

# **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, 2014





# Dave Yost • Auditor of State

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 related schedules of the School Employees Retirement System of Ohio, Franklin County, prepared by McGladrey LLP, for the audit period July 1, 2013 through June 30, 2014. 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 16, 2015

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## 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) as of and for the year ended June 30, 2014, 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, 2014, 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 and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total employer pension expense for the total of all participating entities for SERS' Pension Plan as of and for the year ended June 30, 2014, 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, 2014, and our report thereon, dated December 18, 2014, 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, 2014 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

*McGladrey LLP*

Cleveland, Ohio  
June 18, 2015

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
1-9	\$ 634,144	0.155881%
1-23	167,309	0.041127%
2-1	122,492	0.030110%
2-3	321,064	0.078922%
2-6	409,873	0.100752%
2-9	137,613	0.033827%
2-10	465,463	0.114417%
2-11	153,100	0.037634%
2-13	143,070	0.035169%
2-131	125,664	0.030890%
2-154	857,789	0.210856%
2-308	152,653	0.037524%
2-761	273,062	0.067122%
2-874	2,952	0.000726%
2-895	52,839	0.012989%
2-900	274,817	0.067554%
3-13	131,267	0.032267%
3-14	137,893	0.033896%
3-103	449,039	0.110380%
3-343	218,631	0.053742%
3-747	113,321	0.027856%
4-1	215,891	0.053069%
4-19	207,437	0.050991%
4-31	282,796	0.069515%
4-33	205,785	0.050585%
4-34	300,876	0.073959%
4-104	580,269	0.142638%
4-125	298,317	0.073330%
4-244	340,316	0.083654%
4-704	186,631	0.045876%
5-1	299,756	0.073684%
5-6	189,487	0.046578%
5-17	360,331	0.088574%
5-18	217,418	0.053444%
5-105	582,974	0.143303%
5-169	234,996	0.057765%
5-710	160,131	0.039362%
5-739	1,025,008	0.251961%
5-902	84,798	0.020844%
6-1	268,052	0.065891%
6-8	109,490	0.026914%
6-10	140,804	0.034612%
6-11	61,577	0.015136%
6-17	116,895	0.028734%
6-185	280,216	0.068881%
6-202	380,765	0.093597%
7-20	224,963	0.055299%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
7-26	96,225	0.023653%
7-108	258,688	0.063589%
7-163	209,105	0.051401%
7-294	218,055	0.053601%
7-304	210,430	0.051727%
7-309	138,424	0.034027%
7-724	79,925	0.019647%
7-748	242,175	0.059530%
8-1	148,862	0.036592%
8-5	147,740	0.036317%
8-11	459,266	0.112894%
8-13	159,706	0.039258%
8-17	239,906	0.058972%
8-333	150,295	0.036945%
8-743	105,076	0.025829%
9-1	1,179,584	0.289958%
9-6	258,533	0.063551%
9-9	121,334	0.029826%
9-15	444,020	0.109146%
9-22	3,357,609	0.825346%
9-24	368,423	0.090563%
9-100	616,059	0.151436%
9-147	1,573,506	0.386789%
9-166	1,052,505	0.258720%
9-291	1,536,449	0.377680%
9-299	578,043	0.142091%
9-760	805,349	0.197966%
9-800	3,071	0.000755%
9-820	38,003	0.009342%
9-835	19,878	0.004886%
9-846	6,359	0.001563%
9-870	14,487	0.003561%
9-884	13,168	0.003237%
10-3	103,533	0.025450%
10-315	337,557	0.082976%
11-1	291,817	0.071733%
11-7	172,430	0.042386%
11-8	182,060	0.044753%
11-12	316,323	0.077756%
11-199	316,572	0.077818%
11-346	132,464	0.032561%
12-1	189,655	0.046620%
12-7	330,776	0.081309%
12-9	565,964	0.139122%
12-11	672,836	0.165392%
12-13	138,249	0.033983%
12-14	301,860	0.074201%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
12-16	272,101	0.066886%
12-191	1,491,926	0.366736%
12-703	176,371	0.043354%
12-723	1,011,234	0.248575%
12-816	17,744	0.004362%
12-871	14,206	0.003492%
12-888	2,712	0.000667%
12-896	35,448	0.008714%
13-1	500,058	0.122921%
13-3	311,021	0.076453%
13-4	274,813	0.067553%
13-7	178,288	0.043826%
13-8	488,739	0.120139%
13-27	166,618	0.040957%
13-29	310,516	0.076329%
13-30	1,231,135	0.302630%
13-388	1,407,788	0.346053%
13-399	526,072	0.129316%
13-764	116,137	0.028548%
14-1	202,801	0.049851%
14-3	309,558	0.076094%
14-17	285,367	0.070147%
14-18	267,925	0.065860%
14-207	474,112	0.116543%
15-1	384,706	0.094566%
15-2	281,733	0.069254%
15-21	161,824	0.039778%
15-22	193,852	0.047651%
15-23	131,884	0.032419%
15-24	131,393	0.032298%
15-134	436,044	0.107185%
15-135	161,697	0.039747%
15-186	273,585	0.067251%
15-321	127,644	0.031377%
15-340	113,454	0.027889%
15-341	128,890	0.031683%
15-759	104,489	0.025685%
15-811	136,720	0.033608%
16-23	212,827	0.052316%
16-24	388,943	0.095607%
16-126	271,601	0.066763%
16-772	75,112	0.018464%
17-9	176,474	0.043380%
17-14	123,628	0.030389%
17-15	165,242	0.040619%
17-114	246,209	0.060522%
17-141	262,987	0.064646%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
17-323	149,673	0.036792%
18-1	2,481,737	0.610045%
18-6	284,387	0.069906%
18-9	285,012	0.070060%
18-14	213,325	0.052438%
18-107	1,129,022	0.277529%
18-111	1,774,415	0.436175%
18-121	12,302,286	3.024069%
18-122	2,121,210	0.521422%
18-133	897,141	0.220529%
18-137	1,580,798	0.388582%
18-143	745,431	0.183237%
18-152	1,340,219	0.329444%
18-159	709,329	0.174363%
18-178	2,688,478	0.660865%
18-183	631,340	0.155192%
18-188	2,137,423	0.525408%
18-215	1,345,144	0.330655%
18-219	763,409	0.187656%
18-221	270,701	0.066542%
18-224	451,490	0.110982%
18-230	1,586,995	0.390105%
18-233	1,213,394	0.298269%
18-247	1,134,753	0.278938%
18-250	615,284	0.151245%
18-251	1,040,260	0.255710%
18-258	1,116,127	0.274359%
18-264	1,588,869	0.390566%
18-271	827,817	0.203489%
18-288	1,355,251	0.333139%
18-289	1,390,984	0.341923%
18-292	817,535	0.200961%
18-317	503,459	0.123757%
18-731	418,847	0.102958%
18-742	368,771	0.090649%
18-801	19,480	0.004788%
18-804	44,641	0.010973%
18-805	4,712	0.001158%
18-807	28,813	0.007083%
18-808	22,296	0.005481%
18-809	10,392	0.002554%
18-810	14,414	0.003543%
18-811	14,720	0.003618%
18-813	15,521	0.003815%
18-816	7,253	0.001783%
18-817	213,073	0.052376%
18-818	15,680	0.003854%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
18-819	10,039	0.002468%
18-820	10,601	0.002606%
18-822	61,209	0.015046%
18-823	236,176	0.058055%
18-824	144,799	0.035594%
18-825	19,710	0.004845%
18-826	7,959	0.001956%
18-827	4,861	0.001195%
18-828	39,977	0.009827%
18-830	40,682	0.010000%
18-831	37,694	0.009266%
18-833	23,319	0.005732%
18-834	28,568	0.007022%
18-836	38,172	0.009383%
18-838	4,432	0.001089%
18-839	12,444	0.003059%
18-840	4,439	0.001091%
18-841	14,391	0.003538%
18-842	21,783	0.005355%
18-844	14,999	0.003687%
18-845	10,487	0.002578%
18-846	34,818	0.008559%
18-848	13,534	0.003327%
18-849	7,115	0.001749%
18-850	1,572	0.000386%
18-851	8,490	0.002087%
18-852	36,651	0.009009%
18-854	9,296	0.002285%
18-855	33,610	0.008262%
18-856	9,860	0.002424%
18-858	26,562	0.006529%
18-862	20,996	0.005161%
18-864	19,449	0.004781%
18-866	11,670	0.002869%
18-867	58,172	0.014299%
18-869	36,382	0.008943%
18-870	56,631	0.013921%
18-871	22,991	0.005652%
18-872	21,793	0.005357%
18-873	18,410	0.004525%
18-876	15,873	0.003902%
18-877	8,258	0.002030%
18-878	7,044	0.001731%
18-879	26,417	0.006494%
18-880	20,234	0.004974%
18-881	46,061	0.011322%
18-882	27,804	0.006835%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
18-883	11,838	0.002910%
18-884	12,773	0.003140%
18-885	23,081	0.005674%
18-887	46,650	0.011467%
18-888	19,205	0.004721%
18-889	32,700	0.008038%
18-891	379,914	0.093388%
18-893	35,345	0.008688%
18-894	7,667	0.001885%
18-895	13,130	0.003228%
18-896	40,441	0.009941%
18-897	32,791	0.008060%
18-899	46,006	0.011309%
18-910	279,368	0.068672%
18-930	9,732	0.002392%
18-931	6,762	0.001662%
18-935	34,376	0.008450%
18-946	43,379	0.010663%
18-948	26,558	0.006528%
18-950	48,125	0.011830%
18-951	10,393	0.002555%
18-955	183	0.000045%
19-1	52,465	0.012897%
19-3	133,781	0.032885%
19-28	153,011	0.037612%
19-45	130,933	0.032185%
19-46	148,053	0.036393%
19-47	118,160	0.029045%
19-146	425,967	0.104708%
19-372	203,298	0.049973%
20-5	114,514	0.028149%
20-13	179,455	0.044112%
20-14	186,166	0.045762%
20-129	411,074	0.101048%
20-381	129,639	0.031867%
21-14	598,230	0.147053%
21-16	3,070,421	0.754751%
21-18	368,185	0.090505%
21-130	995,930	0.244813%
21-756	355,368	0.087354%
22-1	633,614	0.155751%
22-6	11,848	0.002912%
22-7	289,057	0.071054%
22-10	415,372	0.102104%
22-11	454,036	0.111608%
22-12	299,993	0.073742%
22-187	749,394	0.184211%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
22-259	269,488	0.066244%
22-708	365,839	0.089928%
22-800	15,545	0.003821%
23-1	182,415	0.044840%
23-3	154,946	0.038088%
23-9	1,615,008	0.396991%
23-10	355,121	0.087294%
23-13	122,723	0.030167%
23-14	326,355	0.080222%
23-15	268,987	0.066121%
23-16	248,950	0.061195%
23-153	1,045,733	0.257055%
24-13	474,584	0.116659%
24-204	331,137	0.081398%
25-1	967,763	0.237889%
25-4	600,465	0.147602%
25-7	440,577	0.108300%
25-10	932,539	0.229231%
25-16	1,090,421	0.268040%
25-112	506,800	0.124578%
25-123	15,805,208	3.885135%
25-124	3,300,693	0.811355%
25-145	315,117	0.077460%
25-216	1,475,539	0.362708%
25-241	590,105	0.145056%
25-255	4,249,219	1.044516%
25-263	2,195,910	0.539785%
25-275	2,283,135	0.561226%
25-282	2,975,576	0.731437%
25-293	1,011,849	0.248726%
25-295	1,220,725	0.300071%
25-707	486,145	0.119501%
25-720	5,053,769	1.242285%
25-800	15,320	0.003766%
25-801	29,604	0.007277%
25-802	36,489	0.008969%
25-803	74,318	0.018268%
25-804	1,627	0.000400%
25-805	12,066	0.002966%
25-806	29,543	0.007262%
25-808	47,843	0.011760%
25-810	91,148	0.022405%
25-811	86,513	0.021266%
25-812	14,617	0.003593%
25-813	17,131	0.004211%
25-814	82,605	0.020305%
25-815	7,352	0.001807%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
25-817	69,729	0.017140%
25-818	26,054	0.006404%
25-820	81,587	0.020055%
25-821	11,190	0.002751%
25-823	6,253	0.001537%
25-824	39,022	0.009592%
25-825	23,434	0.005760%
25-830	7,964	0.001958%
25-831	9,745	0.002395%
25-832	7,059	0.001735%
25-833	1,566	0.000385%
25-834	23,079	0.005673%
25-836	27,269	0.006703%
25-838	60,014	0.014752%
25-839	137,080	0.033696%
25-840	52,397	0.012880%
25-841	67,194	0.016517%
25-842	1,421	0.000349%
25-844	26,852	0.006601%
25-846	92,181	0.022659%
25-847	20,046	0.004928%
25-848	689	0.000169%
25-849	20,887	0.005134%
25-851	9,195	0.002260%
25-852	15,610	0.003837%
25-853	146,483	0.036008%
25-855	118,250	0.029067%
25-859	27,269	0.006703%
25-860	21,069	0.005179%
25-864	23,427	0.005759%
25-868	2,385	0.000586%
25-869	1,791	0.000440%
25-870	9,269	0.002278%
25-871	26,101	0.006416%
25-873	87,627	0.021540%
25-874	14,709	0.003616%
25-876	5,608	0.001379%
25-877	4,254	0.001046%
25-879	23,996	0.005899%
25-880	33,287	0.008182%
25-881	176,194	0.043311%
25-882	51,429	0.012642%
25-883	45,070	0.011079%
25-886	7,164	0.001761%
25-887	24,092	0.005922%
25-888	14,533	0.003572%
25-889	27,419	0.006740%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
25-890	34,707	0.008531%
25-892	15,888	0.003906%
25-893	792	0.000195%
25-894	26,942	0.006623%
25-896	4,111	0.001011%
25-898	56,420	0.013869%
25-901	259,869	0.063879%
25-912	2,821,708	0.693614%
25-930	11,965	0.002941%
25-931	24,632	0.006055%
25-932	13,348	0.003281%
25-933	5,541	0.001362%
25-935	5,457	0.001341%
25-936	5,465	0.001343%
25-937	4,369	0.001074%
25-940	3,931	0.000966%
25-945	3,549	0.000872%
26-1	561,873	0.138116%
26-2	194,746	0.047871%
26-10	67,339	0.016553%
26-13	92,105	0.022641%
26-17	228,220	0.056100%
26-19	229,431	0.056397%
26-20	218,303	0.053662%
26-374	268,210	0.065930%
26-876	65,730	0.016157%
27-1	45,693	0.011232%
27-19	385,927	0.094866%
27-142	365,895	0.089942%
27-762	129,794	0.031905%
28-1	376,764	0.092614%
28-5	553,864	0.136147%
28-6	432,949	0.106425%
28-14	137,282	0.033746%
28-19	776,141	0.190786%
28-20	294,430	0.072375%
28-22	96,348	0.023684%
28-23	197,432	0.048531%
29-1	351,587	0.086425%
29-4	130,866	0.032169%
29-11	436,054	0.107188%
29-13	261,905	0.064380%
29-209	685,095	0.168406%
29-223	748,137	0.183902%
29-401	142,762	0.035093%
29-406	1,646,916	0.404834%
29-706	251,309	0.061775%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
29-800	4,864	0.001196%
29-899	15,008	0.003689%
29-909	109,323	0.026873%
30-1	212,796	0.052308%
30-27	299,659	0.073660%
30-28	193,343	0.047526%
30-115	337,005	0.082840%
31-1	1,218,985	0.299643%
31-15	327,369	0.080472%
31-44	443,785	0.109088%
31-46	1,289,951	0.317088%
31-47	452,430	0.111213%
31-48	1,381,263	0.339533%
31-49	1,700,561	0.418021%
31-119	9,189,962	2.259018%
31-155	98,076	0.024108%
31-175	398,446	0.097943%
31-182	224,036	0.055071%
31-184	214,957	0.052839%
31-212	242,936	0.059717%
31-218	259,496	0.063788%
31-220	385,896	0.094858%
31-231	600,018	0.147493%
31-248	293,759	0.072210%
31-252	948,941	0.233263%
31-253	1,697,826	0.417349%
31-256	1,592,644	0.391494%
31-261	810,099	0.199133%
31-268	374,820	0.092136%
31-310	616,678	0.151588%
31-733	2,247,542	0.552476%
31-736	997,872	0.245291%
31-800	76,543	0.018815%
31-801	20,214	0.004969%
31-803	15,585	0.003831%
31-804	28,392	0.006979%
31-806	13,536	0.003327%
31-807	29,781	0.007321%
31-810	19,462	0.004784%
31-812	29,161	0.007168%
31-815	120,661	0.029660%
31-816	16,571	0.004073%
31-817	8,957	0.002202%
31-818	6,918	0.001701%
31-820	8,888	0.002185%
31-822	9,245	0.002273%
31-823	17,055	0.004192%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
31-824	38,123	0.009371%
31-825	8,231	0.002023%
31-830	666	0.000164%
31-838	93,177	0.022904%
31-840	4,203	0.001033%
31-841	4,607	0.001132%
31-845	142,436	0.035013%
31-846	33,390	0.008208%
31-848	16,978	0.004173%
31-849	7,198	0.001769%
31-850	76,923	0.018909%
31-856	11,606	0.002853%
31-860	41,395	0.010175%
31-868	46,192	0.011355%
31-873	22,122	0.005438%
31-877	29,165	0.007169%
31-878	19,041	0.004680%
31-883	20,254	0.004979%
31-896	14,909	0.003665%
31-900	9,357	0.002300%
32-1	209,319	0.051453%
32-2	96,285	0.023668%
32-3	105,784	0.026003%
32-5	198,348	0.048757%
32-6	102,962	0.025309%
32-9	102,965	0.025310%
32-10	190,749	0.046889%
32-11	58,764	0.014445%
32-138	1,153,103	0.283448%
33-1	39,929	0.009815%
33-3	76,274	0.018749%
33-8	104,706	0.025738%
33-11	158,626	0.038992%
33-12	104,305	0.025640%
33-151	312,025	0.076700%
33-301	128,615	0.031615%
34-4	75,495	0.018558%
34-286	287,713	0.070724%
35-6	78,987	0.019416%
35-7	205,537	0.050524%
35-14	180,647	0.044405%
35-232	347,607	0.085447%
35-715	287,292	0.070620%
35-729	521,707	0.128243%
35-904	584,072	0.143573%
36-18	223,541	0.054949%
36-19	156,204	0.038397%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
36-22	115,512	0.028394%
36-226	465,244	0.114363%
36-336	342,373	0.084160%
37-15	763,073	0.187574%
38-16	336,908	0.082817%
38-18	460,282	0.113144%
39-12	112,377	0.027624%
39-14	178,505	0.043879%
39-24	135,193	0.033232%
39-25	175,342	0.043101%
39-110	378,886	0.093135%
39-174	415,716	0.102189%
39-246	246,783	0.060663%
40-15	194,716	0.047864%
40-149	443,425	0.109000%
40-205	245,757	0.060410%
41-1	119,565	0.029391%
41-10	234,301	0.057594%
41-25	318,217	0.078222%
41-27	279,741	0.068764%
41-192	281,594	0.069220%
41-196	121,505	0.029868%
41-721	378,554	0.093054%
41-766	69,909	0.017185%
41-900	153,043	0.037620%
42-1	277,541	0.068223%
42-4	176,006	0.043265%
42-7	118,381	0.029100%
42-8	192,704	0.047369%
42-11	193,472	0.047558%
42-168	493,765	0.121374%
42-714	221,269	0.054391%
43-1	227,598	0.055947%
43-3	262,782	0.064595%
43-5	525,050	0.129064%
43-8	749,522	0.184243%
43-9	623,910	0.153365%
43-14	631,983	0.155350%
43-238	370,231	0.091008%
43-239	1,752,708	0.430839%
43-329	74,679	0.018357%
43-397	1,985,818	0.488141%
43-551	2,098,196	0.515765%
43-702	203,276	0.049968%
43-836	10,148	0.002495%
44-1	66,004	0.016225%
44-16	305,021	0.074978%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
44-17	316,866	0.077890%
44-22	257,023	0.063180%
44-24	240,855	0.059205%
44-25	155,986	0.038343%
44-148	281,757	0.069260%
44-319	185,192	0.045523%
44-771	137,721	0.033854%
45-1	302,062	0.074251%
45-7	629,214	0.154669%
45-16	185,449	0.045586%
45-29	377,441	0.092780%
45-31	543,319	0.133555%
45-32	368,789	0.090653%
45-33	281,733	0.069254%
45-34	252,815	0.062145%
45-170	1,151,516	0.283058%
45-267	212,542	0.052246%
45-394	371,288	0.091268%
45-737	405,526	0.099684%
45-856	16,641	0.004091%
45-866	20,056	0.004930%
46-1	101,317	0.024905%
46-5	101,964	0.025064%
46-18	312,050	0.076706%
46-19	318,805	0.078367%
46-109	427,745	0.105146%
46-752	199,212	0.048969%
47-1	198,182	0.048716%
47-4	597,511	0.146876%
47-9	282,829	0.069523%
47-10	199,477	0.049034%
47-28	317,463	0.078037%
47-29	539,179	0.132537%
47-31	279,794	0.068777%
47-136	1,214,583	0.298561%
47-157	1,615,471	0.397105%
47-234	294,420	0.072372%
47-266	637,176	0.156627%
47-276	377,048	0.092684%
47-287	832,873	0.204731%
47-302	668,950	0.164437%
47-389	243,884	0.059950%
47-725	319,095	0.078438%
47-800	33,772	0.008302%
47-801	34,532	0.008488%
47-806	10,504	0.002582%
47-838	21,288	0.005233%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
47-856	19,979	0.004911%
47-876	7,392	0.001817%
47-885	15,770	0.003876%
47-887	30,101	0.007399%
47-888	11,234	0.002762%
47-890	15,840	0.003894%
47-891	9,457	0.002325%
47-903	5,063	0.001245%
48-1	448,177	0.110168%
48-8	211,968	0.052105%
48-13	686,142	0.168663%
48-15	1,543,549	0.379425%
48-16	755,626	0.185743%
48-195	5,254,751	1.291689%
48-229	537,313	0.132079%
48-254	1,544,506	0.379661%
48-260	695,205	0.170891%
48-800	54,481	0.013392%
48-801	34,229	0.008414%
48-802	67,828	0.016673%
48-803	43,112	0.010597%
48-804	68,803	0.016913%
48-805	8,051	0.001979%
48-807	19,287	0.004741%
48-808	1,146	0.000282%
48-809	7,493	0.001842%
48-812	23,236	0.005712%
48-813	26,900	0.006612%
48-815	145,663	0.035806%
48-817	49,119	0.012074%
48-820	11,084	0.002725%
48-821	41,620	0.010231%
48-822	41,002	0.010079%
48-823	42,962	0.010561%
48-824	22,958	0.005643%
48-825	33,406	0.008212%
48-828	36,399	0.008947%
48-830	4,334	0.001065%
48-831	457,341	0.112421%
48-832	88,986	0.021874%
48-834	3,339	0.000821%
48-837	18,724	0.004603%
48-840	17,138	0.004213%
48-841	22,131	0.005440%
48-847	38,168	0.009382%
48-850	28,185	0.006928%
48-853	1,467,750	0.360793%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
48-858	31,717	0.007796%
48-859	14,009	0.003444%
48-860	34,302	0.008432%
48-861	53,231	0.013085%
48-862	27,158	0.006676%
48-867	47,815	0.011754%
48-885	9,740	0.002394%
49-6	241,112	0.059269%
49-18	262,733	0.064583%
49-19	302,277	0.074304%
49-228	304,747	0.074911%
49-754	198,002	0.048672%
50-1	667,413	0.164059%
50-2	812,375	0.199693%
50-5	833,576	0.204904%
50-6	460,083	0.113095%
50-11	159,288	0.039155%
50-12	87,206	0.021436%
50-13	221,112	0.054352%
50-14	371,225	0.091252%
50-16	176,334	0.043345%
50-19	119,130	0.029284%
50-20	107,622	0.026455%
50-21	351,267	0.086346%
50-116	317,544	0.078057%
50-193	285,962	0.070293%
50-210	1,916,589	0.471124%
50-741	164,771	0.040503%
50-800	12,541	0.003083%
50-802	22,543	0.005541%
50-810	36,378	0.008942%
50-812	52,282	0.012852%
50-825	26,267	0.006457%
50-831	53,867	0.013241%
50-836	27,419	0.006740%
50-840	6,945	0.001707%
50-850	29,762	0.007316%
50-851	12,451	0.003061%
50-875	39,152	0.009624%
50-880	26,472	0.006507%
50-892	36,182	0.008894%
50-900	50,274	0.012358%
51-11	173,227	0.042582%
51-16	130,449	0.032066%
51-17	310,093	0.076225%
51-18	194,780	0.047880%
51-162	710,664	0.174691%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
51-750	429,340	0.105538%
51-767	133,533	0.032824%
51-808	5,597	0.001376%
51-908	716,586	0.176147%
52-1	239,311	0.058826%
52-20	318,610	0.078319%
52-21	590,418	0.145133%
52-22	509,580	0.125262%
52-23	174,890	0.042990%
52-201	747,216	0.183676%
52-217	1,261,179	0.310015%
52-272	1,409,647	0.346510%
52-746	365,370	0.089813%
53-7	135,409	0.033285%
53-10	148,651	0.036540%
53-12	371,496	0.091319%
54-1	142,508	0.035030%
54-30	133,859	0.032904%
54-40	109,858	0.027005%
54-41	143,467	0.035266%
54-42	183,312	0.045061%
54-222	547,611	0.134610%
54-396	183,131	0.045016%
55-1	446,048	0.109645%
55-2	128,612	0.031615%
55-9	104,575	0.025706%
55-14	181,174	0.044535%
55-179	529,995	0.130280%
55-197	857,488	0.210782%
55-322	149,185	0.036672%
55-350	208,782	0.051321%
55-369	368,103	0.090485%
55-393	119,952	0.029486%
55-757	337,946	0.083072%
56-22	404,134	0.099342%
57-1	780,357	0.191822%
57-2	270,842	0.066577%
57-8	119,386	0.029347%
57-9	218,981	0.053829%
57-11	754,006	0.185345%
57-12	392,875	0.096574%
57-20	299,450	0.073609%
57-128	4,691,531	1.153242%
57-165	1,133,378	0.278600%
57-176	420,189	0.103288%
57-240	1,819,131	0.447167%
57-245	557,030	0.136926%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
57-269	863,723	0.212315%
57-274	1,744,099	0.428723%
57-290	635,054	0.156105%
57-297	964,624	0.237118%
57-298	1,058,940	0.260302%
57-726	355,105	0.087290%
57-802	13,952	0.003430%
57-806	1,342	0.000330%
57-808	14,571	0.003582%
57-810	35,325	0.008683%
57-811	7,329	0.001802%
57-814	96,646	0.023757%
57-815	39,857	0.009797%
57-816	8,945	0.002199%
57-817	1,814	0.000446%
57-818	93,575	0.023002%
57-819	6,365	0.001565%
57-821	20,333	0.004998%
57-822	14,356	0.003529%
57-823	27,756	0.006823%
57-824	49,285	0.012115%
57-825	7,474	0.001837%
57-827	3,904	0.000960%
57-830	8,610	0.002116%
57-834	3,904	0.000960%
57-835	46,762	0.011495%
57-837	68,083	0.016736%
57-839	19,513	0.004797%
57-841	5,654	0.001390%
57-842	10,593	0.002604%
57-845	44,919	0.011042%
57-847	20,216	0.004969%
57-850	50,436	0.012398%
57-853	4,200	0.001032%
57-860	16,462	0.004047%
57-867	7,156	0.001759%
57-871	32,795	0.008061%
57-873	54,597	0.013421%
57-874	13,478	0.003313%
57-882	12,349	0.003036%
57-907	75,688	0.018605%
58-16	359,838	0.088453%
59-14	307,441	0.075573%
59-15	193,909	0.047666%
59-16	171,075	0.042053%
59-385	244,865	0.060191%
60-1	498,617	0.122567%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
60-3	419,682	0.103164%
60-27	382,278	0.093969%
60-28	314,658	0.077347%
60-29	246,203	0.060520%
60-30	547,998	0.134705%
60-211	622,079	0.152915%
60-717	322,084	0.079173%
60-744	501,113	0.123180%
60-800	17,884	0.004396%
60-801	49,949	0.012278%
61-18	183,362	0.045073%
61-313	136,825	0.033633%
62-6	195,284	0.048003%
62-7	200,155	0.049201%
62-10	1,954	0.000480%
62-12	20,257	0.004979%
62-14	1,175	0.000289%
62-15	347,213	0.085350%
62-236	381,359	0.093743%
63-1	146,255	0.035951%
63-2	99,168	0.024377%
63-14	179,100	0.044025%
63-392	248,470	0.061077%
64-20	341,558	0.083960%
64-21	125,399	0.030825%
64-270	283,255	0.069628%
64-324	166,474	0.040922%
65-1	134,995	0.033184%
65-20	355,788	0.087458%
65-21	614,184	0.150975%
65-22	261,723	0.064335%
65-120	406,019	0.099805%
66-11	174,242	0.042831%
66-12	248,401	0.061060%
66-13	146,623	0.036042%
66-278	281,676	0.069240%
66-719	133,881	0.032910%
66-900	389,053	0.095635%
67-1	225,428	0.055413%
67-13	430,289	0.105771%
67-17	291,419	0.071635%
67-20	219,589	0.053978%
67-23	330,081	0.081138%
67-25	235,030	0.057774%
67-26	189,512	0.046585%
67-150	827,062	0.203303%
67-181	555,630	0.136581%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
67-279	652,496	0.160392%
67-284	472,714	0.116200%
67-405	126,635	0.031129%
67-758	192,102	0.047221%
68-1	130,203	0.032006%
68-3	10,982	0.002700%
68-18	310,173	0.076245%
68-19	141,122	0.034690%
68-20	208,669	0.051294%
68-25	156,804	0.038545%
68-265	383,779	0.094338%
69-1	174,371	0.042863%
69-5	149,275	0.036694%
69-6	86,615	0.021291%
69-8	61,317	0.015073%
69-9	93,513	0.022987%
69-10	99,542	0.024469%
69-12	57,121	0.014041%
69-15	78,335	0.019256%
69-17	103,514	0.025445%
69-19	221,768	0.054514%
70-1	330,727	0.081297%
70-6	447,393	0.109975%
70-7	133,512	0.032819%
70-8	481,075	0.118255%
70-10	138,949	0.034155%
70-12	293,278	0.072092%
70-13	196,172	0.048222%
70-14	287,689	0.070718%
70-158	855,205	0.210221%
70-189	349,624	0.085942%
70-712	411,270	0.101096%
70-730	465,740	0.114485%
70-800	38,286	0.009411%
70-801	130,096	0.031979%
70-805	6,359	0.001563%
70-813	10,913	0.002683%
70-820	9,588	0.002357%
71-1	206,256	0.050701%
71-7	193,752	0.047627%
71-13	333,384	0.081950%
71-14	130,219	0.032010%
71-15	233,643	0.057433%
71-17	205,592	0.050537%
71-18	217,162	0.053381%
71-118	471,411	0.115879%
71-755	241,719	0.059418%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
72-12	252,059	0.061959%
72-13	185,965	0.045713%
72-140	710,130	0.174560%
72-320	357,502	0.087879%
72-334	150,277	0.036940%
72-716	194,748	0.047872%
72-735	615,749	0.151359%
73-1	227,047	0.055811%
73-2	160,688	0.039499%
73-4	95,338	0.023435%
73-5	101,696	0.024998%
73-8	241,102	0.059266%
73-13	195,827	0.048137%
73-15	222,132	0.054603%
73-16	214,337	0.052687%
73-17	282,099	0.069344%
73-18	89,007	0.021879%
73-180	379,900	0.093385%
73-728	171,547	0.042169%
73-800	17,289	0.004250%
73-875	49,464	0.012159%
74-1	610,816	0.150147%
74-3	155,175	0.038144%
74-4	41,858	0.010289%
74-10	123,816	0.030436%
74-13	66,121	0.016253%
74-14	91,889	0.022588%
74-139	381,315	0.093732%
74-194	382,018	0.093905%
74-897	74,641	0.018348%
75-1	208,233	0.051187%
75-3	96,459	0.023711%
75-5	121,200	0.029793%
75-7	119,836	0.029457%
75-10	83,458	0.020515%
75-15	76,588	0.018826%
75-20	127,840	0.031425%
75-22	227,956	0.056035%
75-190	563,976	0.138633%
76-1	928,598	0.228262%
76-6	431,321	0.106025%
76-7	224,007	0.055064%
76-12	1,038,483	0.255273%
76-13	566,889	0.139349%
76-22	131,856	0.032412%
76-24	873,061	0.214610%
76-26	1,052,689	0.258765%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
76-33	349,073	0.085807%
76-34	430,194	0.105747%
76-35	324,848	0.079852%
76-36	278,413	0.068438%
76-37	225,971	0.055547%
76-102	530,251	0.130343%
76-117	2,179,333	0.535710%
76-164	674,206	0.165729%
76-242	62,645	0.015399%
76-262	864,387	0.212478%
76-281	467,148	0.114831%
76-770	95,933	0.023582%
76-800	44,807	0.011014%
76-801	37,513	0.009221%
76-803	3,864	0.000950%
76-804	20,531	0.005047%
76-805	8,080	0.001986%
76-810	27,183	0.006682%
76-858	37,448	0.009205%
76-876	19,189	0.004717%
76-889	20,056	0.004930%
77-1	373,758	0.091875%
77-2	612,943	0.150670%
77-3	483,355	0.118815%
77-5	361,311	0.088815%
77-6	270,910	0.066593%
77-7	706,476	0.173661%
77-10	164,535	0.040445%
77-16	476,895	0.117227%
77-101	5,458,502	1.341774%
77-106	622,541	0.153029%
77-127	878,920	0.216050%
77-237	504,225	0.123945%
77-257	1,125,859	0.276751%
77-277	464,116	0.114086%
77-280	564,025	0.138645%
77-285	897,489	0.220615%
77-296	821,895	0.202033%
77-300	1,248,983	0.307017%
77-502	8,402,198	2.065374%
77-765	123,000	0.030235%
77-800	2,082	0.000512%
77-803	25,435	0.006252%
77-804	43,294	0.010642%
77-810	14,962	0.003678%
77-811	13,274	0.003263%
77-820	11,448	0.002814%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
77-825	32,636	0.008022%
77-827	8,962	0.002203%
77-829	14,306	0.003517%
77-830	16,705	0.004106%
77-831	16,312	0.004010%
77-832	8,478	0.002084%
77-833	3,325	0.000817%
77-834	21,579	0.005304%
77-836	3,259	0.000801%
77-837	21,052	0.005175%
77-847	76,095	0.018705%
77-852	6,683	0.001643%
77-888	12,636	0.003106%
77-897	11,251	0.002766%
77-911	181,348	0.044578%
78-1	582,821	0.143265%
78-2	69,423	0.017065%
78-4	104,301	0.025639%
78-5	178,026	0.043761%
78-6	221,766	0.054513%
78-13	526,469	0.129413%
78-16	222,926	0.054798%
78-17	121,481	0.029862%
78-18	81,061	0.019926%
78-23	88,633	0.021787%
78-26	176,313	0.043340%
78-27	167,022	0.041056%
78-28	289,925	0.071267%
78-29	117,440	0.028868%
78-30	148,523	0.036509%
78-31	132,212	0.032500%
78-144	280,269	0.068894%
78-173	409,730	0.100717%
78-203	1,227,745	0.301796%
78-338	370,197	0.090999%
78-356	207,249	0.050945%
78-718	261,812	0.064357%
78-803	33,885	0.008329%
78-805	26,224	0.006446%
78-833	14,284	0.003511%
78-865	6,482	0.001593%
79-1	299,456	0.073610%
79-19	86,148	0.021176%
79-29	198,651	0.048831%
79-31	280,512	0.068954%
79-32	202,303	0.049729%
79-132	348,820	0.085745%

