

# **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, 2022



OHIO AUDITOR OF STATE  
KEITH FABER



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Members of the Board  
School Employees Retirement System of Ohio  
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We have reviewed the GASB 68 (Pension) related schedules and the GASB 75 (OPEB) related schedules of the School Employees Retirement System of Ohio, Franklin County, prepared by RSM US LLP, for the audit period July 1, 2021 through June 30, 2022. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. 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 cursive script that reads "Keith Faber".

Keith Faber  
Auditor of State  
Columbus, Ohio

**July 05, 2023**

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## Independent Auditor's Report

RSM US LLP

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

### Report on the Audit of the Schedules

#### **Opinions**

We have audited the schedule of employer allocations of the School Employees Retirement System of Ohio Pension Plan (SERS' Pension Plan) as of and for the year ended June 30, 2022, 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' Pension Plan as of and for the year ended June 30, 2022, and the related notes.

In our opinion, the accompanying 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 all participating entities of the SERS' Pension Plan as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of SERS' Pension Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Schedules**

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Schedules**

Our objectives are 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, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit 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 SERS' Pension Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of pension amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the School Employees Retirement System of Ohio as of and for the year ended June 30, 2022, and our report thereon, issued December 9, 2022, expressed an unmodified opinion on those financial statements.

***Restriction on Use***

Our report is intended solely for the information and use of the Retirement Board, School Employees Retirement System of Ohio's management and the School Employees Retirement System of Ohio's employers and their auditors as of and for the year ended June 30, 2022, and it is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

Cleveland, Ohio  
June 23, 2023



**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
01-009	\$ 929,228	0.1776797%
01-023	164,309	0.0314179%
02-001	251,047	0.0480032%
02-003	400,183	0.0765198%
02-006	503,721	0.0963176%
02-009	148,509	0.0283967%
02-010	544,702	0.1041536%
02-011	216,547	0.0414064%
02-013	194,541	0.0371986%
02-131	167,279	0.0319858%
02-154	1,171,437	0.2239930%
02-308	198,640	0.0379824%
02-761	325,629	0.0622642%
02-874	10,308	0.0019710%
02-895	41,059	0.0078510%
02-900	162,267	0.0310274%
03-013	152,613	0.0291815%
03-014	187,678	0.0358863%
03-015	19,712	0.0037692%
03-103	499,557	0.0955214%
03-343	246,763	0.0471841%
03-747	132,405	0.0253174%
04-001	337,952	0.0646205%
04-019	256,834	0.0491098%
04-031	308,375	0.0589650%
04-033	283,120	0.0541360%
04-034	364,763	0.0697471%
04-035	1,813	0.0003467%
04-104	842,169	0.1610329%
04-125	355,865	0.0680457%
04-244	406,869	0.0777983%
04-704	254,901	0.0487402%
05-001	383,570	0.0733432%
05-006	310,383	0.0593490%
05-017	406,826	0.0777901%
05-018	327,030	0.0625321%
05-105	603,504	0.1153973%
05-169	293,819	0.0561818%
05-710	178,374	0.0341073%
05-739	850,336	0.1625946%
06-001	308,432	0.0589759%
06-008	149,412	0.0285694%
06-010	161,419	0.0308653%
06-011	101,038	0.0193197%
06-017	166,257	0.0317904%
06-185	386,620	0.0739264%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
06-202	596,377	0.1140345%
07-020	351,048	0.0671246%
07-026	164,428	0.0314406%
07-108	356,042	0.0680796%
07-163	331,711	0.0634272%
07-294	283,974	0.0542993%
07-304	302,714	0.0578826%
07-309	233,196	0.0445899%
07-724	119,697	0.0228875%
07-748	198,957	0.0380430%
08-001	368,708	0.0705014%
08-005	178,826	0.0341937%
08-011	652,577	0.1247806%
08-013	204,125	0.0390312%
08-017	247,931	0.0474074%
08-333	220,005	0.0420676%
08-743	138,673	0.0265160%
09-001	2,437,025	0.4659888%
09-006	371,790	0.0710908%
09-009	200,112	0.0382638%
09-013	270,061	0.0516389%
09-015	657,233	0.1256709%
09-022	4,662,503	0.8915272%
09-024	621,975	0.1189292%
09-100	713,678	0.1364639%
09-147	2,394,057	0.4577728%
09-166	1,547,561	0.2959124%
09-291	2,143,892	0.4099382%
09-299	847,766	0.1621032%
09-760	807,201	0.1543466%
09-820	17,047	0.0032596%
09-835	26,507	0.0050685%
09-870	38,205	0.0073053%
09-884	34,322	0.0065628%
10-003	149,257	0.0285398%
10-315	412,976	0.0789660%
11-001	527,990	0.1009581%
11-007	207,681	0.0397111%
11-008	239,864	0.0458649%
11-012	364,555	0.0697073%
11-199	395,069	0.0755420%
11-346	192,518	0.0368118%
12-001	336,316	0.0643077%
12-007	383,797	0.0733866%
12-009	657,620	0.1257449%
12-011	710,777	0.1359092%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
12-013	176,047	0.0336623%
12-014	389,560	0.0744886%
12-016	369,708	0.0706927%
12-191	1,829,961	0.3499108%
12-703	209,889	0.0401333%
12-723	1,390,808	0.2659394%
12-816	20,144	0.0038518%
12-871	40,309	0.0077076%
13-001	432,248	0.0826511%
13-003	408,369	0.0780851%
13-004	327,569	0.0626352%
13-007	175,471	0.0335522%
13-008	616,815	0.1179425%
13-027	216,438	0.0413856%
13-029	450,468	0.0861350%
13-030	1,832,169	0.3503330%
13-388	1,804,230	0.3449907%
13-399	579,096	0.1107302%
13-764	108,389	0.0207253%
14-001	148,174	0.0283327%
14-003	297,755	0.0569344%
14-017	347,180	0.0663850%
14-018	353,473	0.0675883%
14-207	600,619	0.1148456%
15-001	418,374	0.0799982%
15-002	294,974	0.0564026%
15-021	200,494	0.0383369%
15-022	239,358	0.0457682%
15-023	268,400	0.0513213%
15-024	220,253	0.0421150%
15-134	520,349	0.0994970%
15-135	198,768	0.0380069%
15-186	333,198	0.0637115%
15-321	185,393	0.0354494%
15-340	163,698	0.0313010%
15-341	124,539	0.0238134%
15-759	154,452	0.0295331%
15-811	91,033	0.0174066%
16-023	271,602	0.0519336%
16-024	443,884	0.0848760%
16-126	399,218	0.0763353%
16-772	81,299	0.0155454%
17-009	244,590	0.0467686%
17-014	200,748	0.0383855%
17-015	212,213	0.0405777%
17-114	354,637	0.0678109%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
17-141	398,218	0.0761441%
17-323	170,584	0.0326177%
18-001	2,954,030	0.5648464%
18-006	366,682	0.0701140%
18-007	19,340	0.0036980%
18-008	58,970	0.0112758%
18-009	323,809	0.0619162%
18-014	212,285	0.0405915%
18-018	55,104	0.0105366%
18-019	20,753	0.0039682%
18-020	16,108	0.0030800%
18-021	10,608	0.0020284%
18-022	17,512	0.0033485%
18-107	1,199,322	0.2293249%
18-111	1,711,753	0.3273080%
18-121	16,703,788	3.1939670%
18-122	2,199,351	0.4205426%
18-133	717,049	0.1371085%
18-137	1,700,136	0.3250866%
18-143	803,827	0.1537015%
18-152	1,598,338	0.3056216%
18-159	928,013	0.1774474%
18-178	3,178,833	0.6078315%
18-183	737,704	0.1410580%
18-188	2,382,818	0.4556237%
18-215	1,539,761	0.2944210%
18-219	890,489	0.1702723%
18-221	293,887	0.0561948%
18-224	526,062	0.1005894%
18-230	1,649,179	0.3153430%
18-233	1,261,838	0.2412787%
18-247	1,221,962	0.2336540%
18-250	817,056	0.1562310%
18-251	1,092,627	0.2089235%
18-258	1,241,528	0.2373952%
18-264	1,799,357	0.3440589%
18-271	939,004	0.1795490%
18-288	1,512,332	0.2891762%
18-289	1,682,078	0.3216337%
18-292	967,139	0.1849287%
18-317	700,284	0.1339028%
18-731	484,089	0.0925637%
18-742	386,717	0.0739450%
18-801	19,998	0.0038239%
18-805	24,436	0.0046725%
18-808	413,425	0.0790519%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
18-809	29,123	0.0055687%
18-817	55,767	0.0106633%
18-818	22,744	0.0043489%
18-819	43,695	0.0083550%
18-820	4,504	0.0008612%
18-822	3,863	0.0007387%
18-824	54,264	0.0103759%
18-826	25,340	0.0048453%
18-827	19,954	0.0038154%
18-828	56,447	0.0107934%
18-830	54,242	0.0103717%
18-831	43,311	0.0082816%
18-833	19,819	0.0037896%
18-834	37,969	0.0072601%
18-836	45,215	0.0086457%
18-838	22,137	0.0042329%
18-839	92,207	0.0176311%
18-841	44,893	0.0085841%
18-844	18,746	0.0035845%
18-845	45,426	0.0086860%
18-846	-	0.0000000%
18-848	15,563	0.0029758%
18-849	15,207	0.0029078%
18-851	19,457	0.0037204%
18-852	54,385	0.0103991%
18-855	26,805	0.0051254%
18-862	24,862	0.0047539%
18-867	106,235	0.0203134%
18-869	24,830	0.0047478%
18-870	52,591	0.0100560%
18-871	12,011	0.0022966%
18-872	23,615	0.0045155%
18-873	29,929	0.0057228%
18-877	16,694	0.0031921%
18-878	16,084	0.0030755%
18-879	20,842	0.0039852%
18-880	39,361	0.0075263%
18-881	8,091	0.0015471%
18-882	11,027	0.0021085%
18-883	28,937	0.0055331%
18-884	91,745	0.0175428%
18-888	7,038	0.0013458%
18-889	37,917	0.0072502%
18-891	55,359	0.0105853%
18-893	15,107	0.0028886%
18-894	16,046	0.0030682%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
18-895	47,248	0.0090344%
18-897	57,068	0.0109121%
18-899	61,250	0.0117117%
18-900	37,772	0.0072225%
18-910	384,610	0.0735421%
18-930	21,429	0.0040975%
18-931	19,165	0.0036646%
18-935	15,778	0.0030169%
18-946	14,428	0.0027588%
18-947	41,086	0.0078561%
18-948	43,522	0.0083219%
18-951	34,301	0.0065588%
18-952	-	0.0000000%
18-953	11,059	0.0021146%
18-954	24,165	0.0046206%
18-956	36,242	0.0069299%
18-957	36,782	0.0070332%
18-958	38,192	0.0073028%
19-001	109,037	0.0208492%
19-003	181,193	0.0346463%
19-028	230,409	0.0440570%
19-045	189,911	0.0363133%
19-046	185,116	0.0353964%
19-047	145,232	0.0277701%
19-146	510,493	0.0976125%
19-372	331,686	0.0634224%
20-005	157,529	0.0301215%
20-013	209,671	0.0400916%
20-014	221,784	0.0424078%
20-129	558,273	0.1067486%
20-381	195,324	0.0373483%
21-014	957,522	0.1830898%
21-016	5,297,920	1.0130266%
21-018	465,065	0.0889261%
21-130	1,403,019	0.2682743%
21-756	378,954	0.0724606%
22-001	505,564	0.0966700%
22-006	17,054	0.0032609%
22-007	367,912	0.0703492%
22-010	533,589	0.1020287%
22-011	492,913	0.0942509%
22-012	355,023	0.0678847%
22-187	1,058,635	0.2024239%
22-259	274,802	0.0525455%
22-708	486,833	0.0930884%
22-800	76,390	0.0146067%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
23-001	341,012	0.0652056%
23-003	275,567	0.0526918%
23-009	2,399,806	0.4588720%
23-010	464,549	0.0888274%
23-013	134,902	0.0257949%
23-014	442,258	0.0845651%
23-015	355,691	0.0680124%
23-016	324,605	0.0620684%
23-153	1,646,132	0.3147604%
24-013	754,134	0.1441996%
24-204	447,261	0.0855217%
25-001	816,168	0.1560612%
25-004	1,010,085	0.1931405%
25-007	533,104	0.1019360%
25-010	1,508,217	0.2883894%
25-016	1,360,387	0.2601225%
25-028	17,965	0.0034351%
25-029	31,064	0.0059398%
25-030	13,779	0.0026347%
25-034	54,114	0.0103473%
25-035	28,264	0.0054044%
25-037	21,517	0.0041143%
25-038	14,459	0.0027647%
25-039	11,134	0.0021290%
25-040	15,078	0.0028831%
25-041	62,379	0.0119276%
25-042	22,966	0.0043914%
25-043	22,694	0.0043394%
25-044	36,101	0.0069029%
25-045	5,332	0.0010195%
25-046	7,415	0.0014178%
25-112	663,743	0.1269157%
25-123	21,295,373	4.0719338%
25-124	4,779,186	0.9138384%
25-145	419,520	0.0802173%
25-216	1,807,385	0.3455940%
25-241	870,765	0.1665008%
25-255	5,232,612	1.0005389%
25-263	3,367,971	0.6439969%
25-275	3,046,748	0.5825752%
25-282	4,041,249	0.7727359%
25-293	1,291,347	0.2469212%
25-295	1,750,909	0.3347951%
25-707	511,319	0.0977704%
25-720	6,556,269	1.2536382%
25-800	24,894	0.0047600%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
25-801	35,444	0.0067773%
25-803	510,219	0.0975601%
25-804	27,973	0.0053488%
25-806	52,528	0.0100440%
25-808	130,596	0.0249715%
25-810	82,607	0.0157955%
25-811	78,752	0.0150583%
25-813	82,679	0.0158092%
25-815	22,494	0.0043011%
25-817	142,999	0.0273431%
25-818	15,838	0.0030284%
25-820	99,150	0.0189587%
25-821	15,198	0.0029060%
25-823	9,475	0.0018117%
25-824	70,471	0.0134749%
25-825	31,561	0.0060348%
25-830	15,587	0.0029804%
25-831	16,573	0.0031690%
25-832	9,059	0.0017322%
25-833	20,501	0.0039200%
25-834	49,123	0.0093929%
25-836	38,269	0.0073175%
25-838	82,257	0.0157285%
25-840	175,494	0.0335566%
25-841	80,836	0.0154568%
25-842	7,767	0.0014851%
25-844	30,725	0.0058750%
25-846	85,339	0.0163179%
25-847	29,731	0.0056849%
25-849	38,496	0.0073609%
25-853	129,319	0.0247274%
25-855	159,885	0.0305720%
25-860	67,286	0.0128659%
25-864	68,177	0.0130363%
25-867	30,473	0.0058268%
25-870	42,220	0.0080730%
25-871	35,747	0.0068353%
25-873	-	0.0000000%
25-874	7,987	0.0015272%
25-876	35,164	0.0067238%
25-879	61,968	0.0118490%
25-880	35,095	0.0067106%
25-881	81,081	0.0155037%
25-882	58,877	0.0112580%
25-883	104,945	0.0200668%
25-886	19,613	0.0037502%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
25-887	71,906	0.0137493%
25-888	15,995	0.0030584%
25-889	28,535	0.0054562%
25-890	26,208	0.0050113%
25-892	69,103	0.0132133%
25-894	26,907	0.0051449%
25-896	29,104	0.0055650%
25-898	80,367	0.0153671%
25-912	4,956,983	0.9478353%
25-914	1,003,925	0.1919626%
25-930	50,912	0.0097350%
25-935	-	0.0000000%
25-937	19,596	0.0037470%
25-939	69,628	0.0133137%
25-943	52,784	0.0100929%
25-948	41,223	0.0078823%
25-950	30,862	0.0059012%
25-953	56,084	0.0107239%
26-001	612,909	0.1171956%
26-002	242,312	0.0463330%
26-010	85,844	0.0164144%
26-013	137,325	0.0262582%
26-017	294,975	0.0564028%
26-019	284,627	0.0544241%
26-020	274,130	0.0524170%
26-374	341,445	0.0652884%
26-876	69,012	0.0131959%
27-001	93,879	0.0179508%
27-019	545,694	0.1043433%
27-142	393,401	0.0752230%
27-762	212,709	0.0406725%
28-005	732,364	0.1400369%
28-006	617,497	0.1180729%
28-019	921,449	0.1761922%
28-020	274,799	0.0525449%
28-023	381,965	0.0730363%
29-001	345,629	0.0660885%
29-004	187,312	0.0358163%
29-011	535,130	0.1023234%
29-013	340,077	0.0650269%
29-209	1,004,789	0.1921279%
29-223	1,182,351	0.2260799%
29-401	195,590	0.0373992%
29-406	2,162,820	0.4135574%
29-706	235,072	0.0449486%
29-800	35,181	0.0067270%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
29-899	30,502	0.0058324%
29-909	335,479	0.0641477%
30-001	232,707	0.0444964%
30-027	366,276	0.0700364%
30-028	334,324	0.0639268%
30-115	428,191	0.0818753%
31-001	1,977,543	0.3781302%
31-004	37,267	0.0071259%
31-009	32,135	0.0061446%
31-013	89,104	0.0170378%
31-015	357,957	0.0684457%
31-044	624,512	0.1194143%
31-046	1,582,000	0.3024976%
31-047	627,480	0.1199818%
31-048	1,654,904	0.3164377%
31-049	2,153,910	0.4118537%
31-052	41,335	0.0079038%
31-053	3,898	0.0007453%
31-054	38,858	0.0074301%
31-055	12,378	0.0023668%
31-056	30,895	0.0059075%
31-119	15,424,403	2.9493331%
31-155	74,312	0.0142094%
31-175	636,809	0.1217656%
31-182	247,957	0.0474124%
31-184	252,099	0.0482044%
31-212	327,922	0.0627027%
31-218	429,538	0.0821329%
31-220	462,809	0.0884947%
31-231	973,887	0.1862190%
31-248	441,046	0.0843333%
31-252	918,689	0.1756645%
31-253	2,159,951	0.4130089%
31-256	1,647,762	0.3150721%
31-261	1,355,191	0.2591290%
31-268	483,630	0.0924759%
31-310	720,339	0.1377376%
31-733	1,550,810	0.2965337%
31-736	975,276	0.1864846%
31-800	101,236	0.0193576%
31-807	141,610	0.0270776%
31-810	35,806	0.0068465%
31-818	-	0.0000000%
31-823	25,523	0.0048803%
31-824	18,627	0.0035617%
31-838	224,379	0.0429040%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
31-841	19,671	0.0037613%
31-845	169,584	0.0324265%
31-846	36,197	0.0069213%
31-848	100,437	0.0192048%
31-849	5,629	0.0010763%
31-856	-	0.0000000%
31-868	45,897	0.0087761%
31-873	460,417	0.0880373%
31-877	55,117	0.0105390%
31-883	40,174	0.0076818%
31-896	70,665	0.0135120%
31-900	127,157	0.0243140%
32-001	238,903	0.0456812%
32-002	171,434	0.0327803%
32-003	125,663	0.0240283%
32-005	271,764	0.0519646%
32-006	126,248	0.0241402%
32-009	163,181	0.0312022%
32-010	268,610	0.0513615%
32-011	63,660	0.0121726%
32-138	1,360,198	0.2600864%
33-003	98,085	0.0187550%
33-008	125,473	0.0239920%
33-011	196,953	0.0376598%
33-012	130,638	0.0249796%
33-151	455,815	0.0871574%
33-301	174,940	0.0334507%
34-004	225,548	0.0431275%
34-286	420,412	0.0803879%
35-006	107,367	0.0205299%
35-007	287,393	0.0549530%
35-014	268,092	0.0512624%
35-232	417,814	0.0798911%
35-715	326,109	0.0623560%
35-729	634,496	0.1213233%
35-904	383,724	0.0733727%
36-018	337,443	0.0645232%
36-019	232,649	0.0444853%
36-022	203,633	0.0389371%
36-226	577,676	0.1104587%
36-336	526,220	0.1006197%
37-015	1,257,519	0.2404529%
38-016	379,433	0.0725522%
38-018	490,622	0.0938129%
39-012	135,501	0.0259094%
39-014	198,816	0.0380160%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
39-024	208,304	0.0398303%
39-025	210,619	0.0402729%
39-110	446,301	0.0853382%
39-174	510,185	0.0975536%
39-246	299,755	0.0573168%
40-015	230,555	0.0440849%
40-149	693,912	0.1326844%
40-205	321,348	0.0614456%
41-001	438,869	0.0839171%
41-010	347,912	0.0665250%
41-025	267,960	0.0512372%
41-027	414,273	0.0792140%
41-192	395,138	0.0755552%
41-196	184,706	0.0353180%
41-721	1,258,941	0.2407248%
41-766	101,863	0.0194774%
41-800	5,320	0.0010172%
41-900	202,723	0.0387631%
42-001	405,470	0.0775308%
42-004	210,570	0.0402635%
42-007	152,906	0.0292375%
42-008	234,211	0.0447840%
42-011	183,078	0.0350067%
42-168	621,025	0.1187475%
42-714	231,292	0.0442258%
43-001	593,487	0.1134819%
43-003	249,797	0.0477642%
43-005	518,737	0.0991888%
43-008	964,026	0.1843335%
43-009	667,553	0.1276442%
43-014	774,244	0.1480449%
43-238	370,202	0.0707871%
43-239	2,207,519	0.4221044%
43-329	76,928	0.0147096%
43-397	2,211,786	0.4229203%
43-551	2,062,726	0.3944183%
43-702	185,307	0.0354329%
43-836	28,954	0.0055364%
44-001	82,546	0.0157838%
44-016	392,452	0.0750416%
44-017	499,804	0.0955686%
44-022	261,285	0.0499609%
44-024	333,806	0.0638278%
44-025	226,246	0.0432610%
44-148	320,848	0.0613500%
44-319	258,366	0.0494027%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
44-771	196,875	0.0376449%
45-001	509,074	0.0973411%
45-007	988,804	0.1890713%
45-016	310,715	0.0594125%
45-029	484,053	0.0925568%
45-031	874,165	0.1671510%
45-032	513,600	0.0982066%
45-033	390,906	0.0747460%
45-034	404,182	0.0772845%
45-035	193,721	0.0370418%
45-170	1,565,701	0.2993810%
45-267	368,210	0.0704062%
45-394	498,002	0.0952240%
45-737	300,977	0.0575505%
45-866	50,833	0.0097199%
46-005	186,436	0.0356488%
46-018	368,681	0.0704963%
46-019	382,520	0.0731425%
46-109	487,108	0.0931410%
46-601	399,590	0.0764065%
46-752	227,402	0.0434820%
47-001	207,596	0.0396949%
47-004	869,284	0.1662177%
47-009	323,723	0.0618998%
47-010	259,483	0.0496163%
47-026	17,353	0.0033181%
47-028	410,909	0.0785708%
47-029	644,226	0.1231838%
47-031	308,723	0.0590316%
47-136	1,579,618	0.3020421%
47-157	2,512,732	0.4804649%
47-234	310,591	0.0593888%
47-266	1,114,946	0.2131912%
47-276	395,415	0.0756081%
47-287	1,000,424	0.1912932%
47-302	922,161	0.1763284%
47-389	285,201	0.0545339%
47-725	402,413	0.0769463%
47-800	95,290	0.0182206%
47-801	98,236	0.0187839%
47-806	16,844	0.0032208%
47-838	22,522	0.0043065%
47-856	22,206	0.0042461%
47-876	17,679	0.0033804%
47-885	37,151	0.0071037%
47-887	46,891	0.0089661%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
47-888	11,635	0.0022248%
47-890	36,877	0.0070513%
47-891	52,324	0.0100050%
47-903	5,462	0.0010444%
48-001	337,464	0.0645272%
48-005	6,406	0.0012249%
48-008	338,649	0.0647538%
48-013	741,190	0.1417245%
48-015	1,710,715	0.3271095%
48-016	903,807	0.1728189%
48-018	43,875	0.0083894%
48-019	110,799	0.0211861%
48-020	35,910	0.0068664%
48-021	28,435	0.0054371%
48-022	4,806	0.0009190%
48-195	9,093,458	1.7387796%
48-229	626,935	0.1198776%
48-254	1,866,360	0.3568707%
48-260	933,839	0.1785614%
48-801	21,805	0.0041694%
48-802	330,032	0.0631061%
48-805	77,418	0.0148033%
48-807	29,879	0.0057132%
48-809	53,355	0.0102021%
48-811	52,525	0.0100434%
48-812	24,810	0.0047440%
48-815	154,731	0.0295864%
48-821	101,320	0.0193736%
48-822	96,282	0.0184103%
48-823	71,551	0.0136814%
48-824	55,574	0.0106264%
48-825	112,222	0.0214582%
48-828	54,428	0.0104073%
48-831	1,131,794	0.2164128%
48-832	106,921	0.0204446%
48-834	23,132	0.0044231%
48-835	29,407	0.0056230%
48-845	32,365	0.0061886%
48-847	135,054	0.0258240%
48-860	79,710	0.0152415%
48-861	34,522	0.0066010%
48-867	33,784	0.0064599%
49-006	297,733	0.0569302%
49-018	291,750	0.0557861%
49-019	397,207	0.0759508%
49-021	22,938	0.0043860%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
49-228	375,147	0.0717327%
49-754	206,095	0.0394079%
50-001	311,997	0.0596576%
50-002	877,348	0.1677596%
50-005	927,351	0.1773208%
50-006	540,204	0.1032936%
50-011	194,353	0.0371627%
50-012	105,842	0.0202383%
50-013	289,422	0.0553410%
50-014	308,763	0.0590392%
50-016	204,405	0.0390847%
50-019	120,660	0.0230717%
50-020	132,759	0.0253851%
50-021	358,543	0.0685578%
50-022	7,191	0.0013750%
50-116	398,563	0.0762101%
50-193	357,022	0.0682669%
50-210	2,417,212	0.4622003%
50-741	216,471	0.0413919%
50-800	7,040	0.0013461%
50-802	38,701	0.0074001%
50-808	128,880	0.0246434%
50-810	42,469	0.0081206%
50-812	65,786	0.0125791%
50-831	55,131	0.0105417%
50-836	59,335	0.0113456%
50-850	61,742	0.0118058%
50-851	13,405	0.0025632%
50-875	25,303	0.0048382%
50-892	47,424	0.0090680%
50-900	534,891	0.1022777%
51-011	244,158	0.0466860%
51-016	170,778	0.0326548%
51-017	385,229	0.0736605%
51-018	251,464	0.0480830%
51-019	12,559	0.0024014%
51-020	64,752	0.0123814%
51-021	45,229	0.0086483%
51-162	1,175,581	0.2247854%
51-750	444,866	0.0850638%
51-767	276,098	0.0527933%
51-811	391,539	0.0748670%
51-908	1,146,552	0.2192347%
52-001	253,516	0.0484753%
52-020	400,118	0.0765074%
52-021	725,024	0.1386334%

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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
52-022	696,058	0.1330947%
52-023	295,751	0.0565512%
52-201	1,103,629	0.2110273%
52-217	1,619,272	0.3096245%
52-272	1,412,606	0.2701074%
52-746	299,386	0.0572462%
53-007	173,654	0.0332048%
53-010	235,423	0.0450157%
53-012	524,349	0.1002619%
54-001	156,563	0.0299367%
54-030	159,453	0.0304893%
54-040	153,526	0.0293560%
54-041	201,473	0.0385241%
54-042	240,936	0.0460699%
54-222	713,307	0.1363930%
54-396	205,798	0.0393511%
55-001	664,605	0.1270805%
55-002	241,144	0.0461097%
55-009	159,533	0.0305046%
55-014	246,286	0.0470929%
55-179	664,991	0.1271544%
55-197	975,957	0.1866148%
55-322	203,286	0.0388708%
55-350	292,764	0.0559800%
55-369	546,755	0.1045462%
55-393	151,753	0.0290170%
55-757	431,379	0.0824849%
56-022	830,020	0.1587099%
57-001	1,409,010	0.2694198%
57-002	293,691	0.0561573%
57-008	191,084	0.0365376%
57-009	273,493	0.0522952%
57-011	922,814	0.1764532%
57-012	501,215	0.0958384%
57-020	418,574	0.0800364%
57-021	50,487	0.0096537%
57-022	21,515	0.0041139%
57-023	15,527	0.0029690%
57-128	5,706,055	1.0910670%
57-165	1,374,182	0.2627603%
57-176	472,610	0.0903688%
57-240	2,555,037	0.4885541%
57-245	703,585	0.1345340%
57-269	1,057,395	0.2021868%
57-274	2,271,095	0.4342609%
57-290	1,034,756	0.1978579%

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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
57-297	1,397,161	0.2671541%
57-298	1,418,312	0.2711985%
57-726	480,456	0.0918690%
57-806	26,486	0.0050644%
57-808	8,192	0.0015664%
57-810	161,420	0.0308655%
57-814	119,693	0.0228868%
57-815	35,545	0.0067966%
57-818	94,182	0.0180087%
57-819	16,357	0.0031277%
57-822	-	0.0000000%
57-824	73,717	0.0140956%
57-825	15,732	0.0030081%
57-829	23,990	0.0045872%
57-830	24,054	0.0045994%
57-835	144,384	0.0276080%
57-842	72,856	0.0139310%
57-845	27,745	0.0053052%
57-847	27,121	0.0051859%
57-850	21,767	0.0041621%
57-860	36,583	0.0069951%
57-867	29,998	0.0057360%
57-871	20,998	0.0040151%
57-873	50,649	0.0096847%
57-882	34,581	0.0066123%
57-901	223,867	0.0428061%
57-907	131,940	0.0252285%
58-016	536,015	0.1024926%
59-014	371,123	0.0709632%
59-015	218,645	0.0418076%
59-016	219,167	0.0419074%
59-385	315,373	0.0603031%
59-800	6,467	0.0012366%
60-001	506,395	0.0968289%
60-003	578,590	0.1106334%
60-027	421,185	0.0805357%
60-028	403,197	0.0770962%
60-029	250,124	0.0478267%
60-030	695,535	0.1329947%
60-211	939,387	0.1796222%
60-717	410,861	0.0785616%
60-744	422,048	0.0807007%
60-800	17,522	0.0033504%
60-801	100,339	0.0191860%
61-018	272,661	0.0521361%
61-313	218,856	0.0418479%

