	(8,076)	(241,056)
55-179	7,869,782	265,916	-	-	-	265,916	-	733,844	-	180,255	914,099	(686,571)	(65,310)	(751,881)
55-197	11,843,775	400,195	-	-	-	400,195	-	1,104,412	-	465,735	1,570,147	(1,033,268)	(168,744)	(1,202,012)
55-322	2,062,763	69,700	-	-	-	69,700	-	192,349	-	147,280	339,629	(179,958)	(53,363)	(233,321)
55-350	3,169,949	107,111	-	-	118,430	225,541	-	295,592	-	-	295,592	(276,551)	42,909	(233,642)
55-369	5,426,115	183,346	-	-	-	183,346	-	505,976	-	41,214	547,190	(473,382)	(14,932)	(488,314)
55-393	1,730,816	58,483	-	-	-	58,483	-	161,396	-	138,863	300,259	(150,999)	(50,313)	(201,312)
55-757	4,839,768	163,533	-	-	-	163,533	-	451,300	-	38,141	489,441	(422,228)	(13,819)	(436,047)
56-022	6,477,366	218,867	-	-	378,281	597,148	-	604,003	-	-	604,003	(565,095)	137,059	(428,036)
57-001	10,518,569	355,417	-	-	-	355,417	-	980,838	-	98,615	1,079,453	(917,655)	(35,730)	(953,385)
57-002	3,631,309	122,700	-	-	-	122,700	-	338,613	-	97,272	435,885	(316,801)	(35,243)	(352,044)
57-008	1,592,960	53,825	-	-	15,068	68,893	-	148,541	-	-	148,541	(138,972)	5,459	(133,513)
57-009	2,994,159	101,171	-	-	-	101,171	-	279,200	-	113,666	392,866	(261,215)	(41,184)	(302,399)
57-011	11,802,489	398,800	-	-	595,519	994,319	-	1,100,562	-	-	1,100,562	(1,029,666)	215,768	(813,898)
57-012	5,956,407	201,264	-	-	-	201,264	-	555,425	-	20,317	575,742	(519,646)	(7,361)	(527,007)
57-020	4,910,157	165,912	-	-	346,228	512,140	-	457,864	-	-	457,864	(428,369)	125,445	(302,924)
57-128	65,973,923	2,229,226	-	-	-	2,229,226	-	6,151,953	-	41,915	6,193,868	(5,755,662)	(15,187)	(5,770,849)
57-165	16,222,684	548,156	-	-	-	548,156	-	1,512,737	-	784,774	2,297,511	(1,415,291)	(284,338)	(1,699,629)
57-176	6,206,636	209,719	-	-	-	209,719	-	578,758	-	10,650	589,408	(541,476)	(3,859)	(545,335)
57-240	29,159,927	985,299	-	-	1,682,818	2,668,117	-	2,719,113	-	-	2,719,113	(2,543,954)	609,717	(1,934,237)
57-245	7,917,275	267,521	-	-	-	267,521	-	738,272	-	92,793	831,065	(690,715)	(33,620)	(724,335)
57-269	11,480,425	387,918	-	-	-	387,918	-	1,070,530	-	1,403,169	2,473,699	(1,001,569)	(508,394)	(1,509,963)
57-274	26,973,630	911,425	-	-	550,351	1,461,776	-	2,515,244	-	-	2,515,244	(2,353,219)	199,403	(2,153,816)
57-290	10,839,785	366,271	-	-	371,929	738,200	-	1,010,791	-	-	1,010,791	(945,679)	134,757	(810,922)
57-297	14,190,495	479,490	-	-	180,785	660,275	-	1,323,239	-	-	1,323,239	(1,237,999)	65,502	(1,172,497)
57-298	15,355,379	518,851	-	-	-	518,851	-	1,431,863	-	252,388	1,684,251	(1,339,626)	(91,445)	(1,431,071)
57-726	5,796,414	195,858	-	-	-	195,858	-	540,506	-	55,777	596,283	(505,688)	(20,209)	(525,897)
57-806	280,372	9,474	-	-	46,812	56,286	-	26,144	-	-	26,144	(24,460)	16,961	(7,499)
57-808	198,482	6,707	-	-	-	6,707	-	18,508	-	3,497	22,005	(17,316)	(1,267)	(18,583)
57-810	782,923	26,455	-	-	68,947	95,402	-	73,006	-	-	73,006	(68,303)	24,981	(43,322)
57-811	161,313	5,451	-	-	59,223	64,674	-	15,042	-	-	15,042	(14,073)	21,458	7,385
57-814	1,504,013	50,820	-	-	171,654	222,474	-	140,247	-	-	140,247	(131,212)	62,193	(69,019)
57-815	831,396	28,092	-	-	9,565	37,657	-	77,526	-	-	77,526	(72,532)	3,465	(69,067)
57-816	200,968	6,791	-	-	-	6,791	-	18,740	-	33,495	52,235	(17,533)	(12,136)	(29,669)
57-817	2,940	99	-	-	-	99	-	274	-	19,341	19,615	(256)	19,615	(7,263)
57-818	735,663	24,858	-	-	-	24,858	-	68,599	-	174,180	242,779	(64,180)	(63,109)	(127,289)
57-819	175,127	5,917	-	-	-	5,917	-	16,330	-	28,301	44,631	(15,278)	(10,254)	(25,532)
57-821	247,123	8,350	-	-	-	8,350	-	23,044	-	99,887	122,931	(21,559)	(36,191)	(57,750)
57-822	244,524	8,262	-	-	-	8,262	-	22,801	-	35,348	58,149	(21,333)	(12,807)	(34,140)
57-823	218,796	7,393	-	-	-	7,393	-	20,402	-	36,193	56,595	(19,088)	(13,114)	(32,202)
57-824	696,713	23,542	-	-	50,197	73,739	-	64,967	-	-	64,967	(60,782)	18,188	(42,594)
57-825	98,942	3,343	-	-	-	3,343	-	9,226	-	10,951	20,177	(8,632)	(3,968)	(12,600)
57-829	68,967	2,330	-	-	62,014	64,344	-	6,431	-	-	6,431	(6,017)	22,469	16,452