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, 2014

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
79-172	438,514	0.107793%
79-198	338,061	0.083100%
79-354	203,948	0.050133%
79-763	227,888	0.056018%
79-800	53,480	0.013146%
80-20	196,330	0.048261%
80-22	300,386	0.073839%
80-345	992,495	0.243969%
81-15	123,170	0.030277%
81-16	158,467	0.038953%
81-200	408,473	0.100408%
81-768	139,886	0.034386%
82-19	455,482	0.111964%
83-1	478,505	0.117623%
83-3	293,297	0.072096%
83-13	249,467	0.061322%
83-14	715,429	0.175862%
83-15	916,050	0.225178%
83-161	863,776	0.212328%
83-167	2,211,576	0.543635%
83-225	524,773	0.128996%
83-273	980,475	0.241014%
83-769	247,598	0.060863%
83-800	22,493	0.005529%
83-887	13,510	0.003321%
83-900	90,673	0.022289%
84-5	189,545	0.046593%
84-20	360,798	0.088689%
84-23	122,980	0.030230%
84-24	145,984	0.035885%
84-160	475,937	0.116992%
84-249	191,271	0.047017%
84-734	132,383	0.032542%
84-753	288,841	0.071001%
85-1	322,377	0.079245%
85-5	225,105	0.055334%
85-6	260,135	0.063945%
85-10	182,456	0.044850%
85-11	208,876	0.051345%
85-14	309,817	0.076157%
85-16	171,852	0.042244%
85-21	260,899	0.064133%
85-208	756,862	0.186047%
85-235	250,942	0.061685%
85-364	155,136	0.038134%
85-709	214,312	0.052681%
85-800	1,050	0.000258%

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, 2014**

Employer Code	2014 Actual Employer Contribution	Employer Allocation Percentage
85-870	910	0.000224%
85-907	184,346	0.045315%
86-7	105,769	0.026000%
86-16	69,621	0.017114%
86-20	94,452	0.023218%
86-21	127,381	0.031312%
86-22	118,494	0.029127%
86-213	382,476	0.094018%
86-351	156,613	0.038498%
87-1	571,607	0.140509%
87-12	212,643	0.052271%
87-19	141,735	0.034840%
87-26	169,638	0.041699%
87-35	271,474	0.066732%
87-36	267,467	0.065747%
87-37	268,307	0.065954%
87-113	560,218	0.137709%
87-361	759,342	0.186657%
87-383	462,843	0.113773%
87-701	413,874	0.101736%
87-738	2,315,143	0.569094%
88-12	162,856	0.040032%
88-314	132,586	0.032591%
88-371	258,549	0.063555%
TOTAL	\$ 406,812,322	100.000000%

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Contributions and Share of Contributions	Total Employer Pension Expense
1-9	\$ 7,889,049	\$ 67,144	\$ -	\$ -	\$ -	\$ 67,144	\$ -	\$ 1,280,415	\$ -	\$ -	\$ 1,280,415	\$ 463,941	\$ -	\$ 463,941
1-23	2,081,414	17,715	-	-	-	17,715	-	337,819	-	337,819	122,404	-	122,404	
2-1	1,523,850	12,970	-	-	-	12,970	-	247,325	-	247,325	89,615	-	89,615	
2-3	3,994,197	33,995	-	-	-	33,995	-	648,269	-	648,269	234,892	-	234,892	
2-6	5,099,001	43,398	-	-	-	43,398	-	827,582	-	827,582	299,863	-	299,863	
2-9	1,711,965	14,571	-	-	-	14,571	-	277,857	-	277,857	100,678	-	100,678	
2-10	5,790,579	49,284	-	-	-	49,284	-	939,827	-	939,827	340,534	-	340,534	
2-11	1,904,635	16,210	-	-	-	16,210	-	309,128	-	309,128	112,008	-	112,008	
2-13	1,779,883	15,149	-	-	-	15,149	-	288,880	-	288,880	104,672	-	104,672	
2-131	1,563,325	13,306	-	-	-	13,306	-	253,732	-	253,732	91,936	-	91,936	
2-154	10,671,302	90,824	-	-	-	90,824	-	1,731,982	-	1,731,982	627,560	-	627,560	
2-308	1,899,068	16,163	-	-	-	16,163	-	308,224	-	308,224	111,681	-	111,681	
2-761	3,397,006	28,912	-	-	-	28,912	-	551,344	-	551,344	199,772	-	199,772	
2-874	36,742	313	-	-	-	313	-	5,963	-	5,963	2,161	-	2,161	
2-895	657,366	5,595	-	-	-	5,595	-	106,692	-	106,692	38,659	-	38,659	
2-900	3,418,869	29,098	-	-	-	29,098	-	554,892	-	554,892	201,058	-	201,058	
3-13	1,633,014	13,899	-	-	-	13,899	-	265,043	-	265,043	96,035	-	96,035	
3-14	1,715,457	14,600	-	-	-	14,600	-	278,424	-	278,424	100,883	-	100,883	
3-103	5,586,269	47,545	-	-	-	47,545	-	906,667	-	906,667	328,518	-	328,518	
3-343	2,719,852	23,149	-	-	-	23,149	-	441,440	-	441,440	159,950	-	159,950	
3-747	1,409,776	11,999	-	-	-	11,999	-	228,811	-	228,811	82,906	-	82,906	
4-1	2,685,792	22,859	-	-	-	22,859	-	435,912	-	435,912	157,947	-	157,947	
4-19	2,580,625	21,964	-	-	-	21,964	-	418,843	-	418,843	151,762	-	151,762	
4-31	3,518,115	29,943	-	-	-	29,943	-	571,000	-	571,000	206,894	-	206,894	
4-33	2,560,078	21,789	-	-	-	21,789	-	415,508	-	415,508	150,554	-	150,554	
4-34	3,743,023	31,857	-	-	-	31,857	-	607,503	-	607,503	220,120	-	220,120	
4-104	7,218,828	61,440	-	-	-	61,440	-	1,171,636	-	1,171,636	424,526	-	424,526	
4-125	3,711,190	31,586	-	-	-	31,586	-	602,337	-	602,337	218,248	-	218,248	
4-244	4,233,681	36,033	-	-	-	36,033	-	687,138	-	687,138	248,975	-	248,975	
4-704	2,321,758	19,761	-	-	-	19,761	-	376,828	-	376,828	136,538	-	136,538	
5-1	3,729,105	31,739	-	-	-	31,739	-	605,244	-	605,244	219,302	-	219,302	
5-6	2,357,286	20,063	-	-	-	20,063	-	382,594	-	382,594	138,628	-	138,628	
5-17	4,482,680	38,152	-	-	-	38,152	-	727,552	-	727,552	263,618	-	263,618	
5-18	2,704,770	23,020	-	-	-	23,020	-	438,992	-	438,992	159,063	-	159,063	
5-105	7,252,483	61,726	-	-	-	61,726	-	1,177,098	-	1,177,098	426,505	-	426,505	
5-169	2,923,454	24,882	-	-	-	24,882	-	474,485	-	474,485	171,923	-	171,923	
5-710	1,992,088	16,955	-	-	-	16,955	-	323,322	-	323,322	117,151	-	117,151	
5-739	12,751,603	108,530	-	-	-	108,530	-	2,069,621	-	2,069,621	749,899	-	749,899	
5-902	1,054,903	8,978	-	-	-	8,978	-	171,214	-	171,214	62,037	-	62,037	
6-1	3,334,706	28,382	-	-	-	28,382	-	541,232	-	541,232	196,108	-	196,108	
6-8	1,362,102	11,593	-	-	-	11,593	-	221,073	-	221,073	80,103	-	80,103	