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Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
62-006	222,609	0.0425655%
62-007	235,649	0.0450589%
62-010	2,358	0.0004509%
62-012	27,534	0.0052648%
62-014	565	0.0001080%
62-015	398,403	0.0761795%
62-236	471,216	0.0901022%
63-001	198,774	0.0380080%
63-002	125,748	0.0240445%
63-014	246,905	0.0472112%
63-392	319,972	0.0611825%
64-020	401,240	0.0767220%
64-021	187,682	0.0358871%
64-270	393,839	0.0753068%
64-324	222,809	0.0426038%
65-001	148,639	0.0284216%
65-020	421,738	0.0806414%
65-021	911,510	0.1742918%
65-022	402,742	0.0770092%
65-120	595,741	0.1139129%
66-011	303,383	0.0580105%
66-012	278,464	0.0532457%
66-013	280,370	0.0536101%
66-278	437,786	0.0837100%
66-719	139,224	0.0266213%
67-013	432,446	0.0826889%
67-017	330,838	0.0632602%
67-020	273,214	0.0522418%
67-023	455,562	0.0871090%
67-025	260,258	0.0497645%
67-026	209,511	0.0400610%
67-027	1,430	0.0002734%
67-150	712,753	0.1362870%
67-181	607,834	0.1162252%
67-279	848,111	0.1621691%
67-284	549,073	0.1049894%
67-405	162,097	0.0309949%
67-758	222,378	0.0425214%
68-001	128,930	0.0246530%
68-003	6,471	0.0012373%
68-018	371,678	0.0710693%
68-019	208,481	0.0398641%
68-020	230,584	0.0440905%
68-025	190,033	0.0363366%
68-265	517,404	0.0989339%
69-001	201,245	0.0384805%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
69-005	189,425	0.0362204%
69-006	110,958	0.0212165%
69-008	70,868	0.0135508%
69-009	125,579	0.0240122%
69-010	130,180	0.0248920%
69-012	92,779	0.0177405%
69-015	123,166	0.0235508%
69-017	143,350	0.0274103%
69-019	282,418	0.0540017%
70-001	214,564	0.0410272%
70-006	541,550	0.1035509%
70-007	148,509	0.0283967%
70-008	592,580	0.1133085%
70-010	168,853	0.0322867%
70-012	391,542	0.0748676%
70-013	239,194	0.0457368%
70-014	319,778	0.0611454%
70-158	1,012,965	0.1936912%
70-189	430,549	0.0823262%
70-712	425,728	0.0814044%
70-730	384,987	0.0736142%
70-800	52,749	0.0100862%
70-801	196,440	0.0375617%
70-820	46,385	0.0088694%
70-870	15,970	0.0030537%
71-001	396,575	0.0758300%
71-007	267,926	0.0512307%
71-013	438,706	0.0838859%
71-014	177,599	0.0339591%
71-015	292,595	0.0559477%
71-017	277,438	0.0530495%
71-018	270,493	0.0517215%
71-118	752,678	0.1439212%
71-755	292,629	0.0559542%
72-012	297,401	0.0568667%
72-013	228,115	0.0436184%
72-140	785,748	0.1502446%
72-320	520,463	0.0995188%
72-334	208,249	0.0398197%
72-716	283,711	0.0542490%
72-735	474,693	0.0907671%
73-001	612,575	0.1171318%
73-002	242,103	0.0462930%
73-004	151,232	0.0289174%
73-005	141,058	0.0269720%
73-008	285,599	0.0546100%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
73-013	265,450	0.0507573%
73-015	321,393	0.0614542%
73-016	291,639	0.0557649%
73-017	390,395	0.0746483%
73-018	139,036	0.0265854%
73-180	532,611	0.1018417%
73-728	262,477	0.0501888%
73-875	117,910	0.0225458%
74-001	651,948	0.1246604%
74-003	193,798	0.0370565%
74-010	144,997	0.0277252%
74-013	96,779	0.0185053%
74-014	164,111	0.0313800%
74-139	445,051	0.0850992%
74-194	642,517	0.1228571%
74-897	14,219	0.0027188%
75-003	135,396	0.0258894%
75-005	157,698	0.0301538%
75-007	158,973	0.0303976%
75-010	106,358	0.0203369%
75-015	95,817	0.0183214%
75-020	169,321	0.0323762%
75-022	276,716	0.0529115%
75-190	516,570	0.0987745%
75-900	132,948	0.0254213%
76-001	1,653,372	0.3161448%
76-006	562,241	0.1075073%
76-007	318,632	0.0609263%
76-012	1,310,214	0.2505288%
76-013	743,144	0.1420982%
76-022	195,636	0.0374080%
76-024	1,145,384	0.2190113%
76-026	1,438,145	0.2749908%
76-033	395,907	0.0757022%
76-034	528,722	0.1010981%
76-035	375,031	0.0717105%
76-036	345,157	0.0659982%
76-037	281,639	0.0538528%
76-102	887,323	0.1696669%
76-117	3,215,394	0.6148224%
76-164	840,361	0.1606872%
76-262	1,019,646	0.1949687%
76-281	613,041	0.1172209%
76-770	103,510	0.0197924%
76-803	59,461	0.0113697%
76-805	24,553	0.0046948%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
76-807	47,570	0.0090960%
76-808	9,542	0.0018245%
76-858	34,649	0.0066253%
76-876	31,790	0.0060786%
76-889	32,585	0.0062306%
77-001	519,350	0.0993060%
77-002	707,864	0.1353522%
77-003	567,970	0.1086028%
77-005	348,931	0.0667198%
77-006	353,559	0.0676048%
77-007	990,637	0.1894218%
77-010	181,457	0.0346968%
77-016	443,166	0.0847387%
77-021	27,409	0.0052409%
77-022	19,505	0.0037296%
77-101	7,001,972	1.3388620%
77-106	1,016,475	0.1943624%
77-127	974,704	0.1863752%
77-237	578,220	0.1105627%
77-257	1,414,095	0.2703921%
77-277	512,626	0.0980203%
77-280	667,342	0.1276039%
77-285	1,127,057	0.2155070%
77-296	1,154,564	0.2207667%
77-300	1,463,082	0.2797590%
77-502	3,871,476	0.7402732%
77-765	145,087	0.0277424%
77-804	14,484	0.0027695%
77-810	71,643	0.0136990%
77-811	16,386	0.0031332%
77-820	5,955	0.0011387%
77-825	34,446	0.0065865%
77-827	24,063	0.0046011%
77-830	120,857	0.0231093%
77-831	27,122	0.0051861%
77-832	22,290	0.0042621%
77-836	18,078	0.0034567%
77-837	-	0.0000000%
77-842	49,654	0.0094944%
77-888	36,068	0.0068966%
77-897	33,072	0.0063238%
77-911	506,398	0.0968294%
78-001	849,230	0.1623831%
78-002	73,557	0.0140650%
78-004	108,620	0.0207695%
78-005	174,565	0.0333789%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
78-006	264,393	0.0505552%
78-013	598,516	0.1144435%
78-016	254,978	0.0487549%
78-017	150,555	0.0287879%
78-018	122,817	0.0234841%
78-023	97,178	0.0185816%
78-026	207,604	0.0396964%
78-027	238,211	0.0455488%
78-028	315,652	0.0603565%
78-029	170,602	0.0326212%
78-030	133,720	0.0255689%
78-031	172,029	0.0328940%
78-144	385,877	0.0737844%
78-173	396,652	0.0758447%
78-203	1,483,433	0.2836504%
78-338	427,859	0.0818118%
78-356	242,424	0.0463544%
78-718	337,210	0.0644786%
78-803	54,400	0.0104019%
78-805	27,214	0.0052036%
78-833	29,299	0.0056023%
78-865	23,346	0.0044640%
79-001	559,661	0.1070140%
79-019	83,344	0.0159364%
79-023	13,743	0.0026278%
79-029	238,861	0.0456731%
79-031	392,133	0.0749806%
79-032	248,068	0.0474336%
79-132	382,562	0.0731505%
79-172	603,215	0.1153420%
79-198	456,785	0.0873428%
79-354	273,987	0.0523896%
79-763	311,499	0.0595624%
79-800	74,853	0.0143128%
80-020	255,605	0.0488748%
80-022	417,650	0.0798598%
80-345	1,280,612	0.2448686%
81-015	178,732	0.0341757%
81-016	223,257	0.0426894%
81-200	496,107	0.0948617%
81-768	176,215	0.0336944%
82-019	591,512	0.1131043%
83-001	361,470	0.0691175%
83-003	396,192	0.0757567%
83-013	293,916	0.0562003%
83-014	1,257,548	0.2404584%

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, 2022**

Employer Code	2022 Actual Employer Contribution	Employer Allocation Percentage
83-015	1,276,778	0.2441355%
83-161	1,233,020	0.2357684%
83-167	2,702,263	0.5167055%
83-225	802,320	0.1534133%
83-273	1,322,345	0.2528484%
83-769	395,247	0.0755760%
83-800	30,568	0.0058450%
83-887	31,471	0.0060176%
83-900	681,120	0.1302384%
84-005	304,056	0.0581392%
84-020	496,866	0.0950068%
84-023	192,507	0.0368097%
84-024	164,035	0.0313655%
84-160	529,105	0.1011713%
84-249	200,401	0.0383191%
84-734	208,079	0.0397872%
84-753	291,043	0.0556510%
85-001	375,666	0.0718319%
85-005	261,470	0.0499962%
85-006	263,766	0.0504353%
85-010	185,112	0.0353957%
85-011	257,021	0.0491455%
85-014	385,979	0.0738039%
85-016	213,439	0.0408121%
85-021	314,238	0.0600861%
85-208	1,048,348	0.2004569%
85-235	372,422	0.0712116%
85-364	198,400	0.0379365%
85-709	260,865	0.0498806%
85-870	5,969	0.0011413%
85-907	180,685	0.0345492%
86-007	143,863	0.0275084%
86-016	105,481	0.0201692%
86-020	125,112	0.0239229%
86-021	151,215	0.0289141%
86-022	172,719	0.0330260%
86-213	498,571	0.0953328%
86-351	271,356	0.0518866%
87-001	796,798	0.1523575%
87-012	299,782	0.0573220%
87-019	183,894	0.0351628%
87-026	231,234	0.0442147%
87-035	339,733	0.0649611%
87-036	331,369	0.0633618%
87-037	351,604	0.0672310%
87-113	677,799	0.1296034%

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, 2022**

<u>Employer Code</u>	<u>2022 Actual Employer Contribution</u>	<u>Employer Allocation Percentage</u>
87-361	1,211,872	0.2317246%
87-383	459,999	0.0879574%
87-701	551,010	0.1053598%
87-738	1,780,690	0.3404895%
88-012	242,201	0.0463118%
88-314	188,661	0.0360743%
88-371	367,673	0.0703044%
TOTAL	<u>\$ 522,979,348</u>	<u>100.0000000%</u>

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	Total Employer Pension Expense
01-009	\$ 9,610,300	389,225	\$ 2,229,225	\$ 43,601	\$ -	\$ 2,662,051	\$ -	\$ -	\$ -	\$ (220,404)	\$ (220,404)	\$ 1,324,058	\$ (111,880)	\$ 1,212,178
01-023	1,699,324	68,824	394,179	7,710	-	470,713	-	-	-	(23,666)	(23,666)	234,124	(12,013)	222,111
02-001	2,596,386	105,156	602,263	11,780	14,660	733,859	-	-	-	-	-	357,717	7,441	365,158
02-003	4,138,786	167,624	960,041	18,777	-	1,146,442	-	-	-	(22,437)	(22,437)	570,221	(11,390)	558,831
02-006	5,209,605	210,993	1,208,431	23,636	-	1,443,060	-	-	-	(47,024)	(47,024)	717,752	(23,870)	693,882
02-009	1,535,914	62,206	356,274	6,968	-	425,448	-	-	-	(99,555)	(99,555)	211,610	(50,535)	161,075
02-010	5,633,437	228,159	1,306,744	25,559	65,333	1,625,795	-	-	-	-	-	776,146	33,164	809,310
02-011	2,239,580	90,705	519,498	10,161	53,588	673,952	-	-	-	-	-	308,558	27,202	335,760
02-013	2,011,990	81,487	466,705	9,128	14,535	571,855	-	-	-	-	-	277,202	7,378	284,580
02-131	1,730,041	70,068	401,304	7,849	69,741	548,962	-	-	-	-	-	238,356	35,401	273,757
02-154	12,115,284	490,679	2,810,286	54,966	-	3,355,931	-	-	-	(148,030)	(148,030)	1,669,181	(75,142)	1,594,039
02-308	2,054,384	83,204	476,539	9,321	585	569,649	-	-	-	-	-	283,042	297	283,339
02-761	3,367,732	136,396	781,186	15,279	-	932,861	-	-	-	(66,420)	(66,420)	463,989	(33,715)	430,274
02-874	106,607	4,318	24,729	484	20,602	50,133	-	-	-	-	-	14,688	10,458	25,146
02-895	424,643	17,198	98,501	1,927	-	117,626	-	-	-	(14,902)	(14,902)	58,505	(7,565)	50,940
02-900	1,678,203	67,969	389,279	7,614	-	464,862	-	-	-	(67,166)	(67,166)	231,214	(34,094)	197,120
03-013	1,578,362	63,925	366,120	7,161	-	437,206	-	-	-	(50,438)	(50,438)	217,459	(25,603)	191,856
03-014	1,941,010	78,612	450,241	8,806	20,661	558,320	-	-	-	-	-	267,422	10,488	277,910
03-015	203,868	8,257	47,290	925	24,508	80,980	-	-	-	-	-	28,088	12,441	40,529
03-103	5,166,540	209,249	1,198,441	23,440	-	1,431,130	-	-	-	(11,047)	(11,047)	711,819	(5,608)	706,211
03-343	2,552,083	103,361	591,987	11,579	-	706,927	-	-	-	(29,062)	(29,062)	351,613	(14,753)	336,860
03-747	1,369,362	55,460	317,640	6,213	-	379,313	-	-	-	(46,300)	(46,300)	188,664	(23,502)	165,162
04-001	3,495,179	141,558	810,749	15,857	255,455	1,223,619	-	-	-	-	-	481,548	129,673	611,221
04-019	2,656,240	107,580	616,147	12,051	20,169	755,947	-	-	-	-	-	365,963	10,238	376,201
04-031	3,189,286	129,169	739,793	14,470	-	883,432	-	-	-	(3,155)	(3,155)	439,403	(1,601)	437,802
04-033	2,928,096	118,590	679,207	13,285	58,030	869,112	-	-	-	-	-	403,418	29,457	432,875
04-034	3,772,466	152,788	875,069	17,115	38,737	1,083,709	-	-	-	-	-	519,751	19,664	539,415
04-035	18,752	759	4,350	85	42	5,236	-	-	-	-	-	2,584	21	2,605
04-104	8,709,912	352,758	2,020,369	39,516	494,462	2,907,105	-	-	-	-	-	1,200,007	250,996	1,451,003
04-125	3,680,441	149,061	853,723	16,698	-	1,019,482	-	-	-	(84,963)	(84,963)	507,072	(43,129)	463,943
04-244	4,207,937	170,425	976,082	19,091	8,683	1,174,281	-	-	-	-	-	579,748	4,408	584,156
04-704	2,636,249	106,770	611,510	11,961	50,548	780,789	-	-	-	-	-	363,209	25,659	388,868
05-001	3,966,971	160,666	920,187	17,998	22,043	1,120,894	-	-	-	-	-	546,549	11,190	557,739
05-006	3,210,056	130,010	744,611	14,564	-	889,185	-	-	-	(14,278)	(14,278)	442,265	(7,248)	435,017
05-017	4,207,494	170,407	975,979	19,089	-	1,165,475	-	-	-	(7,702)	(7,702)	579,687	(3,910)	575,777
05-018	3,382,222	136,983	784,547	15,345	-	936,875	-	-	-	(165,627)	(165,627)	465,985	(84,074)	381,911
05-105	6,241,584	252,789	1,447,811	28,318	-	1,728,918	-	-	-	(144,420)	(144,420)	859,933	(73,310)	786,623
05-169	3,038,749	123,072	704,874	13,787	-	841,733	-	-	-	(70,132)	(70,132)	418,663	(35,600)	383,063
05-710	1,844,788	74,715	427,921	8,370	-	511,006	-	-	-	(49,929)	(49,929)	254,165	(25,345)	228,820
05-739	8,794,381	356,180	2,039,963	39,900	-	2,436,043	-	-	-	(113,015)	(113,015)	1,211,644	(57,368)	1,154,276
06-001	3,189,875	129,193	739,930	14,472	36,138	919,733	-	-	-	-	-	439,485	18,344	457,829
06-008	1,545,255	62,584	358,441	7,011	-	428,036	-	-	-	(64,173)	(64,173)	212,897	(32,575)	180,322
06-010	1,669,435	67,613	387,246	7,574	25,859	488,292	-	-	-	-	-	230,006	13,126	243,132
06-011	1,044,960	42,322	242,391	4,741	28,722	318,176	-	-	-	-	-	143,969	14,580	158,549
06-017	1,719,472	69,640	398,852	7,801	11,740	488,033	-	-	-	-	-	236,900	5,960	242,860
06-185	3,998,515	161,943	927,504	18,141	-	1,107,588	-	-	-	(94,413)	(94,413)	550,895	(47,925)	502,970
06-202	6,167,873	249,804	1,430,713	27,983	232,049	1,940,549	-	-	-	-	-	849,778	117,791	967,569

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Contributions and Share of	Total Employer Pension Expense
07-020	3,630,620	147,043	842,166	16,472	-	1,005,681	-	-	-	(86,209)	(86,209)	500,208	(43,761)	456,447
07-026	1,700,552	68,874	394,464	7,715	15,932	486,985	-	-	-	-	-	234,293	8,088	242,381
07-108	3,682,274	149,135	854,148	16,706	-	1,019,989	-	-	-	(45,719)	(45,719)	507,325	(23,208)	484,117
07-163	3,430,636	138,944	795,778	15,565	-	950,287	-	-	-	(39,291)	(39,291)	472,655	(19,944)	452,711
07-294	2,936,928	118,948	681,256	13,325	-	813,529	-	-	-	(37,761)	(37,761)	404,635	(19,168)	385,467
07-304	3,130,741	126,798	726,213	14,204	-	867,215	-	-	-	(99,733)	(99,733)	431,337	(50,626)	380,711
07-309	2,411,769	97,679	559,439	10,942	54,560	722,620	-	-	-	-	-	332,281	27,695	359,976
07-724	1,237,934	50,137	287,154	5,616	-	342,907	-	-	-	(25,386)	(25,386)	170,556	(12,887)	157,669
07-748	2,057,661	83,337	477,299	9,335	-	569,971	-	-	-	(82,372)	(82,372)	283,494	(41,813)	241,681
08-001	3,813,264	154,440	884,533	17,301	190,509	1,246,783	-	-	-	-	-	525,372	96,705	622,077
08-005	1,849,461	74,905	429,005	8,391	-	512,301	-	-	-	(3,098)	(3,098)	254,809	(1,573)	253,236
08-011	6,749,105	273,344	1,565,537	30,620	22,638	1,892,139	-	-	-	-	-	929,857	11,492	941,349
08-013	2,111,111	85,502	489,698	9,578	-	584,778	-	-	-	(20,350)	(20,350)	290,858	(10,330)	280,528
08-017	2,564,161	103,851	594,788	11,633	-	710,272	-	-	-	(42,768)	(42,768)	353,277	(21,710)	331,567
08-333	2,275,343	92,153	527,793	10,323	-	630,269	-	-	-	(47,002)	(47,002)	313,485	(23,859)	289,626
08-743	1,434,192	58,086	332,678	6,507	-	397,271	-	-	-	(35,112)	(35,112)	197,596	(17,824)	179,772
09-001	25,204,299	1,020,794	5,846,442	114,351	46,657	7,028,244	-	-	-	-	-	3,472,518	23,684	3,496,202
09-006	3,845,143	155,731	891,927	17,445	85,424	1,150,527	-	-	-	-	-	529,764	43,362	573,126
09-009	2,069,604	83,821	480,070	9,390	6,353	579,634	-	-	-	-	-	285,139	3,225	288,364
09-013	2,793,033	113,120	647,878	12,672	1,263,802	2,037,472	-	-	-	-	-	384,810	641,524	1,026,334
09-015	6,797,260	275,295	1,576,707	30,839	79,839	1,962,680	-	-	-	-	-	936,491	40,527	977,018
09-022	48,220,725	1,952,978	11,185,380	218,775	-	13,357,133	-	-	-	(762,101)	(762,101)	6,643,603	(386,853)	6,256,750
09-024	6,432,616	260,526	1,492,123	29,184	-	1,781,833	-	-	-	(116,067)	(116,067)	886,253	(58,917)	827,336
09-100	7,381,029	298,938	1,712,119	33,487	228,084	2,272,628	-	-	-	-	-	1,016,920	115,779	1,132,699
09-147	24,759,914	1,002,797	5,743,361	112,334	211,877	7,070,369	-	-	-	-	-	3,411,293	107,552	3,518,845
09-166	16,005,244	648,225	3,712,610	72,615	1,068,946	5,502,396	-	-	-	-	-	2,205,120	542,612	2,747,732
09-291	22,172,646	898,010	5,143,213	100,596	-	6,141,819	-	-	-	(114,259)	(114,259)	3,054,833	(57,999)	2,996,834
09-299	8,767,802	355,103	2,033,798	39,779	-	2,428,680	-	-	-	(17,349)	(17,349)	1,207,982	(8,807)	1,199,175
09-760	8,348,265	338,111	1,936,481	37,876	-	2,312,468	-	-	-	(1,426,267)	(1,426,267)	1,150,181	(723,993)	426,188
09-820	176,305	7,140	40,896	800	23,265	72,101	-	-	-	-	-	24,290	11,809	36,099
09-835	274,144	11,103	63,591	1,244	-	75,938	-	-	-	(2,545)	(2,545)	37,770	(1,292)	36,478
09-870	395,127	16,003	91,655	1,793	39,905	149,356	-	-	-	-	-	54,439	20,256	74,695
09-884	354,967	14,376	82,339	1,610	46,581	144,906	-	-	-	-	-	48,906	23,645	72,551
10-003	1,543,654	62,519	358,069	7,003	5,301	432,892	-	-	-	-	-	212,677	2,691	215,368
10-315	4,271,095	172,983	990,732	19,378	-	1,183,093	-	-	-	(70,950)	(70,950)	588,449	(36,015)	552,434
11-001	5,460,599	221,159	1,266,652	24,774	-	1,512,585	-	-	-	(51,865)	(51,865)	752,333	(26,327)	726,006
11-007	2,147,885	86,991	498,228	9,745	-	594,964	-	-	-	(86,190)	(86,190)	295,925	(43,751)	252,174
11-008	2,480,731	100,472	575,435	11,255	-	687,162	-	-	-	(32,831)	(32,831)	341,782	(16,666)	325,116
11-012	3,770,313	152,701	874,570	17,106	44,848	1,089,225	-	-	-	-	-	519,454	22,766	542,220
11-199	4,085,899	165,482	947,774	18,538	-	1,131,794	-	-	-	(76,909)	(76,909)	562,934	(39,040)	523,894
11-346	1,991,068	80,640	461,852	9,033	52,144	603,669	-	-	-	-	-	274,319	26,469	300,788
12-001	3,478,261	140,872	806,825	15,781	-	963,478	-	-	-	(149,797)	(149,797)	479,217	(76,039)	403,178
12-007	3,969,318	160,761	920,731	18,009	166,972	1,266,473	-	-	-	-	-	546,872	84,758	631,630
12-009	6,801,262	275,457	1,577,635	30,857	-	1,883,949	-	-	-	(307,780)	(307,780)	937,043	(156,234)	780,809
12-011	7,351,027	297,723	1,705,159	33,351	-	2,036,233	-	-	-	(88,238)	(88,238)	1,012,787	(44,791)	967,996
12-013	1,820,719	73,741	422,338	8,261	-	504,340	-	-	-	(77,756)	(77,756)	250,849	(39,470)	211,379
12-014	4,028,923	163,175	934,557	18,279	4,662	1,120,673	-	-	-	-	-	555,084	2,367	557,451

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
12-016	3,823,611	154,859	886,933	17,348	115,174	1,174,314	-	-	-	-	-	526,797	58,464	585,261
12-191	18,925,898	766,514	4,390,091	85,866	-	5,242,471	-	-	-	(573,576)	(573,576)	2,607,512	(291,156)	2,316,356
12-703	2,170,721	87,916	503,525	9,848	-	601,289	-	-	-	(274)	(274)	299,071	(139)	298,932
12-723	14,384,071	582,567	3,336,559	65,260	471,902	4,456,288	-	-	-	-	-	1,981,763	239,544	2,221,307
12-816	208,335	8,438	48,326	945	-	57,709	-	-	-	(14,153)	(14,153)	28,703	(7,185)	21,518
12-871	416,887	16,884	96,702	1,891	-	115,477	-	-	-	(28,238)	(28,238)	57,437	(14,334)	43,103
13-001	4,470,414	181,055	1,036,967	20,282	-	1,238,304	-	-	-	(190,600)	(190,600)	615,911	(96,751)	519,160
13-003	4,223,450	171,053	979,680	19,162	-	1,169,895	-	-	-	(131,461)	(131,461)	581,885	(66,732)	515,153
13-004	3,387,799	137,209	785,841	15,370	-	938,420	-	-	-	(89,809)	(89,809)	466,753	(45,589)	421,164
13-007	1,814,764	73,499	420,956	8,233	-	502,688	-	-	-	(84,339)	(84,339)	250,029	(42,812)	207,217
13-008	6,379,248	258,365	1,479,744	28,942	-	1,767,051	-	-	-	(176,060)	(176,060)	878,900	(89,370)	789,530
13-027	2,238,455	90,659	519,237	10,156	55,703	675,755	-	-	-	-	-	308,403	28,275	336,678
13-029	4,658,851	188,687	1,080,677	21,137	-	1,290,501	-	-	-	(7,012)	(7,012)	641,872	(3,559)	638,313
13-030	18,948,734	767,439	4,395,388	85,969	402,127	5,650,923	-	-	-	-	-	2,610,659	204,126	2,814,785
13-388	18,659,780	755,736	4,328,362	84,658	-	5,168,756	-	-	-	(163,561)	(163,561)	2,570,848	(83,026)	2,487,822
13-399	5,989,150	242,565	1,389,256	27,172	-	1,658,993	-	-	-	(230,925)	(230,925)	825,154	(117,221)	707,933
13-764	1,120,985	45,401	260,026	5,086	-	310,513	-	-	-	(33,867)	(33,867)	154,444	(17,191)	137,253
14-001	1,532,453	62,066	355,471	6,953	72,768	497,258	-	-	-	-	-	211,133	36,938	248,071
14-003	3,079,455	124,720	714,317	13,971	-	853,008	-	-	-	(131,138)	(131,138)	424,271	(66,568)	357,703
14-017	3,590,617	145,423	832,887	16,290	-	994,600	-	-	-	(74,983)	(74,983)	494,697	(38,062)	456,635
14-018	3,655,701	148,059	847,984	16,586	-	1,012,629	-	-	-	(935)	(935)	503,664	(474)	503,190
14-207	6,211,743	251,581	1,440,889	28,182	-	1,720,652	-	-	-	(2,389)	(2,389)	855,822	(1,212)	854,610
15-001	4,326,925	175,244	1,003,683	19,631	56,047	1,254,605	-	-	-	-	-	596,141	28,451	624,592
15-002	3,050,691	123,555	707,645	13,841	-	845,041	-	-	-	(78,752)	(78,752)	420,309	(39,975)	380,334
15-021	2,073,558	83,981	480,987	9,408	-	574,376	-	-	-	(35,311)	(35,311)	285,684	(17,924)	267,760
15-022	2,475,500	100,260	574,222	11,231	24,846	710,559	-	-	-	-	-	341,062	12,612	353,674
15-023	2,775,855	112,424	643,893	12,594	7,430	776,341	-	-	-	-	-	382,443	3,772	386,215
15-024	2,277,907	92,257	528,388	10,335	-	630,980	-	-	-	(24,613)	(24,613)	313,838	(12,494)	301,344
15-134	5,381,572	217,958	1,248,321	24,416	-	1,490,695	-	-	-	(46,420)	(46,420)	741,445	(23,563)	717,882
15-135	2,055,709	83,258	476,846	9,327	-	569,431	-	-	-	(89,322)	(89,322)	283,225	(45,341)	237,884
15-186	3,446,013	139,566	799,344	15,634	-	954,544	-	-	-	(70,076)	(70,076)	474,774	(35,571)	439,203
15-321	1,917,379	77,655	444,759	8,699	2,300	533,413	-	-	-	-	-	264,167	1,168	265,335
15-340	1,693,002	68,568	392,712	7,681	-	468,961	-	-	-	(8,402)	(8,402)	233,253	(4,265)	228,988
15-341	1,288,014	52,166	298,770	5,844	-	356,780	-	-	-	(53,847)	(53,847)	177,456	(27,334)	150,122
15-759	1,597,380	64,695	370,532	7,247	3,632	446,106	-	-	-	-	-	220,079	1,844	221,923
15-811	941,484	38,131	218,389	4,271	-	260,791	-	-	-	(36,483)	(36,483)	129,713	(18,520)	111,193
16-023	2,808,973	113,766	651,575	12,744	-	778,085	-	-	-	(144,439)	(144,439)	387,006	(73,320)	313,686
16-024	4,590,754	185,929	1,064,881	20,828	8,216	1,279,854	-	-	-	-	-	632,490	4,170	636,660
16-126	4,128,807	167,220	957,727	18,732	257,575	1,401,254	-	-	-	-	-	568,846	130,749	699,595
16-772	840,816	34,054	195,037	3,815	-	232,906	-	-	-	(27,220)	(27,220)	115,843	(13,817)	102,026
17-009	2,529,610	102,451	586,774	11,477	43,664	744,366	-	-	-	-	-	348,517	22,164	370,681
17-014	2,076,186	84,087	481,597	9,420	38,676	613,780	-	-	-	-	-	286,046	19,632	305,678
17-015	2,194,758	88,889	509,101	9,957	67,095	675,042	-	-	-	-	-	302,382	34,058	336,440
17-114	3,667,741	148,546	850,777	16,640	16,875	1,032,838	-	-	-	-	-	505,322	8,566	513,888
17-141	4,118,465	166,801	955,328	18,685	83,899	1,224,713	-	-	-	-	-	567,421	42,588	610,009
17-323	1,764,219	71,452	409,232	8,004	-	488,688	-	-	-	(29,814)	(29,814)	243,065	(15,134)	227,931
18-001	30,551,287	1,237,352	7,086,740	138,610	-	8,462,702	-	-	-	(763,253)	(763,253)	4,209,199	(387,438)	3,821,761

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions and	Total Employer Pension Expense
18-006	3,792,310	153,592	879,672	17,206	125,942	1,176,412	-	-	-	-	-	522,485	63,930	586,415
18-007	200,017	8,101	46,396	907	8,091	63,495	-	-	-	-	-	27,557	4,107	31,664
18-008	609,883	24,701	141,470	2,767	188,067	357,005	-	-	-	-	-	84,027	95,465	179,492
18-009	3,348,910	135,634	776,820	15,194	-	927,648	-	-	-	(76,806)	(76,806)	461,395	(38,988)	422,407
18-014	2,195,504	88,920	509,274	9,961	60,200	668,355	-	-	-	-	-	302,485	30,559	333,044
18-018	569,901	23,081	132,195	2,586	61,708	219,570	-	-	-	-	-	78,518	31,324	109,842
18-019	214,631	8,693	49,786	974	23,515	82,968	-	-	-	-	-	29,571	11,936	41,507
18-020	166,590	6,747	38,643	756	23,296	69,442	-	-	-	-	-	22,952	11,826	34,778
18-021	109,712	4,443	25,449	498	20,947	51,337	-	-	-	-	-	15,116	10,633	25,749
18-022	181,113	7,335	42,011	822	50,673	100,841	-	-	-	-	-	24,953	25,722	50,675
18-107	12,403,674	502,359	2,877,182	56,275	-	3,435,816	-	-	-	(64,315)	(64,315)	1,708,914	(32,647)	1,676,267
18-111	17,703,362	717,001	4,106,509	80,319	-	4,903,829	-	-	-	(230,815)	(230,815)	2,439,078	(117,165)	2,321,913
18-121	172,754,578	6,996,700	40,072,512	783,778	1,417,194	49,270,184	-	-	-	-	-	23,801,234	719,388	24,520,622
18-122	22,746,215	921,240	5,276,259	103,198	207,332	6,508,029	-	-	-	-	-	3,133,856	105,245	3,239,101
18-133	7,415,894	300,350	1,720,206	33,646	-	2,054,202	-	-	-	(65,358)	(65,358)	1,021,724	(33,176)	988,548
18-137	17,583,212	712,134	4,078,638	79,774	1,533,734	6,404,280	-	-	-	-	-	2,422,524	778,545	3,201,069
18-143	8,313,373	336,698	1,928,387	37,717	-	2,302,802	-	-	-	(590,365)	(590,365)	1,145,374	(299,678)	845,696
18-152	16,530,393	669,494	3,834,424	74,998	366,606	4,945,522	-	-	-	-	-	2,277,472	186,094	2,463,566
18-159	9,597,736	388,716	2,226,311	43,544	63,737	2,722,308	-	-	-	-	-	1,322,326	32,354	1,354,680
18-178	32,876,255	1,331,515	7,626,045	149,158	453,574	9,560,292	-	-	-	-	-	4,529,521	230,240	4,759,761
18-183	7,629,514	309,001	1,769,758	34,615	-	2,113,374	-	-	-	(72,881)	(72,881)	1,051,155	(36,995)	1,014,160
18-188	24,643,674	998,089	5,716,398	111,807	-	6,826,294	-	-	-	(163,913)	(163,913)	3,395,278	(83,205)	3,312,073
18-215	15,924,578	644,958	3,693,898	72,249	151,691	4,562,796	-	-	-	-	-	2,194,006	77,001	2,271,007
18-219	9,209,650	372,998	2,136,290	41,784	-	2,551,072	-	-	-	(92,528)	(92,528)	1,268,858	(46,969)	1,221,889
18-221	3,039,452	123,100	705,038	13,790	92,149	934,077	-	-	-	-	-	418,760	46,776	465,536
18-224	5,440,657	220,351	1,262,026	24,684	161,625	1,668,686	-	-	-	-	-	749,586	82,043	831,629
18-230	17,056,202	690,790	3,956,392	77,383	-	4,724,565	-	-	-	(351,731)	(351,731)	2,349,916	(178,543)	2,171,373
18-233	13,050,229	528,545	3,027,158	59,208	-	3,614,911	-	-	-	(294,417)	(294,417)	1,797,993	(149,451)	1,648,542
18-247	12,637,826	511,842	2,931,496	57,337	-	3,500,675	-	-	-	(517,489)	(517,489)	1,741,174	(262,685)	1,478,489
18-250	8,450,188	342,239	1,960,123	38,338	178,649	2,519,349	-	-	-	-	-	1,164,223	90,685	1,254,908
18-251	11,300,208	457,668	2,621,220	51,268	110,981	3,241,137	-	-	-	-	-	1,556,884	56,336	1,613,220
18-258	12,840,179	520,038	2,978,435	58,255	55,913	3,612,641	-	-	-	-	-	1,769,054	28,382	1,797,436
18-264	18,609,381	753,695	4,316,671	84,430	-	5,154,796	-	-	-	(61,557)	(61,557)	2,563,905	(31,247)	2,532,658
18-271	9,711,406	393,320	2,252,678	44,060	33,840	2,723,898	-	-	-	-	-	1,337,987	17,178	1,355,165
18-288	15,640,898	633,469	3,628,095	70,962	-	4,332,526	-	-	-	(70,563)	(70,563)	2,154,922	(35,819)	2,119,103
18-289	17,396,452	704,570	4,035,317	78,927	-	4,818,814	-	-	-	(659,068)	(659,068)	2,396,793	(334,552)	2,062,241
18-292	10,002,382	405,105	2,320,173	45,380	-	2,770,658	-	-	-	(242,974)	(242,974)	1,378,077	(123,337)	1,254,740
18-317	7,242,505	293,327	1,679,987	32,859	194,655	2,200,828	-	-	-	-	-	997,835	98,810	1,096,645
18-731	5,006,565	202,770	1,161,333	22,715	79,151	1,465,969	-	-	-	-	-	689,779	40,178	729,957
18-742	3,999,521	161,984	927,737	18,146	-	1,107,867	-	-	-	(4,944)	(4,944)	551,033	(2,509)	548,524
18-801	206,826	8,377	47,976	938	23,583	80,874	-	-	-	-	-	28,495	11,971	40,466
18-805	252,725	10,236	58,623	1,147	5,032	75,038	-	-	-	-	-	34,819	2,554	37,373
18-808	4,275,742	173,171	991,810	19,399	64,905	1,249,285	-	-	-	-	-	589,090	32,946	622,036
18-809	301,199	12,199	69,867	1,367	11,402	94,835	-	-	-	-	-	41,498	5,788	47,286
18-817	576,754	23,359	133,785	2,617	-	159,761	-	-	-	(251,224)	(251,224)	79,462	(127,525)	(48,063)
18-818	235,222	9,527	54,563	1,067	-	65,157	-	-	-	(6,711)	(6,711)	32,408	(3,406)	29,002
18-819	451,903	18,302	104,824	2,050	6,975	132,151	-	-	-	-	-	62,261	3,541	65,802