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
57-830	119,717	4,045	-	-	-	4,045	-	11,163	-	2,919	14,082	(10,444)	(1,057)	(11,501)
57-835	1,549,744	52,365	-	-	488,097	540,462	-	144,511	-	-	144,511	(135,202)	176,847	41,645
57-837	576,943	19,495	-	-	-	19,495	-	53,799	-	21,734	75,533	(50,333)	(7,875)	(58,208)
57-839	200,687	6,781	-	-	-	6,781	-	18,714	-	64,819	83,533	(17,508)	(23,485)	(40,993)
57-842	167,933	5,674	-	-	4,757	10,431	-	15,659	-	-	15,659	(14,651)	1,723	(12,928)
57-845	703,799	23,781	-	-	6,413	30,194	-	65,628	-	-	65,628	(61,400)	2,324	(59,076)
57-847	213,909	7,228	-	-	-	7,228	-	19,947	-	55,433	75,380	(18,662)	(20,085)	(38,747)
57-850	521,407	17,618	-	-	-	17,618	-	48,620	-	266,565	315,185	(45,488)	(96,582)	(142,070)
57-860	140,144	4,735	-	-	-	4,735	-	13,068	-	67,253	80,321	(12,226)	(24,367)	(36,593)
57-867	65,974	2,229	-	-	-	2,229	-	6,152	-	3,913	10,065	(5,756)	(1,418)	(7,174)
57-871	317,972	10,744	-	-	-	10,744	-	29,650	-	34,907	64,557	(27,740)	(12,647)	(40,387)
57-873	1,116,489	37,726	-	-	64,522	102,248	-	104,111	-	-	104,111	(97,404)	23,377	(74,027)
57-874	489,496	16,540	-	-	151,219	167,759	-	45,645	-	-	45,645	(42,704)	54,789	12,085
57-882	397,018	13,415	-	-	-	13,415	-	37,021	-	1,540	38,561	(34,636)	(558)	(35,194)
57-901	1,780,711	60,169	-	-	1,601,217	1,661,386	-	166,048	-	-	166,048	(155,352)	580,151	424,799
57-907	1,373,626	46,414	-	-	160,650	207,064	-	128,088	-	-	128,088	(119,837)	58,207	(61,630)
58-016	5,811,399	196,364	-	-	26,304	222,668	-	541,903	-	-	541,903	(506,995)	9,530	(497,465)
59-014	4,244,531	143,421	-	-	18,883	162,304	-	395,795	-	-	395,795	(370,299)	6,842	(363,457)
59-015	2,430,188	82,115	-	-	-	82,115	-	226,611	-	161,263	387,874	(212,013)	(58,429)	(270,442)
59-016	2,535,977	85,689	-	-	-	85,689	-	236,475	-	242,888	479,363	(221,242)	(88,003)	(309,245)
59-385	2,948,195	99,618	-	-	-	99,618	-	274,914	-	264,884	539,798	(257,205)	(95,973)	(353,178)
59-800	136,751	4,621	-	-	6,435	11,056	-	12,752	-	-	12,752	(11,930)	2,331	(9,599)
60-001	8,100,701	273,719	-	-	431,073	704,792	-	755,376	-	-	755,376	(706,717)	156,186	(550,531)
60-003	5,949,864	201,043	-	-	143,272	344,315	-	554,815	-	-	554,815	(519,075)	51,910	(467,165)
60-027	5,352,900	180,872	-	-	-	180,872	-	499,149	-	400,626	899,775	(466,995)	(145,154)	(612,149)
60-028	4,345,355	146,827	-	-	-	146,827	-	405,197	-	168,048	573,245	(379,095)	(60,887)	(439,982)
60-029	3,444,777	116,397	-	-	-	116,397	-	321,219	-	135,400	456,619	(300,527)	(49,058)	(349,585)
60-030	7,899,453	266,919	-	-	98,709	365,628	-	736,610	-	-	736,610	(689,160)	35,764	(653,396)
60-211	10,347,057	349,622	-	-	557,899	907,521	-	964,845	-	-	964,845	(902,692)	202,138	(700,554)
60-717	4,710,414	159,163	-	-	171,193	330,356	-	439,238	-	-	439,238	(410,943)	62,026	(348,917)
60-744	6,207,144	209,736	-	-	-	209,736	-	578,805	-	907,273	1,486,078	(541,520)	(328,722)	(870,242)
60-800	173,203	5,852	-	-	-	5,852	-	16,151	-	139,208	155,359	(15,110)	(50,438)	(65,548)
60-801	1,066,755	36,045	-	-	244,181	280,226	-	99,473	-	-	99,473	(93,065)	88,472	(4,593)
61-018	2,524,189	85,291	-	-	-	85,291	-	235,376	-	68,670	304,046	(220,214)	(24,881)	(245,095)
61-313	2,072,448	70,027	-	-	72,303	142,330	-	193,252	-	-	193,252	(180,803)	26,197	(154,606)
62-006	2,680,913	90,587	-	-	-	90,587	-	249,991	-	288,219	538,210	(233,887)	(104,427)	(338,314)
62-007	2,741,336	92,628	-	-	-	92,628	-	255,625	-	262,151	517,776	(239,158)	(94,982)	(334,140)
62-010	25,166	850	-	-	-	850	-	2,347	-	1,587	3,934	(2,195)	(575)	(2,770)
62-012	293,696	9,924	-	-	-	9,924	-	27,387	-	34,599	61,986	(25,622)	(12,536)	(38,158)
62-014	20,685	699	-	-	2,245	2,944	-	1,929	-	-	1,929	(1,805)	813	(92)
62-015	5,144,548	173,832	-	-	-	173,832	-	479,720	-	103,311	583,031	(448,818)	(37,432)	(486,250)
62-236	5,609,260	189,534	-	-	4,909	194,443	-	523,054	-	-	523,054	(489,360)	1,778	(487,582)
63-001	1,794,854	60,647	-	-	-	60,647	-	167,367	-	245,019	412,386	(156,586)	(88,775)	(245,361)
63-002	1,403,780	47,433	-	-	7,892	55,325	-	130,900	-	-	130,900	(122,468)	2,859	(119,609)
63-014	2,837,566	95,880	-	-	-	95,880	-	264,598	-	123,234	387,832	(247,553)	(44,650)	(292,203)
63-392	3,762,241	127,124	-	-	-	127,124	-	350,822	-	229,064	579,886	(328,223)	(82,994)	(411,217)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
64-020	5,044,894	170,464	-	-	-	170,464	-	470,428	-	81,285	551,713	(440,124)	(29,451)	(469,575)
64-021	1,981,858	66,966	-	-	-	66,966	-	184,805	-	12,514	197,319	(172,900)	(4,534)	(177,434)
64-270	4,220,883	142,621	-	-	-	142,621	-	393,590	-	146,522	540,112	(368,236)	(53,088)	(421,324)
64-324	2,659,183	89,852	-	-	75,558	165,410	-	247,964	-	-	247,964	(231,991)	27,376	(204,615)
65-001	1,680,335	56,778	-	-	-	56,778	-	156,688	-	42,875	199,563	(146,595)	(15,534)	(162,129)
65-020	4,545,791	153,600	-	-	-	153,600	-	423,887	-	85,698	509,585	(396,581)	(31,050)	(427,631)
65-021	9,209,309	311,178	-	-	17,226	328,404	-	858,752	-	-	858,752	(803,434)	6,241	(797,193)
65-022	4,022,460	135,917	-	-	41,697	177,614	-	375,087	-	-	375,087	(350,925)	15,108	(335,817)
65-120	5,900,590	199,378	-	-	-	199,378	-	550,220	-	391,933	942,153	(514,776)	(142,005)	(656,781)
66-011	2,704,382	91,380	-	-	-	91,380	-	252,179	-	7,220	259,399	(235,934)	(2,616)	(238,550)