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
6-10	1,751,694	14,909	-	-	-	14,909	-	284,305	-	-	284,305	103,014	-	103,014
6-11	766,024	6,520	-	-	-	6,520	-	124,328	-	-	124,328	45,049	-	45,049
6-17	1,454,211	12,377	-	-	-	12,377	-	236,023	-	-	236,023	85,520	-	85,520
6-185	3,486,028	29,670	-	-	-	29,670	-	565,792	-	-	565,792	205,007	-	205,007
6-202	4,736,891	40,316	-	-	-	40,316	-	768,811	-	-	768,811	278,568	-	278,568
7-20	2,798,651	23,820	-	-	-	23,820	-	454,229	-	-	454,229	164,584	-	164,584
7-26	1,197,065	10,188	-	-	-	10,188	-	194,287	-	-	194,287	70,397	-	70,397
7-108	3,218,203	27,390	-	-	-	27,390	-	522,323	-	-	522,323	189,257	-	189,257
7-163	2,601,375	22,140	-	-	-	22,140	-	422,211	-	-	422,211	152,982	-	152,982
7-294	2,712,716	23,088	-	-	-	23,088	-	440,281	-	-	440,281	159,530	-	159,530
7-304	2,617,874	22,281	-	-	-	22,281	-	424,888	-	-	424,888	153,952	-	153,952
7-309	1,722,087	14,657	-	-	-	14,657	-	279,500	-	-	279,500	101,273	-	101,273
7-724	994,323	8,463	-	-	-	8,463	-	161,382	-	-	161,382	58,474	-	58,474
7-748	3,012,779	25,642	-	-	-	25,642	-	488,983	-	-	488,983	177,176	-	177,176
8-1	1,851,900	15,762	-	-	-	15,762	-	300,569	-	-	300,569	108,907	-	108,907
8-5	1,837,983	15,643	-	-	-	15,643	-	298,310	-	-	298,310	108,088	-	108,088
8-11	5,713,501	48,628	-	-	-	48,628	-	927,317	-	-	927,317	336,001	-	336,001
8-13	1,986,825	16,910	-	-	-	16,910	-	322,467	-	-	322,467	116,842	-	116,842
8-17	2,984,539	25,402	-	-	-	25,402	-	484,399	-	-	484,399	175,515	-	175,515
8-333	1,869,765	15,914	-	-	-	15,914	-	303,468	-	-	303,468	109,958	-	109,958
8-743	1,307,191	11,126	-	-	-	11,126	-	212,161	-	-	212,161	76,874	-	76,874
9-1	14,674,609	124,897	-	-	-	124,897	-	2,381,730	-	-	2,381,730	862,987	-	862,987
9-6	3,216,280	27,374	-	-	-	27,374	-	522,011	-	-	522,011	189,144	-	189,144
9-9	1,509,477	12,847	-	-	-	12,847	-	244,992	-	-	244,992	88,770	-	88,770
9-15	5,523,817	47,014	-	-	-	47,014	-	896,531	-	-	896,531	324,846	-	324,846
9-22	41,770,291	355,510	-	-	-	355,510	-	6,779,436	-	-	6,779,436	2,456,435	-	2,456,435
9-24	4,583,342	39,009	-	-	-	39,009	-	743,889	-	-	743,889	269,538	-	269,538
9-100	7,664,090	65,230	-	-	-	65,230	-	1,243,903	-	-	1,243,903	450,711	-	450,711
9-147	19,575,171	166,606	-	-	-	166,606	-	3,177,105	-	-	3,177,105	1,151,180	-	1,151,180
9-166	13,093,672	111,441	-	-	-	111,441	-	2,125,140	-	-	2,125,140	770,015	-	770,015
9-291	19,114,170	162,682	-	-	-	162,682	-	3,102,284	-	-	3,102,284	1,124,070	-	1,124,070
9-299	7,191,145	61,204	-	-	-	61,204	-	1,167,143	-	-	1,167,143	422,898	-	422,898
9-760	10,018,947	85,272	-	-	-	85,272	-	1,626,103	-	-	1,626,103	589,196	-	589,196
9-800	38,210	325	-	-	-	325	-	6,202	-	-	6,202	2,247	-	2,247
9-820	472,793	4,024	-	-	-	4,024	-	76,736	-	-	76,736	27,804	-	27,804
9-835	247,278	2,105	-	-	-	2,105	-	40,134	-	-	40,134	14,542	-	14,542
9-846	79,103	673	-	-	-	673	-	12,839	-	-	12,839	4,652	-	4,652
9-870	180,220	1,534	-	-	-	1,534	-	29,250	-	-	29,250	10,598	-	10,598
9-884	163,823	1,394	-	-	-	1,394	-	26,589	-	-	26,589	9,634	-	9,634
10-3	1,288,010	10,962	-	-	-	10,962	-	209,048	-	-	209,048	75,746	-	75,746
10-315	4,199,368	35,741	-	-	-	35,741	-	681,569	-	-	681,569	246,957	-	246,957

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
11-1	3,630,366	30,898	-	-	-	30,898	-	589,219	-	-	589,219	213,495	-	213,495
11-7	2,145,131	18,257	-	-	-	18,257	-	348,161	-	-	348,161	126,151	-	126,151
11-8	2,264,924	19,277	-	-	-	19,277	-	367,604	-	-	367,604	133,196	-	133,196
11-12	3,935,187	33,493	-	-	-	33,493	-	638,692	-	-	638,692	231,421	-	231,421
11-199	3,938,325	33,519	-	-	-	33,519	-	639,201	-	-	639,201	231,606	-	231,606
11-346	1,647,894	14,025	-	-	-	14,025	-	267,458	-	-	267,458	96,910	-	96,910
12-1	2,359,412	20,081	-	-	-	20,081	-	382,939	-	-	382,939	138,753	-	138,753
12-7	4,115,002	35,023	-	-	-	35,023	-	667,876	-	-	667,876	241,996	-	241,996
12-9	7,040,885	59,925	-	-	-	59,925	-	1,142,755	-	-	1,142,755	414,062	-	414,062
12-11	8,370,395	71,241	-	-	-	71,241	-	1,358,539	-	-	1,358,539	492,248	-	492,248
12-13	1,719,860	14,638	-	-	-	14,638	-	279,138	-	-	279,138	101,142	-	101,142
12-14	3,755,270	31,961	-	-	-	31,961	-	609,491	-	-	609,491	220,841	-	220,841
12-16	3,385,062	28,810	-	-	-	28,810	-	549,405	-	-	549,405	199,069	-	199,069
12-191	18,560,300	157,968	-	-	-	157,968	-	3,012,389	-	-	3,012,389	1,091,498	-	1,091,498
12-703	2,194,121	18,674	-	-	-	18,674	-	356,112	-	-	356,112	129,032	-	129,032
12-723	12,580,239	107,071	-	-	-	107,071	-	2,041,808	-	-	2,041,808	739,821	-	739,821
12-816	220,758	1,879	-	-	-	1,879	-	35,830	-	-	35,830	12,982	-	12,982
12-871	176,728	1,504	-	-	-	1,504	-	28,683	-	-	28,683	10,393	-	10,393
12-888	33,756	287	-	-	-	287	-	5,479	-	-	5,479	1,985	-	1,985
12-896	441,011	3,753	-	-	-	3,753	-	71,577	-	-	71,577	25,935	-	25,935
13-1	6,220,962	52,947	-	-	-	52,947	-	1,009,680	-	-	1,009,680	365,844	-	365,844
13-3	3,869,243	32,931	-	-	-	32,931	-	627,989	-	-	627,989	227,543	-	227,543
13-4	3,418,819	29,098	-	-	-	29,098	-	554,884	-	-	554,884	201,055	-	201,055
13-7	2,218,009	18,878	-	-	-	18,878	-	359,989	-	-	359,989	130,437	-	130,437
13-8	6,080,166	51,749	-	-	-	51,749	-	986,828	-	-	986,828	357,564	-	357,564
13-27	2,072,810	17,642	-	-	-	17,642	-	336,423	-	-	336,423	121,898	-	121,898
13-29	3,862,967	32,878	-	-	-	32,878	-	626,970	-	-	626,970	227,174	-	227,174
13-30	15,315,932	130,355	-	-	-	130,355	-	2,485,819	-	-	2,485,819	900,702	-	900,702
13-388	17,513,545	149,059	-	-	-	149,059	-	2,842,498	-	-	2,842,498	1,029,940	-	1,029,940
13-399	6,544,609	55,702	-	-	-	55,702	-	1,062,208	-	-	1,062,208	384,877	-	384,877
13-764	1,444,798	12,297	-	-	-	12,297	-	234,495	-	-	234,495	84,966	-	84,966
14-1	2,522,931	21,473	-	-	-	21,473	-	409,479	-	-	409,479	148,369	-	148,369
14-3	3,851,074	32,777	-	-	-	32,777	-	625,040	-	-	625,040	226,475	-	226,475
14-17	3,550,100	30,215	-	-	-	30,215	-	576,191	-	-	576,191	208,775	-	208,775
14-18	3,333,137	28,369	-	-	-	28,369	-	540,978	-	-	540,978	196,016	-	196,016
14-207	5,898,175	50,200	-	-	-	50,200	-	957,290	-	-	957,290	346,861	-	346,861
15-1	4,785,931	40,733	-	-	-	40,733	-	776,770	-	-	776,770	281,452	-	281,452
15-2	3,504,906	29,830	-	-	-	29,830	-	568,856	-	-	568,856	206,117	-	206,117
15-21	2,013,142	17,134	-	-	-	17,134	-	326,739	-	-	326,739	118,389	-	118,389
15-22	2,411,590	20,525	-	-	-	20,525	-	391,408	-	-	391,408	141,821	-	141,821
15-23	1,640,707	13,964	-	-	-	13,964	-	266,291	-	-	266,291	96,487	-	96,487

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
15-24	1,634,583	13,912	-	-	-	13,912	-	265,297	-	-	265,297	96,127	-	96,127
15-134	5,424,572	46,169	-	-	-	46,169	-	880,423	-	-	880,423	319,009	-	319,009
15-135	2,011,573	17,121	-	-	-	17,121	-	326,484	-	-	326,484	118,297	-	118,297
15-186	3,403,535	28,968	-	-	-	28,968	-	552,403	-	-	552,403	200,156	-	200,156
15-321	1,587,972	13,515	-	-	-	13,515	-	257,732	-	-	257,732	93,386	-	93,386
15-340	1,411,446	12,013	-	-	-	12,013	-	229,082	-	-	229,082	83,005	-	83,005
15-341	1,603,459	13,647	-	-	-	13,647	-	260,246	-	-	260,246	94,297	-	94,297
15-759	1,299,903	11,064	-	-	-	11,064	-	210,978	-	-	210,978	76,445	-	76,445
15-811	1,700,882	14,476	-	-	-	14,476	-	276,058	-	-	276,058	100,026	-	100,026
16-23	2,647,683	22,535	-	-	-	22,535	-	429,726	-	-	429,726	155,705	-	155,705
16-24	4,838,616	41,182	-	-	-	41,182	-	785,321	-	-	785,321	284,550	-	284,550
16-126	3,378,837	28,758	-	-	-	28,758	-	548,395	-	-	548,395	198,703	-	198,703
16-772	934,453	7,953	-	-	-	7,953	-	151,664	-	-	151,664	54,953	-	54,953
17-9	2,195,437	18,686	-	-	-	18,686	-	356,326	-	-	356,326	129,110	-	129,110
17-14	1,537,970	13,090	-	-	-	13,090	-	249,617	-	-	249,617	90,445	-	90,445
17-15	2,055,704	17,496	-	-	-	17,496	-	333,647	-	-	333,647	120,892	-	120,892
17-114	3,062,984	26,069	-	-	-	26,069	-	497,131	-	-	497,131	180,129	-	180,129
17-141	3,271,697	27,846	-	-	-	27,846	-	531,006	-	-	531,006	192,403	-	192,403
17-323	1,862,022	15,848	-	-	-	15,848	-	302,211	-	-	302,211	109,502	-	109,502
18-1	30,874,030	262,771	-	-	-	262,771	-	5,010,942	-	-	5,010,942	1,815,646	-	1,815,646
18-6	3,537,903	30,111	-	-	-	30,111	-	574,212	-	-	574,212	208,058	-	208,058
18-9	3,545,697	30,178	-	-	-	30,178	-	575,477	-	-	575,477	208,516	-	208,516
18-14	2,653,857	22,587	-	-	-	22,587	-	430,729	-	-	430,729	156,069	-	156,069
18-107	14,045,585	119,543	-	-	-	119,543	-	2,279,638	-	-	2,279,638	825,995	-	825,995
18-111	22,074,568	187,878	-	-	-	187,878	-	3,582,765	-	-	3,582,765	1,298,166	-	1,298,166
18-121	153,046,411	1,302,587	-	-	-	1,302,587	-	24,839,863	-	-	24,839,863	9,000,383	-	9,000,383
18-122	26,388,871	224,597	-	-	-	224,597	-	4,282,988	-	-	4,282,988	1,551,882	-	1,551,882
18-133	11,160,847	94,991	-	-	-	94,991	-	1,811,437	-	-	1,811,437	656,349	-	656,349
18-137	19,665,914	167,378	-	-	-	167,378	-	3,191,833	-	-	3,191,833	1,156,517	-	1,156,517
18-143	9,273,520	78,928	-	-	-	78,928	-	1,505,118	-	-	1,505,118	545,359	-	545,359
18-152	16,672,973	141,905	-	-	-	141,905	-	2,706,070	-	-	2,706,070	980,507	-	980,507
18-159	8,824,412	75,105	-	-	-	75,105	-	1,432,227	-	-	1,432,227	518,948	-	518,948
18-178	33,446,001	284,661	-	-	-	284,661	-	5,428,380	-	-	5,428,380	1,966,899	-	1,966,899
18-183	7,854,179	66,847	-	-	-	66,847	-	1,274,755	-	-	1,274,755	461,890	-	461,890
18-188	26,590,600	226,314	-	-	-	226,314	-	4,315,729	-	-	4,315,729	1,563,745	-	1,563,745
18-215	16,734,261	142,426	-	-	-	142,426	-	2,716,018	-	-	2,716,018	984,112	-	984,112
18-219	9,497,163	80,831	-	-	-	80,831	-	1,541,416	-	-	1,541,416	558,511	-	558,511
18-221	3,367,653	28,662	-	-	-	28,662	-	546,580	-	-	546,580	198,046	-	198,046
18-224	5,616,736	47,804	-	-	-	47,804	-	911,612	-	-	911,612	330,310	-	330,310
18-230	19,742,992	168,034	-	-	-	168,034	-	3,204,343	-	-	3,204,343	1,161,050	-	1,161,050
18-233	15,095,224	128,476	-	-	-	128,476	-	2,449,997	-	-	2,449,997	887,723	-	887,723

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportion and Contributions and 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	Differences Between Proportion and Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
18-247	14,116,893	120,150	-	-	-	120,150	-	2,291,212	-	-	2,291,212	830,189	-	830,189
18-250	7,654,423	65,147	-	-	-	65,147	-	1,242,334	-	-	1,242,334	450,143	-	450,143
18-251	12,941,338	110,145	-	-	-	110,145	-	2,100,416	-	-	2,100,416	761,057	-	761,057
18-258	13,885,153	118,177	-	-	-	118,177	-	2,253,599	-	-	2,253,599	816,561	-	816,561
18-264	19,766,323	168,233	-	-	-	168,233	-	3,208,130	-	-	3,208,130	1,162,422	-	1,162,422
18-271	10,298,462	87,651	-	-	-	87,651	-	1,671,469	-	-	1,671,469	605,634	-	605,634
18-288	16,859,975	143,496	-	-	-	143,496	-	2,736,421	-	-	2,736,421	991,505	-	991,505
18-289	17,304,528	147,280	-	-	-	147,280	-	2,808,574	-	-	2,808,574	1,017,648	-	1,017,648
18-292	10,170,522	86,562	-	-	-	86,562	-	1,650,704	-	-	1,650,704	598,110	-	598,110
18-317	6,263,271	53,307	-	-	-	53,307	-	1,016,547	-	-	1,016,547	368,332	-	368,332
18-731	5,210,646	44,348	-	-	-	44,348	-	845,702	-	-	845,702	306,429	-	306,429
18-742	4,587,694	39,046	-	-	-	39,046	-	744,596	-	-	744,596	269,794	-	269,794
18-801	242,318	2,062	-	-	-	2,062	-	39,329	-	-	39,329	14,250	-	14,250
18-804	555,337	4,727	-	-	-	4,727	-	90,133	-	-	90,133	32,658	-	32,658
18-805	58,606	499	-	-	-	499	-	9,512	-	-	9,512	3,446	-	3,446
18-807	358,467	3,051	-	-	-	3,051	-	58,180	-	-	58,180	21,081	-	21,081
18-808	277,390	2,361	-	-	-	2,361	-	45,021	-	-	45,021	16,313	-	16,313
18-809	129,256	1,100	-	-	-	1,100	-	20,979	-	-	20,979	7,601	-	7,601
18-810	179,309	1,526	-	-	-	1,526	-	29,102	-	-	29,102	10,545	-	10,545
18-811	183,105	1,558	-	-	-	1,558	-	29,718	-	-	29,718	10,768	-	10,768
18-813	193,075	1,643	-	-	-	1,643	-	31,337	-	-	31,337	11,354	-	11,354
18-816	90,237	768	-	-	-	768	-	14,646	-	-	14,646	5,307	-	5,307
18-817	2,650,720	22,560	-	-	-	22,560	-	430,219	-	-	430,219	155,884	-	155,884
18-818	195,049	1,660	-	-	-	1,660	-	31,657	-	-	31,657	11,470	-	11,470
18-819	124,904	1,063	-	-	-	1,063	-	20,272	-	-	20,272	7,345	-	7,345
18-820	131,888	1,123	-	-	-	1,123	-	21,406	-	-	21,406	7,756	-	7,756
18-822	761,469	6,481	-	-	-	6,481	-	123,589	-	-	123,589	44,781	-	44,781
18-823	2,938,130	25,007	-	-	-	25,007	-	476,867	-	-	476,867	172,786	-	172,786
18-824	1,801,392	15,332	-	-	-	15,332	-	292,371	-	-	292,371	105,937	-	105,937
18-825	245,203	2,087	-	-	-	2,087	-	39,797	-	-	39,797	14,420	-	14,420
18-826	98,992	843	-	-	-	843	-	16,067	-	-	16,067	5,822	-	5,822
18-827	60,478	515	-	-	-	515	-	9,816	-	-	9,816	3,557	-	3,557
18-828	497,339	4,233	-	-	-	4,233	-	80,719	-	-	80,719	29,248	-	29,248
18-830	506,094	4,307	-	-	-	4,307	-	82,141	-	-	82,141	29,762	-	29,762
18-831	468,947	3,991	-	-	-	3,991	-	76,111	-	-	76,111	27,578	-	27,578
18-833	290,093	2,469	-	-	-	2,469	-	47,083	-	-	47,083	17,060	-	17,060
18-834	355,379	3,025	-	-	-	3,025	-	57,679	-	-	57,679	20,899	-	20,899
18-836	474,868	4,042	-	-	-	4,042	-	77,072	-	-	77,072	27,926	-	27,926
18-838	55,114	469	-	-	-	469	-	8,945	-	-	8,945	3,241	-	3,241
18-839	154,814	1,318	-	-	-	1,318	-	25,127	-	-	25,127	9,104	-	9,104
18-840	55,215	470	-	-	-	470	-	8,962	-	-	8,962	3,247	-	3,247