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	Total Employer Pension Expense
18-820	46,580	1,887	10,805	211	-	12,903	-	-	-	(18,857)	(18,857)	6,418	(9,572)	(3,154)
18-822	39,955	1,618	9,268	181	-	11,067	-	-	-	(285,549)	(285,549)	5,505	(144,948)	(139,443)
18-824	561,209	22,729	130,179	2,546	77,810	233,264	-	-	-	-	-	77,321	39,497	116,818
18-826	262,072	10,614	60,791	1,189	-	72,594	-	-	-	(46,970)	(46,970)	36,107	(23,843)	12,264
18-827	206,367	8,358	47,869	936	-	57,163	-	-	-	(1,075)	(1,075)	28,432	(545)	27,887
18-828	583,791	23,644	135,417	2,649	92,961	254,671	-	-	-	-	-	80,432	47,189	127,621
18-830	560,982	22,720	130,127	2,545	55,238	210,630	-	-	-	-	-	77,289	28,039	105,328
18-831	447,933	18,142	103,904	2,032	158,551	282,629	-	-	-	-	-	61,714	80,483	142,197
18-833	204,971	8,301	47,546	930	4,263	61,040	-	-	-	-	-	28,240	2,164	30,404
18-834	392,683	15,904	91,087	1,782	46,674	155,447	-	-	-	-	-	54,102	23,692	77,794
18-836	467,627	18,939	108,472	2,122	27,379	156,912	-	-	-	-	-	64,427	13,898	78,325
18-838	228,948	9,273	53,107	1,039	17,475	80,894	-	-	-	-	-	31,543	8,870	40,413
18-839	953,627	38,623	221,205	4,327	8,500	272,655	-	-	-	-	-	131,386	4,314	135,700
18-841	464,295	18,804	107,699	2,106	-	128,609	-	-	-	(65,549)	(65,549)	63,968	(33,273)	30,695
18-844	193,878	7,852	44,972	880	45,509	99,213	-	-	-	-	-	26,711	23,101	49,812
18-845	469,806	19,028	108,977	2,131	100,477	230,613	-	-	-	-	-	64,728	51,004	115,732
18-846	-	-	-	-	-	-	-	-	-	(39,494)	(39,494)	-	(20,047)	(20,047)
18-848	160,954	6,519	37,335	730	-	44,584	-	-	-	(13,235)	(13,235)	22,175	(6,719)	15,456
18-849	157,276	6,370	36,482	714	815	44,381	-	-	-	-	-	21,669	414	22,083
18-851	201,228	8,150	46,677	913	50,639	106,379	-	-	-	-	-	27,724	25,705	53,429
18-852	562,464	22,780	130,470	2,552	21,057	176,859	-	-	-	-	-	77,493	10,689	88,182
18-855	277,221	11,228	64,305	1,258	14,246	91,037	-	-	-	-	-	38,194	7,232	45,426
18-862	257,128	10,414	59,644	1,167	-	71,225	-	-	-	(55,032)	(55,032)	35,426	(27,935)	7,491
18-867	1,098,707	44,499	254,858	4,985	-	304,342	-	-	-	(67,210)	(67,210)	151,374	(34,117)	117,257
18-869	256,798	10,401	59,567	1,165	-	71,133	-	-	-	(8,641)	(8,641)	35,380	(4,387)	30,993
18-870	543,907	22,029	126,166	2,468	-	150,663	-	-	-	(27,475)	(27,475)	74,937	(13,946)	60,991
18-871	124,218	5,031	28,814	564	-	34,409	-	-	-	(46,992)	(46,992)	17,114	(23,854)	(6,740)
18-872	244,233	9,892	56,653	1,108	22,440	90,093	-	-	-	-	-	33,649	11,391	45,040
18-873	309,534	12,536	71,800	1,404	10,064	95,804	-	-	-	-	-	42,646	5,108	47,754
18-877	172,654	6,993	40,049	783	-	47,825	-	-	-	(18,456)	(18,456)	23,787	(9,368)	14,419
18-878	166,347	6,737	38,586	755	-	46,078	-	-	-	(233)	(233)	22,918	(118)	22,800
18-879	215,551	8,730	50,000	978	-	59,708	-	-	-	(3,326)	(3,326)	29,697	(1,688)	28,009
18-880	407,081	16,487	94,427	1,847	78,020	190,781	-	-	-	-	-	56,085	39,604	95,689
18-881	83,679	3,389	19,410	380	-	23,179	-	-	-	(13,664)	(13,664)	11,529	(6,936)	4,593
18-882	114,044	4,619	26,454	517	5,359	36,949	-	-	-	-	-	15,712	2,721	18,433
18-883	299,273	12,121	69,420	1,358	28,671	111,570	-	-	-	-	-	41,232	14,554	55,786
18-884	948,851	38,429	220,097	4,305	219,760	482,591	-	-	-	-	-	130,728	111,554	242,282
18-888	72,791	2,948	16,885	330	-	20,163	-	-	-	(10,345)	(10,345)	10,029	(5,251)	4,778
18-889	392,147	15,882	90,963	1,779	-	108,624	-	-	-	(36,013)	(36,013)	54,028	(18,281)	35,747
18-891	572,535	23,188	132,806	2,598	-	158,592	-	-	-	(16,055)	(16,055)	78,881	(8,149)	70,732
18-893	156,238	6,328	36,241	709	-	43,278	-	-	-	(28,218)	(28,218)	21,526	(14,324)	7,202
18-894	165,952	6,721	38,495	753	-	45,969	-	-	-	(26,833)	(26,833)	22,864	(13,621)	9,243
18-895	488,651	19,791	113,348	2,217	25,977	161,333	-	-	-	-	-	67,324	13,186	80,510
18-897	590,211	23,904	136,907	2,678	106,168	269,657	-	-	-	-	-	81,316	53,892	135,208
18-899	633,460	25,656	146,939	2,874	-	175,469	-	-	-	(53,779)	(53,779)	87,275	(27,299)	59,976
18-900	390,649	15,822	90,616	1,772	52,957	161,167	-	-	-	-	-	53,822	26,881	80,703
18-910	3,977,729	161,101	922,682	18,047	38,363	1,140,193	-	-	-	-	-	548,031	19,473	567,504

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
18-930	221,625	8,976	51,409	1,005	27,445	88,835	-	-	-	-	-	30,534	13,931	44,465
18-931	198,210	8,028	45,977	899	36,145	91,049	-	-	-	-	-	27,308	18,348	45,656
18-935	163,177	6,609	37,851	740	-	45,200	-	-	-	(23,808)	(23,808)	22,482	(12,085)	10,397
18-946	149,217	6,043	34,613	677	-	41,333	-	-	-	(43,400)	(43,400)	20,558	(22,030)	(1,472)
18-947	424,919	17,210	98,565	1,928	-	117,703	-	-	-	(40,962)	(40,962)	58,543	(20,793)	37,750
18-948	450,113	18,230	104,409	2,042	22,587	147,268	-	-	-	-	-	62,014	11,465	73,479
18-951	354,751	14,368	82,289	1,609	22,638	120,904	-	-	-	-	-	48,876	11,492	60,368
18-952	-	-	-	-	-	-	-	-	-	(90,123)	(90,123)	-	(45,747)	(45,747)
18-953	114,374	4,632	26,530	519	1,163	32,844	-	-	-	-	-	15,758	590	16,348
18-954	249,918	10,122	57,971	1,134	-	69,227	-	-	-	(19,427)	(19,427)	34,432	(9,862)	24,570
18-956	374,823	15,181	86,945	1,701	-	103,827	-	-	-	(9,894)	(9,894)	51,641	(5,023)	46,618
18-957	380,410	15,407	88,241	1,726	-	105,374	-	-	-	(20,418)	(20,418)	52,411	(10,365)	42,046
18-958	394,992	15,998	91,623	1,792	13,955	123,368	-	-	-	-	-	54,420	7,084	61,504
19-001	1,127,687	45,672	261,581	5,116	145,602	457,971	-	-	-	-	-	155,367	73,910	229,277
19-003	1,873,941	75,896	434,683	8,502	-	519,081	-	-	-	(68,485)	(68,485)	258,182	(34,764)	223,418
19-028	2,382,945	96,511	552,753	10,811	2,117	662,192	-	-	-	-	-	328,310	1,075	329,385
19-045	1,964,106	79,548	455,598	8,911	28,896	572,953	-	-	-	-	-	270,604	14,668	285,272
19-046	1,914,513	77,539	444,094	8,686	-	530,319	-	-	-	(9,658)	(9,658)	263,772	(4,902)	258,870
19-047	1,502,023	60,833	348,412	6,815	-	416,060	-	-	-	(13,679)	(13,679)	206,941	(6,943)	199,998
19-146	5,279,643	213,830	1,224,677	23,953	-	1,462,460	-	-	-	(76,060)	(76,060)	727,402	(38,609)	688,793
19-372	3,430,377	138,933	795,717	15,563	33,142	983,355	-	-	-	-	-	472,620	16,824	489,444
20-005	1,629,205	65,984	377,914	7,392	-	451,290	-	-	-	(55,238)	(55,238)	224,463	(28,039)	196,424
20-013	2,168,466	87,825	503,002	9,838	-	600,665	-	-	-	(40,949)	(40,949)	298,760	(20,787)	277,973
20-014	2,293,744	92,898	532,062	10,407	-	635,367	-	-	-	(12,513)	(12,513)	316,020	(6,352)	309,668
20-129	5,773,795	233,843	1,339,301	26,195	-	1,599,339	-	-	-	(10,326)	(10,326)	795,484	(5,241)	790,243
20-381	2,020,087	81,815	468,583	9,165	-	559,563	-	-	-	(29,386)	(29,386)	278,317	(14,916)	263,401
21-014	9,902,920	401,076	2,297,102	44,929	-	2,743,107	-	-	-	(73,913)	(73,913)	1,364,373	(73,520)	1,326,853
21-016	54,792,358	2,219,135	12,709,750	248,590	-	15,177,475	-	-	-	(70,042)	(70,042)	7,549,008	(35,554)	7,513,454
21-018	4,809,815	194,801	1,115,695	21,822	-	1,332,318	-	-	-	(102,124)	(102,124)	662,672	(51,840)	610,832
21-130	14,510,361	587,681	3,365,854	65,833	-	4,019,368	-	-	-	(16,067)	(16,067)	1,999,163	(8,156)	1,991,007
21-756	3,919,233	158,732	909,113	17,781	-	1,085,626	-	-	-	(123,174)	(123,174)	539,972	(62,525)	477,447
22-001	5,228,666	211,765	1,212,852	23,722	4,579	1,452,918	-	-	-	-	-	720,379	2,324	722,703
22-006	176,375	7,143	40,912	800	-	48,855	-	-	-	(31,385)	(31,385)	24,300	(15,932)	8,368
22-007	3,805,032	154,107	882,623	17,263	38,483	1,092,476	-	-	-	-	-	524,238	19,534	543,772
22-010	5,518,506	223,504	1,280,084	25,037	23,147	1,551,772	-	-	-	-	-	760,311	11,750	772,061
22-011	5,097,822	206,466	1,182,501	23,129	21,052	1,433,148	-	-	-	-	-	702,352	10,687	713,039
22-012	3,671,733	148,708	851,703	16,658	-	1,017,069	-	-	-	(171,287)	(171,287)	505,872	(86,948)	418,924
22-187	10,948,659	443,430	2,539,674	49,673	196,317	3,229,094	-	-	-	-	-	1,508,450	99,653	1,608,103
22-259	2,842,069	115,106	659,252	12,894	-	787,252	-	-	-	(172,369)	(172,369)	391,566	(87,497)	304,069
22-708	5,034,945	203,919	1,167,916	22,843	-	1,394,678	-	-	-	(143,072)	(143,072)	693,689	(72,625)	621,064
22-800	790,044	31,997	183,260	3,584	24,092	242,933	-	-	-	-	-	108,848	12,230	121,078
23-001	3,526,826	142,839	818,090	16,001	-	976,930	-	-	-	(179,596)	(179,596)	485,908	(91,166)	394,742
23-003	2,849,982	115,427	661,088	12,930	157,365	946,810	-	-	-	-	-	392,656	79,880	472,536
23-009	24,819,367	1,005,204	5,757,152	112,604	401,268	7,276,228	-	-	-	-	-	3,419,484	203,689	3,623,173
23-010	4,804,477	194,585	1,114,456	21,798	70,661	1,401,500	-	-	-	-	-	661,936	35,868	697,804
23-013	1,395,189	56,506	323,631	6,330	-	386,467	-	-	-	(19,158)	(19,158)	192,222	(9,725)	182,497
23-014	4,573,938	185,248	1,060,980	20,752	-	1,266,980	-	-	-	(4,518)	(4,518)	630,174	(2,293)	627,881

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	Total Employer Pension Expense
23-015	3,678,640	148,988	853,305	16,690	-	1,018,983	-	-	-	(19,682)	(19,682)	506,824	(9,991)	496,833
23-016	3,357,142	135,967	778,730	15,231	-	929,928	-	-	-	(82,056)	(82,056)	462,530	(41,653)	420,877
23-153	17,024,691	689,514	3,949,083	77,240	891,259	5,607,096	-	-	-	-	-	2,345,574	452,415	2,797,989
24-013	7,799,436	315,883	1,809,173	35,386	45,475	2,205,917	-	-	-	-	-	1,074,566	23,084	1,097,650
24-204	4,625,679	187,344	1,072,982	20,986	-	1,281,312	-	-	-	(90,972)	(90,972)	637,302	(46,178)	591,124
25-001	8,441,004	341,867	1,957,993	38,296	-	2,338,156	-	-	-	(141,004)	(141,004)	1,162,958	(71,575)	1,091,383
25-004	10,446,541	423,093	2,423,201	47,395	80,560	2,974,249	-	-	-	-	-	1,439,270	40,894	1,480,164
25-007	5,513,492	223,301	1,278,921	25,014	-	1,527,236	-	-	-	(296,456)	(296,456)	759,620	(150,486)	609,134
25-010	15,598,342	631,745	3,618,224	70,769	668,075	4,988,813	-	-	-	-	-	2,149,059	339,124	2,488,183
25-016	14,069,448	569,824	3,263,578	63,832	-	3,897,234	-	-	-	(65,754)	(65,754)	1,938,416	(33,377)	1,905,039
25-028	185,797	7,525	43,098	843	-	51,466	-	-	-	(13,544)	(13,544)	25,598	(6,875)	18,723
25-029	321,271	13,012	74,523	1,458	54,836	143,829	-	-	-	-	-	44,263	27,836	72,099
25-030	142,505	5,772	33,056	647	-	39,475	-	-	-	(13,796)	(13,796)	19,634	(7,003)	12,631
25-034	559,662	22,667	129,820	2,539	147,724	302,750	-	-	-	-	-	77,107	74,987	152,094
25-035	292,312	11,839	67,805	1,326	31,231	112,201	-	-	-	-	-	40,273	15,853	56,126
25-037	222,533	9,013	51,619	1,010	35,538	97,180	-	-	-	-	-	30,659	18,040	48,699
25-038	149,536	6,056	34,687	678	4,887	46,308	-	-	-	-	-	20,602	2,481	23,083
25-039	115,153	4,664	26,711	522	-	31,897	-	-	-	(10,169)	(10,169)	15,865	(5,162)	10,703
25-040	155,940	6,316	36,172	707	14,102	57,297	-	-	-	-	-	21,485	7,158	28,643
25-041	645,137	26,129	149,647	2,927	108,336	287,039	-	-	-	-	-	88,884	54,993	143,877
25-042	237,521	9,620	55,096	1,078	36,106	101,900	-	-	-	-	-	32,724	18,328	51,052
25-043	234,709	9,506	54,443	1,065	76,028	141,042	-	-	-	-	-	32,337	38,593	70,930
25-044	373,363	15,121	86,606	1,694	33,703	137,124	-	-	-	-	-	51,440	17,108	68,548
25-045	55,142	2,233	12,791	250	24,951	40,225	-	-	-	-	-	7,597	12,666	20,263
25-046	76,686	3,106	17,788	348	34,699	55,941	-	-	-	-	-	10,565	17,614	28,179
25-112	6,864,588	278,021	1,592,324	31,144	112,198	2,013,687	-	-	-	-	-	945,768	56,953	1,002,721
25-123	220,241,852	8,919,973	51,087,759	999,226	5,011,424	66,018,382	-	-	-	-	-	30,343,786	2,543,870	32,887,656
25-124	49,427,489	2,001,853	11,465,303	224,250	203,162	13,894,568	-	-	-	-	-	6,809,864	103,128	6,912,992
25-145	4,338,776	175,724	1,006,431	19,685	21,571	1,223,411	-	-	-	-	-	597,774	10,950	608,724
25-216	18,692,412	757,058	4,335,931	84,806	585,341	5,763,136	-	-	-	-	-	2,575,344	297,127	2,872,471
25-241	9,005,658	364,736	2,088,971	40,858	372,460	2,867,025	-	-	-	-	-	1,240,753	189,066	1,429,819
25-255	54,116,926	2,191,779	12,553,075	245,526	-	14,990,380	-	-	-	(1,182,786)	(1,182,786)	7,455,951	(600,399)	6,855,552
25-263	34,832,361	1,410,739	8,079,787	158,033	376,226	10,024,785	-	-	-	-	-	4,799,023	190,978	4,990,001
25-275	31,510,198	1,276,189	7,309,171	142,960	227,812	8,956,132	-	-	-	-	-	4,341,312	115,641	4,456,953
25-282	41,795,568	1,692,754	9,694,987	189,624	-	11,577,365	-	-	-	(267,553)	(267,553)	5,758,378	(135,813)	5,622,565
25-293	13,355,419	540,905	3,097,951	60,593	73,214	3,772,663	-	-	-	-	-	1,840,041	37,164	1,877,205
25-295	18,108,323	733,402	4,200,444	82,156	568,202	5,584,204	-	-	-	-	-	2,494,871	288,427	2,783,298
25-707	5,288,184	214,176	1,226,658	23,992	-	1,464,826	-	-	-	(85,815)	(85,815)	728,579	(43,561)	685,018
25-720	67,806,505	2,746,218	15,728,538	307,634	-	18,782,390	-	-	-	(947,218)	(947,218)	9,342,030	(480,822)	8,861,208
25-800	257,458	10,427	59,720	1,168	-	71,315	-	-	-	(5,046)	(5,046)	35,471	(2,562)	32,909
25-801	366,569	14,846	85,030	1,663	-	101,539	-	-	-	(39,944)	(39,944)	50,504	(20,276)	30,228
25-803	5,276,809	213,715	1,224,020	23,941	227,433	1,689,109	-	-	-	-	-	727,012	115,448	842,460
25-804	289,305	11,717	67,108	1,313	28,999	109,137	-	-	-	-	-	39,859	14,720	54,579
25-806	543,258	22,002	126,015	2,465	129,151	279,633	-	-	-	-	-	74,847	65,559	140,406
25-808	1,350,653	54,703	313,300	6,128	64,542	438,673	-	-	-	-	-	186,086	32,763	218,849
25-810	854,343	34,602	198,175	3,876	-	236,653	-	-	-	(1,282)	(1,282)	117,707	(651)	117,056
25-811	814,470	32,987	188,926	3,695	2,423	228,031	-	-	-	-	-	112,213	1,230	113,443

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

School Employees Retirement System of Ohio

Schedule of Pension Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
25-813	855,085	34,632	198,347	3,879	14,454	251,312	-	-	-	-	-	117,809	7,337	125,146
25-815	232,637	9,422	53,963	1,055	17,653	82,093	-	-	-	-	-	32,052	8,961	41,013
25-817	1,478,928	59,898	343,055	6,710	46,608	456,271	-	-	-	-	-	203,759	23,659	227,418
25-818	163,799	6,634	37,995	743	120	45,492	-	-	-	-	-	22,567	61	22,628
25-820	1,025,434	41,531	237,862	4,652	-	284,045	-	-	-	(13,255)	(13,255)	141,279	(6,728)	134,551
25-821	157,179	6,366	36,460	713	-	43,539	-	-	-	(33,465)	(33,465)	21,655	(16,988)	4,667
25-823	97,991	3,969	22,730	445	-	27,144	-	-	-	(3,282)	(3,282)	13,501	(1,666)	11,835
25-824	728,827	29,518	169,060	3,307	70,927	272,812	-	-	-	-	-	100,414	36,004	136,418
25-825	326,409	13,220	75,714	1,481	20,769	111,184	-	-	-	-	-	44,971	10,542	55,513
25-830	161,203	6,529	37,393	731	-	44,653	-	-	-	(25,345)	(25,345)	22,210	(12,866)	9,344
25-831	171,404	6,942	39,759	778	18,358	65,837	-	-	-	-	-	23,615	9,319	32,934
25-832	93,691	3,795	21,733	425	849	26,802	-	-	-	-	-	12,908	431	13,339
25-833	212,024	8,587	49,182	962	-	58,731	-	-	-	(7,650)	(7,650)	29,212	(3,884)	25,328
25-834	508,041	20,576	117,846	2,305	149,719	290,446	-	-	-	-	-	69,995	75,999	145,994
25-836	395,787	16,030	91,808	1,796	35,372	145,006	-	-	-	-	-	54,530	17,955	72,485
25-838	850,720	34,455	197,335	3,860	-	235,650	-	-	-	(39,750)	(39,750)	117,208	(20,178)	97,030
25-840	1,815,002	73,509	421,012	8,235	212,704	715,460	-	-	-	-	-	250,062	107,972	358,034
25-841	836,024	33,860	193,926	3,793	6,305	237,884	-	-	-	-	-	115,183	3,200	118,383
25-842	80,326	3,253	18,633	364	2,587	24,837	-	-	-	-	-	11,067	1,313	12,380
25-844	317,766	12,870	73,710	1,442	-	88,022	-	-	-	(35,585)	(35,585)	43,780	(18,063)	25,717
25-846	882,599	35,746	204,729	4,004	-	244,479	-	-	-	(9,829)	(9,829)	121,600	(4,989)	116,611
25-847	307,484	12,453	71,325	1,395	11,434	96,607	-	-	-	-	-	42,364	5,804	48,168
25-849	398,135	16,125	92,352	1,806	27,208	137,491	-	-	-	-	-	54,853	13,811	68,664
25-853	1,337,450	54,168	310,238	6,068	71,185	441,659	-	-	-	-	-	184,267	36,134	220,401
25-855	1,653,572	66,971	383,566	7,502	-	458,039	-	-	-	(108,160)	(108,160)	227,821	(54,903)	172,918
25-860	695,888	28,184	161,420	3,157	-	192,761	-	-	-	(11,535)	(11,535)	95,876	(5,855)	90,021
25-864	705,105	28,557	163,558	3,199	-	195,314	-	-	-	(81)	(81)	97,146	(41)	97,105
25-867	315,159	12,764	73,105	1,430	-	87,299	-	-	-	(4,853)	(4,853)	43,421	(2,464)	40,957
25-870	436,651	17,685	101,286	1,981	29,381	150,333	-	-	-	-	-	60,159	14,914	75,073
25-871	369,706	14,973	85,758	1,677	-	102,408	-	-	-	(70,994)	(70,994)	50,936	(36,037)	14,899
25-873	-	-	-	-	-	-	-	-	-	(15,578)	(15,578)	-	(7,907)	(7,907)
25-874	82,603	3,345	19,161	375	-	22,881	-	-	-	(100)	(100)	11,381	(51)	11,330
25-876	363,675	14,729	84,359	1,650	-	100,738	-	-	-	(4,833)	(4,833)	50,105	(2,454)	47,651
25-879	640,886	25,956	148,661	2,908	29,077	206,602	-	-	-	-	-	88,298	14,760	103,058
25-880	362,961	14,700	84,193	1,647	13,328	113,868	-	-	-	-	-	50,007	6,766	56,773
25-881	838,561	33,962	194,514	3,805	-	232,281	-	-	-	(19,459)	(19,459)	115,533	(9,878)	105,655
25-882	608,920	24,662	141,246	2,763	31,909	200,580	-	-	-	-	-	83,894	16,197	100,091
25-883	1,085,369	43,958	251,764	4,924	213,153	513,799	-	-	-	-	-	149,536	108,199	257,735
25-886	202,840	8,215	47,051	920	4,875	61,061	-	-	-	-	-	27,946	2,475	30,421
25-887	743,669	30,119	172,503	3,374	29,985	235,981	-	-	-	-	-	102,459	15,221	117,680
25-888	165,422	6,700	38,372	751	-	45,823	-	-	-	(37,734)	(37,734)	22,791	(19,154)	3,637
25-889	295,114	11,952	68,455	1,339	-	81,746	-	-	-	(10,778)	(10,778)	40,659	(5,471)	35,188
25-890	271,050	10,978	62,873	1,230	-	75,081	-	-	-	(2,562)	(2,562)	37,344	(1,301)	36,043
25-892	714,678	28,945	165,778	3,242	184,263	382,228	-	-	-	-	-	98,465	93,535	192,000
25-894	278,276	11,270	64,550	1,263	41,662	118,745	-	-	-	-	-	38,339	21,148	59,487
25-896	300,998	12,191	69,820	1,366	83,512	166,889	-	-	-	-	-	41,470	42,392	83,862
25-898	831,172	33,663	192,800	3,771	-	230,234	-	-	-	(27,501)	(27,501)	114,515	(13,960)	100,555

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
25-912	51,266,305	2,076,327	11,891,839	232,592	1,181,374	15,382,132	-	-	-	-	-	7,063,207	599,682	7,662,889
25-914	10,382,831	420,513	2,408,423	47,106	205,791	3,081,833	-	-	-	-	-	1,430,493	104,462	1,534,955
25-930	526,545	21,325	122,138	2,389	49,748	195,600	-	-	-	-	-	72,545	25,253	97,798
25-935	-	-	-	-	-	-	-	-	-	(47,210)	(47,210)	-	(23,965)	(23,965)
25-937	202,667	8,208	47,011	919	21,444	77,582	-	-	-	-	-	27,922	10,885	38,807
25-939	720,108	29,165	167,038	3,267	55,299	254,769	-	-	-	-	-	99,213	28,070	127,283
25-943	545,903	22,109	126,629	2,477	79,276	230,491	-	-	-	-	-	75,212	40,241	115,453
25-948	426,336	17,267	98,894	1,934	30,922	149,017	-	-	-	-	-	58,738	15,697	74,435
25-950	319,183	12,927	74,038	1,448	-	88,413	-	-	-	(12,271)	(12,271)	43,975	(6,229)	37,746
25-953	580,032	23,492	134,545	2,632	36,048	196,717	-	-	-	-	-	79,914	18,298	98,212
26-001	6,338,850	256,729	1,470,373	28,759	-	1,755,861	-	-	-	(34,014)	(34,014)	873,334	(17,266)	856,068
26-002	2,506,049	101,497	581,308	11,370	-	694,175	-	-	-	(92,749)	(92,749)	345,270	(47,080)	298,190
26-010	887,818	35,957	205,940	4,028	-	245,925	-	-	-	(63,732)	(63,732)	122,319	(32,352)	89,967
26-013	1,420,248	57,521	329,444	6,444	15,524	408,933	-	-	-	-	-	195,674	7,880	203,554
26-017	3,050,702	123,556	707,647	13,841	-	845,044	-	-	-	(38,894)	(38,894)	420,310	(19,743)	400,567
26-019	2,943,679	119,221	682,822	13,355	15,282	830,680	-	-	-	-	-	405,565	7,757	413,322
26-020	2,835,119	114,825	657,640	12,863	-	785,328	-	-	-	(75,644)	(75,644)	390,608	(38,398)	352,210
26-374	3,531,304	143,021	819,129	16,021	-	978,171	-	-	-	(59,212)	(59,212)	486,525	(30,057)	456,468
26-876	713,737	28,907	165,560	3,238	-	197,705	-	-	-	(123,145)	(123,145)	98,335	(62,510)	35,825
27-001	970,919	39,323	225,216	4,405	101,899	370,843	-	-	-	-	-	133,768	51,726	185,494
27-019	5,643,697	228,574	1,309,124	25,605	-	1,563,303	-	-	-	(104,937)	(104,937)	777,559	(53,267)	724,292
27-142	4,068,645	164,783	943,771	18,459	31,752	1,158,765	-	-	-	-	-	560,557	16,118	576,675
27-762	2,199,885	89,097	510,290	9,981	-	609,368	-	-	-	(73,889)	(73,889)	303,089	(37,507)	265,582
28-005	7,574,285	306,765	1,756,947	34,364	130,091	2,228,167	-	-	-	-	-	1,043,546	66,036	1,109,582
28-006	6,386,301	258,650	1,481,380	28,974	-	1,769,004	-	-	-	(154,988)	(154,988)	879,872	(78,674)	801,198
28-019	9,529,845	385,966	2,210,563	43,236	-	2,639,765	-	-	-	(122,149)	(122,149)	1,312,973	(62,004)	1,250,969
28-020	2,842,037	115,105	659,245	12,894	-	787,244	-	-	-	(105,254)	(105,254)	391,561	(53,429)	338,132
28-023	3,950,371	159,993	916,336	17,923	201,802	1,296,054	-	-	-	-	-	544,262	102,437	646,699
29-001	3,574,580	144,773	829,167	16,218	178,911	1,169,069	-	-	-	-	-	492,487	90,818	583,305
29-004	1,937,224	78,459	449,363	8,789	12,839	549,450	-	-	-	-	-	266,901	6,517	273,418
29-011	5,534,445	224,150	1,283,781	25,109	3,098	1,536,138	-	-	-	-	-	762,507	1,573	764,080
29-013	3,517,161	142,448	815,848	15,957	-	974,253	-	-	-	(72,939)	(72,939)	484,576	(37,025)	447,551
29-209	10,391,771	420,875	2,410,497	47,147	-	2,878,519	-	-	-	(119,513)	(119,513)	1,431,725	(60,667)	1,371,058
29-223	12,228,159	495,250	2,836,469	55,479	225,237	3,612,435	-	-	-	-	-	1,684,733	114,334	1,799,067
29-401	2,022,840	81,927	469,222	9,178	-	560,327	-	-	-	(3,963)	(3,963)	278,696	(2,011)	276,685
29-406	22,368,401	905,938	5,188,621	101,484	-	6,196,043	-	-	-	(523,848)	(523,848)	3,081,803	(265,912)	2,815,891
29-706	2,431,170	98,464	563,939	11,030	-	673,433	-	-	-	(74,623)	(74,623)	334,954	(37,880)	297,074
29-800	363,848	14,736	84,399	1,651	8,128	108,914	-	-	-	-	-	50,129	4,126	54,255
29-899	315,462	12,776	73,175	1,431	26,319	113,701	-	-	-	-	-	43,463	13,360	56,823
29-909	3,469,607	140,522	804,817	15,741	-	961,080	-	-	-	(44,349)	(44,349)	478,024	(22,512)	455,512
30-001	2,406,711	97,474	558,266	10,919	-	666,659	-	-	-	(51,713)	(51,713)	331,584	(26,251)	305,333
30-027	3,788,113	153,422	878,699	17,186	-	1,049,307	-	-	-	(77,940)	(77,940)	521,907	(39,563)	482,344
30-028	3,457,659	140,038	802,046	15,687	-	957,771	-	-	-	(722)	(722)	476,378	(366)	476,012
30-115	4,428,453	179,356	1,027,233	20,092	316,016	1,542,697	-	-	-	-	-	610,129	160,414	770,543
31-001	20,452,222	828,332	4,744,140	92,791	-	5,665,263	-	-	-	(1,044,394)	(1,044,394)	2,817,802	(530,149)	2,287,653
31-004	385,424	15,610	89,404	1,749	76,689	183,452	-	-	-	-	-	53,102	38,928	92,030
31-009	332,348	13,460	77,092	1,508	17,863	109,923	-	-	-	-	-	45,789	9,068	54,857