66-012	3,654,247	123,475	-	-	-	123,475	-	340,752	-	175,113	515,865	(318,802)	(63,447)	(382,249)
66-013	2,899,572	97,975	-	-	322,400	420,375	-	270,380	-	-	270,380	(252,963)	116,811	(136,152)
66-278	4,414,352	149,159	-	-	85,123	234,282	-	411,631	-	-	411,631	(385,114)	30,841	(354,273)
66-719	1,636,175	55,286	-	-	-	55,286	-	152,571	-	51,396	203,967	(142,742)	(18,622)	(161,364)
66-900	-	-	-	-	-	-	-	-	-	2,712,092	2,712,092	-	(982,644)	(982,644)
67-001	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67-013	6,011,763	203,134	-	-	-	203,134	-	560,587	-	370,705	931,292	(524,475)	(134,313)	(658,788)
67-017	4,243,730	143,394	-	-	-	143,394	-	395,721	-	26,575	422,296	(370,229)	(9,628)	(379,857)
67-020	3,394,523	114,699	-	-	-	114,699	-	316,533	-	29,783	346,316	(296,143)	(10,791)	(306,934)
67-023	4,818,510	162,815	-	-	-	162,815	-	449,318	-	26,293	475,611	(420,374)	(9,526)	(429,900)
67-025	3,515,924	118,801	-	-	-	118,801	-	327,854	-	18,593	346,447	(306,734)	(6,737)	(313,471)
67-026	2,826,859	95,518	-	-	-	95,518	-	263,600	-	23,905	287,505	(246,619)	(8,661)	(255,280)
67-150	9,647,888	325,997	-	-	-	325,997	-	899,649	-	485,512	1,385,161	(841,696)	(175,910)	(1,017,606)
67-181	7,749,253	261,843	-	-	-	261,843	-	722,604	-	141,684	864,288	(676,056)	(51,335)	(727,391)
67-279	9,424,724	318,457	-	-	-	318,457	-	878,839	-	85,870	964,709	(822,227)	(31,112)	(853,339)
67-284	7,210,919	243,653	-	-	280,310	523,963	-	672,406	-	-	672,406	(629,091)	101,562	(527,529)
67-405	1,900,954	64,232	-	-	13,685	77,917	-	177,261	-	-	177,261	(165,842)	4,958	(160,884)
67-758	2,760,999	93,293	-	-	-	93,293	-	257,458	-	83,820	341,278	(240,874)	(30,369)	(271,243)
68-001	1,702,722	57,534	-	-	-	57,534	-	158,776	-	8,615	167,391	(148,548)	(3,121)	(151,669)
68-003	117,882	3,983	-	-	-	3,983	-	10,992	-	33,751	44,743	(10,284)	(12,228)	(22,512)
68-018	4,768,471	161,124	-	-	105,485	266,609	-	444,652	-	-	444,652	(416,008)	38,219	(377,789)
68-019	2,195,923	74,199	-	-	89,978	164,177	-	204,766	-	-	204,766	(191,575)	32,601	(158,974)
68-020	2,519,367	85,128	-	-	-	85,128	-	234,927	-	98,204	333,131	(219,793)	(35,581)	(255,374)
68-025	2,035,816	68,789	-	-	-	68,789	-	189,836	-	107,967	297,803	(177,608)	(39,119)	(216,727)
68-265	5,848,490	197,618	-	-	9,270	206,888	-	545,362	-	-	545,362	(510,231)	3,359	(506,872)
69-001	2,023,980	68,389	-	-	48,403	116,792	-	188,733	-	-	188,733	(176,575)	17,538	(159,037)
69-005	2,019,941	68,253	-	-	-	68,253	-	188,356	-	54,395	242,751	(176,223)	(19,708)	(195,931)
69-006	1,326,706	44,829	-	-	23,981	68,810	-	123,713	-	-	123,713	(115,744)	8,689	(107,055)
69-008	842,749	28,476	-	-	5,209	33,685	-	78,585	-	-	78,585	(73,523)	1,888	(71,635)
69-009	1,519,542	51,345	-	-	22,369	73,714	-	141,695	-	-	141,695	(132,567)	8,105	(124,462)
69-010	1,429,532	48,303	-	-	-	48,303	-	133,301	-	36,485	169,786	(124,714)	(13,219)	(137,933)
69-012	964,837	32,601	-	-	-	32,601	-	89,969	-	16,991	106,960	(84,174)	(6,156)	(90,330)
69-015	1,334,180	45,081	-	-	15,245	60,326	-	124,410	-	-	124,410	(116,396)	5,523	(110,873)
69-017	1,594,501	53,877	-	-	-	53,877	-	148,684	-	11,684	160,368	(139,107)	(4,234)	(143,341)
69-019	3,521,218	118,980	-	-	75,699	194,679	-	328,348	-	-	328,348	(307,196)	27,427	(279,769)
70-001	3,054,701	103,217	-	-	-	103,217	-	284,846	-	179,213	464,059	(266,497)	(64,932)	(331,429)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
70-006	6,223,067	210,274	-	-	-	210,274	-	580,290	-	185,023	765,313	(542,909)	(67,038)	(609,947)
70-007	1,805,638	61,012	-	-	-	61,012	-	168,373	-	124,098	292,471	(157,526)	(44,963)	(202,489)
70-008	6,682,928	225,813	-	-	-	225,813	-	623,171	-	175,827	798,998	(583,028)	(63,706)	(646,734)
70-010	2,147,987	72,579	-	-	-	72,579	-	200,296	-	81,123	281,419	(187,393)	(29,392)	(216,785)
70-012	4,460,214	150,708	-	-	31,973	182,681	-	415,907	-	-	415,907	(389,116)	11,585	(377,531)
70-013	2,626,674	88,754	-	-	-	88,754	-	244,933	-	19,052	263,985	(229,155)	(6,903)	(236,058)
70-014	4,003,329	135,270	-	-	-	135,270	-	373,304	-	153,014	526,318	(349,256)	(55,440)	(404,696)
70-158	10,074,105	340,399	-	-	-	340,399	-	939,393	-	118,197	1,057,590	(878,880)	(42,825)	(921,705)
70-189	4,875,802	164,751	-	-	-	164,751	-	454,660	-	17,314	471,974	(425,372)	(6,273)	(431,645)
70-712	5,260,871	177,762	-	-	-	177,762	-	490,567	-	541,362	1,031,929	(458,966)	(196,145)	(655,111)
70-730	5,882,146	198,755	-	-	-	198,755	-	548,500	-	149,847	698,347	(513,167)	(54,292)	(567,459)
70-800	747,319	25,252	-	-	10,721	35,973	-	69,686	-	-	69,686	(65,197)	3,884	(61,313)
70-801	1,314,236	44,407	-	-	244,521	288,928	-	122,550	-	-	122,550	(114,656)	88,594	(26,062)
70-820	262,000	8,853	-	-	82,424	91,277	-	24,431	-	-	24,431	(22,857)	29,864	7,007
70-870	194,706	6,579	-	-	-	6,579	-	18,156	-	69,724	87,880	(16,986)	(25,262)	(42,248)
71-001	3,569,220	120,602	-	-	294,943	415,545	-	332,824	-	-	332,824	(311,384)	106,864	(204,520)
71-007	2,810,315	94,959	-	-	-	94,959	-	262,057	-	238,198	500,255	(245,176)	(86,303)	(331,479)
71-013	4,915,158	166,081	-	-	-	166,081	-	458,330	-	214,430	672,760	(428,806)	(77,692)	(506,498)
71-014	1,866,115	63,055	-	-	-	63,055	-	174,012	-	61,648	235,660	(162,803)	(22,336)	(185,139)