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
18-841	179,056	1,524	-	-	-	1,524	-	29,061	-	-	29,061	10,530	-	10,530
18-842	271,014	2,307	-	-	-	2,307	-	43,986	-	-	43,986	15,938	-	15,938
18-844	186,597	1,588	-	-	-	1,588	-	30,285	-	-	30,285	10,973	-	10,973
18-845	130,471	1,110	-	-	-	1,110	-	21,176	-	-	21,176	7,673	-	7,673
18-846	433,166	3,687	-	-	-	3,687	-	70,304	-	-	70,304	25,474	-	25,474
18-848	168,378	1,433	-	-	-	1,433	-	27,328	-	-	27,328	9,902	-	9,902
18-849	88,516	753	-	-	-	753	-	14,366	-	-	14,366	5,205	-	5,205
18-850	19,535	166	-	-	-	166	-	3,171	-	-	3,171	1,149	-	1,149
18-851	105,622	899	-	-	-	899	-	17,143	-	-	17,143	6,211	-	6,211
18-852	455,940	3,881	-	-	-	3,881	-	74,000	-	-	74,000	26,813	-	26,813
18-854	115,643	984	-	-	-	984	-	18,769	-	-	18,769	6,801	-	6,801
18-855	418,135	3,559	-	-	-	3,559	-	67,865	-	-	67,865	24,590	-	24,590
18-856	122,677	1,044	-	-	-	1,044	-	19,911	-	-	19,911	7,214	-	7,214
18-858	330,429	2,812	-	-	-	2,812	-	53,630	-	-	53,630	19,432	-	19,432
18-862	261,195	2,223	-	-	-	2,223	-	42,393	-	-	42,393	15,360	-	15,360
18-864	241,964	2,059	-	-	-	2,059	-	39,271	-	-	39,271	14,229	-	14,229
18-866	145,198	1,236	-	-	-	1,236	-	23,566	-	-	23,566	8,539	-	8,539
18-867	723,664	6,159	-	-	-	6,159	-	117,453	-	-	117,453	42,557	-	42,557
18-869	452,600	3,852	-	-	-	3,852	-	73,458	-	-	73,458	26,617	-	26,617
18-870	704,534	5,996	-	-	-	5,996	-	114,348	-	-	114,348	41,432	-	41,432
18-871	286,045	2,435	-	-	-	2,435	-	46,426	-	-	46,426	16,822	-	16,822
18-872	271,115	2,307	-	-	-	2,307	-	44,003	-	-	44,003	15,944	-	15,944
18-873	229,008	1,949	-	-	-	1,949	-	37,169	-	-	37,169	13,468	-	13,468
18-876	197,478	1,681	-	-	-	1,681	-	32,051	-	-	32,051	11,613	-	11,613
18-877	102,737	874	-	-	-	874	-	16,675	-	-	16,675	6,042	-	6,042
18-878	87,605	746	-	-	-	746	-	14,219	-	-	14,219	5,152	-	5,152
18-879	328,658	2,797	-	-	-	2,797	-	53,342	-	-	53,342	19,328	-	19,328
18-880	251,731	2,143	-	-	-	2,143	-	40,857	-	-	40,857	14,804	-	14,804
18-881	573,000	4,877	-	-	-	4,877	-	93,000	-	-	93,000	33,697	-	33,697
18-882	345,915	2,944	-	-	-	2,944	-	56,143	-	-	56,143	20,343	-	20,343
18-883	147,273	1,253	-	-	-	1,253	-	23,903	-	-	23,903	8,661	-	8,661
18-884	158,914	1,353	-	-	-	1,353	-	25,792	-	-	25,792	9,345	-	9,345
18-885	287,158	2,444	-	-	-	2,444	-	46,607	-	-	46,607	16,887	-	16,887
18-887	580,338	4,939	-	-	-	4,939	-	94,191	-	-	94,191	34,129	-	34,129
18-888	238,927	2,034	-	-	-	2,034	-	38,779	-	-	38,779	14,051	-	14,051
18-889	406,799	3,462	-	-	-	3,462	-	66,025	-	-	66,025	23,923	-	23,923
18-891	4,726,314	40,226	-	-	-	40,226	-	767,094	-	-	767,094	277,946	-	277,946
18-893	439,695	3,742	-	-	-	3,742	-	71,364	-	-	71,364	25,858	-	25,858
18-894	95,399	812	-	-	-	812	-	15,483	-	-	15,483	5,610	-	5,610
18-895	163,367	1,390	-	-	-	1,390	-	26,515	-	-	26,515	9,607	-	9,607
18-896	503,108	4,282	-	-	-	4,282	-	81,656	-	-	81,656	29,587	-	29,587

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Changes in Employer Proportion and Contributions and 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 Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
18-897	407,912	3,472	-	-	-	3,472	-	66,205	-	-	66,205	23,989	-	23,989
18-899	572,342	4,871	-	-	-	4,871	-	92,893	-	-	92,893	33,658	-	33,658
18-910	3,475,451	29,580	-	-	-	29,580	-	564,075	-	-	564,075	204,385	-	204,385
18-930	121,058	1,030	-	-	-	1,030	-	19,648	-	-	19,648	7,119	-	7,119
18-931	84,113	716	-	-	-	716	-	13,652	-	-	13,652	4,947	-	4,947
18-935	427,650	3,640	-	-	-	3,640	-	69,409	-	-	69,409	25,149	-	25,149
18-946	539,648	4,593	-	-	-	4,593	-	87,586	-	-	87,586	31,736	-	31,736
18-948	330,378	2,812	-	-	-	2,812	-	53,621	-	-	53,621	19,429	-	19,429
18-950	598,710	5,096	-	-	-	5,096	-	97,172	-	-	97,172	35,209	-	35,209
18-951	129,307	1,101	-	-	-	1,101	-	20,987	-	-	20,987	7,604	-	7,604
18-955	2,277	19	-	-	-	19	-	370	-	-	370	134	-	134
19-1	652,710	5,555	-	-	-	5,555	-	105,937	-	-	105,937	38,385	-	38,385
19-3	1,664,291	14,165	-	-	-	14,165	-	270,119	-	-	270,119	97,874	-	97,874
19-28	1,903,522	16,201	-	-	-	16,201	-	308,947	-	-	308,947	111,943	-	111,943
19-45	1,628,865	13,863	-	-	-	13,863	-	264,369	-	-	264,369	95,791	-	95,791
19-46	1,841,829	15,676	-	-	-	15,676	-	298,934	-	-	298,934	108,315	-	108,315
19-47	1,469,951	12,511	-	-	-	12,511	-	238,577	-	-	238,577	86,445	-	86,445
19-146	5,299,212	45,102	-	-	-	45,102	-	860,077	-	-	860,077	311,637	-	311,637
19-372	2,529,105	21,525	-	-	-	21,525	-	410,481	-	-	410,481	148,732	-	148,732
20-5	1,424,605	12,125	-	-	-	12,125	-	231,217	-	-	231,217	83,778	-	83,778
20-13	2,232,483	19,001	-	-	-	19,001	-	362,338	-	-	362,338	131,288	-	131,288
20-14	2,315,989	19,712	-	-	-	19,712	-	375,891	-	-	375,891	136,199	-	136,199
20-129	5,113,982	43,525	-	-	-	43,525	-	830,014	-	-	830,014	300,744	-	300,744
20-381	1,612,771	13,726	-	-	-	13,726	-	261,757	-	-	261,757	94,844	-	94,844
21-14	7,442,269	63,342	-	-	-	63,342	-	1,207,901	-	-	1,207,901	437,666	-	437,666
21-16	38,197,518	325,102	-	-	-	325,102	-	6,199,565	-	-	6,199,565	2,246,327	-	2,246,327
21-18	4,580,407	38,984	-	-	-	38,984	-	743,413	-	-	743,413	269,365	-	269,365
21-130	12,389,847	105,451	-	-	-	105,451	-	2,010,907	-	-	2,010,907	728,625	-	728,625
21-756	4,420,936	37,627	-	-	-	37,627	-	717,530	-	-	717,530	259,987	-	259,987
22-1	7,882,469	67,088	-	-	-	67,088	-	1,279,347	-	-	1,279,347	463,554	-	463,554
22-6	147,375	1,254	-	-	-	1,254	-	23,919	-	-	23,919	8,667	-	8,667
22-7	3,596,002	30,606	-	-	-	30,606	-	583,641	-	-	583,641	211,474	-	211,474
22-10	5,167,425	43,980	-	-	-	43,980	-	838,688	-	-	838,688	303,887	-	303,887
22-11	5,648,417	48,074	-	-	-	48,074	-	916,754	-	-	916,754	332,173	-	332,173
22-12	3,732,041	31,764	-	-	-	31,764	-	605,721	-	-	605,721	219,475	-	219,475
22-187	9,322,814	79,347	-	-	-	79,347	-	1,513,119	-	-	1,513,119	548,258	-	548,258
22-259	3,352,571	28,534	-	-	-	28,534	-	544,132	-	-	544,132	197,159	-	197,159
22-708	4,551,205	38,736	-	-	-	38,736	-	738,673	-	-	738,673	267,648	-	267,648
22-800	193,379	1,646	-	-	-	1,646	-	31,386	-	-	31,386	11,372	-	11,372
23-1	2,269,327	19,314	-	-	-	19,314	-	368,318	-	-	368,318	133,455	-	133,455
23-3	1,927,612	16,406	-	-	-	16,406	-	312,857	-	-	312,857	113,359	-	113,359

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
23-9	20,091,488	171,000	-	-	-	171,000	-	3,260,905	-	-	3,260,905	1,181,544	-	1,181,544
23-10	4,417,900	37,601	-	-	-	37,601	-	717,038	-	-	717,038	259,809	-	259,809
23-13	1,526,735	12,994	-	-	-	12,994	-	247,793	-	-	247,793	89,785	-	89,785
23-14	4,059,990	34,555	-	-	-	34,555	-	658,948	-	-	658,948	238,761	-	238,761
23-15	3,346,346	28,481	-	-	-	28,481	-	543,121	-	-	543,121	196,793	-	196,793
23-16	3,097,044	26,359	-	-	-	26,359	-	502,659	-	-	502,659	182,132	-	182,132
23-153	13,009,407	110,724	-	-	-	110,724	-	2,111,463	-	-	2,111,463	765,060	-	765,060
24-13	5,904,046	50,250	-	-	-	50,250	-	958,243	-	-	958,243	347,206	-	347,206
24-204	4,119,506	35,061	-	-	-	35,061	-	668,607	-	-	668,607	242,261	-	242,261
25-1	12,039,427	102,468	-	-	-	102,468	-	1,954,033	-	-	1,954,033	708,017	-	708,017
25-4	7,470,053	63,578	-	-	-	63,578	-	1,212,411	-	-	1,212,411	439,300	-	439,300
25-7	5,481,001	46,649	-	-	-	46,649	-	889,582	-	-	889,582	322,328	-	322,328
25-10	11,601,250	98,739	-	-	-	98,739	-	1,882,916	-	-	1,882,916	682,249	-	682,249
25-16	13,565,352	115,456	-	-	-	115,456	-	2,201,695	-	-	2,201,695	797,754	-	797,754
25-112	6,304,822	53,661	-	-	-	53,661	-	1,023,290	-	-	1,023,290	370,775	-	370,775
25-123	196,624,471	1,673,483	-	-	-	1,673,483	-	31,912,704	-	-	31,912,704	11,563,129	-	11,563,129
25-124	41,062,215	349,483	-	-	-	349,483	-	6,664,513	-	-	6,664,513	2,414,795	-	2,414,795
25-145	3,920,206	33,365	-	-	-	33,365	-	636,261	-	-	636,261	230,540	-	230,540
25-216	18,356,445	156,233	-	-	-	156,233	-	2,979,303	-	-	2,979,303	1,079,509	-	1,079,509
25-241	7,341,202	62,481	-	-	-	62,481	-	1,191,498	-	-	1,191,498	431,723	-	431,723
25-255	52,862,360	449,915	-	-	-	449,915	-	8,579,710	-	-	8,579,710	3,108,740	-	3,108,740
25-263	27,318,212	232,507	-	-	-	232,507	-	4,433,823	-	-	4,433,823	1,606,535	-	1,606,535
25-275	28,403,328	241,743	-	-	-	241,743	-	4,609,940	-	-	4,609,940	1,670,348	-	1,670,348
25-282	37,017,610	315,059	-	-	-	315,059	-	6,008,062	-	-	6,008,062	2,176,939	-	2,176,939
25-293	12,587,881	107,136	-	-	-	107,136	-	2,043,049	-	-	2,043,049	740,271	-	740,271
25-295	15,186,422	129,253	-	-	-	129,253	-	2,464,799	-	-	2,464,799	893,086	-	893,086
25-707	6,047,878	51,474	-	-	-	51,474	-	981,588	-	-	981,588	355,665	-	355,665
25-720	62,871,338	535,102	-	-	-	535,102	-	10,204,195	-	-	10,204,195	3,697,350	-	3,697,350
25-800	190,595	1,622	-	-	-	1,622	-	30,934	-	-	30,934	11,209	-	11,209
25-801	368,285	3,134	-	-	-	3,134	-	59,774	-	-	59,774	21,658	-	21,658
25-802	453,916	3,863	-	-	-	3,863	-	73,672	-	-	73,672	26,694	-	26,694
25-803	924,533	7,869	-	-	-	7,869	-	150,054	-	-	150,054	54,370	-	54,370
25-804	20,244	172	-	-	-	172	-	3,286	-	-	3,286	1,190	-	1,190
25-805	150,108	1,278	-	-	-	1,278	-	24,363	-	-	24,363	8,828	-	8,828
25-806	367,526	3,128	-	-	-	3,128	-	59,650	-	-	59,650	21,614	-	21,614
25-808	595,167	5,066	-	-	-	5,066	-	96,597	-	-	96,597	35,001	-	35,001
25-810	1,133,904	9,651	-	-	-	9,651	-	184,036	-	-	184,036	66,683	-	66,683
25-811	1,076,260	9,160	-	-	-	9,160	-	174,680	-	-	174,680	63,293	-	63,293
25-812	181,840	1,548	-	-	-	1,548	-	29,513	-	-	29,513	10,694	-	10,694
25-813	213,116	1,814	-	-	-	1,814	-	34,589	-	-	34,589	12,533	-	12,533
25-814	1,027,624	8,746	-	-	-	8,746	-	166,786	-	-	166,786	60,433	-	60,433

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportion and Contributions 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	Differences Between Proportion and Contributions Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
25-815	91,451	778	-	-	-	778	-	14,843	-	-	14,843	5,378	-	5,378
25-817	867,446	7,383	-	-	-	7,383	-	140,789	-	-	140,789	51,013	-	51,013
25-818	324,103	2,758	-	-	-	2,758	-	52,603	-	-	52,603	19,060	-	19,060
25-820	1,014,972	8,638	-	-	-	8,638	-	164,733	-	-	164,733	59,689	-	59,689
25-821	139,227	1,185	-	-	-	1,185	-	22,597	-	-	22,597	8,188	-	8,188
25-823	77,787	662	-	-	-	662	-	12,625	-	-	12,625	4,574	-	4,574
25-824	485,446	4,132	-	-	-	4,132	-	78,789	-	-	78,789	28,548	-	28,548
25-825	291,510	2,481	-	-	-	2,481	-	47,313	-	-	47,313	17,143	-	17,143
25-830	99,093	843	-	-	-	843	-	16,083	-	-	16,083	5,827	-	5,827
25-831	121,210	1,032	-	-	-	1,032	-	19,673	-	-	19,673	7,128	-	7,128
25-832	87,807	747	-	-	-	747	-	14,251	-	-	14,251	5,164	-	5,164
25-833	19,485	166	-	-	-	166	-	3,162	-	-	3,162	1,146	-	1,146
25-834	287,107	2,444	-	-	-	2,444	-	46,598	-	-	46,598	16,884	-	16,884
25-836	339,235	2,887	-	-	-	2,887	-	55,059	-	-	55,059	19,950	-	19,950
25-838	746,590	6,354	-	-	-	6,354	-	121,174	-	-	121,174	43,906	-	43,906
25-839	1,705,335	14,514	-	-	-	14,514	-	276,781	-	-	276,781	100,288	-	100,288
25-840	651,849	5,548	-	-	-	5,548	-	105,797	-	-	105,797	38,334	-	38,334
25-841	835,916	7,115	-	-	-	7,115	-	135,672	-	-	135,672	49,159	-	49,159
25-842	17,663	150	-	-	-	150	-	2,867	-	-	2,867	1,039	-	1,039
25-844	334,073	2,843	-	-	-	2,843	-	54,221	-	-	54,221	19,646	-	19,646
25-846	1,146,759	9,760	-	-	-	9,760	-	186,122	-	-	186,122	67,439	-	67,439
25-847	249,403	2,123	-	-	-	2,123	-	40,479	-	-	40,479	14,667	-	14,667
25-848	8,553	73	-	-	-	73	-	1,388	-	-	1,388	503	-	503
25-849	259,829	2,211	-	-	-	2,211	-	42,171	-	-	42,171	15,280	-	15,280
25-851	114,377	973	-	-	-	973	-	18,564	-	-	18,564	6,726	-	6,726
25-852	194,188	1,653	-	-	-	1,653	-	31,517	-	-	31,517	11,420	-	11,420
25-853	1,822,344	15,510	-	-	-	15,510	-	295,772	-	-	295,772	107,169	-	107,169
25-855	1,471,064	12,520	-	-	-	12,520	-	238,758	-	-	238,758	86,511	-	86,511
25-859	339,235	2,887	-	-	-	2,887	-	55,059	-	-	55,059	19,950	-	19,950
25-860	262,106	2,231	-	-	-	2,231	-	42,541	-	-	42,541	15,414	-	15,414
25-864	291,460	2,481	-	-	-	2,481	-	47,305	-	-	47,305	17,140	-	17,140
25-868	29,657	252	-	-	-	252	-	4,813	-	-	4,813	1,744	-	1,744
25-869	22,268	190	-	-	-	190	-	3,614	-	-	3,614	1,310	-	1,310
25-870	115,288	981	-	-	-	981	-	18,712	-	-	18,712	6,780	-	6,780
25-871	324,710	2,764	-	-	-	2,764	-	52,701	-	-	52,701	19,096	-	19,096
25-873	1,090,127	9,278	-	-	-	9,278	-	176,931	-	-	176,931	64,108	-	64,108
25-874	183,004	1,558	-	-	-	1,558	-	29,702	-	-	29,702	10,762	-	10,762
25-876	69,790	594	-	-	-	594	-	11,327	-	-	11,327	4,104	-	4,104
25-877	52,937	451	-	-	-	451	-	8,592	-	-	8,592	3,113	-	3,113
25-879	298,545	2,541	-	-	-	2,541	-	48,455	-	-	48,455	17,557	-	17,557
25-880	414,086	3,524	-	-	-	3,524	-	67,207	-	-	67,207	24,352	-	24,352

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
25-881	2,191,945	18,656	-	-	-	18,656	-	355,759	-	-	355,759	128,904	-	128,904
25-882	639,804	5,445	-	-	-	5,445	-	103,842	-	-	103,842	37,626	-	37,626
25-883	560,702	4,772	-	-	-	4,772	-	91,003	-	-	91,003	32,974	-	32,974
25-886	89,123	759	-	-	-	759	-	14,465	-	-	14,465	5,241	-	5,241
25-887	299,709	2,551	-	-	-	2,551	-	48,644	-	-	48,644	17,625	-	17,625
25-888	180,777	1,539	-	-	-	1,539	-	29,341	-	-	29,341	10,631	-	10,631
25-889	341,108	2,903	-	-	-	2,903	-	55,363	-	-	55,363	20,060	-	20,060
25-890	431,749	3,675	-	-	-	3,675	-	70,074	-	-	70,074	25,390	-	25,390
25-892	197,680	1,682	-	-	-	1,682	-	32,084	-	-	32,084	11,625	-	11,625
25-893	9,869	84	-	-	-	84	-	1,602	-	-	1,602	580	-	580
25-894	335,186	2,853	-	-	-	2,853	-	54,402	-	-	54,402	19,712	-	19,712
25-896	51,166	435	-	-	-	435	-	8,304	-	-	8,304	3,009	-	3,009
25-898	701,902	5,974	-	-	-	5,974	-	113,921	-	-	113,921	41,278	-	41,278
25-901	3,232,880	27,515	-	-	-	27,515	-	524,705	-	-	524,705	190,120	-	190,120
25-912	35,103,410	298,767	-	-	-	298,767	-	5,697,382	-	-	5,697,382	2,064,368	-	2,064,368
25-930	148,842	1,267	-	-	-	1,267	-	24,158	-	-	24,158	8,753	-	8,753
25-931	306,440	2,608	-	-	-	2,608	-	49,736	-	-	49,736	18,021	-	18,021
25-932	166,050	1,413	-	-	-	1,413	-	26,950	-	-	26,950	9,765	-	9,765
25-933	68,930	587	-	-	-	587	-	11,188	-	-	11,188	4,054	-	4,054
25-935	67,867	578	-	-	-	578	-	11,015	-	-	11,015	3,991	-	3,991
25-936	67,968	578	-	-	-	578	-	11,031	-	-	11,031	3,997	-	3,997
25-937	54,355	463	-	-	-	463	-	8,822	-	-	8,822	3,196	-	3,196
25-940	48,889	416	-	-	-	416	-	7,935	-	-	7,935	2,875	-	2,875
25-945	44,131	376	-	-	-	376	-	7,163	-	-	7,163	2,595	-	2,595
26-1	6,989,972	59,492	-	-	-	59,492	-	1,134,492	-	-	1,134,492	411,068	-	411,068
26-2	2,422,724	20,620	-	-	-	20,620	-	393,215	-	-	393,215	142,476	-	142,476
26-10	837,738	7,130	-	-	-	7,130	-	135,967	-	-	135,967	49,266	-	49,266
26-13	1,145,848	9,752	-	-	-	9,752	-	185,974	-	-	185,974	67,385	-	67,385
26-17	2,839,189	24,165	-	-	-	24,165	-	460,808	-	-	460,808	166,968	-	166,968
26-19	2,854,220	24,292	-	-	-	24,292	-	463,248	-	-	463,248	167,852	-	167,852
26-20	2,715,803	23,114	-	-	-	23,114	-	440,783	-	-	440,783	159,711	-	159,711
26-374	3,336,680	28,399	-	-	-	28,399	-	541,553	-	-	541,553	196,224	-	196,224
26-876	817,697	6,959	-	-	-	6,959	-	132,714	-	-	132,714	48,087	-	48,087
27-1	568,445	4,838	-	-	-	4,838	-	92,260	-	-	92,260	33,429	-	33,429
27-19	4,801,114	40,863	-	-	-	40,863	-	779,234	-	-	779,234	282,345	-	282,345
27-142	4,551,913	38,742	-	-	-	38,742	-	738,788	-	-	738,788	267,690	-	267,690
27-762	1,614,694	13,743	-	-	-	13,743	-	262,069	-	-	262,069	94,957	-	94,957
28-1	4,687,142	39,893	-	-	-	39,893	-	760,736	-	-	760,736	275,642	-	275,642
28-5	6,890,322	58,644	-	-	-	58,644	-	1,118,319	-	-	1,118,319	405,207	-	405,207
28-6	5,386,109	45,842	-	-	-	45,842	-	874,181	-	-	874,181	316,747	-	316,747
28-14	1,707,866	14,536	-	-	-	14,536	-	277,191	-	-	277,191	100,437	-	100,437