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
31-013	921,537	37,323	213,762	4,181	208,055	463,321	-	-	-	-	-	126,965	105,611	232,576
31-015	3,702,076	149,937	858,741	16,796	38,595	1,064,069	-	-	-	-	-	510,053	19,592	529,645
31-044	6,458,854	261,589	1,498,209	29,303	253,304	2,042,405	-	-	-	-	-	889,868	128,581	1,018,449
31-046	16,361,423	662,651	3,795,230	74,231	-	4,532,112	-	-	-	(761,144)	(761,144)	2,254,192	(386,367)	1,867,825
31-047	6,489,549	262,832	1,505,329	29,443	-	1,797,604	-	-	-	(202,413)	(202,413)	894,097	(102,748)	791,349
31-048	17,115,412	693,188	3,970,127	77,652	-	4,740,967	-	-	-	(168,321)	(168,321)	2,358,073	(85,442)	2,272,631
31-049	22,276,252	902,206	5,167,246	101,066	-	6,170,518	-	-	-	(726,939)	(726,939)	3,069,107	(369,004)	2,700,103
31-052	427,499	17,314	99,164	1,940	-	118,418	-	-	-	(91,163)	(91,163)	58,899	(46,275)	12,624
31-053	40,312	1,633	9,351	183	-	11,167	-	-	-	(3,811)	(3,811)	5,554	(1,934)	3,620
31-054	401,878	16,276	93,220	1,823	88,334	199,653	-	-	-	-	-	55,369	44,839	100,208
31-055	128,015	5,185	29,695	581	25,686	61,147	-	-	-	-	-	17,637	13,038	30,675
31-056	319,524	12,941	74,117	1,450	144,579	233,087	-	-	-	-	-	44,022	73,391	117,413
31-119	159,522,874	6,460,805	37,003,258	723,747	4,550,423	48,738,233	-	-	-	-	-	21,978,238	2,309,859	24,288,097
31-155	768,555	31,127	178,276	3,487	-	212,890	-	-	-	(41,255)	(41,255)	105,888	(20,942)	84,946
31-175	6,586,031	266,740	1,527,709	29,880	10,722	1,835,051	-	-	-	-	-	907,389	5,443	912,832
31-182	2,564,431	103,862	594,851	11,635	7,310	717,658	-	-	-	-	-	353,314	3,711	357,025
31-184	2,607,269	105,596	604,788	11,829	-	722,213	-	-	-	(28,416)	(28,416)	359,216	(14,425)	344,791
31-212	3,391,450	137,356	786,688	15,387	71,760	1,011,191	-	-	-	-	-	467,256	36,426	503,682
31-218	4,442,386	179,920	1,030,465	20,155	32,744	1,263,284	-	-	-	-	-	612,049	16,621	628,670
31-220	4,786,482	193,856	1,110,282	21,716	-	1,325,854	-	-	-	(75,590)	(75,590)	659,457	(38,370)	621,087
31-231	10,072,172	407,931	2,336,362	45,697	145,348	2,935,338	-	-	-	-	-	1,387,692	73,780	1,461,472
31-248	4,561,401	184,740	1,058,072	20,695	75,155	1,338,662	-	-	-	-	-	628,446	38,149	666,595
31-252	9,501,302	384,810	2,203,942	43,107	-	2,631,859	-	-	-	(1,169,844)	(1,169,844)	1,309,040	(593,830)	715,210
31-253	22,338,734	904,737	5,181,739	101,350	8,316	6,196,142	-	-	-	-	-	3,077,715	4,222	3,081,937
31-256	17,041,550	690,197	3,952,993	77,317	-	4,720,507	-	-	-	(649,457)	(649,457)	2,347,897	(329,674)	2,018,223
31-261	14,015,712	567,648	3,251,114	63,589	479,244	4,361,595	-	-	-	-	-	1,931,012	243,271	2,174,283
31-268	5,001,816	202,578	1,160,232	22,693	39,398	1,424,901	-	-	-	-	-	689,124	19,999	709,123
31-310	7,449,921	301,728	1,728,099	33,800	-	2,063,627	-	-	-	(85,688)	(85,688)	1,026,412	(43,496)	982,916
31-733	16,038,849	649,586	3,720,405	72,767	-	4,442,758	-	-	-	(38,478)	(38,478)	2,209,750	(19,532)	2,190,218
31-736	10,086,538	408,513	2,339,694	45,762	-	2,793,969	-	-	-	(408,370)	(408,370)	1,389,671	(207,295)	1,182,376
31-800	1,047,010	42,405	242,867	4,750	53,074	343,096	-	-	-	-	-	144,252	26,941	171,193
31-807	1,464,567	59,316	339,724	6,645	1,853	407,538	-	-	-	-	-	201,781	940	202,721
31-810	370,312	14,998	85,898	1,680	14,897	117,473	-	-	-	-	-	51,020	7,562	58,582
31-818	-	-	-	-	-	-	-	-	-	(12,601)	(12,601)	-	(6,397)	(6,397)
31-823	263,965	10,691	61,230	1,198	86,089	159,208	-	-	-	-	-	36,368	43,700	80,068
31-824	192,644	7,802	44,686	874	31,042	84,404	-	-	-	-	-	26,542	15,758	42,300
31-838	2,320,582	93,985	538,287	10,528	150,237	793,037	-	-	-	-	-	319,718	76,263	395,981
31-841	203,440	8,239	47,190	923	-	56,352	-	-	-	(21,958)	(21,958)	28,029	(11,146)	16,883
31-845	1,753,877	71,033	406,833	7,957	68,013	553,836	-	-	-	-	-	241,640	34,524	276,164
31-846	374,358	15,162	86,837	1,698	-	103,697	-	-	-	(9,386)	(9,386)	51,577	(4,764)	46,813
31-848	1,038,745	42,070	240,949	4,713	263,745	551,477	-	-	-	-	-	143,113	133,880	276,993
31-849	58,215	2,358	13,504	264	-	16,126	-	-	-	(13,304)	(13,304)	8,021	(6,753)	1,268
31-856	-	-	-	-	-	-	-	-	-	(3,860)	(3,860)	-	(1,959)	(1,959)
31-868	474,680	19,225	110,108	2,154	-	131,487	-	-	-	(23,032)	(23,032)	65,399	(11,692)	53,707
31-873	4,761,742	192,854	1,104,544	21,604	304,205	1,623,207	-	-	-	-	-	656,048	154,419	810,467
31-877	570,031	23,087	132,226	2,586	-	157,899	-	-	-	(27,717)	(27,717)	78,536	(14,069)	64,467
31-883	415,491	16,828	96,378	1,885	42,648	157,739	-	-	-	-	-	57,244	21,649	78,893

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
31-896	730,834	29,599	169,526	3,316	201,141	403,582	-	-	-	-	-	100,691	102,102	202,793
31-900	1,315,090	53,262	305,051	5,966	-	364,279	-	-	-	(53,370)	(53,370)	181,186	(27,092)	154,094
32-001	2,470,795	100,069	573,131	11,210	6,441	690,851	-	-	-	-	-	340,413	3,270	343,683
32-002	1,773,014	71,808	411,272	8,044	-	491,124	-	-	-	(1,865)	(1,865)	244,277	(947)	243,330
32-003	1,299,637	52,636	301,467	5,896	-	359,999	-	-	-	(6,273)	(6,273)	179,057	(3,184)	175,873
32-005	2,810,650	113,834	651,964	12,752	-	778,550	-	-	-	(114,954)	(114,954)	387,237	(58,352)	328,885
32-006	1,305,690	52,881	302,871	5,924	-	361,676	-	-	-	(52,447)	(52,447)	179,891	(26,623)	153,268
32-009	1,687,658	68,352	391,473	7,657	17,511	484,993	-	-	-	-	-	232,517	8,889	241,406
32-010	2,778,029	112,512	644,397	12,604	15,883	785,396	-	-	-	-	-	382,743	8,063	390,806
32-011	658,389	26,665	152,721	2,987	7,552	189,925	-	-	-	-	-	90,709	3,834	94,543
32-138	14,067,495	569,745	3,263,126	63,823	169,900	4,066,594	-	-	-	-	-	1,938,147	86,243	2,024,390
33-003	1,014,416	41,085	235,306	4,602	-	280,993	-	-	-	(27,144)	(27,144)	139,761	(13,779)	125,982
33-008	1,297,674	52,557	301,011	5,887	-	359,455	-	-	-	(46,782)	(46,782)	178,787	(23,747)	155,040
33-011	2,036,935	82,498	472,492	9,241	-	564,231	-	-	-	(70,490)	(70,490)	280,638	(35,781)	244,857
33-012	1,351,091	54,720	313,402	6,130	-	374,252	-	-	-	(27,443)	(27,443)	186,146	(13,930)	172,216
33-151	4,714,150	190,927	1,093,504	21,388	-	1,305,819	-	-	-	(169,675)	(169,675)	649,491	(86,129)	563,362
33-301	1,809,274	73,277	419,683	8,209	-	501,169	-	-	-	(24,356)	(24,356)	249,272	(12,364)	236,908
34-004	2,332,671	94,475	541,091	10,583	19,655	665,804	-	-	-	-	-	321,383	9,977	331,360
34-286	4,348,003	176,098	1,008,572	19,727	-	1,204,397	-	-	-	(233,196)	(233,196)	599,045	(118,374)	480,671
35-006	1,110,417	44,973	257,575	5,038	-	307,586	-	-	-	(23,546)	(23,546)	152,987	(11,953)	141,034
35-007	2,972,286	120,380	689,458	13,485	-	823,323	-	-	-	(3,277)	(3,277)	409,506	(1,664)	407,842
35-014	2,772,669	112,295	643,154	12,579	-	768,028	-	-	-	(24,293)	(24,293)	382,004	(12,331)	369,673
35-232	4,321,132	175,009	1,002,339	19,605	-	1,196,953	-	-	-	(70,188)	(70,188)	595,343	(35,629)	559,714
35-715	3,372,697	136,597	782,338	15,302	-	934,237	-	-	-	(203,098)	(203,098)	464,673	(103,096)	361,577
35-729	6,562,108	265,771	1,522,160	29,772	-	1,817,703	-	-	-	(112,323)	(112,323)	904,093	(57,016)	847,077
35-904	3,968,566	160,730	920,557	18,005	-	1,099,292	-	-	-	(216,459)	(216,459)	546,769	(109,877)	436,892
36-018	3,489,917	141,344	809,528	15,834	-	966,706	-	-	-	(35,680)	(35,680)	480,823	(18,112)	462,711
36-019	2,406,111	97,449	558,127	10,916	8,228	674,720	-	-	-	-	-	331,502	4,177	335,679
36-022	2,106,021	85,296	488,517	9,555	629	583,997	-	-	-	-	-	290,157	319	290,476
36-226	5,974,466	241,971	1,385,850	27,106	-	1,654,927	-	-	-	(152,668)	(152,668)	823,131	(77,496)	745,635
36-336	5,442,296	220,417	1,262,406	24,691	-	1,507,514	-	-	-	(67,000)	(67,000)	749,811	(34,010)	715,801
37-015	13,005,563	526,736	3,016,798	59,006	93,179	3,695,719	-	-	-	-	-	1,791,839	47,299	1,839,138
38-016	3,924,187	158,933	910,263	17,804	-	1,087,000	-	-	-	(59,278)	(59,278)	540,654	(30,090)	510,564
38-018	5,074,131	205,506	1,177,006	23,021	-	1,405,533	-	-	-	(242,000)	(242,000)	699,088	(122,842)	576,246
39-012	1,401,382	56,757	325,067	6,358	18,184	406,366	-	-	-	-	-	193,075	9,231	202,306
39-014	2,056,201	83,278	476,961	9,329	-	569,568	-	-	-	(57,227)	(57,227)	283,293	(29,049)	254,244
39-024	2,154,332	87,252	499,723	9,774	64,151	660,900	-	-	-	-	-	296,813	32,564	329,377
39-025	2,178,272	88,222	505,276	9,883	12,335	615,716	-	-	-	-	-	300,111	6,261	306,372
39-110	4,615,754	186,942	1,070,680	20,941	-	1,278,563	-	-	-	(199,259)	(199,259)	635,935	(101,146)	534,789
39-174	5,276,457	213,701	1,223,938	23,939	-	1,461,578	-	-	-	(62,218)	(62,218)	726,963	(31,582)	695,381
39-246	3,100,138	125,558	719,115	14,065	-	858,738	-	-	-	(53,825)	(53,825)	427,121	(27,323)	399,798
40-015	2,384,454	96,572	553,103	10,818	-	660,493	-	-	-	(72,672)	(72,672)	328,518	(36,890)	291,628
40-149	7,176,604	290,658	1,664,700	32,560	89,229	2,077,147	-	-	-	-	-	988,756	45,294	1,034,050
40-205	3,323,456	134,603	770,916	15,078	-	920,597	-	-	-	(88,505)	(88,505)	457,889	(44,926)	412,963
41-001	4,538,889	183,829	1,052,850	20,593	241,598	1,498,870	-	-	-	-	-	625,345	122,639	747,984
41-010	3,598,189	145,730	834,644	16,325	-	996,699	-	-	-	(12,822)	(12,822)	495,740	(6,508)	489,232
41-025	2,771,306	112,240	642,838	12,573	4,965	772,616	-	-	-	-	-	381,816	2,521	384,337

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
41-027	4,284,509	173,526	993,844	19,439	50,487	1,237,296	-	-	-	-	-	590,298	25,628	615,926
41-192	4,086,613	165,511	947,939	18,541	-	1,131,991	-	-	-	(110,749)	(110,749)	563,032	(56,218)	506,814
41-196	1,910,272	77,368	443,111	8,667	14,658	543,804	-	-	-	-	-	263,187	7,440	270,627
41-721	13,020,270	527,331	3,020,209	59,072	1,014,367	4,620,979	-	-	-	-	-	1,793,866	514,907	2,308,773
41-766	1,053,489	42,667	244,370	4,780	20,250	312,067	-	-	-	-	-	145,144	10,279	155,423
41-800	55,018	2,228	12,762	250	5,042	20,282	-	-	-	-	-	7,580	2,559	10,139
41-900	2,096,610	84,914	486,334	9,512	-	580,760	-	-	-	(22,465)	(22,465)	288,860	(11,403)	277,457
42-001	4,193,469	169,839	972,726	19,026	232,890	1,394,481	-	-	-	-	-	577,754	118,219	695,973
42-004	2,177,763	88,201	505,159	9,880	-	603,240	-	-	-	(43,762)	(43,762)	300,041	(22,214)	277,827
42-007	1,581,391	64,048	366,823	7,175	-	438,046	-	-	-	(38,600)	(38,600)	217,876	(19,594)	198,282
42-008	2,422,267	98,104	561,874	10,990	-	670,968	-	-	-	(67,910)	(67,910)	333,727	(34,472)	299,255
42-011	1,893,435	76,686	439,205	8,590	-	524,481	-	-	-	(25,436)	(25,436)	260,868	(12,911)	247,957
42-168	6,422,788	260,128	1,489,843	29,140	-	1,779,111	-	-	-	(152,905)	(152,905)	884,899	(77,617)	807,282
42-714	2,392,075	96,881	554,871	10,853	12,851	675,456	-	-	-	-	-	329,568	6,524	336,092
43-001	6,137,984	248,593	1,423,780	27,848	138,996	1,839,217	-	-	-	-	-	845,660	70,557	916,217
43-003	2,583,459	104,632	599,265	11,721	-	715,618	-	-	-	(110,174)	(110,174)	355,936	(55,926)	300,010
43-005	5,364,902	217,283	1,244,454	24,340	-	1,486,077	-	-	-	(428,997)	(428,997)	739,148	(217,765)	521,383
43-008	9,970,189	403,801	2,312,706	45,234	78,189	2,839,930	-	-	-	-	-	1,373,641	39,690	1,413,331
43-009	6,903,991	279,617	1,601,464	31,323	27,563	1,939,967	-	-	-	-	-	951,196	13,991	965,187
43-014	8,007,420	324,307	1,857,418	36,329	10,815	2,228,869	-	-	-	-	-	1,103,221	5,490	1,108,711
43-238	3,828,717	155,066	888,117	17,371	-	1,060,554	-	-	-	(149,902)	(149,902)	527,501	(76,093)	451,408
43-239	22,830,689	924,661	5,295,854	103,582	449,815	6,773,912	-	-	-	-	-	3,145,495	228,332	3,373,827
43-329	795,610	32,223	184,551	3,610	45,536	265,920	-	-	-	-	-	109,615	23,115	132,730
43-397	22,874,819	926,449	5,306,091	103,782	-	6,336,322	-	-	-	(652,465)	(652,465)	3,151,575	(331,201)	2,820,374
43-551	21,333,209	864,012	4,948,496	96,788	461,007	6,370,303	-	-	-	-	-	2,939,179	234,013	3,173,192
43-702	1,916,487	77,619	444,552	8,695	-	530,866	-	-	-	(56,270)	(56,270)	264,044	(28,564)	235,480
43-836	299,452	12,128	69,461	1,359	16,821	99,769	-	-	-	-	-	41,257	8,538	49,795
44-001	853,711	34,576	198,029	3,873	122,587	359,065	-	-	-	-	-	117,620	62,227	179,847
44-016	4,058,833	164,386	941,495	18,415	4,215	1,128,511	-	-	-	-	-	559,205	2,139	561,344
44-017	5,169,093	209,352	1,199,034	23,452	-	1,431,838	-	-	-	(42,624)	(42,624)	712,171	(21,636)	690,535
44-022	2,702,274	109,444	626,825	12,260	-	748,529	-	-	-	(36,119)	(36,119)	372,305	(18,334)	353,971
44-024	3,452,304	139,821	800,804	15,663	-	956,288	-	-	-	(8,806)	(8,806)	475,641	(4,470)	471,171
44-025	2,339,891	94,767	542,766	10,616	-	648,149	-	-	-	(6,258)	(6,258)	322,378	(3,177)	319,201
44-148	3,318,285	134,393	769,716	15,055	-	919,164	-	-	-	(39,883)	(39,883)	457,176	(20,245)	436,931
44-319	2,672,082	108,221	619,822	12,123	30,482	770,648	-	-	-	-	-	368,146	15,473	383,619
44-771	2,036,129	82,465	472,305	9,238	15,137	579,145	-	-	-	-	-	280,527	7,684	288,211
45-001	5,264,964	213,235	1,221,272	23,887	-	1,458,394	-	-	-	(35,127)	(35,127)	725,380	(17,831)	707,549
45-007	10,226,447	414,179	2,372,148	46,397	-	2,832,724	-	-	-	(43,784)	(43,784)	1,408,947	(22,225)	1,386,722
45-016	3,213,490	130,149	745,408	14,579	73,076	963,212	-	-	-	-	-	442,738	37,095	479,833
45-029	5,006,192	202,755	1,161,247	22,713	-	1,386,715	-	-	-	(154,770)	(154,770)	689,727	(78,564)	611,163
45-031	9,040,826	366,161	2,097,129	41,018	220,301	2,724,609	-	-	-	-	-	1,245,598	111,828	1,357,426
45-032	5,311,777	215,131	1,232,131	24,099	-	1,471,361	-	-	-	(82,122)	(82,122)	731,829	(41,686)	690,143
45-033	4,042,845	163,738	937,787	18,342	-	1,119,867	-	-	-	(34,718)	(34,718)	557,002	(17,624)	539,378
45-034	4,180,147	169,299	969,636	18,965	56,236	1,214,136	-	-	-	-	-	575,919	28,546	604,465
45-035	2,003,509	81,144	464,738	9,090	-	554,972	-	-	-	(96,948)	(96,948)	276,033	(49,212)	226,821
45-170	16,192,853	655,824	3,756,128	73,466	172,903	4,658,321	-	-	-	-	-	2,230,968	87,768	2,318,736
45-267	3,808,115	154,232	883,338	17,277	-	1,054,847	-	-	-	(462)	(462)	524,662	(235)	524,427

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	Total Employer Pension Expense
45-394	5,150,455	208,598	1,194,710	23,367	-	1,426,675	-	-	-	(138,005)	(138,005)	709,603	(70,054)	639,549
45-737	3,112,779	126,070	722,047	14,123	-	862,240	-	-	-	(85,695)	(85,695)	428,863	(43,500)	385,363
45-866	525,728	21,292	121,949	2,385	-	145,626	-	-	-	(14,516)	(14,516)	72,432	(7,368)	65,064
46-005	1,928,164	78,092	447,261	8,748	-	534,101	-	-	-	(6,069)	(6,069)	265,653	(3,081)	262,572
46-018	3,812,988	154,429	884,469	17,299	-	1,056,197	-	-	-	(24,775)	(24,775)	525,334	(12,576)	512,758
46-019	3,956,115	160,226	917,669	17,949	62,151	1,157,995	-	-	-	-	-	545,053	31,549	576,602
46-109	5,037,790	204,035	1,168,576	22,856	-	1,395,467	-	-	-	(95,154)	(95,154)	694,081	(48,302)	645,779
46-601	4,132,658	167,376	958,620	18,750	740,492	1,885,238	-	-	-	-	-	569,376	375,885	945,261
46-752	2,351,845	95,252	545,539	10,670	45,110	696,571	-	-	-	-	-	324,025	22,899	346,924
47-001	2,147,009	86,956	498,025	9,741	-	594,722	-	-	-	(46,505)	(46,505)	295,804	(23,607)	272,197
47-004	8,990,346	364,116	2,085,419	40,789	-	2,490,324	-	-	-	(1,478)	(1,478)	1,238,643	(751)	1,237,892
47-009	3,348,023	135,598	776,614	15,190	-	927,402	-	-	-	(28,810)	(28,810)	461,273	(14,625)	446,648
47-010	2,683,635	108,689	622,502	12,176	64,582	807,949	-	-	-	-	-	369,737	32,782	402,519
47-026	179,469	7,269	41,630	814	31,858	81,571	-	-	-	-	-	24,726	16,171	40,897
47-028	4,249,720	172,117	985,774	19,281	-	1,177,172	-	-	-	(43,400)	(43,400)	585,504	(22,030)	563,474
47-029	6,662,738	269,846	1,545,503	30,228	-	1,845,577	-	-	-	(234,606)	(234,606)	917,958	(119,090)	798,868
47-031	3,192,888	129,315	740,629	14,486	-	884,430	-	-	-	(105,808)	(105,808)	439,900	(53,709)	386,191
47-136	16,336,786	661,653	3,789,515	74,119	-	4,525,287	-	-	-	(182,440)	(182,440)	2,250,798	(92,609)	2,158,189
47-157	25,987,279	1,052,506	6,028,063	117,903	412,235	7,610,707	-	-	-	-	-	3,580,393	209,256	3,789,649
47-234	3,212,208	130,097	745,111	14,574	-	889,782	-	-	-	(129,489)	(129,489)	442,561	(65,730)	376,831
47-266	11,531,038	467,016	2,674,764	52,316	382,516	3,576,612	-	-	-	-	-	1,588,687	194,171	1,782,858
47-276	4,089,474	165,627	948,603	18,554	-	1,132,784	-	-	-	(244,692)	(244,692)	563,427	(124,209)	439,218
47-287	10,346,624	419,047	2,400,025	46,942	-	2,866,014	-	-	-	(216,861)	(216,861)	1,425,504	(110,081)	1,315,423
47-302	9,537,211	386,265	2,212,271	43,270	152,873	2,794,679	-	-	-	-	-	1,313,988	77,601	1,391,589
47-389	2,949,617	119,462	684,199	13,382	69,814	886,857	-	-	-	-	-	406,383	35,439	441,822
47-725	4,161,854	168,558	965,392	18,882	-	1,152,832	-	-	-	(168,649)	(168,649)	573,399	(85,609)	487,790
47-800	985,512	39,914	228,601	4,471	-	272,986	-	-	-	(27,546)	(27,546)	135,779	(13,982)	121,797
47-801	1,015,979	41,148	235,669	4,609	134,337	415,763	-	-	-	-	-	139,976	68,191	208,167
47-806	174,206	7,055	40,409	790	-	48,254	-	-	-	(37,531)	(37,531)	24,001	(19,051)	4,950
47-838	232,929	9,434	54,031	1,057	6,512	71,034	-	-	-	-	-	32,092	3,306	35,398
47-856	229,662	9,302	53,273	1,042	44,371	107,988	-	-	-	-	-	31,642	22,523	54,165
47-876	182,838	7,405	42,412	830	5,852	56,499	-	-	-	-	-	25,191	2,970	28,161
47-885	384,223	15,561	89,125	1,743	-	106,429	-	-	-	(37,553)	(37,553)	52,936	(19,062)	33,874
47-887	484,956	19,641	112,492	2,200	2,357	136,690	-	-	-	-	-	66,815	1,196	68,011
47-888	120,334	4,874	27,913	546	-	33,333	-	-	-	(54,574)	(54,574)	16,579	(27,703)	(11,124)
47-890	381,389	15,447	88,468	1,730	-	105,645	-	-	-	(20,947)	(20,947)	52,546	(10,633)	41,913
47-891	541,148	21,917	125,526	2,455	19,303	169,201	-	-	-	-	-	74,557	9,798	84,355
47-903	56,489	2,288	13,103	256	-	15,647	-	-	-	(966)	(966)	7,783	(491)	7,292
48-001	3,490,133	141,353	809,578	15,835	-	966,766	-	-	-	(154,853)	(154,853)	480,852	(78,606)	402,246
48-005	66,252	2,683	15,368	301	-	18,352	-	-	-	(369)	(369)	9,128	(188)	8,940
48-008	3,502,389	141,850	812,421	15,890	50,725	1,020,886	-	-	-	-	-	482,541	25,748	508,289
48-013	7,665,563	310,462	1,778,120	34,778	29,249	2,152,609	-	-	-	-	-	1,056,122	14,847	1,070,969
48-015	17,692,626	716,566	4,104,018	80,270	726,902	5,627,756	-	-	-	-	-	2,437,599	368,986	2,806,585
48-016	9,347,390	378,577	2,168,240	42,409	-	2,589,226	-	-	-	(367,898)	(367,898)	1,287,835	(186,750)	1,101,085
48-018	453,764	18,378	105,256	2,059	56,304	181,997	-	-	-	-	-	62,517	28,581	91,098
48-019	1,145,909	46,410	265,807	5,199	-	317,416	-	-	-	(51,351)	(51,351)	157,877	(26,066)	131,811
48-020	371,388	15,042	86,148	1,685	36,253	139,128	-	-	-	-	-	51,168	18,403	69,571

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
48-021	294,081	11,911	68,216	1,334	133,067	214,528	-	-	-	-	-	40,517	67,546	108,063
48-022	49,707	2,013	11,530	226	22,491	36,260	-	-	-	-	-	6,848	11,417	18,265
48-195	94,046,725	3,808,968	21,815,274	426,685	750,272	26,801,199	-	-	-	-	-	12,957,272	380,849	13,338,121
48-229	6,483,913	262,604	1,504,022	29,417	-	1,796,043	-	-	-	(39,586)	(39,586)	893,320	(20,095)	873,225
48-254	19,302,343	781,761	4,477,412	87,574	365,172	5,711,919	-	-	-	-	-	2,659,377	185,366	2,844,743
48-260	9,657,989	391,156	2,240,287	43,818	207,342	2,882,603	-	-	-	-	-	1,330,628	105,250	1,435,878
48-801	225,514	9,133	52,311	1,023	25,719	88,186	-	-	-	-	-	31,070	13,056	44,126
48-802	3,413,269	138,240	791,749	15,486	522,490	1,467,965	-	-	-	-	-	470,263	265,223	735,486
48-805	800,678	32,428	185,727	3,633	39,503	261,291	-	-	-	-	-	110,313	20,053	130,366
48-807	309,014	12,515	71,680	1,402	22,951	108,548	-	-	-	-	-	42,574	11,651	54,225
48-809	551,809	22,349	127,999	2,504	38,571	191,423	-	-	-	-	-	76,025	19,579	95,604
48-811	543,225	22,001	126,008	2,465	39,180	189,654	-	-	-	-	-	74,843	19,889	94,732
48-812	256,592	10,392	59,520	1,164	-	71,076	-	-	-	(32,036)	(32,036)	35,352	(16,262)	19,090
48-815	1,600,263	64,812	371,200	7,260	32,597	475,869	-	-	-	-	-	220,476	16,546	237,022
48-821	1,047,875	42,440	243,067	4,754	-	290,261	-	-	-	(519)	(519)	144,371	(263)	144,108
48-822	995,772	40,330	230,981	4,518	49,672	325,501	-	-	-	-	-	137,192	25,214	162,406
48-823	739,997	29,970	171,651	3,357	-	204,978	-	-	-	(10,333)	(10,333)	101,953	(5,245)	96,708
48-824	574,758	23,278	133,322	2,608	75,935	235,143	-	-	-	-	-	79,187	38,546	117,733
48-825	1,160,626	47,006	269,221	5,266	28,651	350,144	-	-	-	-	-	159,905	14,544	174,449
48-828	562,908	22,798	130,573	2,554	33,221	189,146	-	-	-	-	-	77,555	16,863	94,418
48-831	11,705,287	474,074	2,715,183	53,106	142,433	3,384,796	-	-	-	-	-	1,612,694	72,301	1,684,995
48-832	1,105,803	44,786	256,504	5,017	-	306,307	-	-	-	(121,505)	(121,505)	152,352	(61,678)	90,674
48-834	239,236	9,689	55,494	1,085	22,295	88,563	-	-	-	-	-	32,961	11,318	44,279
48-835	304,136	12,318	70,548	1,380	-	84,246	-	-	-	(7,771)	(7,771)	41,902	(3,944)	37,958
48-845	334,728	13,557	77,644	1,519	152,780	245,500	-	-	-	-	-	46,117	77,554	123,671
48-847	1,396,763	56,570	323,996	6,337	137,308	524,211	-	-	-	-	-	192,439	69,699	262,138
48-860	824,379	33,388	191,225	3,740	100,183	328,536	-	-	-	-	-	113,579	50,855	164,434
48-861	357,033	14,460	82,818	1,620	-	98,898	-	-	-	(13,980)	(13,980)	49,190	(7,096)	42,094
48-867	349,402	14,151	81,048	1,585	-	96,784	-	-	-	(24,116)	(24,116)	48,139	(12,242)	35,897
49-006	3,079,228	124,711	714,264	13,970	-	852,945	-	-	-	(28,793)	(28,793)	424,240	(14,616)	409,624
49-018	3,017,346	122,205	699,910	13,690	-	835,805	-	-	-	(15,634)	(15,634)	415,714	(7,936)	407,778
49-019	4,108,010	166,378	952,903	18,638	57,956	1,195,875	-	-	-	-	-	565,980	29,420	595,400
49-021	237,229	9,608	55,028	1,076	107,342	173,054	-	-	-	-	-	32,684	54,489	87,173
49-228	3,879,862	157,138	899,981	17,603	43,539	1,118,261	-	-	-	-	-	534,547	22,101	556,648
49-754	2,131,486	86,327	494,424	9,670	-	590,421	-	-	-	(32,311)	(32,311)	293,665	(16,401)	277,264
50-001	3,226,747	130,686	748,483	14,640	-	893,809	-	-	-	(224,758)	(224,758)	444,565	(114,090)	330,475
50-002	9,073,744	367,494	2,104,765	41,167	-	2,513,426	-	-	-	(58,218)	(58,218)	1,250,134	(29,553)	1,220,581
50-005	9,590,888	388,439	2,224,722	43,513	-	2,656,674	-	-	-	(382,680)	(382,680)	1,321,383	(194,254)	1,127,129
50-006	5,586,921	226,275	1,295,954	25,348	-	1,547,577	-	-	-	(86,312)	(86,312)	769,737	(43,813)	725,924
50-011	2,010,048	81,409	466,255	9,119	-	556,783	-	-	-	(41,439)	(41,439)	276,934	(21,035)	255,899
50-012	1,094,645	44,334	253,916	4,966	-	303,216	-	-	-	(6,101)	(6,101)	150,814	(3,097)	147,717
50-013	2,993,272	121,230	694,326	13,580	-	829,136	-	-	-	(34,976)	(34,976)	412,398	(17,754)	394,644
50-014	3,193,299	129,331	740,724	14,488	22,479	907,022	-	-	-	-	-	439,956	11,411	451,367
50-016	2,114,005	85,619	490,369	9,591	-	585,579	-	-	-	(78,735)	(78,735)	291,257	(39,967)	251,290
50-019	1,247,897	50,541	289,465	5,662	-	345,668	-	-	-	(11,270)	(11,270)	171,929	(5,721)	166,208
50-020	1,373,024	55,609	318,489	6,229	-	380,327	-	-	-	(33,194)	(33,194)	189,168	(16,850)	172,318
50-021	3,708,139	150,183	860,148	16,824	-	1,027,155	-	-	-	(125,005)	(125,005)	510,888	(63,454)	447,434