71-015	2,135,255	72,149	-	-	-	72,149	-	199,109	-	1,048,872	1,247,981	(186,283)	(380,026)	(566,309)
71-017	3,045,751	102,914	-	-	-	102,914	-	284,011	-	118,442	402,453	(265,716)	(42,914)	(308,630)
71-018	3,000,827	101,396	-	-	42,285	143,681	-	279,822	-	-	279,822	(261,796)	15,320	(246,476)
71-118	7,951,887	268,690	-	-	-	268,690	-	741,500	-	4,571	746,071	(693,734)	(1,656)	(695,390)
71-755	3,892,318	131,519	-	-	-	131,519	-	362,952	-	185,380	548,332	(339,571)	(67,167)	(406,738)
72-012	3,604,208	121,784	-	-	-	121,784	-	336,086	-	43,465	379,551	(314,436)	(15,748)	(330,184)
72-013	2,655,963	89,744	-	-	-	89,744	-	247,664	-	33,709	281,373	(231,710)	(12,213)	(243,923)
72-140	10,295,237	347,871	-	-	-	347,871	-	960,013	-	120,526	1,080,539	(898,171)	(43,669)	(941,840)
72-320	5,668,147	191,524	-	-	189,574	381,098	-	528,545	-	-	528,545	(494,497)	68,686	(425,811)
72-334	2,240,871	75,718	-	-	-	75,718	-	208,957	-	130,523	339,480	(195,497)	(47,291)	(242,788)
72-716	2,703,719	91,357	-	-	-	91,357	-	252,117	-	111,923	364,040	(235,876)	(40,552)	(276,428)
72-735	7,181,487	242,659	-	-	-	242,659	-	669,661	-	1,405,813	2,075,474	(626,523)	(509,352)	(1,135,875)
73-001	3,996,237	135,031	-	-	112,523	247,554	-	372,642	-	-	372,642	(348,638)	40,769	(307,869)
73-002	2,588,310	87,458	-	-	29,394	116,852	-	241,355	-	-	241,355	(225,808)	10,650	(215,158)
73-004	1,536,851	51,929	-	-	-	51,929	-	143,309	-	24,330	167,639	(134,077)	(8,815)	(142,892)
73-005	1,527,626	51,618	-	-	63,099	114,717	-	142,448	-	-	142,448	(133,272)	22,862	(110,410)
73-008	3,382,651	114,298	-	-	-	114,298	-	315,426	-	210,168	525,594	(295,107)	(76,148)	(371,255)
73-013	2,813,434	95,065	-	-	-	95,065	-	262,348	-	68,103	330,451	(245,448)	(24,675)	(270,123)
73-015	3,537,726	119,538	-	-	47,821	167,359	-	329,887	-	-	329,887	(308,636)	17,327	(291,309)
73-016	3,348,792	113,154	-	-	-	113,154	-	312,269	-	46,251	358,520	(292,153)	(16,758)	(308,911)
73-017	4,072,702	137,615	-	-	-	137,615	-	379,772	-	174,070	553,842	(355,308)	(63,069)	(418,377)
73-018	1,431,886	48,383	-	-	-	48,383	-	133,521	-	54,202	187,723	(124,920)	(19,639)	(144,559)
73-180	5,462,764	184,584	-	-	-	184,584	-	509,393	-	132,835	642,228	(476,580)	(48,128)	(524,708)
73-728	2,908,965	98,292	-	-	-	98,292	-	271,256	-	38,403	309,659	(253,782)	(13,914)	(267,696)
73-800	393,786	13,306	-	-	46,868	60,174	-	36,720	-	-	36,720	(34,354)	16,981	(17,373)
73-875	853,163	28,828	-	-	21,673	50,501	-	79,556	-	-	79,556	(74,431)	7,852	(66,579)
74-001	8,233,174	278,195	-	-	392,847	671,042	-	767,729	-	-	767,729	(718,274)	142,336	(575,938)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
74-003	2,181,858	73,724	-	-	-	73,724	-	203,454	-	6,808	210,262	(190,348)	(2,467)	(192,815)
74-010	1,816,799	61,389	-	-	-	61,389	-	169,413	-	10,481	179,894	(158,500)	(3,797)	(162,297)
74-013	1,063,027	35,919	-	-	60,917	96,836	-	99,125	-	-	99,125	(92,740)	22,072	(70,668)
74-014	1,535,996	51,901	-	-	42,376	94,277	-	143,229	-	-	143,229	(134,003)	15,354	(118,649)
74-139	5,190,081	175,370	-	-	142,975	318,345	-	483,966	-	-	483,966	(452,790)	51,802	(400,988)
74-194	6,603,410	223,126	-	-	445,764	668,890	-	615,757	-	-	615,757	(576,091)	161,509	(414,582)
74-897	686,502	23,197	-	-	-	23,197	-	64,015	-	63,068	127,083	(59,891)	(22,851)	(82,742)
75-003	1,620,886	54,769	-	-	66,890	121,659	-	151,145	-	-	151,145	(141,408)	24,236	(117,172)
75-005	1,721,884	58,182	-	-	58,914	117,096	-	160,563	-	-	160,563	(150,220)	21,345	(128,875)
75-007	1,679,445	56,748	-	-	-	56,748	-	156,605	-	3,279	159,884	(146,517)	(1,188)	(147,705)
75-010	1,282,397	43,332	-	-	-	43,332	-	119,581	-	21,538	141,119	(111,878)	(7,803)	(119,681)
75-015	1,050,157	35,484	-	-	-	35,484	-	97,925	-	14,955	112,880	(91,617)	(5,418)	(97,035)
75-020	2,096,430	70,837	-	-	-	70,837	-	195,489	-	52,671	248,160	(182,896)	(19,084)	(201,980)
75-022	3,078,158	104,009	-	-	-	104,009	-	287,033	-	160,965	447,998	(268,543)	(58,320)	(326,863)
75-190	9,383,558	317,066	-	-	260,038	577,104	-	875,001	-	-	875,001	(818,635)	94,216	(724,419)
75-900	1,477,521	49,925	-	-	-	49,925	-	137,776	-	109,922	247,698	(128,901)	(39,827)	(168,728)
76-001	16,815,986	568,204	-	-	1,437,291	2,005,495	-	1,568,062	-	-	1,568,062	(1,467,051)	520,758	(946,293)
76-006	5,971,236	201,765	-	-	-	201,765	-	556,807	-	6,303	563,110	(520,939)	(2,284)	(523,223)
76-007	3,551,857	120,015	-	-	150,267	270,282	-	331,205	-	-	331,205	(309,869)	54,445	(255,424)
76-012	15,110,180	510,565	-	-	559,672	1,070,237	-	1,408,998	-	-	1,408,998	(1,318,234)	202,780	(1,115,454)
76-013	8,032,714	271,421	-	-	-	271,421	-	749,037	-	148,745	897,782	(700,786)	(53,893)	(754,679)
76-022	2,194,291	74,144	-	-	119,889	194,033	-	204,614	-	-	204,614	(191,433)	43,438	(147,995)
76-024	12,725,945	430,003	-	-	-	430,003	-	1,186,672	-	482,444	1,669,116	(1,110,230)	(174,799)	(1,285,029)
76-026	16,079,570	543,321	-	-	95,269	638,590	-	1,499,392	-	-	1,499,392	(1,402,805)	34,518	(1,368,287)
76-033	4,505,898	152,252	-	-	-	152,252	-	420,167	-	160,212	580,379	(393,101)	(58,048)	(451,149)
76-034	5,971,493	201,774	-	-	-	201,774	-	556,831	-	131,640	688,471	(520,962)	(47,695)	(568,657)
76-035	4,702,396	158,892	-	-	3,846	162,738	-	438,490	-	-	438,490	(410,244)	1,393	(408,851)