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences in Employer Proportion and Contributions and 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	Differences in Employer Proportion and Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
28-19	9,655,571	82,179	-	-	-	82,179	-	1,567,126	-	-	1,567,126	567,827	-	567,827
28-20	3,662,858	31,175	-	-	-	31,175	-	594,492	-	-	594,492	215,406	-	215,406
28-22	1,198,634	10,202	-	-	-	10,202	-	194,542	-	-	194,542	70,489	-	70,489
28-23	2,456,126	20,904	-	-	-	20,904	-	398,636	-	-	398,636	144,440	-	144,440
29-1	4,373,920	37,227	-	-	-	37,227	-	709,900	-	-	709,900	257,222	-	257,222
29-4	1,628,055	13,856	-	-	-	13,856	-	264,238	-	-	264,238	95,743	-	95,743
29-11	5,424,724	46,170	-	-	-	46,170	-	880,448	-	-	880,448	319,018	-	319,018
29-13	3,258,235	27,731	-	-	-	27,731	-	528,821	-	-	528,821	191,611	-	191,611
29-209	8,522,932	72,539	-	-	-	72,539	-	1,383,296	-	-	1,383,296	501,218	-	501,218
29-223	9,307,176	79,214	-	-	-	79,214	-	1,510,581	-	-	1,510,581	547,338	-	547,338
29-401	1,776,037	15,116	-	-	-	15,116	-	288,256	-	-	288,256	104,446	-	104,446
29-406	20,488,418	174,378	-	-	-	174,378	-	3,325,328	-	-	3,325,328	1,204,887	-	1,204,887
29-706	3,126,398	26,609	-	-	-	26,609	-	507,423	-	-	507,423	183,858	-	183,858
29-800	60,529	515	-	-	-	515	-	9,824	-	-	9,824	3,560	-	3,560
29-899	186,698	1,589	-	-	-	1,589	-	30,302	-	-	30,302	10,979	-	10,979
29-909	1,360,027	11,575	-	-	-	11,575	-	220,736	-	-	220,736	79,981	-	79,981
30-1	2,647,278	22,531	-	-	-	22,531	-	429,661	-	-	429,661	155,682	-	155,682
30-27	3,727,891	31,728	-	-	-	31,728	-	605,047	-	-	605,047	219,231	-	219,231
30-28	2,405,264	20,471	-	-	-	20,471	-	390,381	-	-	390,381	141,449	-	141,449
30-115	4,192,485	35,683	-	-	-	35,683	-	680,452	-	-	680,452	246,552	-	246,552
31-1	15,164,762	129,068	-	-	-	129,068	-	2,461,284	-	-	2,461,284	891,812	-	891,812
31-15	4,072,642	34,663	-	-	-	34,663	-	661,001	-	-	661,001	239,505	-	239,505
31-44	5,520,882	46,989	-	-	-	46,989	-	896,055	-	-	896,055	324,673	-	324,673
31-46	16,047,643	136,583	-	-	-	136,583	-	2,604,578	-	-	2,604,578	943,733	-	943,733
31-47	5,628,427	47,904	-	-	-	47,904	-	913,509	-	-	913,509	330,998	-	330,998
31-48	17,183,572	146,251	-	-	-	146,251	-	2,788,942	-	-	2,788,942	1,010,535	-	1,010,535
31-49	21,155,805	180,058	-	-	-	180,058	-	3,433,647	-	-	3,433,647	1,244,135	-	1,244,135
31-119	114,327,616	973,050	-	-	-	973,050	-	18,555,694	-	-	18,555,694	6,723,401	-	6,723,401
31-155	1,220,092	10,384	-	-	-	10,384	-	198,024	-	-	198,024	71,751	-	71,751
31-175	4,956,839	42,188	-	-	-	42,188	-	804,509	-	-	804,509	291,503	-	291,503
31-182	2,787,112	23,721	-	-	-	23,721	-	452,356	-	-	452,356	163,905	-	163,905
31-184	2,674,152	22,760	-	-	-	22,760	-	434,022	-	-	434,022	157,262	-	157,262
31-212	3,022,243	25,723	-	-	-	25,723	-	490,519	-	-	490,519	177,733	-	177,733
31-218	3,228,274	27,476	-	-	-	27,476	-	523,958	-	-	523,958	189,849	-	189,849
31-220	4,800,709	40,859	-	-	-	40,859	-	779,169	-	-	779,169	282,321	-	282,321
31-231	7,464,537	63,531	-	-	-	63,531	-	1,211,515	-	-	1,211,515	438,976	-	438,976
31-248	3,654,507	31,104	-	-	-	31,104	-	593,137	-	-	593,137	214,915	-	214,915
31-252	11,805,308	100,476	-	-	-	100,476	-	1,916,035	-	-	1,916,035	694,249	-	694,249
31-253	21,121,795	179,769	-	-	-	179,769	-	3,428,127	-	-	3,428,127	1,242,135	-	1,242,135
31-256	19,813,288	168,632	-	-	-	168,632	-	3,215,752	-	-	3,215,752	1,165,184	-	1,165,184
31-261	10,078,008	85,775	-	-	-	85,775	-	1,635,689	-	-	1,635,689	592,669	-	592,669

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
31-268	4,662,951	39,687	-	-	-	39,687	-	756,810	-	-	756,810	274,220	-	274,220
31-310	7,671,782	65,295	-	-	-	65,295	-	1,245,152	-	-	1,245,152	451,164	-	451,164
31-733	27,960,496	237,974	-	-	-	237,974	-	4,538,067	-	-	4,538,067	1,644,306	-	1,644,306
31-736	12,414,038	105,657	-	-	-	105,657	-	2,014,833	-	-	2,014,833	730,047	-	730,047
31-800	952,216	8,104	-	-	-	8,104	-	154,547	-	-	154,547	55,998	-	55,998
31-801	251,478	2,140	-	-	-	2,140	-	40,816	-	-	40,816	14,789	-	14,789
31-803	193,885	1,650	-	-	-	1,650	-	31,468	-	-	31,468	11,402	-	11,402
31-804	353,203	3,006	-	-	-	3,006	-	57,326	-	-	57,326	20,771	-	20,771
31-806	168,378	1,433	-	-	-	1,433	-	27,328	-	-	27,328	9,902	-	9,902
31-807	370,512	3,153	-	-	-	3,153	-	60,135	-	-	60,135	21,789	-	21,789
31-810	242,116	2,061	-	-	-	2,061	-	39,296	-	-	39,296	14,238	-	14,238
31-812	362,768	3,088	-	-	-	3,088	-	58,878	-	-	58,878	21,334	-	21,334
31-815	1,501,076	12,776	-	-	-	12,776	-	243,629	-	-	243,629	88,276	-	88,276
31-816	206,132	1,754	-	-	-	1,754	-	33,456	-	-	33,456	12,122	-	12,122
31-817	111,442	948	-	-	-	948	-	18,087	-	-	18,087	6,554	-	6,554
31-818	86,087	733	-	-	-	733	-	13,972	-	-	13,972	5,063	-	5,063
31-820	110,582	941	-	-	-	941	-	17,948	-	-	17,948	6,503	-	6,503
31-822	115,035	979	-	-	-	979	-	18,671	-	-	18,671	6,765	-	6,765
31-823	212,155	1,806	-	-	-	1,806	-	34,433	-	-	34,433	12,476	-	12,476
31-824	474,261	4,036	-	-	-	4,036	-	76,974	-	-	76,974	27,890	-	27,890
31-825	102,383	871	-	-	-	871	-	16,617	-	-	16,617	6,021	-	6,021
31-830	8,300	71	-	-	-	71	-	1,347	-	-	1,347	488	-	488
31-838	1,159,158	9,866	-	-	-	9,866	-	188,135	-	-	188,135	68,168	-	68,168
31-840	52,280	445	-	-	-	445	-	8,485	-	-	8,485	3,074	-	3,074
31-841	57,290	488	-	-	-	488	-	9,298	-	-	9,298	3,369	-	3,369
31-845	1,771,988	15,082	-	-	-	15,082	-	287,599	-	-	287,599	104,207	-	104,207
31-846	415,402	3,536	-	-	-	3,536	-	67,421	-	-	67,421	24,429	-	24,429
31-848	211,193	1,797	-	-	-	1,797	-	34,277	-	-	34,277	12,420	-	12,420
31-849	89,528	762	-	-	-	762	-	14,531	-	-	14,531	5,265	-	5,265
31-850	956,974	8,145	-	-	-	8,145	-	155,320	-	-	155,320	56,278	-	56,278
31-856	144,389	1,229	-	-	-	1,229	-	23,435	-	-	23,435	8,491	-	8,491
31-860	514,951	4,383	-	-	-	4,383	-	83,578	-	-	83,578	30,283	-	30,283
31-868	574,670	4,891	-	-	-	4,891	-	93,271	-	-	93,271	33,795	-	33,795
31-873	275,214	2,342	-	-	-	2,342	-	44,668	-	-	44,668	16,185	-	16,185
31-877	362,819	3,088	-	-	-	3,088	-	58,887	-	-	58,887	21,337	-	21,337
31-878	236,852	2,016	-	-	-	2,016	-	38,442	-	-	38,442	13,929	-	13,929
31-883	251,984	2,145	-	-	-	2,145	-	40,898	-	-	40,898	14,819	-	14,819
31-896	185,484	1,579	-	-	-	1,579	-	30,105	-	-	30,105	10,908	-	10,908
31-900	116,402	991	-	-	-	991	-	18,892	-	-	18,892	6,845	-	6,845
32-1	2,604,007	22,163	-	-	-	22,163	-	422,638	-	-	422,638	153,137	-	153,137
32-2	1,197,824	10,195	-	-	-	10,195	-	194,410	-	-	194,410	70,442	-	70,442

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Contributions and Share of Contributions	Total Employer Pension Expense
32-3	1,315,997	11,201	-	-	-	11,201	-	213,590	-	-	213,590	77,391	-	77,391
32-5	2,467,564	21,002	-	-	-	21,002	-	400,493	-	-	400,493	145,113	-	145,113
32-6	1,280,874	10,902	-	-	-	10,902	-	207,889	-	-	207,889	75,326	-	75,326
32-9	1,280,925	10,902	-	-	-	10,902	-	207,898	-	-	207,898	75,329	-	75,329
32-10	2,373,026	20,197	-	-	-	20,197	-	385,149	-	-	385,149	139,553	-	139,553
32-11	731,053	6,222	-	-	-	6,222	-	118,652	-	-	118,652	42,992	-	42,992
32-138	14,345,142	122,092	-	-	-	122,092	-	2,328,257	-	-	2,328,257	843,612	-	843,612
33-1	496,732	4,228	-	-	-	4,228	-	80,621	-	-	80,621	29,212	-	29,212
33-3	948,876	8,076	-	-	-	8,076	-	154,005	-	-	154,005	55,802	-	55,802
33-8	1,302,586	11,086	-	-	-	11,086	-	211,413	-	-	211,413	76,603	-	76,603
33-11	1,973,363	16,795	-	-	-	16,795	-	320,282	-	-	320,282	116,050	-	116,050
33-12	1,297,626	11,044	-	-	-	11,044	-	210,608	-	-	210,608	76,311	-	76,311
33-151	3,881,743	33,038	-	-	-	33,038	-	630,018	-	-	630,018	228,278	-	228,278
33-301	1,600,017	13,618	-	-	-	13,618	-	259,687	-	-	259,687	94,094	-	94,094
34-4	939,210	7,994	-	-	-	7,994	-	152,436	-	-	152,436	55,233	-	55,233
34-286	3,579,301	30,464	-	-	-	30,464	-	580,931	-	-	580,931	210,492	-	210,492
35-6	982,633	8,363	-	-	-	8,363	-	159,484	-	-	159,484	57,787	-	57,787
35-7	2,556,991	21,763	-	-	-	21,763	-	415,007	-	-	415,007	150,372	-	150,372
35-14	2,247,312	19,127	-	-	-	19,127	-	364,745	-	-	364,745	132,160	-	132,160
35-232	4,324,424	36,805	-	-	-	36,805	-	701,866	-	-	701,866	254,312	-	254,312
35-715	3,574,038	30,419	-	-	-	30,419	-	580,076	-	-	580,076	210,183	-	210,183
35-729	6,490,305	55,239	-	-	-	55,239	-	1,053,395	-	-	1,053,395	381,683	-	381,683
35-904	7,266,148	61,843	-	-	-	61,843	-	1,179,316	-	-	1,179,316	427,309	-	427,309
36-18	2,780,938	23,669	-	-	-	23,669	-	451,354	-	-	451,354	163,542	-	163,542
36-19	1,943,250	16,539	-	-	-	16,539	-	315,395	-	-	315,395	114,279	-	114,279
36-22	1,437,004	12,230	-	-	-	12,230	-	233,230	-	-	233,230	84,508	-	84,508
36-226	5,787,846	49,261	-	-	-	49,261	-	939,384	-	-	939,384	340,373	-	340,373
36-336	4,259,290	36,251	-	-	-	36,251	-	691,295	-	-	691,295	250,481	-	250,481
37-15	9,493,013	80,796	-	-	-	80,796	-	1,540,743	-	-	1,540,743	558,267	-	558,267
38-16	4,191,321	35,673	-	-	-	35,673	-	680,263	-	-	680,263	246,484	-	246,484
38-18	5,726,153	48,736	-	-	-	48,736	-	929,371	-	-	929,371	336,745	-	336,745
39-12	1,398,035	11,899	-	-	-	11,899	-	226,905	-	-	226,905	82,216	-	82,216
39-14	2,220,691	18,900	-	-	-	18,900	-	360,424	-	-	360,424	130,595	-	130,595
39-24	1,681,853	14,314	-	-	-	14,314	-	272,969	-	-	272,969	98,907	-	98,907
39-25	2,181,317	18,565	-	-	-	18,565	-	354,034	-	-	354,034	128,279	-	128,279
39-110	4,713,509	40,117	-	-	-	40,117	-	765,016	-	-	765,016	277,193	-	277,193
39-174	5,171,727	44,017	-	-	-	44,017	-	839,386	-	-	839,386	304,140	-	304,140
39-246	3,070,120	26,130	-	-	-	26,130	-	498,289	-	-	498,289	180,548	-	180,548
40-15	2,422,370	20,617	-	-	-	20,617	-	393,157	-	-	393,157	142,455	-	142,455
40-149	5,516,428	46,951	-	-	-	46,951	-	895,332	-	-	895,332	324,411	-	324,411
40-205	3,057,316	26,021	-	-	-	26,021	-	496,211	-	-	496,211	179,795	-	179,795

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
41-1	1,487,462	12,660	-	-	-	12,660	-	241,419	-	-	241,419	87,475	-	87,475
41-10	2,914,800	24,808	-	-	-	24,808	-	473,080	-	-	473,080	171,414	-	171,414
41-25	3,958,771	33,693	-	-	-	33,693	-	642,520	-	-	642,520	232,808	-	232,808
41-27	3,480,107	29,619	-	-	-	29,619	-	564,831	-	-	564,831	204,659	-	204,659
41-192	3,503,185	29,816	-	-	-	29,816	-	568,577	-	-	568,577	206,016	-	206,016
41-196	1,511,602	12,865	-	-	-	12,865	-	245,337	-	-	245,337	88,895	-	88,895
41-721	4,709,410	40,082	-	-	-	40,082	-	764,350	-	-	764,350	276,952	-	276,952
41-766	869,723	7,402	-	-	-	7,402	-	141,159	-	-	141,159	51,147	-	51,147
41-900	1,903,927	16,204	-	-	-	16,204	-	309,013	-	-	309,013	111,966	-	111,966
42-1	3,452,727	29,386	-	-	-	29,386	-	560,387	-	-	560,387	203,049	-	203,049
42-4	2,189,617	18,636	-	-	-	18,636	-	355,381	-	-	355,381	128,767	-	128,767
42-7	1,472,734	12,535	-	-	-	12,535	-	239,029	-	-	239,029	86,609	-	86,609
42-8	2,397,318	20,404	-	-	-	20,404	-	389,091	-	-	389,091	140,982	-	140,982
42-11	2,406,883	20,485	-	-	-	20,485	-	390,644	-	-	390,644	141,544	-	141,544
42-168	6,142,669	52,281	-	-	-	52,281	-	996,972	-	-	996,972	361,239	-	361,239
42-714	2,752,698	23,428	-	-	-	23,428	-	446,771	-	-	446,771	161,881	-	161,881
43-1	2,831,446	24,099	-	-	-	24,099	-	459,552	-	-	459,552	166,512	-	166,512
43-3	3,269,116	27,824	-	-	-	27,824	-	530,587	-	-	530,587	192,251	-	192,251
43-5	6,531,856	55,593	-	-	-	55,593	-	1,060,139	-	-	1,060,139	384,127	-	384,127
43-8	9,324,433	79,361	-	-	-	79,361	-	1,513,382	-	-	1,513,382	548,353	-	548,353
43-9	7,761,715	66,060	-	-	-	66,060	-	1,259,748	-	-	1,259,748	456,452	-	456,452
43-14	7,862,175	66,915	-	-	-	66,915	-	1,276,053	-	-	1,276,053	462,360	-	462,360
43-238	4,605,863	39,201	-	-	-	39,201	-	747,545	-	-	747,545	270,862	-	270,862
43-239	21,804,516	185,580	-	-	-	185,580	-	3,538,934	-	-	3,538,934	1,282,284	-	1,282,284
43-329	929,037	7,907	-	-	-	7,907	-	150,785	-	-	150,785	54,635	-	54,635
43-397	24,704,538	210,262	-	-	-	210,262	-	4,009,616	-	-	4,009,616	1,452,829	-	1,452,829
43-551	26,102,573	222,161	-	-	-	222,161	-	4,236,521	-	-	4,236,521	1,535,045	-	1,535,045
43-702	2,528,852	21,523	-	-	-	21,523	-	410,440	-	-	410,440	148,717	-	148,717
43-836	126,271	1,075	-	-	-	1,075	-	20,494	-	-	20,494	7,426	-	7,426
44-1	821,138	6,989	-	-	-	6,989	-	133,273	-	-	133,273	48,290	-	48,290
44-16	3,794,594	32,296	-	-	-	32,296	-	615,873	-	-	615,873	223,153	-	223,153
44-17	3,941,969	33,550	-	-	-	33,550	-	639,793	-	-	639,793	231,820	-	231,820
44-22	3,197,504	27,214	-	-	-	27,214	-	518,964	-	-	518,964	188,039	-	188,039
44-24	2,996,331	25,502	-	-	-	25,502	-	486,313	-	-	486,313	176,209	-	176,209
44-25	1,940,517	16,516	-	-	-	16,516	-	314,951	-	-	314,951	114,118	-	114,118
44-148	3,505,209	29,833	-	-	-	29,833	-	568,905	-	-	568,905	206,135	-	206,135
44-319	2,303,893	19,609	-	-	-	19,609	-	373,928	-	-	373,928	135,488	-	135,488
44-771	1,713,332	14,582	-	-	-	14,582	-	278,079	-	-	278,079	100,758	-	100,758
45-1	3,757,801	31,983	-	-	-	31,983	-	609,902	-	-	609,902	220,989	-	220,989
45-7	7,827,710	66,622	-	-	-	66,622	-	1,270,459	-	-	1,270,459	460,333	-	460,333
45-16	2,307,082	19,636	-	-	-	19,636	-	374,446	-	-	374,446	135,675	-	135,675