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions and	Total Employer Pension Expense
50-022	74,371	3,012	17,251	337	33,652	54,252	-	-	-	-	-	10,246	17,082	27,328
50-116	4,122,035	166,946	956,156	18,701	-	1,141,803	-	-	-	(155,426)	(155,426)	567,913	(78,896)	489,017
50-193	3,692,405	149,545	856,498	16,752	-	1,022,795	-	-	-	(31,427)	(31,427)	508,720	(15,953)	492,767
50-210	24,999,387	1,012,495	5,798,910	113,421	363,517	7,288,343	-	-	-	-	-	3,444,287	184,527	3,628,814
50-741	2,238,796	90,673	519,316	10,157	18,363	638,509	-	-	-	-	-	308,450	9,321	317,771
50-800	72,808	2,949	16,889	330	-	20,168	-	-	-	(5,470)	(5,470)	10,031	(2,777)	7,254
50-802	400,255	16,211	92,844	1,816	-	110,871	-	-	-	(156,941)	(156,941)	55,145	(79,665)	(24,520)
50-808	1,332,907	53,984	309,184	6,047	-	369,215	-	-	-	(35,286)	(35,286)	183,641	(17,912)	165,729
50-810	439,225	17,789	101,884	1,993	21,466	143,132	-	-	-	-	-	60,514	10,896	71,410
50-812	680,376	27,556	157,821	3,087	-	188,464	-	-	-	(18,901)	(18,901)	93,739	(9,595)	84,144
50-831	570,177	23,093	132,259	2,587	-	157,939	-	-	-	(12,528)	(12,528)	78,556	(6,360)	72,196
50-836	613,658	24,854	142,345	2,784	85,487	255,470	-	-	-	-	-	84,547	43,395	127,942
50-850	638,549	25,862	148,119	2,897	-	176,878	-	-	-	(99,995)	(99,995)	87,976	(50,759)	37,217
50-851	138,638	5,615	32,159	629	-	38,403	-	-	-	(23,280)	(23,280)	19,101	(11,817)	7,284
50-875	261,687	10,599	60,702	1,187	-	72,488	-	-	-	(30,335)	(30,335)	36,054	(15,399)	20,655
50-892	490,468	19,864	113,770	2,225	-	135,859	-	-	-	(24,591)	(24,591)	67,574	(12,483)	55,091
50-900	5,531,974	224,049	1,283,208	25,098	-	1,532,355	-	-	-	(36,349)	(36,349)	762,167	(18,451)	743,716
51-011	2,525,142	102,270	585,737	11,456	66,498	765,961	-	-	-	-	-	347,901	33,755	381,656
51-016	1,766,226	71,534	409,697	8,013	-	489,244	-	-	-	(50,010)	(50,010)	243,341	(25,386)	217,955
51-017	3,984,133	161,361	924,168	18,076	5,369	1,108,974	-	-	-	-	-	548,913	2,726	551,639
51-018	2,600,703	105,331	603,264	11,799	-	720,394	-	-	-	(24,851)	(24,851)	358,311	(12,614)	345,697
51-019	129,886	5,261	30,129	589	6,456	42,435	-	-	-	-	-	17,895	3,277	21,172
51-020	669,682	27,123	155,341	3,038	-	185,502	-	-	-	(151,106)	(151,106)	92,265	(76,704)	15,561
51-021	467,767	18,945	108,504	2,122	211,657	341,228	-	-	-	-	-	64,447	107,440	171,887
51-162	12,158,143	492,415	2,820,228	55,161	80,186	3,447,990	-	-	-	-	-	1,675,086	40,704	1,715,790
51-750	4,600,912	186,341	1,067,237	20,874	110,839	1,385,291	-	-	-	-	-	633,890	56,264	690,154
51-767	2,855,472	115,649	662,361	12,955	-	790,965	-	-	-	(15,873)	(15,873)	393,412	(8,058)	385,354
51-811	4,049,390	164,004	939,305	18,372	42,117	1,163,798	-	-	-	-	-	557,904	21,379	579,283
51-908	11,857,918	480,255	2,750,587	53,799	-	3,284,641	-	-	-	(311,219)	(311,219)	1,633,723	(157,979)	1,475,744
52-001	2,621,921	106,190	608,186	11,896	-	726,272	-	-	-	(56,936)	(56,936)	361,235	(28,901)	332,334
52-020	4,138,115	167,597	959,886	18,774	-	1,146,257	-	-	-	(44,625)	(44,625)	570,128	(22,653)	547,475
52-021	7,498,373	303,690	1,739,338	34,020	-	2,077,048	-	-	-	(127,815)	(127,815)	1,033,087	(64,880)	968,207
52-022	7,198,797	291,557	1,669,848	32,661	51,537	2,045,603	-	-	-	-	-	991,813	26,161	1,017,974
52-023	3,058,729	123,881	709,509	13,877	37,327	884,594	-	-	-	-	-	421,416	18,948	440,364
52-201	11,413,998	462,276	2,647,615	51,785	-	3,161,676	-	-	-	(180,002)	(180,002)	1,572,562	(91,372)	1,481,190
52-217	16,746,901	678,263	3,884,646	75,980	-	4,638,889	-	-	-	(351,212)	(351,212)	2,307,302	(178,280)	2,129,022
52-272	14,609,509	591,697	3,388,852	66,283	179,633	4,226,465	-	-	-	-	-	2,012,823	91,184	2,104,007
52-746	3,096,320	125,403	718,229	14,048	-	857,680	-	-	-	(206,449)	(206,449)	426,595	(104,796)	321,799
53-007	1,795,974	72,738	416,598	8,148	-	497,484	-	-	-	(6,295)	(6,295)	247,440	(3,195)	244,245
53-010	2,434,799	98,611	564,781	11,047	41,867	716,306	-	-	-	-	-	335,454	21,253	356,707
53-012	5,422,943	219,634	1,257,917	24,604	13,182	1,515,337	-	-	-	-	-	747,145	6,691	753,836
54-001	1,619,210	65,579	375,595	7,346	23,015	471,535	-	-	-	-	-	223,086	11,683	234,769
54-030	1,649,098	66,790	382,528	7,482	30,644	487,444	-	-	-	-	-	227,204	15,555	242,759
54-040	1,587,801	64,307	368,310	7,204	-	439,821	-	-	-	(41,726)	(41,726)	218,759	(21,180)	197,579
54-041	2,083,683	84,391	483,335	9,454	-	577,180	-	-	-	(32,178)	(32,178)	287,079	(16,334)	270,745
54-042	2,491,819	100,921	578,007	11,305	12,210	702,443	-	-	-	-	-	343,310	6,198	349,508
54-222	7,377,194	298,782	1,711,229	33,470	-	2,043,481	-	-	-	(126,111)	(126,111)	1,016,392	(64,016)	952,376

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
54-396	2,128,414	86,202	493,711	9,656	-	589,569	-	-	-	(93,683)	(93,683)	293,242	(47,555)	245,687
55-001	6,873,502	278,382	1,594,392	31,185	112,193	2,016,152	-	-	-	-	-	946,996	56,951	1,003,947
55-002	2,493,971	101,008	578,507	11,315	68,691	759,521	-	-	-	-	-	343,606	34,868	378,474
55-009	1,649,926	66,823	382,720	7,486	45,306	502,335	-	-	-	-	-	227,318	22,998	250,316
55-014	2,547,150	103,162	590,842	11,556	-	705,560	-	-	-	(8,069)	(8,069)	350,933	(4,096)	346,837
55-179	6,877,499	278,544	1,595,319	31,203	-	1,905,066	-	-	-	(393,333)	(393,333)	947,546	(199,662)	747,884
55-197	10,093,580	408,798	2,341,328	45,794	-	2,795,920	-	-	-	(294,347)	(294,347)	1,390,641	(149,414)	1,241,227
55-322	2,102,435	85,150	487,685	9,539	-	582,374	-	-	-	(112,849)	(112,849)	289,663	(57,284)	232,379
55-350	3,027,834	122,630	702,343	13,737	-	838,710	-	-	-	(35,331)	(35,331)	417,159	(17,934)	399,225
55-369	5,654,672	229,019	1,311,669	25,655	86,816	1,653,159	-	-	-	-	-	779,071	44,069	823,140
55-393	1,569,465	63,565	364,056	7,121	24,836	459,578	-	-	-	-	-	216,233	12,607	228,840
55-757	4,461,425	180,691	1,034,881	20,241	-	1,235,813	-	-	-	(20,453)	(20,453)	614,672	(10,382)	604,290
56-022	8,584,266	347,670	1,991,224	38,946	-	2,377,840	-	-	-	(159,658)	(159,658)	1,182,696	(81,044)	1,101,652
57-001	14,572,318	590,191	3,380,225	66,114	676,180	4,712,710	-	-	-	-	-	2,007,699	343,239	2,350,938
57-002	3,037,424	123,018	704,567	13,781	-	841,366	-	-	-	(187,631)	(187,631)	418,481	(95,244)	323,237
57-008	1,976,238	80,039	458,412	8,966	215,918	763,335	-	-	-	-	-	272,276	109,603	381,879
57-009	2,828,531	114,558	656,112	12,833	-	783,503	-	-	-	(18,179)	(18,179)	389,700	(9,228)	380,472
57-011	9,543,962	386,538	2,213,837	43,300	-	2,643,675	-	-	-	(412,034)	(412,034)	1,314,918	(209,155)	1,105,763
57-012	5,183,686	209,943	1,202,419	23,518	61,317	1,497,197	-	-	-	-	-	714,182	31,125	745,307
57-020	4,328,991	175,328	1,004,162	19,640	108,749	1,307,879	-	-	-	-	-	596,426	55,203	651,629
57-021	522,147	21,147	121,118	2,369	119,117	263,751	-	-	-	-	-	71,939	60,465	132,404
57-022	222,512	9,012	51,614	1,010	10,362	71,998	-	-	-	-	-	30,657	5,260	35,917
57-023	160,587	6,504	37,250	729	72,662	117,145	-	-	-	-	-	22,125	36,885	59,010
57-128	59,013,390	2,390,090	13,688,869	267,741	1,795,729	18,142,429	-	-	-	-	-	8,130,560	911,537	9,042,097
57-165	14,212,121	575,602	3,296,673	64,480	-	3,936,755	-	-	-	(156,439)	(156,439)	1,958,073	(79,411)	1,878,662
57-176	4,887,848	197,962	1,133,795	22,176	-	1,353,933	-	-	-	(65,702)	(65,702)	673,422	(33,352)	640,070
57-240	26,424,806	1,070,226	6,129,553	119,888	760,650	8,080,317	-	-	-	-	-	3,640,673	386,116	4,026,789
57-245	7,276,645	294,710	1,687,906	33,014	-	2,015,630	-	-	-	(60,284)	(60,284)	1,002,539	(30,601)	971,938
57-269	10,935,835	442,910	2,536,699	49,615	261,043	3,290,267	-	-	-	-	-	1,506,683	132,509	1,639,192
57-274	23,488,207	951,291	5,448,373	106,565	-	6,506,229	-	-	-	(8,659)	(8,659)	3,236,084	(4,395)	3,231,689
57-290	10,701,694	433,427	2,482,387	48,553	-	2,964,367	-	-	-	(118,820)	(118,820)	1,474,424	(60,315)	1,414,109
57-297	14,449,772	585,227	3,351,799	65,558	231,126	4,233,710	-	-	-	-	-	1,990,815	117,323	2,108,138
57-298	14,668,524	594,087	3,402,541	66,550	-	4,063,178	-	-	-	(37,433)	(37,433)	2,020,954	(19,001)	2,001,953
57-726	4,968,990	201,248	1,152,617	22,544	-	1,376,409	-	-	-	(30,886)	(30,886)	684,602	(15,678)	668,924
57-806	273,922	11,094	63,540	1,243	12,401	88,278	-	-	-	-	-	37,740	6,295	44,035
57-808	84,723	3,431	19,653	384	14,609	38,077	-	-	-	-	-	11,673	7,415	19,088
57-810	1,669,446	67,614	387,248	7,574	228,076	690,512	-	-	-	-	-	230,008	115,775	345,783
57-814	1,237,896	50,136	287,145	5,616	-	342,897	-	-	-	(57,876)	(57,876)	170,551	(29,378)	141,173
57-815	367,613	14,889	85,272	1,668	-	101,829	-	-	-	(23,150)	(23,150)	50,648	(11,751)	38,897
57-818	974,051	39,450	225,943	4,419	-	269,812	-	-	-	(74,251)	(74,251)	134,200	(37,691)	96,509
57-819	169,170	6,852	39,241	768	10,091	56,952	-	-	-	-	-	23,307	5,122	28,429
57-822	-	-	-	-	-	-	-	-	-	(21,681)	(21,681)	-	(11,006)	(11,006)
57-824	762,400	30,878	176,848	3,459	-	211,185	-	-	-	(33,096)	(33,096)	105,039	(16,800)	88,239
57-825	162,701	6,590	37,741	738	-	45,069	-	-	-	(22,465)	(22,465)	22,416	(11,403)	11,013
57-829	248,111	10,049	57,552	1,126	60,374	129,101	-	-	-	-	-	34,184	30,647	64,831
57-830	248,771	10,075	57,706	1,129	39,515	108,425	-	-	-	-	-	34,274	20,059	54,333
57-835	1,493,255	60,478	346,379	6,775	128,126	541,758	-	-	-	-	-	205,733	65,038	270,771

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
57-842	753,497	30,517	174,783	3,419	109,472	318,191	-	-	-	-	-	103,813	55,569	159,382
57-845	286,946	11,622	66,561	1,302	1,004	80,489	-	-	-	-	-	39,534	509	40,043
57-847	280,494	11,360	65,064	1,273	-	77,697	-	-	-	(984)	(984)	38,645	(499)	38,146
57-850	225,119	9,117	52,219	1,021	-	62,357	-	-	-	(15,321)	(15,321)	31,016	(7,777)	23,239
57-860	378,349	15,323	87,763	1,717	68,311	173,114	-	-	-	-	-	52,127	34,676	86,803
57-867	310,247	12,565	71,966	1,408	81,574	167,513	-	-	-	-	-	42,744	41,408	84,152
57-871	217,168	8,795	50,375	985	6,731	66,886	-	-	-	-	-	29,920	3,416	33,336
57-873	523,824	21,215	121,507	2,377	-	145,099	-	-	-	(122,374)	(122,374)	72,170	(62,119)	10,051
57-882	357,645	14,485	82,960	1,623	533	99,601	-	-	-	-	-	49,274	271	49,545
57-901	2,315,287	93,771	537,059	10,504	-	641,334	-	-	-	(46,725)	(46,725)	318,988	(23,719)	295,269
57-907	1,364,554	55,266	316,525	6,191	-	377,982	-	-	-	(27,305)	(27,305)	188,001	(13,861)	174,140
58-016	5,543,597	224,520	1,285,904	25,151	-	1,535,575	-	-	-	(52,501)	(52,501)	763,768	(26,651)	737,117
59-014	3,838,242	155,452	890,327	17,414	-	1,063,193	-	-	-	(79,853)	(79,853)	528,813	(40,535)	488,278
59-015	2,261,280	91,584	524,531	10,259	-	626,374	-	-	-	(58,238)	(58,238)	311,548	(29,562)	281,986
59-016	2,266,678	91,802	525,783	10,284	-	627,869	-	-	-	(56,084)	(56,084)	312,291	(28,469)	283,822
59-385	3,261,661	132,100	756,582	14,798	75,421	978,901	-	-	-	-	-	449,375	38,285	487,660
59-800	66,885	2,709	15,515	303	176	18,703	-	-	-	-	-	9,215	90	9,305
60-001	5,237,260	212,113	1,214,846	23,761	-	1,450,720	-	-	-	(76,505)	(76,505)	721,563	(38,835)	682,728
60-003	5,983,915	242,353	1,388,041	27,149	54,491	1,712,034	-	-	-	-	-	824,433	27,660	852,093
60-027	4,355,997	176,421	1,010,426	19,763	-	1,206,610	-	-	-	(11,376)	(11,376)	600,147	(5,774)	594,373
60-028	4,169,962	168,887	967,273	18,919	29,136	1,184,215	-	-	-	-	-	574,516	14,790	589,306
60-029	2,586,840	104,769	600,049	11,736	-	716,554	-	-	-	(135,015)	(135,015)	356,401	(68,535)	287,866
60-030	7,193,388	291,338	1,668,593	32,636	-	1,992,567	-	-	-	(188,084)	(188,084)	991,068	(95,474)	895,594
60-211	9,715,366	393,480	2,253,596	44,078	-	2,691,154	-	-	-	(127,470)	(127,470)	1,338,533	(64,705)	1,273,828
60-717	4,249,222	172,097	985,658	19,278	-	1,177,033	-	-	-	(100,563)	(100,563)	585,436	(51,047)	534,389
60-744	4,364,922	176,783	1,012,496	19,803	-	1,209,082	-	-	-	(243,559)	(243,559)	601,376	(123,634)	477,742
60-800	181,216	7,339	42,035	822	-	50,196	-	-	-	(11,370)	(11,370)	24,967	(5,772)	19,195
60-801	1,037,728	42,029	240,714	4,708	-	287,451	-	-	-	(13,830)	(13,830)	142,973	(7,021)	135,952
61-018	2,819,926	114,209	654,116	12,794	87,051	868,170	-	-	-	-	-	388,515	44,188	432,703
61-313	2,263,460	91,672	525,037	10,269	61,292	688,270	-	-	-	-	-	311,848	31,113	342,961
62-006	2,302,273	93,244	534,040	10,445	-	637,729	-	-	-	(142,196)	(142,196)	317,195	(72,180)	245,015
62-007	2,437,136	98,706	565,323	11,057	17,937	693,023	-	-	-	-	-	335,776	9,105	344,881
62-010	24,388	988	5,657	111	-	6,756	-	-	-	(142)	(142)	3,360	(72)	3,288
62-012	284,761	11,533	66,054	1,292	-	78,879	-	-	-	(3,248)	(3,248)	39,233	(1,648)	37,585
62-014	5,841	237	1,355	27	-	1,619	-	-	-	(98)	(98)	805	(50)	755
62-015	4,120,380	166,879	955,772	18,694	-	1,141,345	-	-	-	(176,097)	(176,097)	567,685	(89,389)	478,296
62-236	4,873,428	197,378	1,130,450	22,110	2,834	1,352,772	-	-	-	-	-	671,436	1,439	672,875
63-001	2,055,768	83,260	476,860	9,327	-	569,447	-	-	-	(116,978)	(116,978)	283,233	(59,379)	223,854
63-002	1,300,514	52,672	301,670	5,900	-	360,242	-	-	-	(1,598)	(1,598)	179,178	(811)	178,367
63-014	2,553,549	103,421	592,327	11,585	-	707,333	-	-	-	(38,042)	(38,042)	351,815	(19,311)	332,504
63-392	3,309,225	134,026	767,615	15,014	-	916,655	-	-	-	(126,344)	(126,344)	455,928	(64,134)	391,794
64-020	4,149,723	168,067	962,578	18,827	-	1,149,472	-	-	-	(140,866)	(140,866)	571,727	(71,506)	500,221
64-021	1,941,054	78,614	450,251	8,806	-	537,671	-	-	-	(87,614)	(87,614)	267,428	(44,474)	222,954
64-270	4,073,177	164,967	944,823	18,480	-	1,128,270	-	-	-	(44,291)	(44,291)	561,181	(22,482)	538,699
64-324	2,304,345	93,328	534,521	10,455	-	638,304	-	-	-	(111,185)	(111,185)	317,481	(56,439)	261,042
65-001	1,537,261	62,260	356,586	6,974	25,950	451,770	-	-	-	-	-	211,796	13,172	224,968
65-020	4,361,714	176,653	1,011,752	19,789	-	1,208,194	-	-	-	(2,428)	(2,428)	600,934	(1,232)	599,702

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Contributions and Share of	Total Employer Pension Expense
65-021	9,427,056	381,803	2,186,720	42,770	-	2,611,293	-	-	-	(64,219)	(64,219)	1,298,811	(32,599)	1,266,212
65-022	4,165,257	168,696	966,182	18,898	63,940	1,217,716	-	-	-	-	-	573,868	32,457	606,325
65-120	6,161,296	249,537	1,429,187	27,953	62,210	1,768,887	-	-	-	-	-	848,872	31,579	880,451
66-011	3,137,659	127,078	727,818	14,235	54,714	923,845	-	-	-	-	-	432,290	27,773	460,063
66-012	2,879,942	116,640	668,037	13,066	-	797,743	-	-	-	(32,034)	(32,034)	396,783	(16,261)	380,522
66-013	2,899,651	117,438	672,609	13,156	-	803,203	-	-	-	(169,743)	(169,743)	399,499	(86,164)	313,335
66-278	4,527,688	183,375	1,050,252	20,542	-	1,254,169	-	-	-	(137,168)	(137,168)	623,801	(69,629)	554,172
66-719	1,439,887	58,317	333,999	6,533	-	398,849	-	-	-	(33,532)	(33,532)	198,380	(17,021)	181,359
67-013	4,472,459	181,138	1,037,441	20,291	-	1,238,870	-	-	-	(251,735)	(251,735)	616,192	(127,785)	488,407
67-017	3,421,604	138,578	793,682	15,524	29,968	977,752	-	-	-	-	-	471,411	15,212	486,623
67-020	2,825,643	114,441	655,442	12,820	-	782,703	-	-	-	(105,531)	(105,531)	389,302	(53,569)	335,733
67-023	4,711,532	190,821	1,092,897	21,376	-	1,305,094	-	-	-	(133,059)	(133,059)	649,131	(67,543)	581,588
67-025	2,691,651	109,014	624,361	12,212	-	745,587	-	-	-	(81,234)	(81,234)	370,842	(41,235)	329,607
67-026	2,166,810	87,758	502,618	9,831	-	600,207	-	-	-	(55,888)	(55,888)	298,532	(28,370)	270,162
67-027	14,788	599	3,430	67	-	4,096	-	-	-	(9,662)	(9,662)	2,037	(4,905)	(2,868)
67-150	7,371,461	298,550	1,709,899	33,444	-	2,041,893	-	-	-	(253,639)	(253,639)	1,015,602	(128,751)	886,851
67-181	6,286,363	254,603	1,458,198	28,521	-	1,741,322	-	-	-	(165,945)	(165,945)	866,103	(84,236)	781,867
67-279	8,771,366	355,247	2,034,624	39,795	-	2,429,666	-	-	-	(50,271)	(50,271)	1,208,474	(25,519)	1,182,955
67-284	5,678,643	229,990	1,317,230	25,764	-	1,572,984	-	-	-	(27,191)	(27,191)	782,374	(13,802)	768,572
67-405	1,676,445	67,897	388,872	7,606	20,769	485,144	-	-	-	-	-	230,972	10,542	241,514
67-758	2,299,888	93,147	533,487	10,434	-	637,068	-	-	-	(89,768)	(89,768)	316,867	(45,567)	271,300
68-001	1,333,426	54,005	309,304	6,050	-	369,359	-	-	-	(90,426)	(90,426)	183,713	(45,901)	137,812
68-003	66,923	2,710	15,524	304	-	18,538	-	-	-	(2,036)	(2,036)	9,220	(1,034)	8,186
68-018	3,843,981	155,684	891,658	17,440	-	1,064,782	-	-	-	(104,550)	(104,550)	529,604	(53,071)	476,533
68-019	2,156,161	87,326	500,148	9,782	42,181	639,437	-	-	-	-	-	297,065	21,411	318,476
68-020	2,384,757	96,585	553,173	10,820	-	660,578	-	-	-	(82,325)	(82,325)	328,560	(41,789)	286,771
68-025	1,965,366	79,599	455,890	8,917	10,607	555,013	-	-	-	-	-	270,778	5,384	276,162
68-265	5,351,115	216,724	1,241,256	24,278	30,996	1,513,254	-	-	-	-	-	737,249	15,734	752,983
69-001	2,081,325	84,295	482,788	9,443	-	576,526	-	-	-	(2,690)	(2,690)	286,754	(1,365)	285,389
69-005	1,959,081	79,344	454,433	8,888	-	542,665	-	-	-	(51,613)	(51,613)	269,912	(26,199)	243,713
69-006	1,147,553	46,477	266,189	5,206	-	317,872	-	-	-	(35,328)	(35,328)	158,104	(17,933)	140,171
69-008	732,933	29,684	170,013	3,325	-	203,022	-	-	-	(31,933)	(31,933)	100,980	(16,210)	84,770
69-009	1,298,767	52,601	301,265	5,892	-	359,758	-	-	-	(64,058)	(64,058)	178,937	(32,516)	146,421
69-010	1,346,353	54,528	312,303	6,108	1,804	374,743	-	-	-	-	-	185,494	915	186,409
69-012	959,544	38,862	222,578	4,353	-	265,793	-	-	-	(17,924)	(17,924)	132,201	(9,099)	123,102
69-015	1,273,810	51,590	295,476	5,779	-	352,845	-	-	-	(19,043)	(19,043)	175,499	(9,667)	165,832
69-017	1,482,562	60,045	343,898	6,726	-	410,669	-	-	-	(86,726)	(86,726)	204,260	(44,023)	160,237
69-019	2,920,832	118,296	677,522	13,252	66,850	875,920	-	-	-	-	-	402,417	33,934	436,351
70-001	2,219,070	89,874	514,740	10,068	-	614,682	-	-	-	(166,542)	(166,542)	305,732	(84,539)	221,193
70-006	5,600,838	226,838	1,299,182	25,411	-	1,551,431	-	-	-	(143,231)	(143,231)	771,655	(72,706)	698,949
70-007	1,535,914	62,206	356,274	6,968	-	425,448	-	-	-	(81,086)	(81,086)	211,610	(41,161)	170,449
70-008	6,128,605	248,213	1,421,604	27,805	81,603	1,779,225	-	-	-	-	-	844,368	41,423	885,791
70-010	1,746,316	70,727	405,079	7,923	-	483,729	-	-	-	(88,260)	(88,260)	240,598	(44,802)	195,796
70-012	4,049,422	164,005	939,312	18,372	-	1,121,689	-	-	-	(28,887)	(28,887)	557,908	(14,663)	543,245
70-013	2,473,802	100,191	573,828	11,224	39,777	725,020	-	-	-	-	-	340,828	20,192	361,020
70-014	3,307,219	133,945	767,149	15,005	-	916,099	-	-	-	(50,257)	(50,257)	455,652	(25,511)	430,141
70-158	10,476,327	424,300	2,430,111	47,531	-	2,901,942	-	-	-	(95,854)	(95,854)	1,443,374	(48,657)	1,394,717

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
70-189	4,452,841	180,344	1,032,890	20,202	-	1,233,436	-	-	-	(92,900)	(92,900)	613,489	(47,158)	566,331
70-712	4,402,983	178,324	1,021,325	19,976	-	1,219,625	-	-	-	(169,584)	(169,584)	606,620	(86,083)	520,537
70-730	3,981,629	161,259	923,587	18,064	-	1,102,910	-	-	-	(77,511)	(77,511)	548,568	(39,346)	509,222
70-800	545,540	22,095	126,545	2,475	-	151,115	-	-	-	(9,009)	(9,009)	75,162	(4,573)	70,589
70-801	2,031,629	82,283	471,261	9,217	30,563	593,324	-	-	-	-	-	279,907	15,514	295,421
70-820	479,726	19,429	111,278	2,176	16,875	149,758	-	-	-	-	-	66,094	8,566	74,660
70-870	165,168	6,689	38,313	749	-	45,751	-	-	-	(1,221)	(1,221)	22,756	(620)	22,136
71-001	4,101,476	166,113	951,387	18,608	76,260	1,212,368	-	-	-	-	-	565,080	38,711	603,791
71-007	2,770,955	112,226	642,756	12,572	-	767,554	-	-	-	(13,414)	(13,414)	381,768	(6,809)	374,959
71-013	4,537,202	183,760	1,052,459	20,585	-	1,256,804	-	-	-	(107,667)	(107,667)	625,112	(54,654)	570,458
71-014	1,836,772	74,391	426,062	8,333	-	508,786	-	-	-	(3,671)	(3,671)	253,061	(1,864)	251,197
71-015	3,026,087	122,559	701,937	13,729	-	838,225	-	-	-	(113,652)	(113,652)	416,919	(57,691)	359,228
71-017	2,869,330	116,210	665,576	13,018	23,407	818,211	-	-	-	-	-	395,321	11,881	407,202
71-018	2,797,501	113,301	648,914	12,692	-	774,907	-	-	-	(34,014)	(34,014)	385,425	(17,266)	368,159
71-118	7,784,378	315,274	1,805,681	35,317	144,741	2,301,013	-	-	-	-	-	1,072,491	73,472	1,145,963
71-755	3,026,438	122,573	702,019	13,731	-	838,323	-	-	-	(89,782)	(89,782)	416,967	(45,575)	371,392
72-012	3,075,793	124,572	713,467	13,955	-	851,994	-	-	-	(48,796)	(48,796)	423,767	(24,769)	398,998
72-013	2,359,222	95,550	547,250	10,704	-	653,504	-	-	-	(2,937)	(2,937)	325,041	(1,491)	323,550
72-140	8,126,397	329,126	1,885,016	36,869	-	2,251,011	-	-	-	(152,695)	(152,695)	1,119,613	(77,510)	1,042,103
72-320	5,382,751	218,006	1,248,594	24,421	-	1,491,021	-	-	-	(86,664)	(86,664)	741,608	(43,992)	697,616
72-334	2,153,759	87,229	499,590	9,771	-	596,590	-	-	-	(51,833)	(51,833)	296,734	(26,311)	270,423
72-716	2,934,208	118,838	680,625	13,312	47,805	860,580	-	-	-	-	-	404,260	24,266	428,526
72-735	4,909,391	198,834	1,138,793	22,274	-	1,359,901	-	-	-	(179,543)	(179,543)	676,391	(91,138)	585,253
73-001	6,335,399	256,589	1,469,572	28,743	385,147	2,140,051	-	-	-	-	-	872,859	195,506	1,068,365
73-002	2,503,886	101,409	580,807	11,360	-	693,576	-	-	-	(81,157)	(81,157)	344,972	(41,197)	303,775
73-004	1,564,078	63,346	362,807	7,096	92,829	526,078	-	-	-	-	-	215,491	47,122	262,613
73-005	1,458,856	59,085	338,399	6,619	-	404,103	-	-	-	(28,012)	(28,012)	200,994	(14,220)	186,774
73-008	2,953,734	119,629	685,154	13,401	-	818,184	-	-	-	(87,866)	(87,866)	406,950	(44,602)	362,348
73-013	2,745,350	111,189	636,817	12,456	-	760,462	-	-	-	(58,279)	(58,279)	378,240	(29,584)	348,656
73-015	3,323,921	134,621	771,024	15,080	-	920,725	-	-	-	(46,165)	(46,165)	457,953	(23,434)	434,519
73-016	3,016,200	122,159	699,644	13,684	95,079	930,566	-	-	-	-	-	415,556	48,263	463,819
73-017	4,037,561	163,524	936,561	18,318	13,079	1,131,482	-	-	-	-	-	556,274	6,639	562,913
73-018	1,437,945	58,238	333,549	6,524	-	398,311	-	-	-	(10,147)	(10,147)	198,113	(5,151)	192,962
73-180	5,508,391	223,094	1,277,738	24,991	216,703	1,742,526	-	-	-	-	-	758,918	110,002	868,920
73-728	2,714,601	109,944	629,684	12,316	-	751,944	-	-	-	(82,599)	(82,599)	374,004	(41,929)	332,075
73-875	1,219,452	49,389	282,867	5,533	11,219	349,008	-	-	-	-	-	168,010	5,695	173,705
74-001	6,742,604	273,081	1,564,028	30,591	132,359	2,000,059	-	-	-	-	-	928,961	67,188	996,149
74-003	2,004,304	81,176	464,922	9,093	-	555,191	-	-	-	(7,859)	(7,859)	276,143	(3,989)	272,154
74-010	1,499,594	60,735	347,849	6,804	-	415,388	-	-	-	(74,902)	(74,902)	206,606	(38,022)	168,584
74-013	1,000,911	40,538	232,173	4,541	-	277,252	-	-	-	(36,297)	(36,297)	137,900	(18,425)	119,475
74-014	1,697,274	68,741	393,703	7,700	42,208	512,352	-	-	-	-	-	233,842	21,425	255,267
74-139	4,602,827	186,418	1,067,681	20,883	81,645	1,356,627	-	-	-	-	-	634,154	41,444	675,598
74-194	6,645,068	269,131	1,541,404	30,148	-	1,840,683	-	-	-	(39,899)	(39,899)	915,523	(20,254)	895,269
74-897	147,054	5,956	34,111	667	-	40,734	-	-	-	(18,093)	(18,093)	20,260	(9,185)	11,075
75-003	1,400,300	56,713	324,817	6,353	-	387,883	-	-	-	(41,378)	(41,378)	192,926	(21,004)	171,922
75-005	1,630,952	66,055	378,319	7,400	-	451,774	-	-	-	(44,195)	(44,195)	224,704	(22,434)	202,270
75-007	1,644,139	66,589	381,378	7,459	-	455,426	-	-	-	(37,864)	(37,864)	226,521	(19,220)	207,301