76-036	3,952,424	133,550	-	-	-	133,550	-	368,557	-	119,713	488,270	(344,815)	(43,374)	(388,189)
76-037	3,143,941	106,232	-	-	-	106,232	-	293,167	-	21,573	314,740	(274,282)	(7,816)	(282,098)
76-102	8,527,163	288,129	-	-	274,001	562,130	-	795,143	-	-	795,143	(743,922)	99,276	(644,646)
76-117	33,903,986	1,145,599	-	-	2,159,341	3,304,940	-	3,161,488	-	-	3,161,488	(2,957,833)	782,370	(2,175,463)
76-164	8,953,900	302,548	-	-	-	302,548	-	834,936	-	486,631	1,321,567	(781,151)	(176,316)	(957,467)
76-242	510,509	17,250	-	-	-	17,250	-	47,604	-	387,196	434,800	(44,538)	(140,288)	(184,826)
76-262	12,127,911	409,796	-	-	-	409,796	-	1,130,907	-	697,997	1,828,904	(1,058,057)	(252,897)	(1,310,954)
76-281	6,896,036	233,014	-	-	-	233,014	-	643,043	-	316,275	959,318	(601,620)	(114,592)	(716,212)
76-770	1,191,968	40,276	-	-	-	40,276	-	111,149	-	23,252	134,401	(103,989)	(8,424)	(112,413)
76-800	5,168	175	-	-	-	175	-	482	-	248,184	248,666	(451)	(89,922)	(90,373)
76-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	55,297	1,868	-	-	-	1,868	-	5,156	-	70,719	75,875	(4,824)	(25,623)	(30,447)
76-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-805	154,711	5,228	-	-	10,974	16,202	-	14,427	-	-	14,427	(13,497)	3,976	(9,521)
76-807	168,381	5,690	-	-	151,406	157,096	-	15,701	-	-	15,701	(14,690)	54,857	40,167
76-808	279,195	9,434	-	-	251,051	260,485	-	26,034	-	-	26,034	(24,357)	90,960	66,603
76-810	-	-	-	-	-	-	-	-	-	41,175	41,175	-	(14,918)	(14,918)
76-858	454,794	15,367	-	-	105,232	120,599	-	42,409	-	-	42,409	(39,677)	38,128	(1,549)
76-876	405,496	13,702	-	-	21,720	35,422	-	37,812	-	-	37,812	(35,376)	7,870	(27,506)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
76-889	189,269	6,395	-	-	4,595	10,990	-	17,649	-	-	17,649	(16,512)	1,665	(14,847)
77-001	4,989,956	168,608	-	-	-	168,608	-	465,305	-	518,811	984,116	(435,331)	(187,975)	(623,306)
77-002	8,516,886	287,781	-	-	-	287,781	-	794,185	-	186,060	980,245	(743,026)	(67,413)	(810,439)
77-003	7,588,011	256,395	-	-	49,561	305,956	-	707,569	-	-	707,569	(661,989)	17,957	(644,032)
77-005	4,836,661	163,428	-	-	-	163,428	-	451,010	-	196,976	647,986	(421,957)	(71,368)	(493,325)
77-006	3,920,513	132,472	-	-	-	132,472	-	365,581	-	117,506	483,087	(342,031)	(42,574)	(384,605)
77-007	10,892,441	368,050	-	-	326,527	694,577	-	1,015,701	-	-	1,015,701	(950,272)	118,307	(831,965)
77-010	2,020,515	68,272	-	-	-	68,272	-	188,410	-	63,095	251,505	(176,273)	(22,860)	(199,133)
77-016	6,912,204	233,560	-	-	-	233,560	-	644,551	-	8,345	652,896	(603,031)	(3,024)	(606,055)
77-101	78,169,959	2,641,324	-	-	-	2,641,324	-	7,289,213	-	1,965,988	9,255,201	(6,819,662)	(712,314)	(7,531,976)
77-106	9,696,003	327,623	-	-	-	327,623	-	904,136	-	54,070	958,206	(845,893)	(19,590)	(865,483)
77-127	12,344,342	417,109	-	-	-	417,109	-	1,151,089	-	385,016	1,536,105	(1,076,938)	(139,498)	(1,216,436)
77-237	6,796,652	229,655	-	-	-	229,655	-	633,776	-	203,375	837,151	(592,950)	(73,686)	(666,636)
77-257	17,402,399	588,018	-	-	1,326,974	1,914,992	-	1,622,744	-	-	1,622,744	(1,518,211)	480,788	(1,037,423)
77-277	7,046,051	238,083	-	-	-	238,083	-	657,032	-	91,537	748,569	(614,708)	(33,165)	(647,873)
77-280	7,654,295	258,635	-	-	-	258,635	-	713,750	-	238,415	952,165	(667,772)	(86,382)	(754,154)
77-285	12,776,731	431,719	-	-	320,828	752,547	-	1,191,408	-	-	1,191,408	(1,114,661)	116,242	(998,419)
77-296	12,970,445	438,265	-	-	177,883	616,148	-	1,209,472	-	-	1,209,472	(1,131,560)	64,450	(1,067,110)
77-300	17,895,407	604,677	-	-	-	604,677	-	1,668,716	-	302,842	1,971,558	(1,561,221)	(109,726)	(1,670,947)
77-502	99,380,266	3,358,010	-	-	-	3,358,010	-	9,267,037	-	5,379,765	14,646,802	(8,670,080)	(1,949,192)	(10,619,272)
77-765	1,664,968	56,258	-	-	-	56,258	-	155,255	-	35,467	190,722	(145,254)	(12,850)	(158,104)
77-803	485,457	16,403	-	-	7,158	23,561	-	45,268	-	-	45,268	(42,352)	2,594	(39,758)
77-804	420,200	14,198	-	-	-	14,198	-	39,183	-	39,431	78,614	(36,659)	(14,286)	(50,945)
77-810	162,293	5,484	-	-	-	5,484	-	15,134	-	3,069	18,203	(14,159)	(1,112)	(15,271)
77-811	251,281	8,491	-	-	10,097	18,588	-	23,432	-	-	23,432	(21,922)	3,658	(18,264)
77-820	212,105	7,167	-	-	-	7,167	-	19,778	-	22,834	42,612	(18,504)	(8,273)	(26,777)
77-825	567,013	19,159	-	-	-	19,159	-	52,873	-	36,974	89,847	(49,467)	(13,396)	(62,863)
77-827	125,088	4,227	-	-	38,302	42,529	-	11,664	-	-	11,664	(10,913)	13,878	2,965
77-829	424,221	14,334	-	-	41,412	55,746	-	39,558	-	-	39,558	(37,010)	15,004	(22,006)
77-830	385,194	13,016	-	-	53,827	66,843	-	35,919	-	-	35,919	(33,605)	19,502	(14,103)
77-831	453,038	15,308	-	-	15,179	30,487	-	42,245	-	-	42,245	(39,524)	5,499	(34,025)
77-832	105,383	3,561	-	-	-	3,561	-	9,827	-	50,798	60,625	(9,194)	(18,405)	(27,599)
77-833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-836	176,274	5,956	-	-	75,509	81,465	-	16,437	-	-	16,437	(15,378)	27,359	11,981
77-837	239,840	8,104	-	-	-	8,104	-	22,365	-	78,705	101,070	(20,924)	(28,516)	(49,440)
77-842	304,325	10,283	-	-	-	10,283	-	28,378	-	14,293	42,671	(26,550)	(5,179)	(31,729)
77-847	815,079	27,541	-	-	-	27,541	-	76,005	-	163,960	239,965	(71,109)	(59,406)	(130,515)