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
45-29	4,695,543	39,964	-	-	-	39,964	-	762,100	-	-	762,100	276,136	-	276,136
45-31	6,759,143	57,528	-	-	-	57,528	-	1,097,028	-	-	1,097,028	397,493	-	397,493
45-32	4,587,897	39,048	-	-	-	39,048	-	744,629	-	-	744,629	269,806	-	269,806
45-33	3,504,906	29,830	-	-	-	29,830	-	568,856	-	-	568,856	206,117	-	206,117
45-34	3,145,123	26,768	-	-	-	26,768	-	510,462	-	-	510,462	184,959	-	184,959
45-170	14,325,404	121,924	-	-	-	121,924	-	2,325,053	-	-	2,325,053	842,451	-	842,451
45-267	2,644,140	22,504	-	-	-	22,504	-	429,151	-	-	429,151	155,497	-	155,497
45-394	4,619,022	39,313	-	-	-	39,313	-	749,680	-	-	749,680	271,636	-	271,636
45-737	5,044,950	42,938	-	-	-	42,938	-	818,810	-	-	818,810	296,684	-	296,684
45-856	207,043	1,762	-	-	-	1,762	-	33,604	-	-	33,604	12,176	-	12,176
45-866	249,504	2,124	-	-	-	2,124	-	40,495	-	-	40,495	14,673	-	14,673
46-1	1,260,428	10,728	-	-	-	10,728	-	204,571	-	-	204,571	74,123	-	74,123
46-5	1,268,475	10,796	-	-	-	10,796	-	205,877	-	-	205,877	74,597	-	74,597
46-18	3,882,047	33,040	-	-	-	33,040	-	630,067	-	-	630,067	228,296	-	228,296
46-19	3,966,109	33,756	-	-	-	33,756	-	643,711	-	-	643,711	233,240	-	233,240
46-109	5,321,379	45,291	-	-	-	45,291	-	863,675	-	-	863,675	312,941	-	312,941
46-752	2,478,293	21,093	-	-	-	21,093	-	402,234	-	-	402,234	145,744	-	145,744
47-1	2,465,489	20,984	-	-	-	20,984	-	400,156	-	-	400,156	144,991	-	144,991
47-4	7,433,311	63,265	-	-	-	63,265	-	1,206,447	-	-	1,206,447	437,140	-	437,140
47-9	3,518,519	29,946	-	-	-	29,946	-	571,066	-	-	571,066	206,918	-	206,918
47-10	2,481,583	21,121	-	-	-	21,121	-	402,768	-	-	402,768	145,937	-	145,937
47-28	3,949,408	33,614	-	-	-	33,614	-	641,000	-	-	641,000	232,258	-	232,258
47-29	6,707,622	57,089	-	-	-	57,089	-	1,088,666	-	-	1,088,666	394,463	-	394,463
47-31	3,480,765	29,625	-	-	-	29,625	-	564,938	-	-	564,938	204,697	-	204,697
47-136	15,110,002	128,602	-	-	-	128,602	-	2,452,396	-	-	2,452,396	888,592	-	888,592
47-157	20,097,258	171,049	-	-	-	171,049	-	3,261,842	-	-	3,261,842	1,181,883	-	1,181,883
47-234	3,662,706	31,174	-	-	-	31,174	-	594,467	-	-	594,467	215,397	-	215,397
47-266	7,926,803	67,466	-	-	-	67,466	-	1,286,542	-	-	1,286,542	466,161	-	466,161
47-276	4,690,684	39,923	-	-	-	39,923	-	761,311	-	-	761,311	275,851	-	275,851
47-287	10,361,319	88,186	-	-	-	88,186	-	1,681,671	-	-	1,681,671	609,330	-	609,330
47-302	8,322,063	70,830	-	-	-	70,830	-	1,350,694	-	-	1,350,694	489,405	-	489,405
47-389	3,034,035	25,823	-	-	-	25,823	-	492,432	-	-	492,432	178,426	-	178,426
47-725	3,969,703	33,786	-	-	-	33,786	-	644,294	-	-	644,294	233,451	-	233,451
47-800	420,159	3,576	-	-	-	3,576	-	68,193	-	-	68,193	24,709	-	24,709
47-801	429,573	3,656	-	-	-	3,656	-	69,721	-	-	69,721	25,262	-	25,262
47-806	130,674	1,112	-	-	-	1,112	-	21,209	-	-	21,209	7,685	-	7,685
47-838	264,839	2,254	-	-	-	2,254	-	42,984	-	-	42,984	15,575	-	15,575
47-856	248,543	2,115	-	-	-	2,115	-	40,339	-	-	40,339	14,616	-	14,616
47-876	91,957	783	-	-	-	783	-	14,925	-	-	14,925	5,408	-	5,408
47-885	196,162	1,670	-	-	-	1,670	-	31,838	-	-	31,838	11,536	-	11,536
47-887	374,459	3,187	-	-	-	3,187	-	60,776	-	-	60,776	22,021	-	22,021

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportion and Contributions 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	Differences Between Proportion and Contributions Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
47-888	139,783	1,190	-	-	-	1,190	-	22,687	-	-	22,687	8,220	-	8,220
47-890	197,073	1,677	-	-	-	1,677	-	31,986	-	-	31,986	11,590	-	11,590
47-891	117,667	1,001	-	-	-	1,001	-	19,098	-	-	19,098	6,920	-	6,920
47-903	63,009	536	-	-	-	536	-	10,226	-	-	10,226	3,705	-	3,705
48-1	5,575,540	47,454	-	-	-	47,454	-	904,926	-	-	904,926	327,887	-	327,887
48-8	2,637,004	22,444	-	-	-	22,444	-	427,993	-	-	427,993	155,077	-	155,077
48-13	8,535,938	72,650	-	-	-	72,650	-	1,385,407	-	-	1,385,407	501,983	-	501,983
48-15	19,202,483	163,434	-	-	-	163,434	-	3,116,617	-	-	3,116,617	1,129,263	-	1,129,263
48-16	9,400,347	80,007	-	-	-	80,007	-	1,525,703	-	-	1,525,703	552,817	-	552,817
48-195	65,371,646	556,382	-	-	-	556,382	-	10,610,002	-	-	10,610,002	3,844,388	-	3,844,388
48-229	6,684,443	56,892	-	-	-	56,892	-	1,084,904	-	-	1,084,904	393,100	-	393,100
48-254	19,214,427	163,535	-	-	-	163,535	-	3,118,556	-	-	3,118,556	1,129,966	-	1,129,966
48-260	8,648,696	73,610	-	-	-	73,610	-	1,403,708	-	-	1,403,708	508,614	-	508,614
48-800	677,761	5,768	-	-	-	5,768	-	110,003	-	-	110,003	39,858	-	39,858
48-801	425,828	3,624	-	-	-	3,624	-	69,113	-	-	69,113	25,042	-	25,042
48-802	843,811	7,182	-	-	-	7,182	-	136,953	-	-	136,953	49,623	-	49,623
48-803	536,308	4,565	-	-	-	4,565	-	87,044	-	-	87,044	31,539	-	31,539
48-804	855,957	7,285	-	-	-	7,285	-	138,924	-	-	138,924	50,337	-	50,337
48-805	100,156	852	-	-	-	852	-	16,256	-	-	16,256	5,890	-	5,890
48-807	239,939	2,042	-	-	-	2,042	-	38,943	-	-	38,943	14,110	-	14,110
48-808	14,272	121	-	-	-	121	-	2,316	-	-	2,316	839	-	839
48-809	93,223	793	-	-	-	793	-	15,130	-	-	15,130	5,482	-	5,482
48-812	289,081	2,460	-	-	-	2,460	-	46,919	-	-	46,919	17,000	-	17,000
48-813	334,630	2,848	-	-	-	2,848	-	54,311	-	-	54,311	19,679	-	19,679
48-815	1,812,121	15,423	-	-	-	15,423	-	294,112	-	-	294,112	106,568	-	106,568
48-817	611,058	5,201	-	-	-	5,201	-	99,176	-	-	99,176	35,935	-	35,935
48-820	137,911	1,174	-	-	-	1,174	-	22,383	-	-	22,383	8,110	-	8,110
48-821	517,785	4,407	-	-	-	4,407	-	84,038	-	-	84,038	30,450	-	30,450
48-822	510,092	4,341	-	-	-	4,341	-	82,789	-	-	82,789	29,998	-	29,998
48-823	534,486	4,549	-	-	-	4,549	-	86,749	-	-	86,749	31,432	-	31,432
48-824	285,589	2,431	-	-	-	2,431	-	46,352	-	-	46,352	16,795	-	16,795
48-825	415,605	3,537	-	-	-	3,537	-	67,454	-	-	67,454	24,441	-	24,441
48-828	452,803	3,854	-	-	-	3,854	-	73,491	-	-	73,491	26,629	-	26,629
48-830	53,899	459	-	-	-	459	-	8,748	-	-	8,748	3,170	-	3,170
48-831	5,689,563	48,424	-	-	-	48,424	-	923,432	-	-	923,432	334,593	-	334,593
48-832	1,107,031	9,422	-	-	-	9,422	-	179,674	-	-	179,674	65,102	-	65,102
48-834	41,550	354	-	-	-	354	-	6,744	-	-	6,744	2,444	-	2,444
48-837	232,955	1,983	-	-	-	1,983	-	37,809	-	-	37,809	13,700	-	13,700
48-840	213,218	1,815	-	-	-	1,815	-	34,606	-	-	34,606	12,539	-	12,539
48-841	275,315	2,343	-	-	-	2,343	-	44,684	-	-	44,684	16,191	-	16,191
48-847	474,818	4,041	-	-	-	4,041	-	77,064	-	-	77,064	27,923	-	27,923

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportion and Contributions 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	Differences Between Proportion and Contributions Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
48-850	350,622	2,984	-	-	-	2,984	-	56,907	-	-	56,907	20,619	-	20,619
48-853	18,259,528	155,408	-	-	-	155,408	-	2,963,573	-	-	2,963,573	1,073,810	-	1,073,810
48-858	394,551	3,358	-	-	-	3,358	-	64,037	-	-	64,037	23,203	-	23,203
48-859	174,299	1,483	-	-	-	1,483	-	28,289	-	-	28,289	10,250	-	10,250
48-860	426,739	3,632	-	-	-	3,632	-	69,261	-	-	69,261	25,096	-	25,096
48-861	662,224	5,636	-	-	-	5,636	-	107,481	-	-	107,481	38,944	-	38,944
48-862	337,869	2,876	-	-	-	2,876	-	54,837	-	-	54,837	19,869	-	19,869
48-867	594,863	5,063	-	-	-	5,063	-	96,548	-	-	96,548	34,983	-	34,983
48-885	121,159	1,031	-	-	-	1,031	-	19,664	-	-	19,664	7,125	-	7,125
49-6	2,999,570	25,530	-	-	-	25,530	-	486,839	-	-	486,839	176,399	-	176,399
49-18	3,268,509	27,818	-	-	-	27,818	-	530,488	-	-	530,488	192,215	-	192,215
49-19	3,760,483	32,006	-	-	-	32,006	-	610,337	-	-	610,337	221,147	-	221,147
49-228	3,791,203	32,267	-	-	-	32,267	-	615,323	-	-	615,323	222,954	-	222,954
49-754	2,463,262	20,965	-	-	-	20,965	-	399,794	-	-	399,794	144,860	-	144,860
50-1	8,302,933	70,667	-	-	-	70,667	-	1,347,589	-	-	1,347,589	488,280	-	488,280
50-2	10,106,349	86,016	-	-	-	86,016	-	1,640,289	-	-	1,640,289	594,336	-	594,336
50-5	10,370,075	88,260	-	-	-	88,260	-	1,683,092	-	-	1,683,092	609,845	-	609,845
50-6	5,723,674	48,715	-	-	-	48,715	-	928,968	-	-	928,968	336,599	-	336,599
50-11	1,981,612	16,866	-	-	-	16,866	-	321,621	-	-	321,621	116,535	-	116,535
50-12	1,084,864	9,233	-	-	-	9,233	-	176,076	-	-	176,076	63,799	-	63,799
50-13	2,750,724	23,412	-	-	-	23,412	-	446,450	-	-	446,450	161,765	-	161,765
50-14	4,618,212	39,306	-	-	-	39,306	-	749,549	-	-	749,549	271,589	-	271,589
50-16	2,193,666	18,670	-	-	-	18,670	-	356,038	-	-	356,038	129,006	-	129,006
50-19	1,482,047	12,614	-	-	-	12,614	-	240,540	-	-	240,540	87,156	-	87,156
50-20	1,338,872	11,395	-	-	-	11,395	-	217,303	-	-	217,303	78,737	-	78,737
50-21	4,369,922	37,193	-	-	-	37,193	-	709,251	-	-	709,251	256,987	-	256,987
50-116	3,950,420	33,622	-	-	-	33,622	-	641,164	-	-	641,164	232,317	-	232,317
50-193	3,557,489	30,278	-	-	-	30,278	-	577,390	-	-	577,390	209,209	-	209,209
50-210	23,843,317	202,932	-	-	-	202,932	-	3,869,838	-	-	3,869,838	1,402,182	-	1,402,182
50-741	2,049,834	17,446	-	-	-	17,446	-	332,694	-	-	332,694	120,547	-	120,547
50-800	156,029	1,328	-	-	-	1,328	-	25,324	-	-	25,324	9,176	-	9,176
50-802	280,427	2,387	-	-	-	2,387	-	45,514	-	-	45,514	16,491	-	16,491
50-810	452,550	3,852	-	-	-	3,852	-	73,450	-	-	73,450	26,614	-	26,614
50-812	650,432	5,536	-	-	-	5,536	-	105,567	-	-	105,567	38,251	-	38,251
50-825	326,785	2,781	-	-	-	2,781	-	53,038	-	-	53,038	19,218	-	19,218
50-831	670,119	5,703	-	-	-	5,703	-	108,762	-	-	108,762	39,409	-	39,409
50-836	341,108	2,903	-	-	-	2,903	-	55,363	-	-	55,363	20,060	-	20,060
50-840	86,390	735	-	-	-	735	-	14,021	-	-	14,021	5,080	-	5,080
50-850	370,259	3,151	-	-	-	3,151	-	60,094	-	-	60,094	21,774	-	21,774
50-851	154,915	1,318	-	-	-	1,318	-	25,143	-	-	25,143	9,110	-	9,110
50-875	487,065	4,145	-	-	-	4,145	-	79,052	-	-	79,052	28,643	-	28,643

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
50-880	329,316	2,803	-	-	-	2,803	-	53,449	-	-	53,449	19,366	-	19,366
50-892	450,120	3,831	-	-	-	3,831	-	73,056	-	-	73,056	26,471	-	26,471
50-900	625,431	5,323	-	-	-	5,323	-	101,509	-	-	101,509	36,780	-	36,780
51-11	2,155,051	18,342	-	-	-	18,342	-	349,771	-	-	349,771	126,735	-	126,735
51-16	1,622,842	13,812	-	-	-	13,812	-	263,392	-	-	263,392	95,436	-	95,436
51-17	3,857,704	32,833	-	-	-	32,833	-	626,116	-	-	626,116	226,865	-	226,865
51-18	2,423,180	20,624	-	-	-	20,624	-	393,289	-	-	393,289	142,503	-	142,503
51-162	8,841,012	75,246	-	-	-	75,246	-	1,434,921	-	-	1,434,921	519,924	-	519,924
51-750	5,341,218	45,459	-	-	-	45,459	-	866,895	-	-	866,895	314,107	-	314,107
51-767	1,661,204	14,139	-	-	-	14,139	-	269,618	-	-	269,618	97,692	-	97,692
51-808	69,639	593	-	-	-	593	-	11,303	-	-	11,303	4,095	-	4,095
51-908	8,914,699	75,874	-	-	-	75,874	-	1,446,881	-	-	1,446,881	524,257	-	524,257
52-1	2,977,150	25,339	-	-	-	25,339	-	483,200	-	-	483,200	175,081	-	175,081
52-20	3,963,680	33,735	-	-	-	33,735	-	643,316	-	-	643,316	233,097	-	233,097
52-21	7,345,098	62,515	-	-	-	62,515	-	1,192,130	-	-	1,192,130	431,952	-	431,952
52-22	6,339,439	53,955	-	-	-	53,955	-	1,028,909	-	-	1,028,909	372,811	-	372,811
52-23	2,175,699	18,518	-	-	-	18,518	-	353,122	-	-	353,122	127,949	-	127,949
52-201	9,295,738	79,117	-	-	-	79,117	-	1,508,724	-	-	1,508,724	546,666	-	546,666
52-217	15,689,683	133,536	-	-	-	133,536	-	2,546,480	-	-	2,546,480	922,682	-	922,682
52-272	17,536,674	149,256	-	-	-	149,256	-	2,846,252	-	-	2,846,252	1,031,300	-	1,031,300
52-746	4,545,385	38,686	-	-	-	38,686	-	737,729	-	-	737,729	267,306	-	267,306
53-7	1,684,535	14,337	-	-	-	14,337	-	273,405	-	-	273,405	99,064	-	99,064
53-10	1,849,269	15,739	-	-	-	15,739	-	300,141	-	-	300,141	108,752	-	108,752
53-12	4,621,603	39,335	-	-	-	39,335	-	750,099	-	-	750,099	271,788	-	271,788
54-1	1,772,848	15,089	-	-	-	15,089	-	287,738	-	-	287,738	104,258	-	104,258
54-30	1,665,253	14,173	-	-	-	14,173	-	270,275	-	-	270,275	97,931	-	97,931
54-40	1,366,708	11,632	-	-	-	11,632	-	221,821	-	-	221,821	80,374	-	80,374
54-41	1,784,792	15,190	-	-	-	15,190	-	289,677	-	-	289,677	104,960	-	104,960
54-42	2,280,512	19,410	-	-	-	19,410	-	370,133	-	-	370,133	134,113	-	134,113
54-222	6,812,535	57,982	-	-	-	57,982	-	1,105,694	-	-	1,105,694	400,633	-	400,633
54-396	2,278,234	19,390	-	-	-	19,390	-	369,764	-	-	369,764	133,979	-	133,979
55-1	5,549,071	47,229	-	-	-	47,229	-	900,630	-	-	900,630	326,331	-	326,331
55-2	1,600,017	13,618	-	-	-	13,618	-	259,687	-	-	259,687	94,094	-	94,094
55-9	1,300,966	11,073	-	-	-	11,073	-	211,150	-	-	211,150	76,507	-	76,507
55-14	2,253,891	19,183	-	-	-	19,183	-	365,813	-	-	365,813	132,547	-	132,547
55-179	6,593,397	56,117	-	-	-	56,117	-	1,070,127	-	-	1,070,127	387,746	-	387,746
55-197	10,667,557	90,792	-	-	-	90,792	-	1,731,375	-	-	1,731,375	627,340	-	627,340
55-322	1,855,949	15,796	-	-	-	15,796	-	301,226	-	-	301,226	109,145	-	109,145
55-350	2,597,327	22,106	-	-	-	22,106	-	421,553	-	-	421,553	152,744	-	152,744
55-369	4,579,394	38,976	-	-	-	38,976	-	743,249	-	-	743,249	269,306	-	269,306
55-393	1,492,270	12,701	-	-	-	12,701	-	242,200	-	-	242,200	87,758	-	87,758

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportion and Contributions 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	Differences Between Proportion and Contributions Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
55-757	4,204,227	35,782	-	-	-	35,782	-	682,358	-	-	682,358	247,243	-	247,243
56-22	5,027,642	42,791	-	-	-	42,791	-	816,000	-	-	816,000	295,667	-	295,667
57-1	9,708,002	82,625	-	-	-	82,625	-	1,575,636	-	-	1,575,636	570,910	-	570,910
57-2	3,369,424	28,677	-	-	-	28,677	-	546,867	-	-	546,867	198,150	-	198,150
57-8	1,485,235	12,641	-	-	-	12,641	-	241,058	-	-	241,058	87,344	-	87,344
57-9	2,724,255	23,186	-	-	-	23,186	-	442,154	-	-	442,154	160,209	-	160,209
57-11	9,380,205	79,836	-	-	-	79,836	-	1,522,434	-	-	1,522,434	551,633	-	551,633
57-12	4,887,555	41,598	-	-	-	41,598	-	793,264	-	-	793,264	287,428	-	287,428
57-20	3,725,310	31,706	-	-	-	31,706	-	604,628	-	-	604,628	219,079	-	219,079
57-128	58,364,922	496,748	-	-	-	496,748	-	9,472,791	-	-	9,472,791	3,432,336	-	3,432,336
57-165	14,099,787	120,004	-	-	-	120,004	-	2,288,435	-	-	2,288,435	829,183	-	829,183
57-176	5,227,347	44,490	-	-	-	44,490	-	848,413	-	-	848,413	307,411	-	307,411
57-240	22,630,867	192,613	-	-	-	192,613	-	3,673,053	-	-	3,673,053	1,330,880	-	1,330,880
57-245	6,929,747	58,980	-	-	-	58,980	-	1,124,717	-	-	1,124,717	407,526	-	407,526
57-269	10,745,141	91,453	-	-	-	91,453	-	1,743,967	-	-	1,743,967	631,902	-	631,902
57-274	21,697,427	184,668	-	-	-	184,668	-	3,521,553	-	-	3,521,553	1,275,986	-	1,275,986
57-290	7,900,385	67,241	-	-	-	67,241	-	1,282,255	-	-	1,282,255	464,607	-	464,607
57-297	12,000,407	102,136	-	-	-	102,136	-	1,947,700	-	-	1,947,700	705,722	-	705,722
57-298	13,173,736	112,123	-	-	-	112,123	-	2,138,134	-	-	2,138,134	774,724	-	774,724
57-726	4,417,697	37,599	-	-	-	37,599	-	717,005	-	-	717,005	259,797	-	259,797
57-802	173,590	1,477	-	-	-	1,477	-	28,174	-	-	28,174	10,209	-	10,209
57-806	16,701	142	-	-	-	142	-	2,711	-	-	2,711	982	-	982
57-808	181,283	1,543	-	-	-	1,543	-	29,423	-	-	29,423	10,661	-	10,661
57-810	439,442	3,740	-	-	-	3,740	-	71,323	-	-	71,323	25,843	-	25,843
57-811	91,198	776	-	-	-	776	-	14,802	-	-	14,802	5,363	-	5,363
57-814	1,202,328	10,233	-	-	-	10,233	-	195,141	-	-	195,141	70,707	-	70,707
57-815	495,821	4,220	-	-	-	4,220	-	80,473	-	-	80,473	29,158	-	29,158
57-816	111,290	947	-	-	-	947	-	18,063	-	-	18,063	6,545	-	6,545
57-817	22,572	192	-	-	-	192	-	3,663	-	-	3,663	1,327	-	1,327
57-818	1,164,118	9,908	-	-	-	9,908	-	188,940	-	-	188,940	68,460	-	68,460
57-819	79,204	674	-	-	-	674	-	12,855	-	-	12,855	4,658	-	4,658
57-821	252,946	2,153	-	-	-	2,153	-	41,054	-	-	41,054	14,875	-	14,875
57-822	178,601	1,520	-	-	-	1,520	-	28,987	-	-	28,987	10,503	-	10,503
57-823	345,308	2,939	-	-	-	2,939	-	56,044	-	-	56,044	20,307	-	20,307
57-824	613,133	5,218	-	-	-	5,218	-	99,513	-	-	99,513	36,057	-	36,057
57-825	92,970	791	-	-	-	791	-	15,089	-	-	15,089	5,467	-	5,467
57-827	48,585	414	-	-	-	414	-	7,885	-	-	7,885	2,857	-	2,857
57-830	107,090	911	-	-	-	911	-	17,381	-	-	17,381	6,298	-	6,298
57-834	48,585	414	-	-	-	414	-	7,885	-	-	7,885	2,857	-	2,857
57-835	581,755	4,951	-	-	-	4,951	-	94,421	-	-	94,421	34,212	-	34,212
57-837	846,999	7,209	-	-	-	7,209	-	137,470	-	-	137,470	49,811	-	49,811