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	Total Employer Pension Expense
75-010	1,099,978	44,550	255,153	4,991	-	304,694	-	-	-	(76,368)	(76,368)	151,549	(38,766)	112,783
75-015	990,964	40,135	229,866	4,496	-	274,497	-	-	-	(28,573)	(28,573)	136,530	(14,504)	122,026
75-020	1,751,157	70,923	406,202	7,945	-	485,070	-	-	-	(102,171)	(102,171)	241,265	(51,863)	189,402
75-022	2,861,865	115,908	663,844	12,984	-	792,736	-	-	-	(54,905)	(54,905)	394,293	(27,870)	366,423
75-190	5,342,493	216,375	1,239,256	24,239	-	1,479,870	-	-	-	(905,018)	(905,018)	736,061	(459,400)	276,661
75-900	1,374,982	55,688	318,944	6,238	-	380,870	-	-	-	(44,007)	(44,007)	189,438	(22,338)	167,100
76-001	17,099,570	692,546	3,966,452	77,580	215,671	4,952,249	-	-	-	-	-	2,355,890	109,477	2,465,367
76-006	5,814,831	235,505	1,348,820	26,382	86,762	1,697,469	-	-	-	-	-	801,137	44,042	845,179
76-007	3,295,368	133,465	764,400	14,951	-	912,816	-	-	-	(107,141)	(107,141)	454,019	(54,387)	399,632
76-012	13,550,546	548,808	3,143,213	61,478	-	3,753,499	-	-	-	(224,227)	(224,227)	1,866,924	(113,821)	1,753,103
76-013	7,685,776	311,280	1,782,809	34,870	127,788	2,256,747	-	-	-	-	-	1,058,907	64,867	1,123,774
76-022	2,023,316	81,946	469,333	9,180	14,180	574,639	-	-	-	-	-	278,762	7,198	285,960
76-024	11,845,835	479,766	2,747,784	53,744	-	3,281,294	-	-	-	(172,773)	(172,773)	1,632,058	(87,702)	1,544,356
76-026	14,873,641	602,395	3,450,121	67,481	-	4,119,997	-	-	-	(243,627)	(243,627)	2,049,214	(123,669)	1,925,545
76-033	4,094,564	165,833	949,784	18,577	26,454	1,160,648	-	-	-	-	-	564,128	13,428	577,556
76-034	5,468,172	221,465	1,268,408	24,809	47,311	1,561,993	-	-	-	-	-	753,376	24,015	777,391
76-035	3,878,662	157,089	899,702	17,597	-	1,074,388	-	-	-	(77,002)	(77,002)	534,382	(39,087)	495,295
76-036	3,569,696	144,576	828,034	16,196	-	988,806	-	-	-	(68,590)	(68,590)	491,814	(34,818)	456,996
76-037	2,912,778	117,970	675,654	13,215	-	806,839	-	-	-	(12,293)	(12,293)	401,308	(6,240)	395,068
76-102	9,176,906	371,672	2,128,694	41,635	132,609	2,674,610	-	-	-	-	-	1,264,347	67,314	1,331,661
76-117	33,254,378	1,346,829	7,713,755	150,873	286,836	9,498,293	-	-	-	-	-	4,581,616	145,602	4,727,218
76-164	8,691,214	352,001	2,016,032	39,432	-	2,407,465	-	-	-	(151,021)	(151,021)	1,197,431	(76,660)	1,120,771
76-262	10,545,424	427,098	2,446,138	47,844	-	2,921,080	-	-	-	(139,650)	(139,650)	1,452,894	(70,889)	1,382,005
76-281	6,340,218	256,784	1,470,690	28,765	19,701	1,775,940	-	-	-	-	-	873,523	10,001	883,524
76-770	1,070,527	43,357	248,322	4,857	-	296,536	-	-	-	(23,196)	(23,196)	147,492	(11,775)	135,717
76-803	614,962	24,906	142,648	2,790	89,658	260,002	-	-	-	-	-	84,726	45,511	130,237
76-805	253,931	10,284	58,902	1,152	18,531	88,869	-	-	-	-	-	34,985	9,407	44,392
76-807	491,982	19,926	114,121	2,232	35,350	171,629	-	-	-	-	-	67,783	17,944	85,727
76-808	98,683	3,997	22,891	448	11,283	38,619	-	-	-	-	-	13,596	5,727	19,323
76-858	358,348	14,513	83,123	1,626	-	99,262	-	-	-	(1,106)	(1,106)	49,371	(562)	48,809
76-876	328,778	13,316	76,264	1,492	1,654	92,726	-	-	-	-	-	45,297	840	46,137
76-889	336,999	13,649	78,171	1,529	-	93,349	-	-	-	(12,995)	(12,995)	46,430	(6,597)	39,833
77-001	5,371,241	217,540	1,245,924	24,369	450,270	1,938,103	-	-	-	-	-	740,022	228,563	968,585
77-002	7,320,900	296,502	1,698,171	33,215	-	2,027,888	-	-	-	(179,472)	(179,472)	1,008,636	(91,102)	917,534
77-003	5,874,084	237,905	1,362,565	26,650	-	1,627,120	-	-	-	(193,152)	(193,152)	809,301	(98,047)	711,254
77-005	3,608,726	146,156	837,088	16,373	-	999,617	-	-	-	(81,875)	(81,875)	497,192	(41,561)	455,631
77-006	3,656,593	148,095	848,191	16,590	-	1,012,876	-	-	-	(62,739)	(62,739)	503,787	(31,847)	471,940
77-007	10,245,404	414,947	2,376,545	46,483	18,524	2,856,499	-	-	-	-	-	1,411,559	9,403	1,420,962
77-010	1,876,673	76,007	435,317	8,514	-	519,838	-	-	-	(1,143)	(1,143)	258,558	(580)	257,978
77-016	4,583,328	185,628	1,063,158	20,794	-	1,269,580	-	-	-	(349,572)	(349,572)	631,467	(177,448)	454,019
77-021	283,469	11,481	65,754	1,286	71,030	149,551	-	-	-	-	-	39,055	36,056	75,111
77-022	201,726	8,170	46,793	915	91,277	147,155	-	-	-	-	-	27,793	46,334	74,127
77-101	72,416,071	2,932,909	16,797,783	328,548	540,084	20,599,324	-	-	-	-	-	9,977,112	274,154	10,251,266
77-106	10,512,630	425,770	2,438,532	47,695	-	2,911,997	-	-	-	(189,038)	(189,038)	1,448,376	(95,959)	1,352,417
77-127	10,080,620	408,273	2,338,322	45,735	-	2,792,330	-	-	-	(355,967)	(355,967)	1,388,856	(180,694)	1,208,162
77-237	5,980,091	242,199	1,387,154	27,131	-	1,656,484	-	-	-	(70,969)	(70,969)	823,906	(36,025)	787,881
77-257	14,624,908	592,321	3,392,424	66,352	-	4,051,097	-	-	-	(156,231)	(156,231)	2,014,944	(79,305)	1,935,639

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Contributions and Share of	Total Employer Pension Expense
77-277	5,301,700	214,723	1,229,793	24,054	7,278	1,475,848	-	-	-	-	-	730,441	3,695	734,136
77-280	6,901,811	279,529	1,600,959	31,313	-	1,911,801	-	-	-	(262,171)	(262,171)	950,896	(133,082)	817,814
77-285	11,656,295	472,089	2,703,818	52,884	-	3,228,791	-	-	-	(70,098)	(70,098)	1,605,944	(35,583)	1,570,361
77-296	11,940,780	483,611	2,769,808	54,175	-	3,307,594	-	-	-	(68,583)	(68,583)	1,645,139	(34,814)	1,610,325
77-300	15,131,543	612,840	3,509,944	68,651	-	4,191,435	-	-	-	(106,026)	(106,026)	2,084,746	(53,820)	2,030,926
77-502	40,039,733	1,621,642	9,287,700	181,658	-	11,091,000	-	-	-	(3,224,264)	(3,224,264)	5,516,468	(1,636,682)	3,879,786
77-765	1,500,525	60,772	348,065	6,808	-	415,645	-	-	-	(18,311)	(18,311)	206,735	(9,295)	197,440
77-804	149,796	6,067	34,747	680	21,664	63,158	-	-	-	-	-	20,638	10,997	31,635
77-810	740,948	30,009	171,872	3,362	72,095	277,338	-	-	-	-	-	102,084	36,596	138,680
77-811	169,468	6,864	39,310	769	26,574	73,517	-	-	-	-	-	23,348	13,489	36,837
77-820	61,590	2,494	14,286	279	16,762	33,821	-	-	-	-	-	8,486	8,509	16,995
77-825	356,249	14,428	82,636	1,616	-	98,680	-	-	-	(49,192)	(49,192)	49,082	(24,971)	24,111
77-827	248,863	10,079	57,727	1,129	10,795	79,730	-	-	-	-	-	34,287	5,480	39,767
77-830	1,249,931	50,623	289,937	5,671	71,589	417,820	-	-	-	-	-	172,209	36,339	208,548
77-831	280,505	11,361	65,066	1,273	5,320	83,020	-	-	-	-	-	38,646	2,701	41,347
77-832	230,528	9,337	53,474	1,046	4,251	68,108	-	-	-	-	-	31,761	2,158	33,919
77-836	186,965	7,572	43,369	848	-	51,789	-	-	-	(16,711)	(16,711)	25,759	(8,482)	17,277
77-837	-	-	-	-	-	-	-	-	-	(318)	(318)	-	(162)	(162)
77-842	513,531	20,798	119,120	2,330	57,093	199,341	-	-	-	-	-	70,752	28,981	99,733
77-888	373,022	15,108	86,527	1,692	15,159	118,486	-	-	-	-	-	51,393	7,695	59,088
77-897	342,040	13,853	79,340	1,552	-	94,745	-	-	-	(9,569)	(9,569)	47,125	(4,858)	42,267
77-911	5,237,287	212,114	1,214,852	23,761	74,156	1,524,883	-	-	-	-	-	721,566	37,642	759,208
78-001	8,782,941	355,716	2,037,309	39,848	143,111	2,575,984	-	-	-	-	-	1,210,068	72,645	1,282,713
78-002	760,745	30,811	176,464	3,451	4,351	215,077	-	-	-	-	-	104,811	2,209	107,020
78-004	1,123,376	45,498	260,581	5,097	-	311,176	-	-	-	(98,539)	(98,539)	154,773	(50,020)	104,753
78-005	1,805,391	73,120	418,782	8,191	-	500,093	-	-	-	(15,030)	(15,030)	248,737	(7,629)	241,108
78-006	2,734,418	110,746	634,281	12,406	19,849	777,282	-	-	-	-	-	376,734	10,075	386,809
78-013	6,189,995	250,700	1,435,844	28,084	-	1,714,628	-	-	-	(39,677)	(39,677)	852,826	(20,141)	832,685
78-016	2,637,044	106,802	611,694	11,964	-	730,460	-	-	-	(131,787)	(131,787)	363,318	(66,897)	296,421
78-017	1,557,074	63,063	361,182	7,064	-	431,309	-	-	-	(18,147)	(18,147)	214,526	(9,212)	205,314
78-018	1,270,203	51,444	294,639	5,763	-	351,846	-	-	-	(17,636)	(17,636)	175,002	(8,952)	166,050
78-023	1,005,037	40,705	233,131	4,560	-	278,396	-	-	-	(35,267)	(35,267)	138,469	(17,902)	120,567
78-026	2,147,090	86,959	498,043	9,741	-	594,743	-	-	-	(110,154)	(110,154)	295,815	(55,916)	239,899
78-027	2,463,633	99,779	571,470	11,177	-	682,426	-	-	-	(47,896)	(47,896)	339,427	(24,312)	315,115
78-028	3,264,549	132,217	757,252	14,811	-	904,280	-	-	-	(97,957)	(97,957)	449,773	(49,724)	400,049
78-029	1,764,408	71,460	409,276	8,005	-	488,741	-	-	-	(66,234)	(66,234)	243,091	(33,621)	209,470
78-030	1,382,965	56,011	320,795	6,274	-	383,080	-	-	-	(109,589)	(109,589)	190,538	(55,629)	134,909
78-031	1,779,163	72,058	412,698	8,072	-	492,828	-	-	-	(11,084)	(11,084)	245,124	(5,627)	239,497
78-144	3,990,834	161,632	925,722	18,106	15,046	1,120,506	-	-	-	-	-	549,837	7,638	557,475
78-173	4,102,271	166,145	951,571	18,612	-	1,136,328	-	-	-	(154,077)	(154,077)	565,190	(78,212)	486,978
78-203	15,342,020	621,364	3,558,767	69,606	-	4,249,737	-	-	-	(784,942)	(784,942)	2,113,744	(398,448)	1,715,296
78-338	4,425,018	179,217	1,026,437	20,076	-	1,225,730	-	-	-	(29,802)	(29,802)	609,656	(15,128)	594,528
78-356	2,507,206	101,544	581,577	11,375	104,900	799,396	-	-	-	-	-	345,430	53,248	398,678
78-718	3,487,504	141,247	808,969	15,823	-	966,039	-	-	-	(116,645)	(116,645)	480,490	(59,210)	421,280
78-803	562,616	22,786	130,506	2,553	60,362	216,207	-	-	-	-	-	77,514	30,641	108,155
78-805	281,451	11,399	65,286	1,277	21,444	99,406	-	-	-	-	-	38,777	10,885	49,662
78-833	303,016	12,272	70,288	1,375	34,011	117,946	-	-	-	-	-	41,748	17,265	59,013

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Pension Expense	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer Pension Expense
78-865	241,448	9,779	56,007	1,095	18,304	85,185	-	-	-	-	-	33,265	9,291	42,556
79-001	5,788,149	234,425	1,342,631	26,261	44,677	1,647,994	-	-	-	-	-	797,461	22,679	820,140
79-019	861,964	34,910	199,943	3,911	-	238,764	-	-	-	(38,461)	(38,461)	118,757	(19,523)	99,234
79-023	142,132	5,756	32,969	645	34,048	73,418	-	-	-	-	-	19,582	17,283	36,865
79-029	2,470,356	100,051	573,029	11,208	-	684,288	-	-	-	(29,787)	(29,787)	340,353	(15,120)	325,233
79-031	4,055,534	164,252	940,730	18,400	-	1,123,382	-	-	-	(80,017)	(80,017)	558,751	(40,618)	518,133
79-032	2,565,578	103,908	595,117	11,640	-	710,665	-	-	-	(36,950)	(36,950)	353,472	(18,757)	334,715
79-132	3,956,548	160,243	917,769	17,951	-	1,095,963	-	-	-	(48,884)	(48,884)	545,113	(24,814)	520,299
79-172	6,238,592	252,668	1,447,117	28,304	107,421	1,835,510	-	-	-	-	-	859,521	54,528	914,049
79-198	4,724,178	191,333	1,095,830	21,433	92,585	1,401,181	-	-	-	-	-	650,873	46,997	697,870
79-354	2,833,637	114,765	657,296	12,856	-	784,917	-	-	-	(51,336)	(51,336)	390,404	(26,059)	364,345
79-763	3,221,598	130,477	747,289	14,616	-	892,382	-	-	-	(27,330)	(27,330)	443,855	(13,873)	429,982
79-800	774,148	31,354	179,573	3,512	-	214,439	-	-	-	(62,761)	(62,761)	106,658	(31,858)	74,800
80-020	2,643,529	107,065	613,199	11,994	-	732,258	-	-	-	(2,257)	(2,257)	364,212	(1,145)	363,067
80-022	4,319,439	174,941	1,001,946	19,597	-	1,196,484	-	-	-	(10,901)	(10,901)	595,110	(5,533)	589,577
80-345	13,244,398	536,409	3,072,198	60,089	-	3,668,696	-	-	-	(91,890)	(91,890)	1,824,745	(46,644)	1,778,101
81-015	1,848,488	74,865	428,779	8,386	-	512,030	-	-	-	(70,340)	(70,340)	254,675	(35,706)	218,969
81-016	2,308,975	93,515	535,595	10,476	-	639,586	-	-	-	(42)	(42)	318,119	(21)	318,098
81-200	5,130,859	207,804	1,190,165	23,278	-	1,421,247	-	-	-	(95,960)	(95,960)	706,903	(48,710)	658,193
81-768	1,822,455	73,811	422,741	8,268	-	504,820	-	-	-	(15,847)	(15,847)	251,088	(8,044)	243,044
82-019	6,117,560	247,766	1,419,042	27,755	-	1,694,563	-	-	-	(30,981)	(30,981)	842,846	(15,727)	827,119
83-001	3,738,412	151,409	867,170	16,961	98,211	1,133,751	-	-	-	-	-	515,059	49,853	564,912
83-003	4,097,512	165,953	950,467	18,590	-	1,135,010	-	-	-	(157,022)	(157,022)	564,534	(79,706)	484,828
83-013	3,039,749	123,112	705,107	13,791	-	842,010	-	-	-	(106,821)	(106,821)	418,801	(54,224)	364,577
83-014	13,005,861	526,748	3,016,867	59,007	334,545	3,937,167	-	-	-	-	-	1,791,880	169,820	1,961,700
83-015	13,204,747	534,803	3,063,001	59,909	133,830	3,791,543	-	-	-	-	-	1,819,282	67,934	1,887,216
83-161	12,752,189	516,474	2,958,024	57,856	81,574	3,613,928	-	-	-	-	-	1,756,931	41,408	1,798,339
83-167	27,947,452	1,131,894	6,482,749	126,796	-	7,741,439	-	-	-	(130,808)	(130,808)	3,850,456	(66,400)	3,784,056
83-225	8,297,785	336,067	1,924,771	37,647	75,287	2,373,772	-	-	-	-	-	1,143,226	38,216	1,181,442
83-273	13,676,008	553,889	3,172,315	62,047	-	3,788,251	-	-	-	(309,308)	(309,308)	1,884,210	(157,009)	1,727,201
83-769	4,087,738	165,557	948,200	18,546	-	1,132,303	-	-	-	(2,934)	(2,934)	563,187	(1,490)	561,697
83-800	316,143	12,804	73,333	1,434	-	87,571	-	-	-	(21,192)	(21,192)	43,557	(10,757)	32,800
83-887	325,479	13,182	75,499	1,477	-	90,158	-	-	-	(42,670)	(42,670)	44,843	(21,660)	23,183
83-900	7,044,306	285,300	1,634,012	31,960	278,508	2,229,780	-	-	-	-	-	970,528	141,374	1,111,902
84-005	3,144,620	127,360	729,433	14,267	-	871,060	-	-	-	(16,292)	(16,292)	433,250	(8,270)	424,980
84-020	5,138,707	208,122	1,191,985	23,314	-	1,423,421	-	-	-	(161,517)	(161,517)	707,984	(81,989)	625,995
84-023	1,990,955	80,635	461,826	9,033	-	551,494	-	-	-	(19,662)	(19,662)	274,303	(9,981)	264,322
84-024	1,696,490	68,709	393,521	7,697	-	469,927	-	-	-	(19,868)	(19,868)	233,734	(10,085)	223,649
84-160	5,472,131	221,626	1,269,327	24,827	-	1,515,780	-	-	-	(287,692)	(287,692)	753,922	(146,037)	607,885
84-249	2,072,595	83,942	480,763	9,403	29,809	603,917	-	-	-	-	-	285,551	15,132	300,683
84-734	2,152,001	87,158	499,183	9,764	-	596,105	-	-	-	(41,101)	(41,101)	296,492	(20,864)	275,628
84-753	3,010,039	121,909	698,215	13,656	70,155	903,935	-	-	-	-	-	414,708	35,611	450,319
85-001	3,885,228	157,355	901,226	17,627	-	1,076,208	-	-	-	(552,127)	(552,127)	535,287	(280,268)	255,019
85-005	2,704,183	109,522	627,268	12,269	-	749,059	-	-	-	(79,939)	(79,939)	372,568	(40,578)	331,990
85-006	2,727,933	110,484	632,777	12,376	-	755,637	-	-	-	(75,624)	(75,624)	375,841	(38,388)	337,453
85-010	1,914,475	77,538	444,086	8,686	16,023	546,333	-	-	-	-	-	263,766	8,134	271,900
85-011	2,658,171	107,658	616,595	12,060	-	736,313	-	-	-	(39,327)	(39,327)	366,229	(19,963)	346,266

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, 2022

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					Pension Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Contributions and Share of	Total Employer Pension Expense
85-014	3,991,889	161,675	925,967	18,111	-	1,105,753	-	-	-	(94,158)	(94,158)	549,982	(47,796)	502,186
85-016	2,207,436	89,403	512,041	10,015	-	611,459	-	-	-	(25,073)	(25,073)	304,129	(12,728)	291,401
85-021	3,249,924	131,625	753,859	14,745	-	900,229	-	-	-	(90,536)	(90,536)	447,758	(45,957)	401,801
85-208	10,842,268	439,121	2,514,995	49,191	-	3,003,307	-	-	-	(130,856)	(130,856)	1,493,792	(66,425)	1,427,367
85-235	3,851,677	155,996	893,443	17,475	43,345	1,110,259	-	-	-	-	-	530,664	22,003	552,667
85-364	2,051,901	83,104	475,963	9,309	-	568,376	-	-	-	(46,398)	(46,398)	282,700	(23,552)	259,148
85-709	2,697,931	109,268	625,818	12,240	-	747,326	-	-	-	(47,068)	(47,068)	371,707	(23,893)	347,814
85-870	61,730	2,500	14,319	280	2,731	19,830	-	-	-	-	-	8,505	1,387	9,892
85-907	1,868,689	75,683	433,465	8,478	-	517,626	-	-	-	(50,335)	(50,335)	257,458	(25,551)	231,907
86-007	1,487,868	60,260	345,129	6,750	-	412,139	-	-	-	(87,905)	(87,905)	204,991	(44,622)	160,369
86-016	1,090,907	44,183	253,049	4,949	-	302,181	-	-	-	(1,456)	(1,456)	150,300	(739)	149,561
86-020	1,293,937	52,405	300,144	5,871	-	358,420	-	-	-	(47,484)	(47,484)	178,272	(24,104)	154,168
86-021	1,563,899	63,339	362,765	7,095	-	433,199	-	-	-	(71,157)	(71,157)	215,466	(71,157)	179,345
86-022	1,786,303	72,347	414,355	8,104	-	494,806	-	-	-	(35,563)	(35,563)	246,108	(18,052)	228,056
86-213	5,156,339	208,836	1,196,075	23,394	-	1,428,305	-	-	-	(179,413)	(179,413)	710,414	(91,072)	619,342
86-351	2,806,431	113,663	650,986	12,733	41,427	818,809	-	-	-	-	-	386,656	21,029	407,685
87-001	8,240,679	333,754	1,911,525	37,388	-	2,282,667	-	-	-	(36,248)	(36,248)	1,135,358	(18,400)	1,116,958
87-012	3,100,420	125,570	719,180	14,066	46,366	905,182	-	-	-	-	-	427,160	23,536	450,696
87-019	1,901,878	77,028	441,164	8,629	3,318	530,139	-	-	-	-	-	262,031	1,685	263,716
87-026	2,391,475	96,857	554,731	10,850	-	662,438	-	-	-	(77,497)	(77,497)	329,485	(39,338)	290,147
87-035	3,513,602	142,304	815,022	15,941	4,851	978,118	-	-	-	-	-	484,086	2,462	486,548
87-036	3,427,099	138,800	794,957	15,549	-	949,306	-	-	-	(33,930)	(33,930)	472,168	(17,224)	454,944
87-037	3,636,375	147,276	843,501	16,498	134,618	1,141,893	-	-	-	-	-	501,001	68,334	569,335
87-113	7,009,960	283,909	1,626,045	31,804	295,583	2,237,341	-	-	-	-	-	965,796	150,042	1,115,838
87-361	12,533,469	507,616	2,907,290	56,864	444,653	3,916,423	-	-	-	-	-	1,726,797	225,712	1,952,509
87-383	4,757,420	192,679	1,103,541	21,584	-	1,317,804	-	-	-	(30,822)	(30,822)	655,453	(15,646)	639,807
87-701	5,698,677	230,801	1,321,877	25,855	-	1,578,533	-	-	-	(2,164)	(2,164)	785,134	(1,098)	784,036
87-738	18,416,321	745,876	4,271,888	83,554	-	5,101,318	-	-	-	(1,013,670)	(1,013,670)	2,537,306	(514,553)	2,022,753
88-012	2,504,902	101,451	581,042	11,365	-	693,858	-	-	-	(22,780)	(22,780)	345,113	(11,564)	333,549
88-314	1,951,179	79,024	452,599	8,852	6,390	546,865	-	-	-	-	-	268,823	3,244	272,067
88-371	3,802,600	154,017	882,064	17,245	73,326	1,126,652	-	-	-	-	-	523,898	37,226	561,124
<b>TOTAL</b>	<b>\$ 5,408,777,807</b>	<b>\$ 219,059,878</b>	<b>\$ 1,254,631,374</b>	<b>\$ 24,539,336</b>	<b>\$ 62,373,783</b>	<b>\$ 1,560,604,371</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (62,373,783)</b>	<b>\$ (62,373,783)</b>	<b>\$ 745,193,488</b>	<b>\$ -</b>	<b>\$ 745,193,488</b>

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

## School Employees Retirement System of Ohio

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

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

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

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

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

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

**Nature of schedules:** Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the SERS plan. State retirement law requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Retirement Board sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During fiscal year 2022, employees and their employers were required to contribute 10% and 14%, respectively, of active member payroll. SERS does not have a special funding situation and accordingly has no non-employer contributing entities.

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2022 and the respective allocation percentage. The Schedule of Pension Amounts by Employer presents the proportionate share of total net pension liability as of June 30, 2022 and total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the year ended June 30, 2022 for all SERS employers. The pension expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The pension expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

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



**School Employees Retirement System of Ohio**

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

**Note 2. Summary of Significant Accounting Policies (Continued)**

**Basis of allocation:** In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those contributions to separately finance specific liabilities of an individual employer. SERS has determined that the actual contributions made to the Plan during fiscal year 2022 are appropriate as the allocation basis because they are representative of future contributions.

**Note 3. Contributions**

The fiscal year 2022 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 2022 ACFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$ 524,356,285
Service credits and ARP payments paid by employees	(560,584)
Employer penalties	(406,400)
Other employer payments and miscellaneous revenue	<u>(409,953)</u>
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 522,979,348</u></b>

**Note 4. Deferred Outflows and Deferred Inflows**

Deferred outflows of resources are the consumption of net position by SERS that is applicable to future reporting periods. Deferred inflows are the acquisition of net position by SERS that is applicable to a future reporting period. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in pension expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with pensions through SERS (active and inactive), determined as of the beginning of the measurement period. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed 5-year period.

The future amortization of the deferred outflows and inflows for the year ended June 30, 2022 is as follows:

	<u>Deferred Outflows**</u>	<u>Deferred Inflows**</u>
2023	\$ 437,312,266	\$ -
2024	433,602,634	-
2025	313,657,843	-
2026	<u>313,657,845</u>	<u>-</u>
	<b><u>\$ 1,498,230,588</u></b>	<b><u>\$ -</u></b>

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

## School Employees Retirement System of Ohio

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

#### Note 5. Pension Expense

The components of pension expense for the year ended June 30, 2022:

Service cost	\$ 434,605,440
Interest on the Total Pension Liability	1,457,466,508
Employee contributions	(375,838,354)
Projected earnings on plan investments	(1,229,938,118)
Pension plan administrative expenses	21,585,746
Recognition of Outflow (Inflow) of current period differences in changes in assumptions	12,456,516
Recognition of outflow (inflow) of current period differences in expected and actual experience	111,197,907
Recognition of outflow (inflow) of current period differences in expected and actual earnings of plan investments	313,657,843
<b>Total Pension Expense - Schedule of Pension Amounts by Employer</b>	<u>745,193,488</u>
Recognition of beginning deferred outflows of resources as pension expense	224,230,725
Recognition of beginning deferred inflows of resources as pension expense	(692,127,559)
<b>Total Pension Expense</b>	<u><u>\$ 277,296,654</u></u>

The average of the expected remaining service lives of all members for fiscal year 2022 is 2.97 years.

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

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

The components of the net pension liability as of June 30, 2022 are as follows:

	Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total Pension Liability (b) / (a)
Pension funds	\$ 22,371,468,812	\$ 16,962,691,005	\$ 5,408,777,807	75.82%

The activity related to the net pension liability for fiscal year 2022 is set forth in the following table:

Net pension liability, July 1, 2021	\$ 3,689,710,016
Total pension expense	277,296,654
Change in deferred outflows of resources	1,273,999,863
Change in deferred inflows of resources	692,127,559
Employer contributions	(524,356,285)
Net pension liability, June 30, 2022	<u><u>\$ 5,408,777,807</u></u>

## School Employees Retirement System of Ohio

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

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

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

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

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

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

Valuation Date	June 30, 2022
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumptions Experience Study Date	5-year period ended June 30, 2020
Investment Rate of Return	7.00% net of System expenses
Cost of Living Increases (COLA) or "Ad Hoc" COLA	2.00%, on and after April 1, 2018, COLA's for future retirees will be delayed for three years following commencement.
Future Salary Increases, including Inflation	3.25% - 13.58%
Inflation	2.40%
Mortality Assumptions	Mortality rates were based on the PUB-2010 General Employee Amount Weight Below Median Healthy Retiree mortality table projected to 2017 with ages set forward 1 year and adjusted 94.20% for males and set forward 2 years and adjusted 81.35% for females. Mortality among disabled members were based upon the PUB-2010 General Disabled Retiree mortality table projected to 2017 with ages set forward 5 years and adjusted 103.3% for males and set forward 3 years and adjusted 106.8% for females. Future improvement in mortality rates is reflected by applying the MP-2020 projection scale generationally.

## School Employees Retirement System of Ohio

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

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	2.00%	(0.45%)
US Equity	24.75%	5.37%
Non-US Equity Developed	13.50%	6.22%
Non-US Equity Emerging	6.75%	8.22%
Fixed Income/Global Bonds	19.00%	1.20%
Private Equity	11.00%	10.05%
Real Estate/Real Assets	16.00%	4.87%
Multi-Asset Strategy	4.00%	3.39%
Private Debt/Private Credit	3.00%	5.38%

Total pension liability was calculated using the discount rate of 7.00%. The projection of cash flows used to determine the discount rate assumed the contributions from employers and from the members would be computed based on contribution requirements as stipulated by state statute. Projected inflows from investment earnings were calculated using the long-term assumed investment rate of return (7.00%). Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability.

Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 7.00%, as well as what each plan's net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Rate	6.00%	7.00%	8.00%
System's net pension liability	\$ 7,961,462,759	\$ 5,408,777,807	\$ 3,258,175,451

# **School Employees Retirement System of Ohio**

Schedule of Employer Allocations and  
Schedule of OPEB Amounts by Employer

As of and For the Year Ended June 30, 2022

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## Independent Auditor's Report

RSM US LLP

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

### Report on the Audit of the Schedules

#### **Opinions**

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio OPEB Plan (SERS' OPEB Plan) as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the SERS' OPEB Plan as of and for the year ended June 30, 2022, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for all participating entities of the SERS' OPEB Plan as of and for the year ended June 30, 2022, in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Schedules section of our report. We are required to be independent of SERS' OPEB Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Schedules**

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for 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 Responsibilities for the Audit of the Schedules**

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

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In performing an audit in accordance with GAAS, we

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedules, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.
- Obtain an understanding of internal control relevant to the audit 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 SERS' OPEB Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of School Employees Retirement System of Ohio as of and for the year ended June 30, 2022, and our report thereon, issued December 9, 2022, expressed an unmodified opinion on those financial statements.