77-852	181,681	6,139	-	-	-	6,139	-	16,941	-	55,417	72,358	(15,850)	(20,079)	(35,929)
77-888	208,896	7,058	-	-	29,608	36,666	-	19,479	-	-	19,479	(18,224)	10,727	(7,497)
77-897	262,245	8,861	-	-	-	8,861	-	24,454	-	83,933	108,387	(22,879)	(30,410)	(53,289)
77-911	3,145,990	106,301	-	-	316,570	422,871	-	293,358	-	-	293,358	(274,461)	114,699	(159,762)
78-001	8,874,560	299,867	-	-	154,721	454,588	-	827,537	-	-	827,537	(774,230)	56,058	(718,172)
78-002	946,913	31,996	-	-	-	31,996	-	88,298	-	46,966	135,264	(82,610)	(17,016)	(99,626)
78-004	1,423,652	48,104	-	-	-	48,104	-	132,753	-	48,553	181,306	(124,202)	(17,592)	(141,794)
78-005	2,183,435	73,777	-	-	-	73,777	-	203,602	-	81,759	285,361	(190,486)	(29,623)	(220,109)
78-006	3,054,391	103,206	-	-	65,060	168,266	-	284,817	-	-	284,817	(266,469)	23,573	(242,896)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
78-013	7,641,970	258,218	-	-	103,748	361,966	-	712,600	-	-	712,600	(666,697)	37,590	(629,107)
78-016	3,306,849	111,737	-	-	182,523	294,260	-	308,358	-	-	308,358	(288,494)	66,132	(222,362)
78-017	1,728,629	58,410	-	-	-	58,410	-	161,192	-	35,758	196,950	(150,808)	(12,956)	(163,764)
78-018	1,367,490	46,207	-	-	35,165	81,372	-	127,516	-	-	127,516	(119,302)	12,741	(106,561)
78-023	1,202,448	40,630	-	-	-	40,630	-	112,126	-	24,750	136,876	(104,903)	(8,967)	(113,870)
78-026	2,534,949	85,655	-	-	-	85,655	-	236,380	-	33,682	270,062	(221,153)	(12,204)	(233,357)
78-027	2,260,510	76,381	-	-	-	76,381	-	210,789	-	35,219	246,008	(197,210)	(12,760)	(209,970)
78-028	4,028,339	136,116	-	-	-	136,116	-	375,636	-	110,296	485,932	(351,438)	(39,962)	(391,400)
78-029	1,940,513	65,569	-	-	75,011	140,580	-	180,949	-	-	180,949	(169,293)	27,178	(142,115)
78-030	2,012,168	67,990	-	-	-	67,990	-	187,631	-	72,543	260,174	(175,544)	(26,284)	(201,828)
78-031	1,772,998	59,909	-	-	-	59,909	-	165,329	-	19,448	184,777	(154,679)	(7,046)	(161,725)
78-144	4,278,444	144,566	-	-	102,308	246,874	-	398,957	-	-	398,957	(373,258)	37,068	(336,190)
78-173	5,840,329	197,342	-	-	-	197,342	-	544,601	-	102,363	646,964	(509,519)	(37,088)	(546,607)
78-203	18,244,119	616,460	-	-	160,411	776,871	-	1,701,233	-	-	1,701,233	(1,591,643)	58,120	(1,533,523)
78-338	5,165,071	174,525	-	-	-	174,525	-	481,634	-	165,085	646,719	(450,608)	(59,813)	(510,421)
78-356	2,711,319	91,614	-	-	-	91,614	-	252,826	-	184,346	437,172	(236,539)	(66,792)	(303,331)
78-718	3,668,712	123,964	-	-	69,255	193,219	-	342,101	-	-	342,101	(320,064)	25,092	(294,972)
78-803	890,738	30,098	-	-	118,717	148,815	-	83,060	-	-	83,060	(77,709)	43,013	(34,696)
78-805	310,629	10,496	-	-	30,469	40,965	-	28,966	-	-	28,966	(27,100)	11,040	(16,060)
78-833	315,056	10,646	-	-	3,763	14,409	-	29,378	-	-	29,378	(27,486)	1,363	(26,123)
78-865	77,379	2,615	-	-	31,739	34,354	-	7,215	-	-	7,215	(6,751)	11,499	4,748
79-001	4,471,925	151,104	-	-	202,100	353,204	-	416,999	-	-	416,999	(390,137)	73,224	(316,913)
79-019	1,085,277	36,671	-	-	-	36,671	-	101,200	-	76,210	177,410	(94,681)	(27,612)	(122,293)
79-029	2,870,612	96,997	-	-	21,917	118,914	-	267,680	-	-	267,680	(250,436)	7,941	(242,495)
79-031	4,267,582	144,199	-	-	97,576	241,775	-	397,945	-	-	397,945	(372,310)	35,353	(336,957)
79-032	2,950,119	99,683	-	-	-	99,683	-	275,093	-	182,081	457,174	(257,373)	(65,972)	(323,345)
79-132	4,835,974	163,405	-	-	-	163,405	-	450,946	-	251,104	702,050	(421,897)	(90,980)	(512,877)
79-172	6,592,733	222,765	-	-	-	222,765	-	614,761	-	12,341	627,102	(575,160)	(4,471)	(579,631)
79-198	5,082,930	171,750	-	-	-	171,750	-	473,974	-	65,488	539,462	(443,442)	(23,727)	(467,169)
79-354	3,242,184	109,552	-	-	66,329	175,881	-	302,328	-	-	302,328	(282,853)	24,032	(258,821)
79-763	3,536,227	119,487	-	-	3,185	122,672	-	329,747	-	-	329,747	(308,506)	1,154	(307,352)
79-800	859,119	29,029	-	-	45,018	74,047	-	80,111	-	-	80,111	(74,951)	16,311	(58,640)
80-020	3,002,918	101,467	-	-	-	101,467	-	280,017	-	20,197	300,214	(261,979)	(7,318)	(269,297)
80-022	4,397,957	148,605	-	-	-	148,605	-	410,102	-	174,443	584,545	(383,684)	(63,204)	(446,888)
80-345	14,365,926	485,417	-	-	-	485,417	-	1,339,598	-	715,362	2,054,960	(1,253,304)	(259,189)	(1,512,493)
81-015	1,900,517	64,218	-	-	-	64,218	-	177,220	-	60,332	237,552	(165,804)	(21,859)	(187,663)
81-016	2,210,889	74,705	-	-	-	74,705	-	206,162	-	56,908	263,070	(192,881)	(20,619)	(213,500)
81-200	5,846,327	197,544	-	-	67,350	264,894	-	545,160	-	-	545,160	(510,042)	24,402	(485,640)
81-768	1,891,991	63,929	-	-	-	63,929	-	176,425	-	69,050	245,475	(165,060)	(25,018)	(190,078)
82-019	6,868,427	232,081	-	-	88,142	320,223	-	640,469	-	-	640,469	(599,212)	31,936	(567,276)
83-001	3,314,778	112,005	-	-	83,004	195,009	-	309,097	-	-	309,097	(289,186)	30,074	(259,112)
83-003	4,035,037	136,342	-	-	-	136,342	-	376,260	-	102,344	478,604	(352,023)	(37,081)	(389,104)
83-013	3,375,099	114,043	-	-	-	114,043	-	314,722	-	143,758	458,480	(294,449)	(52,086)	(346,535)
83-014	11,290,976	381,516	-	-	-	381,516	-	1,052,864	-	54,633	1,107,497	(985,041)	(19,794)	(1,004,835)
83-015	13,795,526	466,144	-	-	-	466,144	-	1,286,409	-	162,702	1,449,111	(1,203,542)	(58,950)	(1,262,492)
83-161	13,392,933	452,540	-	-	-	452,540	-	1,248,868	-	75,010	1,323,878	(1,168,419)	(27,178)	(1,195,597)