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
57-839	242,773	2,066	-	-	-	2,066	-	39,403	-	-	39,403	14,277	-	14,277
57-841	70,347	599	-	-	-	599	-	11,418	-	-	11,418	4,137	-	4,137
57-842	131,787	1,122	-	-	-	1,122	-	21,389	-	-	21,389	7,750	-	7,750
57-845	558,829	4,756	-	-	-	4,756	-	90,700	-	-	90,700	32,864	-	32,864
57-847	251,478	2,140	-	-	-	2,140	-	40,816	-	-	40,816	14,789	-	14,789
57-850	627,456	5,340	-	-	-	5,340	-	101,838	-	-	101,838	36,900	-	36,900
57-853	52,229	445	-	-	-	445	-	8,477	-	-	8,477	3,071	-	3,071
57-860	204,816	1,743	-	-	-	1,743	-	33,242	-	-	33,242	12,045	-	12,045
57-867	89,022	758	-	-	-	758	-	14,449	-	-	14,449	5,235	-	5,235
57-871	407,963	3,472	-	-	-	3,472	-	66,213	-	-	66,213	23,992	-	23,992
57-873	679,229	5,781	-	-	-	5,781	-	110,241	-	-	110,241	39,944	-	39,944
57-874	167,669	1,427	-	-	-	1,427	-	27,213	-	-	27,213	9,860	-	9,860
57-882	153,650	1,308	-	-	-	1,308	-	24,938	-	-	24,938	9,036	-	9,036
57-907	941,588	8,014	-	-	-	8,014	-	152,822	-	-	152,822	55,373	-	55,373
58-16	4,476,556	38,100	-	-	-	38,100	-	726,558	-	-	726,558	263,258	-	263,258
59-14	3,824,707	32,552	-	-	-	32,552	-	620,761	-	-	620,761	224,924	-	224,924
59-15	2,412,349	20,532	-	-	-	20,532	-	391,531	-	-	391,531	141,866	-	141,866
59-16	2,128,278	18,114	-	-	-	18,114	-	345,426	-	-	345,426	125,160	-	125,160
59-385	3,046,232	25,927	-	-	-	25,927	-	494,412	-	-	494,412	179,143	-	179,143
60-1	6,203,046	52,795	-	-	-	52,795	-	1,006,772	-	-	1,006,772	364,790	-	364,790
60-3	5,221,071	44,437	-	-	-	44,437	-	847,395	-	-	847,395	307,042	-	307,042
60-27	4,755,718	40,476	-	-	-	40,476	-	771,866	-	-	771,866	279,675	-	279,675
60-28	3,914,488	33,316	-	-	-	33,316	-	635,332	-	-	635,332	230,204	-	230,204
60-29	3,062,883	26,068	-	-	-	26,068	-	497,114	-	-	497,114	180,123	-	180,123
60-30	6,817,343	58,023	-	-	-	58,023	-	1,106,474	-	-	1,106,474	400,916	-	400,916
60-211	7,738,941	65,867	-	-	-	65,867	-	1,256,052	-	-	1,256,052	455,113	-	455,113
60-717	4,006,900	34,103	-	-	-	34,103	-	650,331	-	-	650,331	235,639	-	235,639
60-744	6,234,070	53,059	-	-	-	53,059	-	1,011,807	-	-	1,011,807	366,614	-	366,614
60-800	222,479	1,894	-	-	-	1,894	-	36,109	-	-	36,109	13,084	-	13,084
60-801	621,383	5,289	-	-	-	5,289	-	100,852	-	-	100,852	36,542	-	36,542
61-18	2,281,119	19,415	-	-	-	19,415	-	370,232	-	-	370,232	134,148	-	134,148
61-313	1,702,147	14,487	-	-	-	14,487	-	276,263	-	-	276,263	100,100	-	100,100
62-6	2,429,404	20,677	-	-	-	20,677	-	394,299	-	-	394,299	142,869	-	142,869
62-7	2,490,035	21,193	-	-	-	21,193	-	404,140	-	-	404,140	146,434	-	146,434
62-10	24,293	207	-	-	-	207	-	3,943	-	-	3,943	1,429	-	1,429
62-12	251,984	2,145	-	-	-	2,145	-	40,898	-	-	40,898	14,819	-	14,819
62-14	14,626	124	-	-	-	124	-	2,374	-	-	2,374	860	-	860
62-15	4,319,515	36,764	-	-	-	36,764	-	701,069	-	-	701,069	254,023	-	254,023
62-236	4,744,280	40,379	-	-	-	40,379	-	770,010	-	-	770,010	279,003	-	279,003
63-1	1,819,460	15,486	-	-	-	15,486	-	295,303	-	-	295,303	106,999	-	106,999
63-2	1,233,706	10,500	-	-	-	10,500	-	200,234	-	-	200,234	72,552	-	72,552

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Contributions and Share of Contributions	Total Employer Pension Expense
63-14	2,228,080	18,963	-	-	-	18,963	-	361,624	-	-	361,624	131,029	-	131,029
63-392	3,091,072	26,308	-	-	-	26,308	-	501,690	-	-	501,690	181,780	-	181,780
64-20	4,249,168	36,165	-	-	-	36,165	-	689,652	-	-	689,652	249,886	-	249,886
64-21	1,560,036	13,278	-	-	-	13,278	-	253,198	-	-	253,198	91,743	-	91,743
64-270	3,523,833	29,992	-	-	-	29,992	-	571,928	-	-	571,928	207,230	-	207,230
64-324	2,071,039	17,627	-	-	-	17,627	-	336,135	-	-	336,135	121,794	-	121,794
65-1	1,679,423	14,294	-	-	-	14,294	-	272,575	-	-	272,575	98,764	-	98,764
65-20	4,426,200	37,672	-	-	-	37,672	-	718,385	-	-	718,385	260,297	-	260,297
65-21	7,640,759	65,031	-	-	-	65,031	-	1,240,117	-	-	1,240,117	449,339	-	449,339
65-22	3,255,958	27,712	-	-	-	27,712	-	528,451	-	-	528,451	191,477	-	191,477
65-120	5,051,074	42,990	-	-	-	42,990	-	819,804	-	-	819,804	297,045	-	297,045
66-11	2,167,653	18,449	-	-	-	18,449	-	351,816	-	-	351,816	127,476	-	127,476
66-12	3,090,212	26,301	-	-	-	26,301	-	501,550	-	-	501,550	181,730	-	181,730
66-13	1,824,065	15,525	-	-	-	15,525	-	296,051	-	-	296,051	107,270	-	107,270
66-278	3,504,197	29,824	-	-	-	29,824	-	568,741	-	-	568,741	206,075	-	206,075
66-719	1,665,556	14,176	-	-	-	14,176	-	270,324	-	-	270,324	97,948	-	97,948
66-900	4,840,033	41,194	-	-	-	41,194	-	785,551	-	-	785,551	284,634	-	284,634
67-1	2,804,420	23,869	-	-	-	23,869	-	455,165	-	-	455,165	164,923	-	164,923
67-13	5,353,010	45,560	-	-	-	45,560	-	868,809	-	-	868,809	314,801	-	314,801
67-17	3,625,407	30,856	-	-	-	30,856	-	588,414	-	-	588,414	213,204	-	213,204
67-20	2,731,796	23,250	-	-	-	23,250	-	443,378	-	-	443,378	160,652	-	160,652
67-23	4,106,348	34,949	-	-	-	34,949	-	666,472	-	-	666,472	241,487	-	241,487
67-25	2,923,909	24,886	-	-	-	24,886	-	474,559	-	-	474,559	171,950	-	171,950
67-26	2,357,640	20,066	-	-	-	20,066	-	382,652	-	-	382,652	138,649	-	138,649
67-150	10,289,049	87,571	-	-	-	87,571	-	1,669,942	-	-	1,669,942	605,080	-	605,080
67-181	6,912,287	58,831	-	-	-	58,831	-	1,121,884	-	-	1,121,884	406,499	-	406,499
67-279	8,117,348	69,087	-	-	-	69,087	-	1,317,468	-	-	1,317,468	477,367	-	477,367
67-284	5,880,816	50,052	-	-	-	50,052	-	954,473	-	-	954,473	345,840	-	345,840
67-405	1,575,421	13,409	-	-	-	13,409	-	255,695	-	-	255,695	92,648	-	92,648
67-758	2,389,828	20,340	-	-	-	20,340	-	387,876	-	-	387,876	140,541	-	140,541
68-1	1,619,805	13,786	-	-	-	13,786	-	262,899	-	-	262,899	95,258	-	95,258
68-3	136,645	1,163	-	-	-	1,163	-	22,178	-	-	22,178	8,036	-	8,036
68-18	3,858,716	32,842	-	-	-	32,842	-	626,280	-	-	626,280	226,924	-	226,924
68-19	1,755,641	14,942	-	-	-	14,942	-	284,946	-	-	284,946	103,246	-	103,246
68-20	2,595,960	22,094	-	-	-	22,094	-	421,332	-	-	421,332	152,664	-	152,664
68-25	1,950,741	16,603	-	-	-	16,603	-	316,611	-	-	316,611	114,720	-	114,720
68-265	4,774,392	40,635	-	-	-	40,635	-	774,897	-	-	774,897	280,773	-	280,773
69-1	2,169,272	18,463	-	-	-	18,463	-	352,079	-	-	352,079	127,571	-	127,571
69-5	1,857,062	15,806	-	-	-	15,806	-	301,406	-	-	301,406	109,210	-	109,210
69-6	1,077,525	9,171	-	-	-	9,171	-	174,885	-	-	174,885	63,367	-	63,367
69-8	762,836	6,493	-	-	-	6,493	-	123,810	-	-	123,810	44,861	-	44,861

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Contributions and Share of Contributions	Total Employer Pension Expense
69-9	1,163,359	9,901	-	-	-	9,901	-	188,816	-	-	188,816	68,415	-	68,415
69-10	1,238,362	10,540	-	-	-	10,540	-	200,990	-	-	200,990	72,826	-	72,826
69-12	710,607	6,048	-	-	-	6,048	-	115,334	-	-	115,334	41,790	-	41,790
69-15	974,535	8,294	-	-	-	8,294	-	158,170	-	-	158,170	57,311	-	57,311
69-17	1,287,757	10,960	-	-	-	10,960	-	209,007	-	-	209,007	75,731	-	75,731
69-19	2,758,923	23,481	-	-	-	23,481	-	447,781	-	-	447,781	162,247	-	162,247
70-1	4,114,395	35,018	-	-	-	35,018	-	667,778	-	-	667,778	241,960	-	241,960
70-6	5,565,772	47,371	-	-	-	47,371	-	903,340	-	-	903,340	327,313	-	327,313
70-7	1,660,951	14,136	-	-	-	14,136	-	269,577	-	-	269,577	97,678	-	97,678
70-8	5,984,818	50,937	-	-	-	50,937	-	971,353	-	-	971,353	351,956	-	351,956
70-10	1,728,565	14,712	-	-	-	14,712	-	280,551	-	-	280,551	101,654	-	101,654
70-12	3,648,535	31,053	-	-	-	31,053	-	592,168	-	-	592,168	214,564	-	214,564
70-13	2,440,488	20,771	-	-	-	20,771	-	396,098	-	-	396,098	143,521	-	143,521
70-14	3,578,998	30,461	-	-	-	30,461	-	580,881	-	-	580,881	210,474	-	210,474
70-158	10,639,165	90,551	-	-	-	90,551	-	1,726,766	-	-	1,726,766	625,670	-	625,670
70-189	4,349,476	37,019	-	-	-	37,019	-	705,932	-	-	705,932	255,785	-	255,785
70-712	5,116,411	43,546	-	-	-	43,546	-	830,408	-	-	830,408	300,887	-	300,887
70-730	5,794,021	49,313	-	-	-	49,313	-	940,386	-	-	940,386	340,736	-	340,736
70-800	476,285	4,054	-	-	-	4,054	-	77,302	-	-	77,302	28,009	-	28,009
70-801	1,618,439	13,775	-	-	-	13,775	-	262,677	-	-	262,677	95,177	-	95,177
70-805	79,103	673	-	-	-	673	-	12,839	-	-	12,839	4,652	-	4,652
70-813	135,785	1,156	-	-	-	1,156	-	22,038	-	-	22,038	7,985	-	7,985
70-820	119,286	1,015	-	-	-	1,015	-	19,361	-	-	19,361	7,015	-	7,015
71-1	2,565,949	21,839	-	-	-	21,839	-	416,461	-	-	416,461	150,899	-	150,899
71-7	2,410,375	20,515	-	-	-	20,515	-	391,211	-	-	391,211	141,750	-	141,750
71-13	4,147,443	35,299	-	-	-	35,299	-	673,142	-	-	673,142	243,904	-	243,904
71-14	1,620,008	13,788	-	-	-	13,788	-	262,932	-	-	262,932	95,270	-	95,270
71-15	2,906,651	24,739	-	-	-	24,739	-	471,758	-	-	471,758	170,935	-	170,935
71-17	2,557,649	21,768	-	-	-	21,768	-	415,114	-	-	415,114	150,411	-	150,411
71-18	2,701,582	22,993	-	-	-	22,993	-	438,474	-	-	438,474	158,875	-	158,875
71-118	5,864,570	49,914	-	-	-	49,914	-	951,836	-	-	951,836	344,885	-	344,885
71-755	3,007,111	25,594	-	-	-	25,594	-	488,063	-	-	488,063	176,843	-	176,843
72-12	3,135,710	26,688	-	-	-	26,688	-	508,935	-	-	508,935	184,405	-	184,405
72-13	2,313,509	19,690	-	-	-	19,690	-	375,489	-	-	375,489	136,053	-	136,053
72-140	8,834,382	75,190	-	-	-	75,190	-	1,433,845	-	-	1,433,845	519,534	-	519,534
72-320	4,447,506	37,853	-	-	-	37,853	-	721,843	-	-	721,843	261,550	-	261,550
72-334	1,869,512	15,912	-	-	-	15,912	-	303,427	-	-	303,427	109,943	-	109,943
72-716	2,422,775	20,620	-	-	-	20,620	-	393,223	-	-	393,223	142,479	-	142,479
72-735	7,660,193	65,196	-	-	-	65,196	-	1,243,271	-	-	1,243,271	450,482	-	450,482
73-1	2,824,563	24,040	-	-	-	24,040	-	458,435	-	-	458,435	166,107	-	166,107
73-2	1,999,022	17,014	-	-	-	17,014	-	324,447	-	-	324,447	117,559	-	117,559

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
73-4	1,186,032	10,094	-	-	-	10,094	-	192,496	-	-	192,496	69,748	-	69,748
73-5	1,265,135	10,768	-	-	-	10,768	-	205,335	-	-	205,335	74,400	-	74,400
73-8	2,999,419	25,528	-	-	-	25,528	-	486,814	-	-	486,814	176,390	-	176,390
73-13	2,436,186	20,735	-	-	-	20,735	-	395,400	-	-	395,400	143,268	-	143,268
73-15	2,763,427	23,520	-	-	-	23,520	-	448,512	-	-	448,512	162,512	-	162,512
73-16	2,666,459	22,694	-	-	-	22,694	-	432,774	-	-	432,774	156,810	-	156,810
73-17	3,509,460	29,869	-	-	-	29,869	-	569,595	-	-	569,595	206,385	-	206,385
73-18	1,107,284	9,424	-	-	-	9,424	-	179,715	-	-	179,715	65,117	-	65,117
73-180	4,726,162	40,225	-	-	-	40,225	-	767,069	-	-	767,069	277,937	-	277,937
73-728	2,134,149	18,164	-	-	-	18,164	-	346,378	-	-	346,378	125,505	-	125,505
73-800	215,090	1,831	-	-	-	1,831	-	34,910	-	-	34,910	12,649	-	12,649
73-875	615,360	5,237	-	-	-	5,237	-	99,875	-	-	99,875	36,188	-	36,188
74-1	7,598,854	64,674	-	-	-	64,674	-	1,233,315	-	1,233,315	446,875	-	446,875	
74-3	1,930,446	16,430	-	-	-	16,430	-	313,317	-	-	313,317	113,526	-	113,526
74-4	520,720	4,432	-	-	-	4,432	-	84,514	-	-	84,514	30,623	-	30,623
74-10	1,540,349	13,110	-	-	-	13,110	-	250,003	-	-	250,003	90,585	-	90,585
74-13	822,555	7,001	-	-	-	7,001	-	133,503	-	-	133,503	48,373	-	48,373
74-14	1,143,166	9,730	-	-	-	9,730	-	185,539	-	-	185,539	67,228	-	67,228
74-139	4,743,723	40,374	-	-	-	40,374	-	769,920	-	-	769,920	278,970	-	278,970
74-194	4,752,479	40,449	-	-	-	40,449	-	771,341	-	-	771,341	279,485	-	279,485
74-897	928,582	7,903	-	-	-	7,903	-	150,711	-	-	150,711	54,608	-	54,608
75-1	2,590,545	22,048	-	-	-	22,048	-	420,453	-	-	420,453	152,345	-	152,345
75-3	1,200,000	10,213	-	-	-	10,213	-	194,763	-	-	194,763	70,570	-	70,570
75-5	1,507,807	12,833	-	-	-	12,833	-	244,721	-	-	244,721	88,671	-	88,671
75-7	1,490,802	12,688	-	-	-	12,688	-	241,961	-	-	241,961	87,671	-	87,671
75-10	1,038,252	8,837	-	-	-	8,837	-	168,511	-	-	168,511	61,058	-	61,058
75-15	952,773	8,109	-	-	-	8,109	-	154,638	-	-	154,638	56,031	-	56,031
75-20	1,590,401	13,536	-	-	-	13,536	-	258,127	-	-	258,127	93,529	-	93,529
75-22	2,835,899	24,137	-	-	-	24,137	-	460,274	-	-	460,274	166,774	-	166,774
75-190	7,016,137	59,715	-	-	-	59,715	-	1,138,739	-	-	1,138,739	412,606	-	412,606
76-1	11,552,210	98,322	-	-	-	98,322	-	1,874,956	-	-	1,874,956	679,365	-	679,365
76-6	5,365,865	45,669	-	-	-	45,669	-	870,895	-	-	870,895	315,557	-	315,557
76-7	2,786,758	23,718	-	-	-	23,718	-	452,299	-	-	452,299	163,884	-	163,884
76-12	12,919,221	109,956	-	-	-	109,956	-	2,096,826	-	-	2,096,826	759,756	-	759,756
76-13	7,052,374	60,023	-	-	-	60,023	-	1,144,620	-	-	1,144,620	414,737	-	414,737
76-22	1,640,353	13,961	-	-	-	13,961	-	266,234	-	-	266,234	96,466	-	96,466
76-24	10,861,290	92,441	-	-	-	92,441	-	1,762,818	-	-	1,762,818	638,733	-	638,733
76-26	13,095,949	111,461	-	-	-	111,461	-	2,125,509	-	-	2,125,509	770,149	-	770,149
76-33	4,342,643	36,961	-	-	-	36,961	-	704,823	-	-	704,823	255,383	-	255,383
76-34	5,351,795	45,549	-	-	-	45,549	-	868,611	-	-	868,611	314,729	-	314,729
76-35	4,041,264	34,395	-	-	-	34,395	-	655,909	-	-	655,909	237,659	-	237,659