***Restriction on Use***

Our report is intended solely for the information and use of the Retirement Board, School Employees Retirement System of Ohio's management and the School Employees Retirement System of Ohio's employers and their auditors as of and for the year ended June 30, 2022, and it is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

Cleveland, Ohio  
June 23, 2023



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 929,228	\$ 116,147	\$ 1,045,375	0.1812457%
01-023	164,309	21,733	186,042	0.0322557%
02-001	251,047	28,456	279,503	0.0484598%
02-003	400,183	48,323	448,506	0.0777614%
02-006	503,721	63,850	567,571	0.0984047%
02-009	148,509	19,333	167,842	0.0291002%
02-010	544,702	70,041	614,743	0.1065833%
02-011	216,547	25,633	242,180	0.0419888%
02-013	194,541	25,592	220,133	0.0381664%
02-131	167,279	20,671	187,950	0.0325865%
02-154	1,171,437	146,252	1,317,689	0.2284591%
02-308	198,640	25,890	224,530	0.0389287%
02-761	325,629	28,249	353,878	0.0613549%
02-874	10,308	986	11,294	0.0019581%
02-895	41,059	4,015	45,074	0.0078149%
02-900	162,267	-	162,267	0.0281336%
03-013	152,613	18,563	171,176	0.0296783%
03-014	187,678	23,679	211,357	0.0366448%
03-015	19,712	1,910	21,622	0.0037488%
03-103	499,557	64,476	564,033	0.0977913%
03-343	246,763	32,244	279,007	0.0483739%
03-747	132,405	15,508	147,913	0.0256450%
04-001	337,952	43,597	381,549	0.0661524%
04-019	256,834	23,717	280,551	0.0486416%
04-031	308,375	39,564	347,939	0.0603252%
04-033	283,120	26,708	309,828	0.0537176%
04-034	364,763	46,655	411,418	0.0713311%
04-035	1,813	-	1,813	0.0003143%
04-104	842,169	107,901	950,070	0.1647218%
04-125	355,865	43,721	399,586	0.0692797%
04-244	406,869	53,585	460,454	0.0798329%
04-704	254,901	29,586	284,487	0.0493240%
05-001	383,570	48,627	432,197	0.0749337%
05-006	310,383	28,424	338,807	0.0587419%
05-017	406,826	52,390	459,216	0.0796182%
05-018	327,030	39,920	366,950	0.0636213%
05-105	603,504	74,178	677,682	0.1174956%
05-169	293,819	36,817	330,636	0.0573252%
05-710	178,374	8,051	186,425	0.0323221%
05-739	850,336	112,439	962,775	0.1669246%
06-001	308,432	40,427	348,859	0.0604847%
06-008	149,412	18,715	168,127	0.0291496%
06-010	161,419	19,695	181,114	0.0314013%
06-011	101,038	12,574	113,612	0.0196979%
06-017	166,257	21,410	187,667	0.0325374%
06-185	386,620	47,604	434,224	0.0752852%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
06-202	596,377	70,226	666,603	0.1155747%
07-020	351,048	42,747	393,795	0.0682756%
07-026	164,428	20,217	184,645	0.0320135%
07-108	356,042	42,223	398,265	0.0690506%
07-163	331,711	39,777	371,488	0.0644081%
07-294	283,974	34,536	318,510	0.0552228%
07-304	302,714	36,987	339,701	0.0588969%
07-309	233,196	28,765	261,961	0.0454184%
07-724	119,697	13,519	133,216	0.0230968%
07-748	198,957	17,724	216,681	0.0375679%
08-001	368,708	45,954	414,662	0.0718935%
08-005	178,826	22,675	201,501	0.0349360%
08-011	652,577	69,538	722,115	0.1251993%
08-013	204,125	26,362	230,487	0.0399615%
08-017	247,931	31,618	279,549	0.0484678%
08-333	220,005	28,477	248,482	0.0430815%
08-743	138,673	2,606	141,279	0.0244948%
09-001	2,437,025	147,538	2,584,563	0.4481080%
09-006	371,790	46,977	418,767	0.0726053%
09-009	200,112	22,919	223,031	0.0386688%
09-013	270,061	261	270,322	0.0468681%
09-015	657,233	81,262	738,495	0.1280393%
09-022	4,662,503	529,078	5,191,581	0.9001092%
09-024	621,975	77,796	699,771	0.1213253%
09-100	713,678	93,226	806,904	0.1398999%
09-147	2,394,057	290,182	2,684,239	0.4653897%
09-166	1,547,561	178,380	1,725,941	0.2992413%
09-291	2,143,892	263,719	2,407,611	0.4174283%
09-299	847,766	104,967	952,733	0.1651835%
09-760	807,201	21,009	828,210	0.1435939%
09-820	17,047	412	17,459	0.0030270%
09-835	26,507	1,653	28,160	0.0048823%
09-870	38,205	245	38,450	0.0066664%
09-884	34,322	4,469	38,791	0.0067255%
10-003	149,257	17,712	166,969	0.0289489%
10-315	412,976	54,487	467,463	0.0810481%
11-001	527,990	69,289	597,279	0.1035554%
11-007	207,681	26,368	234,049	0.0405791%
11-008	239,864	31,467	271,331	0.0470430%
11-012	364,555	47,394	411,949	0.0714232%
11-199	395,069	51,231	446,300	0.0773789%
11-346	192,518	24,587	217,105	0.0376414%
12-001	336,316	38,595	374,911	0.0650016%
12-007	383,797	44,327	428,124	0.0742276%
12-009	657,620	83,544	741,164	0.1285020%
12-011	710,777	87,210	797,987	0.1383539%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
12-013	176,047	24,238	200,285	0.0347251%
12-014	389,560	50,069	439,629	0.0762223%
12-016	369,708	46,566	416,274	0.0721730%
12-191	1,829,961	230,254	2,060,215	0.3571973%
12-703	209,889	7,100	216,989	0.0376213%
12-723	1,390,808	60,796	1,451,604	0.2516771%
12-816	20,144	1,272	21,416	0.0037131%
12-871	40,309	-	40,309	0.0069887%
13-001	432,248	53,688	485,936	0.0842509%
13-003	408,369	54,424	462,793	0.0802384%
13-004	327,569	38,592	366,161	0.0634845%
13-007	175,471	22,061	197,532	0.0342478%
13-008	616,815	75,044	691,859	0.1199536%
13-027	216,438	28,663	245,101	0.0424953%
13-029	450,468	54,615	505,083	0.0875706%
13-030	1,832,169	226,646	2,058,815	0.3569545%
13-388	1,804,230	244,889	2,049,119	0.3552735%
13-399	579,096	71,333	650,429	0.1127705%
13-764	108,389	5,666	114,055	0.0197747%
14-001	148,174	12,276	160,450	0.0278186%
14-003	297,755	40,532	338,287	0.0586517%
14-017	347,180	44,173	391,353	0.0678523%
14-018	353,473	45,530	399,003	0.0691786%
14-207	600,619	78,421	679,040	0.1177310%
15-001	418,374	51,687	470,061	0.0814985%
15-002	294,974	37,443	332,417	0.0576340%
15-021	200,494	24,847	225,341	0.0390693%
15-022	239,358	31,594	270,952	0.0469773%
15-023	268,400	34,294	302,694	0.0524807%
15-024	220,253	28,730	248,983	0.0431683%
15-134	520,349	67,525	587,874	0.1019248%
15-135	198,768	25,408	224,176	0.0388673%
15-186	333,198	41,759	374,957	0.0650095%
15-321	185,393	22,167	207,560	0.0359865%
15-340	163,698	20,559	184,257	0.0319462%
15-341	124,539	16,158	140,697	0.0243939%
15-759	154,452	7,943	162,395	0.0281558%
15-811	91,033	5,594	96,627	0.0167531%
16-023	271,602	35,071	306,673	0.0531705%
16-024	443,884	55,992	499,876	0.0866678%
16-126	399,218	52,244	451,462	0.0782739%
16-772	81,299	3,396	84,695	0.0146843%
17-009	244,590	27,942	272,532	0.0472512%
17-014	200,748	26,532	227,280	0.0394055%
17-015	212,213	25,988	238,201	0.0412990%
17-114	354,637	43,688	398,325	0.0690610%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
17-141	398,218	50,861	449,079	0.0778607%
17-323	170,584	22,568	193,152	0.0334884%
18-001	2,954,030	193,832	3,147,862	0.5457720%
18-006	366,682	47,476	414,158	0.0718061%
18-007	19,340	2,559	21,899	0.0037968%
18-008	58,970	3,372	62,342	0.0108088%
18-009	323,809	40,734	364,543	0.0632040%
18-014	212,285	25,998	238,283	0.0413132%
18-018	55,104	2,082	57,186	0.0099148%
18-019	20,753	2,843	23,596	0.0040910%
18-020	16,108	2,258	18,366	0.0031843%
18-021	10,608	1,294	11,902	0.0020636%
18-022	17,512	202	17,714	0.0030712%
18-107	1,199,322	109,829	1,309,151	0.2269788%
18-111	1,711,753	195,666	1,907,419	0.3307057%
18-121	16,703,788	456,117	17,159,905	2.9751610%
18-122	2,199,351	199,917	2,399,268	0.4159818%
18-133	717,049	30,430	747,479	0.1295969%
18-137	1,700,136	205,119	1,905,255	0.3303305%
18-143	803,827	96,769	900,596	0.1561441%
18-152	1,598,338	210,558	1,808,896	0.3136239%
18-159	928,013	75,477	1,003,490	0.1739837%
18-178	3,178,833	401,884	3,580,717	0.6208198%
18-183	737,704	92,471	830,175	0.1439346%
18-188	2,382,818	280,785	2,663,603	0.4618119%
18-215	1,539,761	126,991	1,666,752	0.2889792%
18-219	890,489	117,091	1,007,580	0.1746928%
18-221	293,887	37,110	330,997	0.0573878%
18-224	526,062	68,466	594,528	0.1030785%
18-230	1,649,179	174,853	1,824,032	0.3162482%
18-233	1,261,838	165,702	1,427,540	0.2475049%
18-247	1,221,962	135,924	1,357,886	0.2354284%
18-250	817,056	46,278	863,334	0.1496837%
18-251	1,092,627	140,483	1,233,110	0.2137949%
18-258	1,241,528	143,896	1,385,424	0.2402029%
18-264	1,799,357	187,641	1,986,998	0.3445030%
18-271	939,004	112,413	1,051,417	0.1822932%
18-288	1,512,332	118,231	1,630,563	0.2827048%
18-289	1,682,078	216,704	1,898,782	0.3292082%
18-292	967,139	121,961	1,089,100	0.1888267%
18-317	700,284	89,146	789,430	0.1368703%
18-731	484,089	11,487	495,576	0.0859223%
18-742	386,717	10,102	396,819	0.0687999%
18-801	19,998	1,404	21,402	0.0037106%
18-805	24,436	178	24,614	0.0042675%
18-808	413,425	6,263	419,688	0.0727649%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
18-809	29,123	-	29,123	0.0050493%
18-817	55,767	5,950	61,717	0.0107004%
18-818	22,744	3,019	25,763	0.0044668%
18-819	43,695	4,592	48,287	0.0083719%
18-820	4,504	-	4,504	0.0007809%
18-822	3,863	513	4,376	0.0007587%
18-824	54,264	2,080	56,344	0.0097688%
18-826	25,340	2,144	27,484	0.0047651%
18-827	19,954	2,326	22,280	0.0038629%
18-828	56,447	4,913	61,360	0.0106385%
18-830	54,242	3,450	57,692	0.0100026%
18-831	43,311	4,372	47,683	0.0082672%
18-833	19,819	2,471	22,290	0.0038646%
18-834	37,969	3,699	41,668	0.0072243%
18-836	45,215	-	45,215	0.0078393%
18-838	22,137	2,687	24,824	0.0043040%
18-839	92,207	296	92,503	0.0160380%
18-841	44,893	2,826	47,719	0.0082735%
18-844	18,746	2,488	21,234	0.0036815%
18-845	45,426	4,885	50,311	0.0087229%
18-846	-	-	-	0.0000000%
18-848	15,563	2,066	17,629	0.0030565%
18-849	15,207	116	15,323	0.0026567%
18-851	19,457	-	19,457	0.0033734%
18-852	54,385	6,480	60,865	0.0105527%
18-855	26,805	2,211	29,016	0.0050308%
18-862	24,862	3,300	28,162	0.0048827%
18-867	106,235	13,545	119,780	0.0207673%
18-869	24,830	3,297	28,127	0.0048766%
18-870	52,591	7,000	59,591	0.0103318%
18-871	12,011	1,594	13,605	0.0023588%
18-872	23,615	2,352	25,967	0.0045021%
18-873	29,929	-	29,929	0.0051890%
18-877	16,694	1,331	18,025	0.0031251%
18-878	16,084	2,068	18,152	0.0031472%
18-879	20,842	1,987	22,829	0.0039581%
18-880	39,361	1,065	40,426	0.0070090%
18-881	8,091	1,069	9,160	0.0015881%
18-882	11,027	1,321	12,348	0.0021409%
18-883	28,937	3,444	32,381	0.0056142%
18-884	91,745	7	91,752	0.0159078%
18-888	7,038	-	7,038	0.0012202%
18-889	37,917	4,841	42,758	0.0074133%
18-891	55,359	7,086	62,445	0.0108266%
18-893	15,107	2,005	17,112	0.0029669%
18-894	16,046	680	16,726	0.0028999%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
18-895	47,248	-	47,248	0.0081918%
18-897	57,068	6,470	63,538	0.0110161%
18-899	61,250	1,354	62,604	0.0108542%
18-900	37,772	5,152	42,924	0.0074421%
18-910	384,610	777	385,387	0.0668179%
18-930	21,429	1,552	22,981	0.0039844%
18-931	19,165	2,630	21,795	0.0037788%
18-935	15,778	87	15,865	0.0027507%
18-946	14,428	1,915	16,343	0.0028335%
18-947	41,086	695	41,781	0.0072439%
18-948	43,522	1,418	44,940	0.0077916%
18-951	34,301	3,150	37,451	0.0064932%
18-952	-	-	-	0.0000000%
18-953	11,059	1,516	12,575	0.0021802%
18-954	24,165	1,500	25,665	0.0044498%
18-956	36,242	4,729	40,971	0.0071035%
18-957	36,782	5,119	41,901	0.0072647%
18-958	38,192	4,754	42,946	0.0074459%
19-001	109,037	14,396	123,433	0.0214006%
19-003	181,193	23,519	204,712	0.0354927%
19-028	230,409	28,310	258,719	0.0448563%
19-045	189,911	22,658	212,569	0.0368549%
19-046	185,116	24,462	209,578	0.0363363%
19-047	145,232	18,266	163,498	0.0283471%
19-146	510,493	65,192	575,685	0.0998115%
19-372	331,686	43,200	374,886	0.0649972%
20-005	157,529	19,342	176,871	0.0306657%
20-013	209,671	26,439	236,110	0.0409364%
20-014	221,784	27,176	248,960	0.0431643%
20-129	558,273	70,518	628,791	0.1090189%
20-381	195,324	25,807	221,131	0.0383394%
21-014	957,522	115,591	1,073,113	0.1860549%
21-016	5,297,920	692,476	5,990,396	1.0386067%
21-018	465,065	58,903	523,968	0.0908449%
21-130	1,403,019	180,180	1,583,199	0.2744929%
21-756	378,954	8,518	387,472	0.0671794%
22-001	505,564	64,464	570,028	0.0988307%
22-006	17,054	763	17,817	0.0030891%
22-007	367,912	47,633	415,545	0.0720466%
22-010	533,589	66,112	599,701	0.1039753%
22-011	492,913	63,381	556,294	0.0964495%
22-012	355,023	47,989	403,012	0.0698737%
22-187	1,058,635	128,866	1,187,501	0.2058873%
22-259	274,802	34,466	309,268	0.0536205%
22-708	486,833	20,973	507,806	0.0880427%
22-800	76,390	1,037	77,427	0.0134242%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
23-001	341,012	44,501	385,513	0.0668397%
23-003	275,567	31,514	307,081	0.0532413%
23-009	2,399,806	311,585	2,711,391	0.4700973%
23-010	464,549	57,317	521,866	0.0904804%
23-013	134,902	13,815	148,717	0.0257844%
23-014	442,258	55,889	498,147	0.0863680%
23-015	355,691	49,094	404,785	0.0701811%
23-016	324,605	41,842	366,447	0.0635341%
23-153	1,646,132	206,519	1,852,651	0.3212101%
24-013	754,134	97,456	851,590	0.1476475%
24-204	447,261	57,130	504,391	0.0874506%
25-001	816,168	21,739	837,907	0.1452752%
25-004	1,010,085	130,699	1,140,784	0.1977876%
25-007	533,104	47,597	580,701	0.1006811%
25-010	1,508,217	147,525	1,655,742	0.2870703%
25-016	1,360,387	136,669	1,497,056	0.2595575%
25-028	17,965	1,507	19,472	0.0033760%
25-029	31,064	635	31,699	0.0054959%
25-030	13,779	882	14,661	0.0025419%
25-034	54,114	5,223	59,337	0.0102878%
25-035	28,264	-	28,264	0.0049004%
25-037	21,517	2,877	24,394	0.0042294%
25-038	14,459	-	14,459	0.0025069%
25-039	11,134	1,583	12,717	0.0022049%
25-040	15,078	1,010	16,088	0.0027893%
25-041	62,379	2,509	64,888	0.0112502%
25-042	22,966	729	23,695	0.0041082%
25-043	22,694	3,256	25,950	0.0044992%
25-044	36,101	750	36,851	0.0063892%
25-045	5,332	-	5,332	0.0009245%
25-046	7,415	984	8,399	0.0014562%
25-112	663,743	82,272	746,015	0.1293431%
25-123	21,295,373	903,937	22,199,310	3.8488861%
25-124	4,779,186	570,328	5,349,514	0.9274914%
25-145	419,520	54,770	474,290	0.0822318%
25-216	1,807,385	232,201	2,039,586	0.3536206%
25-241	870,765	58,613	929,378	0.1611343%
25-255	5,232,612	522,875	5,755,487	0.9978785%
25-263	3,367,971	414,315	3,782,286	0.6557676%
25-275	3,046,748	389,598	3,436,346	0.5957890%
25-282	4,041,249	238,964	4,280,213	0.7420975%
25-293	1,291,347	165,925	1,457,272	0.2526598%
25-295	1,750,909	187,292	1,938,201	0.3360426%
25-707	511,319	24,841	536,160	0.0929587%
25-720	6,556,269	264,209	6,820,478	1.1825252%
25-800	24,894	2,541	27,435	0.0047566%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
25-801	35,444	3,980	39,424	0.0068353%
25-803	510,219	60,004	570,223	0.0988645%
25-804	27,973	1,463	29,436	0.0051036%
25-806	52,528	4,861	57,389	0.0099500%
25-808	130,596	9,269	139,865	0.0242496%
25-810	82,607	2,620	85,227	0.0147765%
25-811	78,752	1,444	80,196	0.0139043%
25-813	82,679	6,924	89,603	0.0155352%
25-815	22,494	2,374	24,868	0.0043116%
25-817	142,999	2,955	145,954	0.0253053%
25-818	15,838	-	15,838	0.0027460%
25-820	99,150	2,770	101,920	0.0176708%
25-821	15,198	604	15,802	0.0027397%
25-823	9,475	-	9,475	0.0016428%
25-824	70,471	5,898	76,369	0.0132408%
25-825	31,561	2,860	34,421	0.0059679%
25-830	15,587	508	16,095	0.0027905%
25-831	16,573	2,296	18,869	0.0032715%
25-832	9,059	1,231	10,290	0.0017841%
25-833	20,501	1,521	22,022	0.0038181%
25-834	49,123	1,364	50,487	0.0087534%
25-836	38,269	5,079	43,348	0.0075156%
25-838	82,257	1,385	83,642	0.0145017%
25-840	175,494	15,203	190,697	0.0330628%
25-841	80,836	3,080	83,916	0.0145492%
25-842	7,767	-	7,767	0.0013466%
25-844	30,725	217	30,942	0.0053647%
25-846	85,339	1,543	86,882	0.0150635%
25-847	29,731	-	29,731	0.0051547%
25-849	38,496	5,265	43,761	0.0075872%
25-853	129,319	14,450	143,769	0.0249265%
25-855	159,885	1,936	161,821	0.0280563%
25-860	67,286	831	68,117	0.0118100%
25-864	68,177	5,490	73,667	0.0127723%
25-867	30,473	4,135	34,608	0.0060003%
25-870	42,220	2,440	44,660	0.0077431%
25-871	35,747	-	35,747	0.0061978%
25-873	-	-	-	0.0000000%
25-874	7,987	-	7,987	0.0013848%
25-876	35,164	1,389	36,553	0.0063375%
25-879	61,968	6,409	68,377	0.0118551%
25-880	35,095	4,957	40,052	0.0069442%
25-881	81,081	4,046	85,127	0.0147592%
25-882	58,877	7,815	66,692	0.0115630%
25-883	104,945	4,201	109,146	0.0189236%
25-886	19,613	320	19,933	0.0034560%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
25-887	71,906	8,125	80,031	0.0138757%
25-888	15,995	-	15,995	0.0027732%
25-889	28,535	2,902	31,437	0.0054505%
25-890	26,208	99	26,307	0.0045611%
25-892	69,103	3,784	72,887	0.0126370%
25-894	26,907	99	27,006	0.0046823%
25-896	29,104	1,610	30,714	0.0053252%
25-898	80,367	10,733	91,100	0.0157948%
25-912	4,956,983	606,882	5,563,865	0.9646553%
25-914	1,003,925	2,760	1,006,685	0.1745377%
25-930	50,912	3,408	54,320	0.0094179%
25-935	-	-	-	0.0000000%
25-937	19,596	2,602	22,198	0.0038487%
25-939	69,628	5,882	75,510	0.0130918%
25-943	52,784	171	52,955	0.0091813%
25-948	41,223	4,865	46,088	0.0079907%
25-950	30,862	176	31,038	0.0053813%
25-953	56,084	6,452	62,536	0.0108424%
26-001	612,909	79,779	692,688	0.1200973%
26-002	242,312	30,545	272,857	0.0473076%
26-010	85,844	11,200	97,044	0.0168254%
26-013	137,325	17,858	155,183	0.0269054%
26-017	294,975	37,833	332,808	0.0577018%
26-019	284,627	36,044	320,671	0.0555975%
26-020	274,130	35,180	309,310	0.0536277%
26-374	341,445	42,318	383,763	0.0665363%
26-876	69,012	10,195	79,207	0.0137328%
27-001	93,879	11,825	105,704	0.0183268%
27-019	545,694	68,953	614,647	0.1065667%
27-142	393,401	48,757	442,158	0.0766608%
27-762	212,709	13,953	226,662	0.0392983%
28-005	732,364	90,817	823,181	0.1427220%
28-006	617,497	78,844	696,341	0.1207307%
28-019	921,449	108,298	1,029,747	0.1785361%
28-020	274,799	33,900	308,699	0.0535218%
28-023	381,965	52,220	434,185	0.0752784%
29-001	345,629	23,130	368,759	0.0639349%
29-004	187,312	22,589	209,901	0.0363923%
29-011	535,130	66,752	601,882	0.1043535%
29-013	340,077	42,149	382,226	0.0662698%
29-209	1,004,789	134,586	1,139,375	0.1975433%
29-223	1,182,351	150,667	1,333,018	0.2311168%
29-401	195,590	22,994	218,584	0.0378978%
29-406	2,162,820	226,124	2,388,944	0.4141919%
29-706	235,072	11,768	246,840	0.0427968%
29-800	35,181	4,499	39,680	0.0068797%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
29-899	30,502	3,952	34,454	0.0059736%
29-909	335,479	11,661	347,140	0.0601867%
30-001	232,707	29,070	261,777	0.0453865%
30-027	366,276	46,484	412,760	0.0715638%
30-028	334,324	43,489	377,813	0.0655047%
30-115	428,191	51,978	480,169	0.0832510%
31-001	1,977,543	93,468	2,071,011	0.3590691%
31-004	37,267	5,131	42,398	0.0073509%
31-009	32,135	2,239	34,374	0.0059597%
31-013	89,104	12,070	101,174	0.0175414%
31-015	357,957	30,918	388,875	0.0674226%
31-044	624,512	77,514	702,026	0.1217163%
31-046	1,582,000	209,268	1,791,268	0.3105676%
31-047	627,480	80,068	707,548	0.1226737%
31-048	1,654,904	205,366	1,860,270	0.3225311%
31-049	2,153,910	278,823	2,432,733	0.4217839%
31-052	41,335	352	41,687	0.0072276%
31-053	3,898	-	3,898	0.0006758%
31-054	38,858	646	39,504	0.0068491%
31-055	12,378	1,690	14,068	0.0024391%
31-056	30,895	2,232	33,127	0.0057435%
31-119	15,424,403	933,078	16,357,481	2.8360378%
31-155	74,312	9,500	83,812	0.0145312%
31-175	636,809	82,082	718,891	0.1246403%
31-182	247,957	33,487	281,444	0.0487964%
31-184	252,099	29,974	282,073	0.0489054%
31-212	327,922	38,319	366,241	0.0634984%
31-218	429,538	54,591	484,129	0.0839376%
31-220	462,809	57,692	520,501	0.0902438%
31-231	973,887	122,972	1,096,859	0.1901719%
31-248	441,046	56,283	497,329	0.0862262%
31-252	918,689	98,658	1,017,347	0.1763862%
31-253	2,159,951	154,451	2,314,402	0.4012679%
31-256	1,647,762	189,896	1,837,658	0.3186106%
31-261	1,355,191	123,326	1,478,517	0.2563433%
31-268	483,630	61,104	544,734	0.0944452%
31-310	720,339	87,780	808,119	0.1401106%
31-733	1,550,810	69,342	1,620,152	0.2808997%
31-736	975,276	85,198	1,060,474	0.1838635%
31-800	101,236	2,256	103,492	0.0179433%
31-807	141,610	11,918	153,528	0.0266185%
31-810	35,806	3,633	39,439	0.0068379%
31-818	-	-	-	0.0000000%
31-823	25,523	1,045	26,568	0.0046063%
31-824	18,627	1,067	19,694	0.0034145%
31-838	224,379	18,246	242,625	0.0420660%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
31-841	19,671	1,985	21,656	0.0037547%
31-845	169,584	6,228	175,812	0.0304820%
31-846	36,197	3,833	40,030	0.0069403%
31-848	100,437	12,951	113,388	0.0196591%
31-849	5,629	759	6,388	0.0011075%
31-856	-	-	-	0.0000000%
31-868	45,897	347	46,244	0.0080177%
31-873	460,417	36,451	496,868	0.0861463%
31-877	55,117	3,033	58,150	0.0100820%
31-883	40,174	2,999	43,173	0.0074853%
31-896	70,665	9,842	80,507	0.0139582%
31-900	127,157	14,769	141,926	0.0246069%
32-001	238,903	30,109	269,012	0.0466409%
32-002	171,434	22,564	193,998	0.0336351%
32-003	125,663	15,065	140,728	0.0243992%
32-005	271,764	35,211	306,975	0.0532229%
32-006	126,248	16,448	142,696	0.0247404%
32-009	163,181	21,554	184,735	0.0320291%
32-010	268,610	34,707	303,317	0.0525887%
32-011	63,660	8,169	71,829	0.0124536%
32-138	1,360,198	173,109	1,533,307	0.2658427%
33-003	98,085	10,975	109,060	0.0189087%
33-008	125,473	16,249	141,722	0.0245716%
33-011	196,953	26,103	223,056	0.0386731%
33-012	130,638	16,994	147,632	0.0255962%
33-151	455,815	57,430	513,245	0.0889857%
33-301	174,940	23,221	198,161	0.0343569%
34-004	225,548	27,095	252,643	0.0438029%
34-286	420,412	55,140	475,552	0.0824506%
35-006	107,367	13,869	121,236	0.0210197%
35-007	287,393	37,629	325,022	0.0563519%
35-014	268,092	31,938	300,030	0.0520188%
35-232	417,814	54,442	472,256	0.0818791%
35-715	326,109	13,619	339,728	0.0589016%
35-729	634,496	10,266	644,762	0.1117880%
35-904	383,724	4,604	388,328	0.0673278%
36-018	337,443	39,945	377,388	0.0654310%
36-019	232,649	28,698	261,347	0.0453120%
36-022	203,633	25,403	229,036	0.0397099%
36-226	577,676	71,946	649,622	0.1126306%
36-336	526,220	65,832	592,052	0.1026492%
37-015	1,257,519	166,025	1,423,544	0.2468121%
38-016	379,433	51,655	431,088	0.0747415%
38-018	490,622	64,852	555,474	0.0963073%
39-012	135,501	18,119	153,620	0.0266344%
39-014	198,816	26,331	225,147	0.0390357%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
39-024	208,304	26,399	234,703	0.0406925%
39-025	210,619	27,153	237,772	0.0412246%
39-110	446,301	59,114	505,415	0.0876282%
39-174	510,185	66,767	576,952	0.1000312%
39-246	299,755	38,821	338,576	0.0587018%
40-015	230,555	30,807	261,362	0.0453146%
40-149	693,912	89,971	783,883	0.1359086%
40-205	321,348	42,556	363,904	0.0630932%
41-001	438,869	57,853	496,722	0.0861210%
41-010	347,912	46,100	394,012	0.0683133%
41-025	267,960	33,294	301,254	0.0522310%
41-027	414,273	51,779	466,052	0.0808035%
41-192	395,138	48,025	443,163	0.0768350%
41-196	184,706	24,360	209,066	0.0362476%
41-721	1,258,941	38,162	1,297,103	0.2248900%
41-766	101,863	11,179	113,042	0.0195991%
41-800	5,320	-	5,320	0.0009224%
41-900	202,723	-	202,723	0.0351478%
42-001	405,470	48,712	454,182	0.0787455%
42-004	210,570	25,180	235,750	0.0408740%
42-007	152,906	19,923	172,829	0.0299649%
42-008	234,211	30,227	264,438	0.0458479%
42-011	183,078	24,162	207,240	0.0359310%
42-168	621,025	69,340	690,365	0.1196945%
42-714	231,292	9,203	240,495	0.0416967%
43-001	593,487	67,751	661,238	0.1146445%
43-003	249,797	31,078	280,875	0.0486977%
43-005	518,737	66,368	585,105	0.1014447%
43-008	964,026	125,628	1,089,654	0.1889227%
43-009	667,553	48,682	716,235	0.1241798%
43-014	774,244	98,909	873,153	0.1513861%
43-238	370,202	43,588	413,790	0.0717423%
43-239	2,207,519	284,061	2,491,580	0.4319867%
43-329	76,928	10,171	87,099	0.0151011%
43-397	2,211,786	290,033	2,501,819	0.4337620%
43-551	2,062,726	146,368	2,209,094	0.3830097%
43-702	185,307	21,277	206,584	0.0358173%
43-836	28,954	2,767	31,721	0.0054997%
44-001	82,546	9,530	92,076	0.0159640%
44-016	392,452	50,534	442,986	0.0768043%
44-017	499,804	64,700	564,504	0.0978729%
44-022	261,285	34,035	295,320	0.0512022%
44-024	333,806	41,651	375,457	0.0650962%
44-025	226,246	29,505	255,751	0.0443418%
44-148	320,848	37,558	358,406	0.0621399%
44-319	258,366	31,102	289,468	0.0501876%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
44-771	196,875	15,323	212,198	0.0367906%
45-001	509,074	65,306	574,380	0.0995852%
45-007	988,804	129,001	1,117,805	0.1938035%
45-016	310,715	40,549	351,264	0.0609017%
45-029	484,053	60,784	544,837	0.0944631%
45-031	874,165	110,390	984,555	0.1707008%
45-032	513,600	66,476	580,076	0.1005728%
45-033	390,906	51,103	442,009	0.0766349%
45-034	404,182	51,550	455,732	0.0790142%
45-035	193,721	-	193,721	0.0335871%
45-170	1,565,701	197,808	1,763,509	0.3057548%
45-267	368,210	46,024	414,234	0.0718193%
45-394	498,002	65,559	563,561	0.0977094%
45-737	300,977	21,417	322,394	0.0558962%
45-866	50,833	6,813	57,646	0.0099946%
46-005	186,436	24,743	211,179	0.0366139%
46-018	368,681	47,746	416,427	0.0721995%
46-019	382,520	48,037	430,557	0.0746494%
46-109	487,108	63,859	550,967	0.0955259%
46-601	399,590	49,461	449,051	0.0778559%
46-752	227,402	16,679	244,081	0.0423184%
47-001	207,596	26,616	234,212	0.0406074%
47-004	869,284	113,315	982,599	0.1703617%
47-009	323,723	40,733	364,456	0.0631889%
47-010	259,483	32,663	292,146	0.0506519%
47-026	17,353	958	18,311	0.0031747%
47-028	410,909	54,297	465,206	0.0806568%
47-029	644,226	72,465	716,691	0.1242589%
47-031	308,723	40,702	349,425	0.0605828%
47-136	1,579,618	204,074	1,783,692	0.3092541%
47-157	2,512,732	311,293	2,824,025	0.4896256%
47-234	310,591	41,036	351,627	0.0609646%
47-266	1,114,946	141,427	1,256,373	0.2178282%
47-276	395,415	54,312	449,727	0.0779731%
47-287	1,000,424	130,589	1,131,013	0.1960935%
47-302	922,161	116,950	1,039,111	0.1801596%
47-389	285,201	36,151	321,352	0.0557156%
47-725	402,413	18,348	420,761	0.0729510%
47-800	95,290	13,592	108,882	0.0188778%
47-801	98,236	13,038	111,274	0.0192925%
47-806	16,844	1,138	17,982	0.0031177%
47-838	22,522	2,551	25,073	0.0043471%
47-856	22,206	2,951	25,157	0.0043617%
47-876	17,679	2,347	20,026	0.0034721%
47-885	37,151	3,467	40,618	0.0070423%
47-887	46,891	6,224	53,115	0.0092090%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
47-888	11,635	1,316	12,951	0.0022454%
47-890	36,877	4,332	41,209	0.0071448%
47-891	52,324	4,981	57,305	0.0099355%
47-903	5,462	-	5,462	0.0009470%
48-001	337,464	41,635	379,099	0.0657277%
48-005	6,406	-	6,406	0.0011107%
48-008	338,649	41,839	380,488	0.0659685%
48-013	741,190	99,253	840,443	0.1457149%
48-015	1,710,715	207,157	1,917,872	0.3325180%
48-016	903,807	122,463	1,026,270	0.1779333%
48-018	43,875	5,679	49,554	0.0085916%
48-019	110,799	2,925	113,724	0.0197173%
48-020	35,910	5,006	40,916	0.0070940%
48-021	28,435	4,219	32,654	0.0056615%
48-022	4,806	-	4,806	0.0008333%
48-195	9,093,458	614,157	9,707,615	1.6830931%
48-229	626,935	78,798	705,733	0.1223590%
48-254	1,866,360	233,627	2,099,987	0.3640929%
48-260	933,839	118,637	1,052,476	0.1824769%
48-801	21,805	2,912	24,717	0.0042854%
48-802	330,032	7,665	337,697	0.0585494%
48-805	77,418	10,312	87,730	0.0152105%
48-807	29,879	3,971	33,850	0.0058689%
48-809	53,355	6,879	60,234	0.0104433%
48-811	52,525	4,998	57,523	0.0099733%
48-812	24,810	3,411	28,221	0.0048929%
48-815	154,731	22,088	176,819	0.0306566%
48-821	101,320	10,040	111,360	0.0193074%
48-822	96,282	2,399	98,681	0.0171092%
48-823	71,551	2,883	74,434	0.0129053%
48-824	55,574	6,612	62,186	0.0107817%
48-825	112,222	10,474	122,696	0.0212729%
48-828	54,428	6,965	61,393	0.0106442%
48-831	1,131,794	6,943	1,138,737	0.1974327%
48-832	106,921	2,299	109,220	0.0189364%
48-834	23,132	991	24,123	0.0041824%
48-835	29,407	2,451	31,858	0.0055235%
48-845	32,365	4,450	36,815	0.0063829%
48-847	135,054	6,371	141,425	0.0245201%
48-860	79,710	3,982	83,692	0.0145104%
48-861	34,522	4,559	39,081	0.0067758%
48-867	33,784	4,495	38,279	0.0066368%
49-006	297,733	35,155	332,888	0.0577157%
49-018	291,750	35,614	327,364	0.0567579%
49-019	397,207	51,564	448,771	0.0778073%
49-021	22,938	-	22,938	0.0039770%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
49-228	375,147	47,776	422,923	0.0733258%
49-754	206,095	7,043	213,138	0.0369536%
50-001	311,997	8,749	320,746	0.0556105%
50-002	877,348	107,979	985,327	0.1708347%
50-005	927,351	120,834	1,048,185	0.1817329%
50-006	540,204	67,487	607,691	0.1053606%
50-011	194,353	24,073	218,426	0.0378704%
50-012	105,842	13,608	119,450	0.0207101%
50-013	289,422	37,568	326,990	0.0566931%
50-014	308,763	39,288	348,051	0.0603446%
50-016	204,405	25,033	229,438	0.0397796%
50-019	120,660	15,810	136,470	0.0236610%
50-020	132,759	16,504	149,263	0.0258790%
50-021	358,543	46,643	405,186	0.0702506%
50-022	7,191	954	8,145	0.0014122%
50-116	398,563	51,771	450,334	0.0780783%
50-193	357,022	46,468	403,490	0.0699565%
50-210	2,417,212	304,338	2,721,550	0.4718586%
50-741	216,471	14,531	231,002	0.0400508%
50-800	7,040	977	8,017	0.0013900%
50-802	38,701	-	38,701	0.0067099%
50-808	128,880	125	129,005	0.0223667%
50-810	42,469	3,300	45,769	0.0079354%
50-812	65,786	4,069	69,855	0.0121114%
50-831	55,131	5,243	60,374	0.0104676%
50-836	59,335	7,009	66,344	0.0115026%
50-850	61,742	7,056	68,798	0.0119281%
50-851	13,405	1,783	15,188	0.0026333%
50-875	25,303	3,369	28,672	0.0049711%
50-892	47,424	3,087	50,511	0.0087575%
50-900	534,891	67,254	602,145	0.1043991%
51-011	244,158	29,142	273,300	0.0473844%
51-016	170,778	21,287	192,065	0.0333000%
51-017	385,229	49,366	434,595	0.0753495%
51-018	251,464	29,963	281,427	0.0487934%
51-019	12,559	83	12,642	0.0021919%
51-020	64,752	414	65,166	0.0112984%
51-021	45,229	-	45,229	0.0078417%
51-162	1,175,581	148,987	1,324,568	0.2296518%
51-750	444,866	16,473	461,339	0.0799863%
51-767	276,098	9,599	285,697	0.0495338%
51-811	391,539	8,666	400,205	0.0693870%
51-908	1,146,552	7,116	1,153,668	0.2000214%
52-001	253,516	30,748	284,264	0.0492853%
52-020	400,118	52,500	452,618	0.0784743%
52-021	725,024	94,708	819,732	0.1421240%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
52-022	696,058	90,758	786,816	0.1364171%
52-023	295,751	37,631	333,382	0.0578013%
52-201	1,103,629	142,990	1,246,619	0.2161371%
52-217	1,619,272	210,056	1,829,328	0.3171664%
52-272	1,412,606	184,315	1,596,921	0.2768720%
52-746	299,386	14,327	313,713	0.0543911%
53-007	173,654	21,358	195,012	0.0338109%
53-010	235,423	31,207	266,630	0.0462279%
53-012	524,349	68,051	592,400	0.1027095%
54-001	156,563	20,780	177,343	0.0307475%
54-030	159,453	20,071	179,524	0.0311256%
54-040	153,526	19,164	172,690	0.0299408%
54-041	201,473	26,216	227,689	0.0394764%
54-042	240,936	30,465	271,401	0.0470551%
54-222	713,307	87,617	800,924	0.1388631%
54-396	205,798	27,014	232,812	0.0403646%
55-001	664,605	85,710	750,315	0.1300886%
55-002	241,144	30,462	271,606	0.0470907%
55-009	159,533	19,878	179,411	0.0311060%
55-014	246,286	32,169	278,455	0.0482781%
55-179	664,991	84,232	749,223	0.1298993%
55-197	975,957	122,734	1,098,691	0.1904895%
55-322	203,286	26,851	230,137	0.0399008%
55-350	292,764	36,308	329,072	0.0570541%
55-369	546,755	71,318	618,073	0.1071607%
55-393	151,753	18,137	169,890	0.0294553%
55-757	431,379	17,770	449,149	0.0778728%
56-022	830,020	95,301	925,321	0.1604309%
57-001	1,409,010	72,953	1,481,963	0.2569407%
57-002	293,691	37,487	331,178	0.0574192%
57-008	191,084	20,209	211,293	0.0366337%
57-009	273,493	35,172	308,665	0.0535159%
57-011	922,814	117,627	1,040,441	0.1803902%
57-012	501,215	63,184	564,399	0.0978547%
57-020	418,574	51,539	470,113	0.0815076%
57-021	50,487	947	51,434	0.0089176%
57-022	21,515	2,945	24,460	0.0042408%
57-023	15,527	-	15,527	0.0026921%
57-128	5,706,055	462,952	6,169,007	1.0695740%
57-165	1,374,182	174,970	1,549,152	0.2685899%
57-176	472,610	59,757	532,367	0.0923011%
57-240	2,555,037	317,354	2,872,391	0.4980112%
57-245	703,585	89,502	793,087	0.1375043%
57-269	1,057,395	138,519	1,195,914	0.2073459%
57-274	2,271,095	287,879	2,558,974	0.4436714%
57-290	1,034,756	86,946	1,121,702	0.1944792%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
57-297	1,397,161	167,968	1,565,129	0.2713599%
57-298	1,418,312	182,050	1,600,362	0.2774686%
57-726	480,456	30,459	510,915	0.0885817%
57-806	26,486	3,417	29,903	0.0051845%
57-808	8,192	1,046	9,238	0.0016017%
57-810	161,420	13,830	175,250	0.0303846%
57-814	119,693	4,438	124,131	0.0215217%
57-815	35,545	4,745	40,290	0.0069854%
57-818	94,182	12,669	106,851	0.0185257%
57-819	16,357	2,248	18,605	0.0032257%
57-822	-	-	-	0.0000000%
57-824	73,717	1,084	74,801	0.0129689%
57-825	15,732	-	15,732	0.0027276%
57-829	23,990	3,482	27,472	0.0047631%
57-830	24,054	2,651	26,705	0.0046301%
57-835	144,384	19,142	163,526	0.0283519%
57-842	72,856	6,074	78,930	0.0136848%
57-845	27,745	3,679	31,424	0.0054483%
57-847	27,121	3,273	30,394	0.0052697%
57-850	21,767	2,889	24,656	0.0042748%
57-860	36,583	4,301	40,884	0.0070884%
57-867	29,998	3,982	33,980	0.0058914%
57-871	20,998	1,403	22,401	0.0038839%
57-873	50,649	3,805	54,454	0.0094412%
57-882	34,581	3,629	38,210	0.0066248%
57-901	223,867	1,465	225,332	0.0390678%
57-907	131,940	-	131,940	0.0228756%
58-016	536,015	68,333	604,348	0.1047810%
59-014	371,123	47,655	418,778	0.0726072%
59-015	218,645	26,404	245,049	0.0424863%
59-016	219,167	27,646	246,813	0.0427921%
59-385	315,373	37,905	353,278	0.0612509%
59-800	6,467	470	6,937	0.0012027%
60-001	506,395	64,430	570,825	0.0989689%
60-003	578,590	73,483	652,073	0.1130555%
60-027	421,185	52,433	473,618	0.0821152%
60-028	403,197	49,867	453,064	0.0785516%
60-029	250,124	31,408	281,532	0.0488116%
60-030	695,535	90,343	785,878	0.1362545%
60-211	939,387	113,295	1,052,682	0.1825126%
60-717	410,861	24,720	435,581	0.0755204%
60-744	422,048	6,411	428,459	0.0742856%
60-800	17,522	2,188	19,710	0.0034173%
60-801	100,339	6,995	107,334	0.0186094%
61-018	272,661	34,465	307,126	0.0532491%
61-313	218,856	28,281	247,137	0.0428483%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
62-006	222,609	29,009	251,618	0.0436252%
62-007	235,649	30,831	266,480	0.0462019%
62-010	2,358	313	2,671	0.0004631%
62-012	27,534	592	28,126	0.0048764%
62-014	565	71	636	0.0001103%
62-015	398,403	50,771	449,174	0.0778772%
62-236	471,216	60,147	531,363	0.0921270%
63-001	198,774	25,801	224,575	0.0389365%
63-002	125,748	15,657	141,405	0.0245166%
63-014	246,905	30,872	277,777	0.0481606%
63-392	319,972	42,209	362,181	0.0627944%
64-020	401,240	52,479	453,719	0.0786652%
64-021	187,682	23,569	211,251	0.0366264%
64-270	393,839	48,213	442,052	0.0766424%
64-324	222,809	29,855	252,664	0.0438065%
65-001	148,639	8,688	157,327	0.0272771%
65-020	421,738	54,894	476,632	0.0826378%
65-021	911,510	115,370	1,026,880	0.1780391%
65-022	402,742	50,657	453,399	0.0786097%
65-120	595,741	73,049	668,790	0.1159539%
66-011	303,383	20,691	324,074	0.0561875%
66-012	278,464	35,921	314,385	0.0545076%
66-013	280,370	33,135	313,505	0.0543551%
66-278	437,786	56,960	494,746	0.0857784%
66-719	139,224	7,951	147,175	0.0255170%
67-013	432,446	55,510	487,956	0.0846011%
67-017	330,838	41,891	372,729	0.0646232%
67-020	273,214	34,745	307,959	0.0533935%
67-023	455,562	56,158	511,720	0.0887213%
67-025	260,258	33,845	294,103	0.0509912%
67-026	209,511	25,166	234,677	0.0406880%
67-027	1,430	190	1,620	0.0002809%
67-150	712,753	95,242	807,995	0.1400891%
67-181	607,834	78,191	686,025	0.1189421%
67-279	848,111	104,107	952,218	0.1650943%
67-284	549,073	71,693	620,766	0.1076276%
67-405	162,097	20,843	182,940	0.0317179%
67-758	222,378	13,748	236,126	0.0409392%
68-001	128,930	16,586	145,516	0.0252294%
68-003	6,471	84	6,555	0.0011365%
68-018	371,678	49,383	421,061	0.0730030%
68-019	208,481	26,769	235,250	0.0407873%
68-020	230,584	29,768	260,352	0.0451395%
68-025	190,033	20,232	210,265	0.0364555%
68-265	517,404	67,834	585,238	0.1014678%
69-001	201,245	25,471	226,716	0.0393077%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
69-005	189,425	22,410	211,835	0.0367277%
69-006	110,958	14,701	125,659	0.0217866%
69-008	70,868	9,235	80,103	0.0138881%
69-009	125,579	15,065	140,644	0.0243847%
69-010	130,180	16,763	146,943	0.0254768%
69-012	92,779	11,846	104,625	0.0181397%
69-015	123,166	15,018	138,184	0.0239582%
69-017	143,350	17,936	161,286	0.0279635%
69-019	282,418	34,046	316,464	0.0548681%
70-001	214,564	25,905	240,469	0.0416922%
70-006	541,550	69,607	611,157	0.1059616%
70-007	148,509	17,537	166,046	0.0287888%
70-008	592,580	73,925	666,505	0.1155577%
70-010	168,853	22,316	191,169	0.0331446%
70-012	391,542	46,148	437,690	0.0758861%
70-013	239,194	29,661	268,855	0.0466137%
70-014	319,778	40,667	360,445	0.0624935%
70-158	1,012,965	130,872	1,143,837	0.1983169%
70-189	430,549	55,147	485,696	0.0842093%
70-712	425,728	37,773	463,501	0.0803612%
70-730	384,987	30,128	415,115	0.0719721%
70-800	52,749	7,150	59,899	0.0103852%
70-801	196,440	3,881	200,321	0.0347314%
70-820	46,385	1,524	47,909	0.0083064%
70-870	15,970	228	16,198	0.0028084%
71-001	396,575	51,832	448,407	0.0777442%
71-007	267,926	34,658	302,584	0.0524616%
71-013	438,706	56,408	495,114	0.0858422%
71-014	177,599	22,437	200,036	0.0346820%
71-015	292,595	36,544	329,139	0.0570657%
71-017	277,438	35,830	313,268	0.0543140%
71-018	270,493	31,998	302,491	0.0524455%
71-118	752,678	97,305	849,983	0.1473689%
71-755	292,629	18,600	311,229	0.0539605%
72-012	297,401	38,250	335,651	0.0581947%
72-013	228,115	29,377	257,492	0.0446436%
72-140	785,748	99,980	885,728	0.1535663%
72-320	520,463	66,262	586,725	0.1017256%
72-334	208,249	28,182	236,431	0.0409921%
72-716	283,711	23,319	307,030	0.0532324%
72-735	474,693	44,049	518,742	0.0899388%
73-001	612,575	77,251	689,826	0.1196011%
73-002	242,103	31,343	273,446	0.0474097%
73-004	151,232	17,796	169,028	0.0293058%
73-005	141,058	18,653	159,711	0.0276905%
73-008	285,599	36,803	322,402	0.0558976%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
73-013	265,450	34,053	299,503	0.0519274%
73-015	321,393	40,878	362,271	0.0628101%
73-016	291,639	38,411	330,050	0.0572236%
73-017	390,395	48,811	439,206	0.0761489%
73-018	139,036	18,040	157,076	0.0272336%
73-180	532,611	50,984	583,595	0.1011829%
73-728	262,477	23,891	286,368	0.0496501%
73-875	117,910	15,090	133,000	0.0230594%
74-001	651,948	80,029	731,977	0.1269092%
74-003	193,798	23,430	217,228	0.0376627%
74-010	144,997	18,916	163,913	0.0284190%
74-013	96,779	12,478	109,257	0.0189428%
74-014	164,111	22,016	186,127	0.0322704%
74-139	445,051	54,585	499,636	0.0866262%
74-194	642,517	78,990	721,507	0.1250939%
74-897	14,219	718	14,937	0.0025898%
75-003	135,396	17,761	153,157	0.0265542%
75-005	157,698	19,967	177,665	0.0308033%
75-007	158,973	21,112	180,085	0.0312229%
75-010	106,358	12,799	119,157	0.0206593%
75-015	95,817	12,372	108,189	0.0187577%
75-020	169,321	20,876	190,197	0.0329761%
75-022	276,716	33,764	310,480	0.0538306%
75-190	516,570	65,675	582,245	0.1009488%
75-900	132,948	-	132,948	0.0230503%
76-001	1,653,372	149,520	1,802,892	0.3125830%
76-006	562,241	70,636	632,877	0.1097274%
76-007	318,632	41,279	359,911	0.0624009%
76-012	1,310,214	168,467	1,478,681	0.2563717%
76-013	743,144	93,171	836,315	0.1449992%
76-022	195,636	24,989	220,625	0.0382517%
76-024	1,145,384	148,468	1,293,852	0.2243263%
76-026	1,438,145	183,179	1,621,324	0.2811029%
76-033	395,907	52,553	448,460	0.0777534%
76-034	528,722	65,043	593,765	0.1029462%
76-035	375,031	48,211	423,242	0.0733811%
76-036	345,157	46,911	392,068	0.0679762%
76-037	281,639	35,482	317,121	0.0549820%
76-102	887,323	111,090	998,413	0.1731035%
76-117	3,215,394	401,717	3,617,111	0.6271298%
76-164	840,361	107,575	947,936	0.1643519%
76-262	1,019,646	131,174	1,150,820	0.1995276%
76-281	613,041	79,822	692,863	0.1201276%
76-770	103,510	9,384	112,894	0.0195734%
76-803	59,461	1,113	60,574	0.0105022%
76-805	24,553	1,542	26,095	0.0045243%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
76-807	47,570	5,599	53,169	0.0092184%
76-808	9,542	1,274	10,816	0.0018753%
76-858	34,649	2,585	37,234	0.0064556%
76-876	31,790	-	31,790	0.0055117%
76-889	32,585	2,163	34,748	0.0060246%
77-001	519,350	62,996	582,346	0.1009664%
77-002	707,864	84,789	792,653	0.1374291%
77-003	567,970	71,324	639,294	0.1108399%
77-005	348,931	45,679	394,610	0.0684169%
77-006	353,559	44,341	397,900	0.0689874%
77-007	990,637	128,949	1,119,586	0.1941123%
77-010	181,457	22,815	204,272	0.0354164%
77-016	443,166	56,851	500,017	0.0866923%
77-021	27,409	1,421	28,830	0.0049985%
77-022	19,505	1,127	20,632	0.0035771%
77-101	7,001,972	786,408	7,788,380	1.3503387%
77-106	1,016,475	131,787	1,148,262	0.1990841%
77-127	974,704	126,388	1,101,092	0.1909058%
77-237	578,220	72,348	650,568	0.1127946%
77-257	1,414,095	182,122	1,596,217	0.2767499%
77-277	512,626	68,157	580,783	0.1006954%
77-280	667,342	86,258	753,600	0.1306581%
77-285	1,127,057	140,812	1,267,869	0.2198214%
77-296	1,154,564	147,135	1,301,699	0.2256868%
77-300	1,463,082	188,382	1,651,464	0.2863286%
77-502	3,871,476	75,974	3,947,450	0.6844035%
77-765	145,087	2,404	147,491	0.0255718%
77-804	14,484	1,923	16,407	0.0028446%
77-810	71,643	6,991	78,634	0.0136335%
77-811	16,386	-	16,386	0.0028410%
77-820	5,955	474	6,429	0.0011147%
77-825	34,446	2,690	37,136	0.0064386%
77-827	24,063	211	24,274	0.0042086%
77-830	120,857	625	121,482	0.0210624%
77-831	27,122	3,283	30,405	0.0052716%
77-832	22,290	2,123	24,413	0.0042327%
77-836	18,078	2,126	20,204	0.0035029%
77-837	-	-	-	0.0000000%
77-842	49,654	6,807	56,461	0.0097891%
77-888	36,068	3,299	39,367	0.0068254%
77-897	33,072	3,821	36,893	0.0063965%
77-911	506,398	4,785	511,183	0.0886282%
78-001	849,230	104,841	954,071	0.1654155%
78-002	73,557	9,703	83,260	0.0144355%
78-004	108,620	14,957	123,577	0.0214256%
78-005	174,565	22,989	197,554	0.0342516%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
78-006	264,393	34,334	298,727	0.0517929%
78-013	598,516	78,667	677,183	0.1174091%
78-016	254,978	34,602	289,580	0.0502070%
78-017	150,555	16,936	167,491	0.0290394%
78-018	122,817	15,822	138,639	0.0240370%
78-023	97,178	12,324	109,502	0.0189853%
78-026	207,604	26,381	233,985	0.0405680%
78-027	238,211	30,176	268,387	0.0465326%
78-028	315,652	41,085	356,737	0.0618506%
78-029	170,602	22,564	193,166	0.0334909%
78-030	133,720	17,856	151,576	0.0262800%
78-031	172,029	21,236	193,265	0.0335080%
78-144	385,877	49,283	435,160	0.0754474%
78-173	396,652	50,188	446,840	0.0774725%
78-203	1,483,433	191,260	1,674,693	0.2903560%
78-338	427,859	56,430	484,289	0.0839654%
78-356	242,424	30,509	272,933	0.0473208%
78-718	337,210	8,207	345,417	0.0598879%
78-803	54,400	7,168	61,568	0.0106746%
78-805	27,214	3,616	30,830	0.0053453%
78-833	29,299	3,762	33,061	0.0057321%
78-865	23,346	1,061	24,407	0.0042317%
79-001	559,661	68,964	628,625	0.1089901%
79-019	83,344	10,199	93,543	0.0162184%
79-023	13,743	697	14,440	0.0025036%
79-029	238,861	30,091	268,952	0.0466305%
79-031	392,133	50,689	442,822	0.0767759%
79-032	248,068	30,955	279,023	0.0483766%
79-132	382,562	49,607	432,169	0.0749289%
79-172	603,215	74,655	677,870	0.1175282%
79-198	456,785	57,573	514,358	0.0891787%
79-354	273,987	35,869	309,856	0.0537224%
79-763	311,499	13,784	325,283	0.0563971%
79-800	74,853	3,081	77,934	0.0135121%
80-020	255,605	32,233	287,838	0.0499050%
80-022	417,650	55,085	472,735	0.0819622%
80-345	1,280,612	165,676	1,446,288	0.2507554%
81-015	178,732	22,781	201,513	0.0349380%
81-016	223,257	28,499	251,756	0.0436491%
81-200	496,107	65,222	561,329	0.0973225%
81-768	176,215	15,899	192,114	0.0333085%
82-019	591,512	77,512	669,024	0.1159945%
83-001	361,470	12,724	374,194	0.0648772%
83-003	396,192	51,779	447,971	0.0776686%
83-013	293,916	33,000	326,916	0.0566803%
83-014	1,257,548	68,993	1,326,541	0.2299939%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
83-015	1,276,778	157,536	1,434,314	0.2486794%
83-161	1,233,020	155,410	1,388,430	0.2407241%
83-167	2,702,263	339,792	3,042,055	0.5274274%
83-225	802,320	74,113	876,433	0.1519548%
83-273	1,322,345	149,850	1,472,195	0.2552472%
83-769	395,247	15,532	410,779	0.0712203%
83-800	30,568	123	30,691	0.0053212%
83-887	31,471	613	32,084	0.0055627%
83-900	681,120	88,240	769,360	0.1333906%
84-005	304,056	39,741	343,797	0.0596071%
84-020	496,866	64,068	560,934	0.0972540%
84-023	192,507	24,563	217,070	0.0376353%
84-024	164,035	19,344	183,379	0.0317940%
84-160	529,105	68,600	597,705	0.1036293%
84-249	200,401	26,641	227,042	0.0393642%
84-734	208,079	22,724	230,803	0.0400163%
84-753	291,043	10,076	301,119	0.0522076%
85-001	375,666	46,103	421,769	0.0731257%
85-005	261,470	33,226	294,696	0.0510940%
85-006	263,766	34,498	298,264	0.0517126%
85-010	185,112	23,560	208,672	0.0361793%
85-011	257,021	32,900	289,921	0.0502661%
85-014	385,979	47,894	433,873	0.0752243%
85-016	213,439	25,333	238,772	0.0413980%
85-021	314,238	38,421	352,659	0.0611435%
85-208	1,048,348	136,929	1,185,277	0.2055017%
85-235	372,422	45,423	417,845	0.0724454%
85-364	198,400	25,606	224,006	0.0388379%
85-709	260,865	32,669	293,534	0.0508925%
85-870	5,969	294	6,263	0.0010859%
85-907	180,685	3,409	184,094	0.0319180%
86-007	143,863	18,433	162,296	0.0281387%
86-016	105,481	13,059	118,540	0.0205523%
86-020	125,112	15,144	140,256	0.0243174%
86-021	151,215	19,901	171,116	0.0296679%
86-022	172,719	21,687	194,406	0.0337058%
86-213	498,571	63,427	561,998	0.0974384%
86-351	271,356	32,078	303,434	0.0526090%
87-001	796,798	107,688	904,486	0.1568186%
87-012	299,782	36,971	336,753	0.0583858%
87-019	183,894	22,101	205,995	0.0357151%
87-026	231,234	30,436	261,670	0.0453680%
87-035	339,733	42,367	382,100	0.0662480%
87-036	331,369	41,236	372,605	0.0646017%
87-037	351,604	41,538	393,142	0.0681624%
87-113	677,799	88,048	765,847	0.1327815%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
87-361	1,211,872	156,635	1,368,507	0.2372699%
87-383	459,999	60,316	520,315	0.0902115%
87-701	551,010	37,671	588,681	0.1020647%
87-738	1,780,690	79,961	1,860,651	0.3225971%
88-012	242,201	29,035	271,236	0.0470265%
88-314	188,661	24,605	213,266	0.0369758%
88-371	367,673	45,524	413,197	0.0716390%
TOTAL	<u>\$ 522,979,348</u>	<u>\$ 53,792,977</u>	<u>\$ 576,772,325</u>	<u>100.0000000%</u>