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
83-167	30,612,109	1,034,368	-	-	-	1,034,368	-	2,854,526	-	978,086	3,832,612	(2,670,645)	(354,379)	(3,025,024)
83-225	7,716,338	260,731	-	-	-	260,731	-	719,535	-	41,545	761,080	(673,185)	(15,052)	(688,237)
83-273	14,913,162	503,908	-	-	162,185	666,093	-	1,390,627	-	-	1,390,627	(1,301,046)	58,763	(1,242,283)
83-769	3,527,784	119,202	-	-	-	119,202	-	328,960	-	59,680	388,640	(307,769)	(21,623)	(329,392)
83-800	1,005,364	33,971	-	-	-	33,971	-	93,748	-	92,296	186,044	(87,709)	(33,441)	(121,150)
83-887	266,798	9,015	-	-	-	9,015	-	24,878	-	32,370	57,248	(23,276)	(11,728)	(35,004)
83-900	3,359,039	113,500	-	-	689,109	802,609	-	313,225	-	-	313,225	(293,047)	249,677	(43,370)
84-005	2,522,791	85,244	-	-	-	85,244	-	235,246	-	163,410	398,656	(220,092)	(59,207)	(279,299)
84-020	6,015,521	203,261	-	-	33,316	236,577	-	560,937	-	-	560,937	(524,803)	12,071	(512,732)
84-023	1,722,618	58,206	-	-	-	58,206	-	160,631	-	51,078	211,709	(150,284)	(18,507)	(168,791)
84-024	1,932,393	65,295	-	-	-	65,295	-	180,192	-	11,427	191,619	(168,585)	(4,140)	(172,725)
84-160	7,179,551	242,593	-	-	62,438	305,031	-	669,481	-	-	669,481	(626,355)	22,622	(603,733)
84-249	2,818,883	95,249	-	-	-	95,249	-	262,856	-	77,397	340,253	(245,923)	(28,043)	(273,966)
84-734	2,042,018	68,999	-	-	-	68,999	-	190,415	-	35,618	226,033	(178,149)	(12,905)	(191,054)
84-753	3,298,891	111,468	-	-	-	111,468	-	307,616	-	345,708	653,324	(287,800)	(125,256)	(413,056)
85-001	4,947,069	167,159	-	-	26,692	193,851	-	461,306	-	-	461,306	(431,590)	9,671	(421,919)
85-005	3,123,615	105,545	-	-	91,926	197,471	-	291,272	-	-	291,272	(272,509)	33,307	(239,202)
85-006	3,531,823	119,339	-	-	-	119,339	-	329,336	-	51,017	380,353	(308,121)	(18,484)	(326,605)
85-010	2,263,868	76,495	-	-	28,095	104,590	-	211,102	-	-	211,102	(197,503)	10,179	(187,324)
85-011	2,987,856	100,958	-	-	256,731	357,689	-	278,612	-	-	278,612	(260,665)	93,019	(167,646)
85-014	4,339,339	146,624	-	-	10,989	157,613	-	404,636	-	-	404,636	(378,570)	3,982	(374,588)
85-016	2,278,596	76,993	-	-	-	76,993	-	212,475	-	129,431	341,906	(198,788)	(46,895)	(245,683)
85-021	4,085,279	138,040	-	-	346,728	484,768	-	380,945	-	-	380,945	(356,406)	125,626	(230,780)
85-208	11,965,308	404,302	-	-	363,386	767,688	-	1,115,744	-	-	1,115,744	(1,043,871)	131,661	(912,210)
85-235	3,640,475	123,010	-	-	108,531	231,541	-	339,468	-	-	339,468	(317,600)	39,323	(278,277)
85-364	2,276,713	76,929	-	-	9,775	86,704	-	212,300	-	-	212,300	(198,624)	3,542	(195,082)
85-709	2,951,392	99,726	-	-	-	99,726	-	275,212	-	176,409	451,621	(257,484)	(63,916)	(321,400)
85-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85-870	24,084	814	-	-	9,922	10,736	-	2,246	-	-	2,246	(2,101)	3,595	1,494
85-907	2,394,255	80,901	-	-	-	80,901	-	223,260	-	254,375	477,635	(208,878)	(92,165)	(301,043)
86-007	1,678,841	56,727	-	-	95,260	151,987	-	156,549	-	-	156,549	(146,465)	34,514	(111,951)
86-016	1,023,378	34,579	-	-	13,389	47,968	-	95,428	-	-	95,428	(89,281)	4,851	(84,430)
86-020	1,404,850	47,469	-	-	-	47,469	-	131,000	-	27,055	158,055	(122,561)	(9,802)	(132,363)
86-021	1,923,126	64,981	-	-	103,285	168,266	-	179,328	-	-	179,328	(167,776)	37,422	(130,354)
86-022	1,728,091	58,391	-	-	-	58,391	-	161,142	-	52,177	213,319	(150,761)	(18,905)	(169,666)
86-213	5,449,883	184,149	-	-	-	184,149	-	508,192	-	142,480	650,672	(475,456)	(51,623)	(527,079)
86-351	2,683,034	90,658	-	-	133,588	224,246	-	250,188	-	-	250,188	(234,072)	48,401	(185,671)
87-001	8,797,348	297,258	-	-	265,487	562,745	-	820,338	-	-	820,338	(767,493)	96,191	(671,302)
87-012	3,354,582	113,350	-	-	75,612	188,962	-	312,809	-	-	312,809	(292,659)	27,396	(265,263)
87-019	2,225,850	75,210	-	-	61,196	136,406	-	207,557	-	-	207,557	(194,186)	22,172	(172,014)
87-026	3,039,269	102,695	-	-	148,276	250,971	-	283,407	-	-	283,407	(265,150)	53,723	(211,427)
87-035	3,886,564	131,325	-	-	-	131,325	-	362,415	-	29,989	392,404	(339,069)	(10,865)	(349,934)
87-036	3,594,756	121,465	-	-	-	121,465	-	335,205	-	109,102	444,307	(313,612)	(39,530)	(353,142)
87-037	3,788,159	128,000	-	-	137,455	265,455	-	353,239	-	-	353,239	(330,485)	49,803	(280,682)
87-113	8,418,990	284,473	-	-	4,913	289,386	-	785,056	-	-	785,056	(734,485)	1,780	(732,705)
87-361	11,716,912	395,909	-	-	-	395,909	-	1,092,582	-	3,330	1,095,912	(1,022,200)	(1,207)	(1,023,407)