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Contributions and Share of Contributions	Total Employer Pension Expense
76-36	3,463,608	29,479	-	-	-	29,479	-	562,153	-	-	562,153	203,689	-	203,689
76-37	2,811,202	23,926	-	-	-	23,926	-	456,266	-	-	456,266	165,322	-	165,322
76-102	6,596,585	56,144	-	-	-	56,144	-	1,070,644	-	-	1,070,644	387,933	-	387,933
76-117	27,111,978	230,752	-	-	-	230,752	-	4,400,350	-	-	4,400,350	1,594,406	-	1,594,406
76-164	8,387,450	71,386	-	-	-	71,386	-	1,361,307	-	-	1,361,307	493,251	-	493,251
76-242	779,335	6,633	-	-	-	6,633	-	126,488	-	-	126,488	45,831	-	45,831
76-262	10,753,391	91,523	-	-	-	91,523	-	1,745,306	-	-	1,745,306	632,387	-	632,387
76-281	5,811,532	49,462	-	-	-	49,462	-	943,228	-	-	943,228	341,766	-	341,766
76-770	1,193,472	10,158	-	-	-	10,158	-	193,704	-	-	193,704	70,186	-	70,186
76-800	557,412	4,744	-	-	-	4,744	-	90,470	-	-	90,470	32,780	-	32,780
76-801	466,670	3,972	-	-	-	3,972	-	75,742	-	-	75,742	27,444	-	27,444
76-803	48,079	409	-	-	-	409	-	7,803	-	-	7,803	2,827	-	2,827
76-804	255,426	2,174	-	-	-	2,174	-	41,456	-	-	41,456	15,021	-	15,021
76-805	100,510	855	-	-	-	855	-	16,313	-	-	16,313	5,911	-	5,911
76-810	338,172	2,878	-	-	-	2,878	-	54,886	-	-	54,886	19,887	-	19,887
76-858	465,860	3,965	-	-	-	3,965	-	75,610	-	-	75,610	27,396	-	27,396
76-876	238,725	2,032	-	-	-	2,032	-	38,746	-	-	38,746	14,039	-	14,039
76-889	249,504	2,124	-	-	-	2,124	-	40,495	-	-	40,495	14,673	-	14,673
77-1	4,649,741	39,574	-	-	-	39,574	-	754,666	-	-	754,666	273,443	-	273,443
77-2	7,625,323	64,900	-	-	-	64,900	-	1,237,611	-	-	1,237,611	448,431	-	448,431
77-3	6,013,160	51,178	-	-	-	51,178	-	975,953	-	-	975,953	353,623	-	353,623
77-5	4,494,877	38,256	-	-	-	38,256	-	729,531	-	-	729,531	264,336	-	264,336
77-6	3,370,234	28,684	-	-	-	28,684	-	546,998	-	-	546,998	198,197	-	198,197
77-7	8,788,884	74,803	-	-	-	74,803	-	1,426,461	-	-	1,426,461	516,858	-	516,858
77-10	2,046,898	17,421	-	-	-	17,421	-	332,217	-	-	332,217	120,374	-	120,374
77-16	5,932,792	50,494	-	-	-	50,494	-	962,909	-	-	962,909	348,897	-	348,897
77-101	67,906,419	577,956	-	-	-	577,956	-	11,021,403	-	-	11,021,403	3,993,454	-	3,993,454
77-106	7,744,711	65,916	-	-	-	65,916	-	1,256,988	-	-	1,256,988	455,452	-	455,452
77-127	10,934,167	93,061	-	-	-	93,061	-	1,774,646	-	-	1,774,646	643,019	-	643,019
77-237	6,272,786	53,388	-	-	-	53,388	-	1,018,091	-	-	1,018,091	368,891	-	368,891
77-257	14,006,211	119,208	-	-	-	119,208	-	2,273,247	-	-	2,273,247	823,680	-	823,680
77-277	5,773,828	49,141	-	-	-	49,141	-	937,108	-	-	937,108	339,548	-	339,548
77-280	7,016,745	59,720	-	-	-	59,720	-	1,138,837	-	-	1,138,837	412,642	-	412,642
77-285	11,165,200	95,028	-	-	-	95,028	-	1,812,143	-	-	1,812,143	656,605	-	656,605
77-296	10,224,775	87,024	-	-	-	87,024	-	1,659,510	-	-	1,659,510	601,301	-	601,301
77-300	15,537,956	132,245	-	-	-	132,245	-	2,521,854	-	-	2,521,854	913,759	-	913,759
77-502	104,527,403	889,640	-	-	-	889,640	-	16,965,092	-	-	16,965,092	6,147,068	-	6,147,068
77-765	1,530,176	13,023	-	-	-	13,023	-	248,352	-	-	248,352	89,987	-	89,987
77-800	25,912	221	-	-	-	221	-	4,206	-	-	4,206	1,524	-	1,524
77-803	316,410	2,693	-	-	-	2,693	-	51,354	-	-	51,354	18,608	-	18,608
77-804	538,586	4,584	-	-	-	4,584	-	87,414	-	-	87,414	31,673	-	31,673

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		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 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 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
77-810	186,141	1,584	-	-	-	1,584	-	30,211	-	-	30,211	10,947	-	10,947
77-811	165,139	1,406	-	-	-	1,406	-	26,802	-	-	26,802	9,712	-	9,712
77-820	142,415	1,212	-	-	-	1,212	-	23,114	-	-	23,114	8,375	-	8,375
77-825	405,989	3,455	-	-	-	3,455	-	65,893	-	-	65,893	23,875	-	23,875
77-827	111,493	949	-	-	-	949	-	18,096	-	-	18,096	6,557	-	6,557
77-829	177,993	1,515	-	-	-	1,515	-	28,889	-	-	28,889	10,467	-	10,467
77-830	207,802	1,769	-	-	-	1,769	-	33,727	-	-	33,727	12,220	-	12,220
77-831	202,944	1,727	-	-	-	1,727	-	32,938	-	-	32,938	11,935	-	11,935
77-832	105,470	898	-	-	-	898	-	17,118	-	-	17,118	6,203	-	6,203
77-833	41,348	352	-	-	-	352	-	6,711	-	-	6,711	2,432	-	2,432
77-834	268,432	2,285	-	-	-	2,285	-	43,567	-	-	43,567	15,786	-	15,786
77-836	40,538	345	-	-	-	345	-	6,579	-	-	6,579	2,384	-	2,384
77-837	261,904	2,229	-	-	-	2,229	-	42,508	-	-	42,508	15,402	-	15,402
77-847	946,649	8,057	-	-	-	8,057	-	153,644	-	-	153,644	55,671	-	55,671
77-852	83,151	708	-	-	-	708	-	13,496	-	-	13,496	4,890	-	4,890
77-888	157,193	1,338	-	-	-	1,338	-	25,513	-	-	25,513	9,244	-	9,244
77-897	139,986	1,191	-	-	-	1,191	-	22,720	-	-	22,720	8,232	-	8,232
77-911	2,256,067	19,202	-	-	-	19,202	-	366,166	-	-	366,166	132,675	-	132,675
78-1	7,250,560	61,710	-	-	-	61,710	-	1,176,786	-	-	1,176,786	426,392	-	426,392
78-2	863,650	7,351	-	-	-	7,351	-	140,173	-	-	140,173	50,790	-	50,790
78-4	1,297,575	11,044	-	-	-	11,044	-	210,600	-	-	210,600	76,308	-	76,308
78-5	2,214,719	18,850	-	-	-	18,850	-	359,455	-	-	359,455	130,244	-	130,244
78-6	2,758,872	23,481	-	-	-	23,481	-	447,773	-	-	447,773	162,244	-	162,244
78-13	6,549,518	55,743	-	-	-	55,743	-	1,063,005	-	-	1,063,005	385,165	-	385,165
78-16	2,773,296	23,604	-	-	-	23,604	-	450,114	-	-	450,114	163,093	-	163,093
78-17	1,511,299	12,863	-	-	-	12,863	-	245,288	-	-	245,288	88,877	-	88,877
78-18	1,008,444	8,583	-	-	-	8,583	-	163,673	-	-	163,673	59,305	-	59,305
78-23	1,102,628	9,385	-	-	-	9,385	-	178,960	-	-	178,960	64,844	-	64,844
78-26	2,193,413	18,668	-	-	-	18,668	-	355,997	-	-	355,997	128,991	-	128,991
78-27	2,077,821	17,684	-	-	-	17,684	-	337,236	-	-	337,236	122,193	-	122,193
78-28	3,606,782	30,698	-	-	-	30,698	-	585,391	-	-	585,391	212,108	-	212,108
78-29	1,460,993	12,435	-	-	-	12,435	-	237,123	-	-	237,123	85,918	-	85,918
78-30	1,847,700	15,726	-	-	-	15,726	-	299,887	-	-	299,887	108,660	-	108,660
78-31	1,644,806	13,999	-	-	-	13,999	-	266,957	-	-	266,957	96,728	-	96,728
78-144	3,486,686	29,675	-	-	-	29,675	-	565,899	-	-	565,899	205,046	-	205,046
78-173	5,097,230	43,383	-	-	-	43,383	-	827,295	-	-	827,295	299,759	-	299,759
78-203	15,273,724	129,996	-	-	-	129,996	-	2,478,968	-	-	2,478,968	898,220	-	898,220
78-338	4,605,408	39,197	-	-	-	39,197	-	747,471	-	-	747,471	270,836	-	270,836
78-356	2,578,297	21,944	-	-	-	21,944	-	418,465	-	-	418,465	151,625	-	151,625
78-718	3,257,071	27,721	-	-	-	27,721	-	528,632	-	-	528,632	191,542	-	191,542
78-803	421,526	3,588	-	-	-	3,588	-	68,415	-	-	68,415	24,789	-	24,789

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences Between Proportionate Contributions and 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	Differences Between Proportionate Contributions and Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportionate Contributions and Share of Contributions	Total Employer Pension Expense
78-805	326,228	2,777	-	-	-	2,777	-	52,948	-	-	52,948	19,185	-	19,185
78-833	177,690	1,512	-	-	-	1,512	-	28,840	-	-	28,840	10,450	-	10,450
78-865	80,621	686	-	-	-	686	-	13,085	-	-	13,085	4,741	-	4,741
79-1	3,725,360	31,707	-	-	-	31,707	-	604,636	-	-	604,636	219,082	-	219,082
79-19	1,071,705	9,121	-	-	-	9,121	-	173,941	-	-	173,941	63,025	-	63,025
79-29	2,471,309	21,033	-	-	-	21,033	-	401,100	-	-	401,100	145,333	-	145,333
79-31	3,489,723	29,701	-	-	-	29,701	-	566,392	-	-	566,392	205,224	-	205,224
79-32	2,516,756	21,420	-	-	-	21,420	-	408,477	-	-	408,477	148,006	-	148,006
79-132	4,339,506	36,934	-	-	-	36,934	-	704,314	-	-	704,314	255,198	-	255,198
79-172	5,455,342	46,431	-	-	-	46,431	-	885,417	-	-	885,417	320,819	-	320,819
79-198	4,205,644	35,795	-	-	-	35,795	-	682,588	-	-	682,588	247,326	-	247,326
79-354	2,537,203	21,594	-	-	-	21,594	-	411,795	-	-	411,795	149,208	-	149,208
79-763	2,835,039	24,129	-	-	-	24,129	-	460,135	-	-	460,135	166,724	-	166,724
79-800	665,312	5,663	-	-	-	5,663	-	107,982	-	-	107,982	39,126	-	39,126
80-20	2,442,462	20,788	-	-	-	20,788	-	396,418	-	-	396,418	143,637	-	143,637
80-22	3,736,950	31,805	-	-	-	31,805	-	606,517	-	-	606,517	219,763	-	219,763
80-345	12,347,132	105,087	-	-	-	105,087	-	2,003,974	-	-	2,003,974	726,113	-	726,113
81-15	1,532,302	13,042	-	-	-	13,042	-	248,697	-	-	248,697	90,112	-	90,112
81-16	1,971,389	16,779	-	-	-	16,779	-	319,962	-	-	319,962	115,934	-	115,934
81-200	5,081,592	43,250	-	-	-	43,250	-	824,757	-	-	824,757	298,839	-	298,839
81-768	1,740,256	14,811	-	-	-	14,811	-	282,448	-	-	282,448	102,341	-	102,341
82-19	5,666,434	48,227	-	-	-	48,227	-	919,678	-	-	919,678	333,233	-	333,233
83-1	5,952,833	50,665	-	-	-	50,665	-	966,162	-	-	966,162	350,075	-	350,075
83-3	3,648,738	31,055	-	-	-	31,055	-	592,200	-	-	592,200	214,576	-	214,576
83-13	3,103,472	26,414	-	-	-	26,414	-	503,702	-	-	503,702	182,510	-	182,510
83-14	8,900,276	75,751	-	-	-	75,751	-	1,444,540	-	-	1,444,540	523,409	-	523,409
83-15	11,396,130	96,993	-	-	-	96,993	-	1,849,624	-	-	1,849,624	670,186	-	670,186
83-161	10,745,799	91,458	-	-	-	91,458	-	1,744,073	-	-	1,744,073	631,941	-	631,941
83-167	27,513,058	234,165	-	-	-	234,165	-	4,465,447	-	-	4,465,447	1,617,993	-	1,617,993
83-225	6,528,414	55,564	-	-	-	55,564	-	1,059,580	-	-	1,059,580	383,924	-	383,924
83-273	12,197,581	103,814	-	-	-	103,814	-	1,979,702	-	-	1,979,702	717,318	-	717,318
83-769	3,080,242	26,216	-	-	-	26,216	-	499,932	-	-	499,932	181,143	-	181,143
83-800	279,820	2,382	-	-	-	2,382	-	45,415	-	-	45,415	16,456	-	16,456
83-887	168,074	1,430	-	-	-	1,430	-	27,279	-	-	27,279	9,884	-	9,884
83-900	1,128,034	9,601	-	-	-	9,601	-	183,083	-	-	183,083	66,338	-	66,338
84-5	2,358,045	20,069	-	-	-	20,069	-	382,717	-	-	382,717	138,672	-	138,672
84-20	4,488,500	38,202	-	-	-	38,202	-	728,496	-	-	728,496	263,961	-	263,961
84-23	1,529,923	13,021	-	-	-	13,021	-	248,311	-	-	248,311	89,972	-	89,972
84-24	1,816,119	15,457	-	-	-	15,457	-	294,761	-	-	294,761	106,803	-	106,803
84-160	5,920,899	50,393	-	-	-	50,393	-	960,978	-	-	960,978	348,197	-	348,197
84-249	2,379,504	20,252	-	-	-	20,252	-	386,200	-	-	386,200	139,934	-	139,934

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, 2014

Employer Code	Net Pension Liability	Deferred Outflows of Resources					Deferred Inflows of Resources					Pension Expense		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes of Assumptions	Differences in Proportion and Contributions Between 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	Differences in Proportion and Contributions Between Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Differences Between Employer and Proportionate Share of Contributions	Total Employer Pension Expense
84-734	1,646,932	14,017	-	-	-	14,017	-	267,302	-	-	267,302	96,853	-	96,853
84-753	3,593,320	30,583	-	-	-	30,583	-	583,206	-	-	583,206	211,317	-	211,317
85-1	4,010,544	34,134	-	-	-	34,134	-	650,923	-	-	650,923	235,853	-	235,853
85-5	2,800,422	23,835	-	-	-	23,835	-	454,516	-	-	454,516	164,688	-	164,688
85-6	3,236,220	27,544	-	-	-	27,544	-	525,248	-	-	525,248	190,316	-	190,316
85-10	2,269,833	19,319	-	-	-	19,319	-	368,400	-	-	368,400	133,485	-	133,485
85-11	2,598,541	22,116	-	-	-	22,116	-	421,751	-	-	421,751	152,816	-	152,816
85-14	3,854,262	32,804	-	-	-	32,804	-	625,558	-	-	625,558	226,662	-	226,662
85-16	2,137,945	18,196	-	-	-	18,196	-	346,994	-	-	346,994	125,729	-	125,729
85-21	3,245,735	27,625	-	-	-	27,625	-	526,792	-	-	526,792	190,876	-	190,876
85-208	9,415,733	80,138	-	-	-	80,138	-	1,528,200	-	-	1,528,200	553,722	-	553,722
85-235	3,121,843	26,570	-	-	-	26,570	-	506,684	-	-	506,684	183,590	-	183,590
85-364	1,929,940	16,426	-	-	-	16,426	-	313,235	-	-	313,235	113,496	-	113,496
85-709	2,666,155	22,692	-	-	-	22,692	-	432,725	-	-	432,725	156,792	-	156,792
85-800	13,057	111	-	-	-	111	-	2,119	-	-	2,119	768	-	768
85-870	11,337	96	-	-	-	96	-	1,840	-	-	1,840	667	-	667
85-907	2,293,366	19,519	-	-	-	19,519	-	372,220	-	-	372,220	134,869	-	134,869
86-7	1,315,845	11,199	-	-	-	11,199	-	213,565	-	-	213,565	77,382	-	77,382
86-16	866,130	7,372	-	-	-	7,372	-	140,575	-	-	140,575	50,936	-	50,936
86-20	1,175,050	10,001	-	-	-	10,001	-	190,714	-	-	190,714	69,103	-	69,103
86-21	1,584,682	13,487	-	-	-	13,487	-	257,198	-	-	257,198	93,192	-	93,192
86-22	1,474,101	12,546	-	-	-	12,546	-	239,251	-	-	239,251	86,689	-	86,689
86-213	4,758,197	40,497	-	-	-	40,497	-	772,269	-	-	772,269	279,821	-	279,821
86-351	1,948,362	16,583	-	-	-	16,583	-	316,225	-	-	316,225	114,580	-	114,580
87-1	7,111,080	60,523	-	-	-	60,523	-	1,154,148	-	-	1,154,148	418,190	-	418,190
87-12	2,645,406	22,515	-	-	-	22,515	-	429,357	-	-	429,357	155,572	-	155,572
87-19	1,763,233	15,007	-	-	-	15,007	-	286,178	-	-	286,178	103,693	-	103,693
87-26	2,110,363	17,961	-	-	-	17,961	-	342,518	-	-	342,518	124,107	-	124,107
87-35	3,377,269	28,744	-	-	-	28,744	-	548,140	-	-	548,140	198,611	-	198,611
87-36	3,327,418	28,320	-	-	-	28,320	-	540,049	-	-	540,049	195,679	-	195,679
87-37	3,337,894	28,409	-	-	-	28,409	-	541,750	-	-	541,750	196,296	-	196,296
87-113	6,969,374	59,317	-	-	-	59,317	-	1,131,149	-	-	1,131,149	409,856	-	409,856
87-361	9,446,604	80,401	-	-	-	80,401	-	1,533,211	-	-	1,533,211	555,538	-	555,538
87-383	5,757,987	49,007	-	-	-	49,007	-	934,537	-	-	934,537	338,617	-	338,617
87-701	5,148,801	43,822	-	-	-	43,822	-	835,665	-	-	835,665	302,792	-	302,792
87-738	28,801,523	245,132	-	-	-	245,132	-	4,674,568	-	-	4,674,568	1,693,766	-	1,693,766
88-12	2,025,997	17,243	-	-	-	17,243	-	328,825	-	-	328,825	119,145	-	119,145
88-314	1,649,412	14,038	-	-	-	14,038	-	267,704	-	-	267,704	96,999	-	96,999
88-371	3,216,482	27,376	-	-	-	27,376	-	522,044	-	-	522,044	189,156	-	189,156
<b>TOTAL</b>	<b>\$ 5,060,943,064</b>	<b>\$ 43,074,026</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 43,074,026</b>	<b>\$ -</b>	<b>\$ 821,405,307</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 821,405,307</b>	<b>\$ 297,624,923</b>	<b>\$ -</b>	<b>\$ 297,624,923</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

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#### 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 is responsible for 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) Notes to the Financial Statements. SERS' CAFR can be accessed on their website at [www.ohsers.org](http://www.ohsers.org).

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

**Nature of schedules:** Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the SERS plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Retirement Board sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2014, 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 fiscal year 2014 contributions for each employer and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for all SERS employers. The pension expense includes the amortization of the 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.

**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.

**Basis of allocation:** In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those to separately finance specific liabilities of an individual employer. SERS has determined that the actual contributions made to the Plan during fiscal year 2014 are appropriate as the allocation basis because they are representative of future contributions.

## School Employees Retirement System of Ohio

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

#### Note 3. Contributions and Net Pension Liability

The fiscal year 2014 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 2014 CAFR as follows:

Defined Benefit Plan Employer Contributions - CAFR Total	\$ 405,029,627
Service credits and ARP payments paid by employees	(1,473,356)
Employer penalties	(687,584)
Other employer payments and miscellaneous revenue	42,423
Employer payments allocated to Health Care Fund	3,901,212
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 406,812,322</u></b>

Employer contributions to the Health Care Fund represent an allocation of 0.14% of the employers' 14% contribution of payroll to the Plan.

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.

#### 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 outflows of resources have a positive effect on net position. Deferred inflows of resources are the acquisition of net position that is applicable to future reporting periods. Deferred inflows of resources have a negative effect on net position. 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 amortization of deferred outflows and inflows at June 30, 2014 is as follows:

	Deferred Outflows	Deferred Inflows
2015	\$ 10,877,279	\$ (205,351,327)
2016	10,877,279	(205,351,327)
2017	10,877,279	(205,351,327)
2018	10,442,189	(205,351,326)
	<u>\$ 43,074,026</u>	<u>\$ (821,405,307)</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 5. Pension Expense

The components of pension expense are:

Service Cost	\$ 332,975,336
Interest on the Total Pension Liability	1,296,763,757
Employee contributions	(295,690,550)
Projected earnings on plan investments	(861,531,762)
Pension plan administrative expenses	19,582,190
Recognition of Outflow (Inflow) of current period differences in expected and actual experience liabilities	10,877,279
Recognition of Outflow (Inflow) of current period differences in expected and actual earnings of plan investments	(205,351,327)
<b>Total Pension Expense - Schedule of Pension Amounts by Employer</b>	<b><u>\$ 297,624,923</u></b>

The average of the expected remaining service lives of all members for fiscal year 2014 is 4.96 years.

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# Dave Yost • Auditor of State

**SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO – GASB 67/68**

**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 28, 2015**