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



School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2017

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2017					Deferred Inflows of Resources for the year ended June 30, 2017					Pension Expense for the year ended June 30, 2017**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
87-383	5,494,927	185,671	-	-	-	185,671	-	512,392	-	209,560	721,952	(479,385)	(75,927)	(555,312)
87-701	6,016,728	203,302	-	-	-	203,302	-	561,049	-	268,651	829,700	(524,908)	(97,337)	(622,245)
87-738	24,502,724	827,935	-	-	-	827,935	-	2,284,837	-	886,012	3,170,849	(2,137,653)	(321,019)	(2,458,672)
88-012	2,462,631	83,211	-	-	-	83,211	-	229,636	-	62,457	292,093	(214,843)	(22,629)	(237,472)
88-314	2,092,678	70,711	-	-	17,232	87,943	-	195,139	-	-	195,139	(182,568)	6,244	(176,324)
88-371	3,847,017	129,989	-	-	19,951	149,940	-	358,728	-	-	358,728	(335,619)	7,229	(328,390)
<b>TOTAL</b>	<b>\$ 5,974,779,097</b>	<b>\$ 201,884,769</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 128,800,238</b>	<b>\$ 330,685,007</b>	<b>\$ -</b>	<b>\$ 557,137,822</b>	<b>\$ -</b>	<b>\$ 128,800,238</b>	<b>\$ 685,938,060</b>	<b>\$ (521,248,410)</b>	<b>\$ -</b>	<b>\$ (521,248,410)</b>

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

## School Employees Retirement System of Ohio

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

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

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

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

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

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

**Nature of schedules:** Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the SERS plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Retirement Board sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2017, employees and their employers were required to contribute 10% and 14%, respectively, of active member payroll. SERS does not have a special funding situation and accordingly has no non-employer contributing entities.

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2017 and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability as of June 30, 2017 and total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the year ended June 30, 2017 for all SERS employers. The pension expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The pension expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

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

## School Employees Retirement System of Ohio

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

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

**Basis of allocation:** In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those contributions to separately finance specific liabilities of an individual employer. SERS has determined that the actual contributions made to the Plan during fiscal year 2017 are appropriate as the allocation basis because they are representative of future contributions.

#### Note 3. Contributions

The fiscal year 2017 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' fiscal year 2017 CAFR as follows:

Defined Benefit Plan Employer Contributions - CAFR Total	\$ 467,796,738
Service credits and ARP payments paid by employees	(1,073,600)
Employer penalties	(291,019)
Other employer payments and miscellaneous revenue	2,950,194
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 469,382,313</u></b>

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

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

The future amortization of the deferred outflows and inflows for the year ended June 30, 2017 is as follows:

	Deferred Outflows**	Deferred Inflows**
2018	\$ 119,813,408	\$ 185,951,209
2019	119,813,408	185,951,209
2020	91,058,191	174,751,188
2021	-	139,284,454
	<b><u>\$ 330,685,007</u></b>	<b><u>\$ 685,938,060</u></b>

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

## School Employees Retirement System of Ohio

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

#### Note 5. Pension Expense

The components of pension expense for the year ended June 30, 2017:

Service Cost	\$ 335,918,449
Interest on the Total Pension Liability	1,436,626,290
Period benefit changes	(998,484,758)
Employee contributions	(336,627,658)
Projected earnings on plan investments	(916,946,282)
Pension plan administrative expenses	24,403,350
Other	
Recognition of Outflow (Inflow) of current period differences in expected and actual experience liabilities	73,146,655
Recognition of Outflow (Inflow) of current period differences in changes of assumptions	-
Recognition of Outflow (Inflow) of current period differences in expected and actual earnings of plan investments	(139,284,456)
<b>Total Pension Expense - Schedule of Pension Amounts by Employer</b>	<u>(521,248,410)</u>
Recognition of beginning deferred outflows of resources as pension expense	503,388,629
Recognition of beginning deferred inflows of resources as pension expense	<u>(205,351,327)</u>
<b>Total Pension Expense</b>	<u><u>\$ (223,211,108)</u></u>

The average of the expected remaining service lives of all members for fiscal year 2017 is 3.76 years.

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

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

The components of the net pension liability as of June 30, 2017 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total Pension Liability (b) / (a)
Pension funds	\$ 19,588,417,687	\$ 13,613,638,590	\$ 5,974,779,097	69.50%

The activity related to the net pension liability for fiscal year 2017 is set forth in the following table:

Net pension liability, July 1, 2016	\$ 7,319,077,298
Total pension expense	(223,211,108)
Change in deferred outflows of resources	(301,503,860)
Change in deferred inflows of resources	(351,786,495)
Employer contributions	(467,796,738)
Net pension liability, June 30, 2017	<u><u>\$ 5,974,779,097</u></u>

## School Employees Retirement System of Ohio

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

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

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

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

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

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

Valuation Date	June 30, 2017
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumptions Experience Study Date	5 year period ended June 30, 2015
Investment Rate of Return	7.50% net of investment expense, including inflation
Cost of Living Increases (COLA) or "Ad Hoc" COLA	2.50%
Future Salary Increases including Inflation	3.50% - 18.20%
Inflation	3.00%
Mortality Assumptions	Mortality rates were based on the RP-2014 Blue Collar Mortality Table with fully generational projection and a five year age set-back for both males and females. Mortality among service retired members, and beneficiaries were based upon the RP-2014 Blue Collar Mortality Table with fully generational projection with Scale BB, 120% of male rates, and 110% of female rates. Mortality among disable members were based upon the RP-2000 Disabled Mortality Table, 90% for male rates and 100% for female rates, set back five years is used for the period after disability retirement.

## School Employees Retirement System of Ohio

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

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

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

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

Total pension liability was calculated using the discount rate of 7.50%. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.50%). Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 7.50%, as well as what each plan's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.50%), or one percentage point higher (8.50%) than the current rate.

(\$ in thousands)	1% Decrease	Current Discount	1% Increase
Rate	6.50%	7.50%	8.50%
System's net pension liability	\$ 8,291,440,694	\$ 5,974,779,097	\$ 4,034,102,498

## School Employees Retirement System of Ohio

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

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

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

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

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

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

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

#### Solvency Test (\$ in millions)

Valuation as of June 30,	Aggregate Accrued Liabilities For			Actuarial Value of Assets	Portion of Accrued Liabilities Covered by Reported Asset			
	(1) Active Member Contributions	(2) Retired Members and Beneficiaries	(3) Active Members (Employer Financed Portion)		(1)	(2)	(3)	
Pension								
2017	\$ 3,010	\$ 11,690	\$ 4,449	\$ 13,537	100%	90%	0%	
2016	2,914	11,689	4,728	13,015	100%	86%	0%	
2015	2,979	11,046	4,062	12,446	100%	86%	0%	
2014	2,892	10,437	4,128	11,882	100%	86%	0%	
2013	2,860	9,796	4,196	10,988	100%	83%	0%	
2012	2,826	9,190	4,322	10,266	100%	81%	0%	
2011	2,749	8,525	4,636	10,378	100%	90%	0%	
2010	2,569	7,850	4,404	10,766	100%	100%	8%	
2009	2,470	7,496	4,224	9,704	100%	97%	0%	

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# Dave Yost • Auditor of State

**SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO**

**FRANKLIN COUNTY**

## **CLERK'S CERTIFICATION**

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

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 31, 2018**