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
01-009	\$ 2,544,709	\$ -	\$ 73,653	\$ -	\$ -	\$ 73,653	\$ (336,134)	\$ -	\$ (676,110)	\$ (178,997)	\$ (1,191,241)	\$ 213,085	\$ (25,246)	\$ 187,839
01-023	452,873	-	13,108	-	-	13,108	(59,821)	-	(120,325)	(11,998)	(192,144)	37,922	(1,692)	36,230
02-001	680,381	-	19,693	-	3,767	23,460	(89,872)	-	(180,772)	-	(270,644)	56,973	531	57,504
02-003	1,091,778	-	31,600	-	-	31,600	(144,214)	-	(290,077)	(16,216)	(450,507)	91,422	(2,287)	89,135
02-006	1,381,612	-	39,989	-	-	39,989	(182,499)	-	(367,084)	(44,756)	(594,339)	115,691	(6,312)	109,379
02-009	408,570	-	11,826	-	-	11,826	(53,968)	-	(108,554)	(73,478)	(236,000)	34,212	(10,364)	23,848
02-010	1,496,441	-	43,313	-	33,230	76,543	(197,667)	-	(397,593)	-	(595,260)	125,307	4,687	129,994
02-011	589,527	-	17,063	-	33,246	50,309	(77,871)	-	(156,633)	-	(234,504)	49,365	4,689	54,054
02-013	535,860	-	15,510	-	6,426	21,936	(70,782)	-	(142,374)	-	(213,156)	44,871	906	45,777
02-131	457,518	-	13,242	-	45,814	59,056	(60,434)	-	(121,559)	-	(181,993)	38,311	6,462	44,773
02-154	3,207,590	-	92,839	-	-	92,839	(423,694)	-	(852,233)	(48,373)	(1,324,300)	268,592	(6,823)	261,769
02-308	546,563	-	15,820	-	-	15,820	(72,196)	-	(145,218)	(4,356)	(221,770)	45,767	(614)	45,153
02-761	861,429	-	24,933	-	-	24,933	(113,787)	-	(228,875)	(46,018)	(388,680)	72,133	(6,491)	65,642
02-874	27,492	-	796	-	13,097	13,893	(3,631)	-	(7,304)	-	(10,935)	2,302	1,847	4,149
02-895	109,722	-	3,176	-	-	3,176	(14,493)	-	(29,152)	(4,695)	(48,340)	9,188	(662)	8,526
02-900	394,999	-	11,433	-	-	11,433	(52,176)	-	(104,948)	(44,573)	(201,697)	33,076	(6,287)	26,789
03-013	416,686	-	12,060	-	-	12,060	(55,041)	-	(110,710)	(38,094)	(203,845)	34,892	(5,373)	29,519
03-014	514,497	-	14,891	-	9,257	24,148	(67,961)	-	(136,698)	-	(204,659)	43,082	1,306	44,388
03-015	52,634	-	1,523	-	18,176	19,699	(6,952)	-	(13,984)	-	(20,936)	4,407	2,564	6,971
03-103	1,373,000	-	39,740	-	-	39,740	(181,361)	-	(364,796)	(19,968)	(566,125)	114,970	(2,816)	112,154
03-343	679,175	-	19,658	-	-	19,658	(89,713)	-	(180,452)	(26,291)	(296,456)	56,872	(3,708)	53,164
03-747	360,058	-	10,421	-	-	10,421	(47,561)	-	(95,665)	(14,316)	(157,542)	30,150	(2,019)	28,131
04-001	928,787	-	26,883	-	172,536	199,419	(122,685)	-	(246,772)	-	(369,457)	77,773	24,335	102,108
04-019	682,933	-	19,767	-	-	19,767	(90,209)	-	(181,450)	(18,610)	(290,269)	57,186	(2,625)	54,561
04-031	846,972	-	24,514	-	-	24,514	(111,878)	-	(225,034)	(9,123)	(346,035)	70,922	(1,287)	69,635
04-033	754,201	-	21,829	-	44,912	66,741	(99,623)	-	(200,385)	-	(300,008)	63,154	6,335	69,489
04-034	1,001,496	-	28,987	-	18,695	47,682	(132,289)	-	(266,090)	-	(398,379)	83,862	2,637	86,499
04-035	4,413	-	128	-	34	162	(583)	-	(1,172)	-	(1,755)	370	5	375
04-104	2,312,711	-	66,938	-	320,046	386,984	(305,489)	-	(614,470)	-	(919,959)	193,658	45,140	238,798
04-125	972,694	-	28,153	-	-	28,153	(128,484)	-	(258,438)	(68,800)	(455,722)	81,450	(9,704)	71,746
04-244	1,120,862	-	32,442	-	1,446	33,888	(148,056)	-	(297,805)	-	(445,861)	93,857	204	94,061
04-704	692,514	-	20,044	-	27,284	47,328	(91,475)	-	(183,996)	-	(275,471)	57,989	3,848	61,837
05-001	1,052,077	-	30,451	-	-	30,451	(138,970)	-	(279,529)	(379)	(418,878)	88,097	(54)	88,043
05-006	824,742	-	23,871	-	-	23,871	(108,941)	-	(219,128)	(29,295)	(357,364)	69,061	(4,132)	64,929
05-017	1,117,848	-	32,355	-	-	32,355	(147,658)	-	(297,004)	(15,054)	(459,716)	93,605	(2,123)	91,482
05-018	893,250	-	25,854	-	-	25,854	(117,990)	-	(237,330)	(120,136)	(475,456)	74,797	(16,944)	57,853
05-105	1,649,650	-	47,747	-	-	47,747	(217,904)	-	(438,300)	(69,698)	(725,902)	138,136	(9,831)	128,305
05-169	804,852	-	23,295	-	-	23,295	(106,314)	-	(213,843)	(53,012)	(373,169)	67,395	(7,477)	59,918
05-710	453,806	-	13,135	-	-	13,135	(59,944)	-	(120,573)	(31,029)	(211,546)	38,000	(4,376)	33,624
05-739	2,343,639	-	67,834	-	-	67,834	(309,574)	-	(622,687)	(96,750)	(1,029,011)	196,248	(13,646)	182,602
06-001	849,212	-	24,579	-	17,708	42,287	(112,173)	-	(225,629)	-	(337,802)	71,110	2,498	73,608
06-008	409,263	-	11,846	-	-	11,846	(54,060)	-	(108,738)	(49,607)	(212,405)	34,270	(6,997)	27,273
06-010	440,878	-	12,761	-	10,152	22,913	(58,236)	-	(117,138)	-	(175,374)	36,917	1,432	38,349
06-011	276,561	-	8,005	-	15,637	23,642	(36,531)	-	(73,480)	-	(110,011)	23,158	2,205	25,363
06-017	456,828	-	13,222	-	2,005	15,227	(60,343)	-	(121,376)	-	(181,719)	38,253	283	38,536
06-185	1,057,012	-	30,594	-	-	30,594	(139,622)	-	(280,840)	(72,733)	(493,195)	88,510	(10,259)	78,251
06-202	1,622,681	-	46,966	-	130,942	177,908	(214,342)	-	(431,134)	-	(645,476)	135,877	18,468	154,345

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
07-020	958,597	-	27,745	-	-	27,745	(126,622)	-	(254,692)	(72,047)	(453,361)	80,269	(10,162)	70,107
07-026	449,473	-	13,009	-	8,100	21,109	(59,371)	-	(119,422)	-	(178,793)	37,637	1,142	38,779
07-108	969,478	-	28,060	-	-	28,060	(128,059)	-	(257,583)	(40,226)	(425,868)	81,181	(5,674)	75,507
07-163	904,296	-	26,174	-	-	26,174	(119,450)	-	(240,265)	(32,701)	(392,416)	75,723	(4,612)	71,111
07-294	775,334	-	22,441	-	-	22,441	(102,415)	-	(206,000)	(32,176)	(340,591)	64,924	(4,538)	60,386
07-304	826,919	-	23,934	-	-	23,934	(109,229)	-	(219,706)	(65,356)	(394,291)	69,243	(9,218)	60,025
07-309	637,679	-	18,457	-	25,643	44,100	(84,232)	-	(169,427)	-	(253,659)	53,397	3,617	57,014
07-724	324,281	-	9,386	-	-	9,386	(42,835)	-	(86,159)	(20,067)	(149,061)	27,154	(2,830)	24,324
07-748	527,457	-	15,267	-	-	15,267	(69,672)	-	(140,141)	(42,563)	(252,376)	44,167	(6,003)	38,164
08-001	1,009,392	-	29,216	-	120,160	149,376	(133,332)	-	(268,188)	-	(401,520)	84,523	16,948	101,471
08-005	490,505	-	14,197	-	-	14,197	(64,791)	-	(130,324)	(6,158)	(201,273)	41,073	(868)	40,205
08-011	1,757,811	-	50,878	-	-	50,878	(232,191)	-	(467,037)	(12,199)	(711,427)	147,193	(1,721)	145,472
08-013	561,064	-	16,239	-	-	16,239	(74,112)	-	(149,070)	(19,001)	(242,183)	46,981	(2,680)	44,301
08-017	680,493	-	19,696	-	-	19,696	(89,887)	-	(180,802)	(38,708)	(309,397)	56,982	(5,460)	51,522
08-333	604,869	-	17,507	-	-	17,507	(79,898)	-	(160,709)	(27,785)	(268,392)	50,650	(3,919)	46,731
08-743	343,910	-	9,954	-	-	9,954	(45,427)	-	(91,374)	(19,733)	(156,534)	28,798	(2,783)	26,015
09-001	6,291,483	-	182,099	-	250,428	432,527	(831,050)	-	(1,671,600)	-	(2,502,650)	526,826	35,321	562,147
09-006	1,019,386	-	29,505	-	37,351	66,856	(134,652)	-	(270,843)	-	(405,495)	85,360	5,268	90,628
09-009	542,914	-	15,714	-	-	15,714	(71,714)	-	(144,248)	(2,464)	(218,426)	45,462	(348)	45,114
09-013	658,033	-	19,046	-	777,371	796,417	(86,920)	-	(174,834)	-	(261,754)	55,101	109,643	164,744
09-015	1,797,685	-	52,032	-	31,371	83,403	(237,458)	-	(477,631)	-	(715,089)	150,532	4,425	154,957
09-022	12,637,627	-	365,779	-	-	365,779	(1,669,320)	-	(3,357,723)	(529,335)	(5,556,378)	1,058,229	(74,659)	983,570
09-024	1,703,420	-	49,303	-	-	49,303	(225,007)	-	(452,586)	(82,713)	(760,306)	142,638	(11,666)	130,972
09-100	1,964,209	-	56,851	-	143,219	200,070	(259,455)	-	(521,876)	-	(781,331)	164,476	20,200	184,676
09-147	6,534,120	-	189,121	-	115,001	304,122	(863,100)	-	(1,736,067)	-	(2,599,167)	547,144	16,220	563,364
09-166	4,201,379	-	121,603	-	675,389	796,992	(554,965)	-	(1,116,275)	-	(1,671,240)	351,808	95,259	447,067
09-291	5,860,737	-	169,631	-	-	169,631	(774,152)	-	(1,557,154)	(75,490)	(2,406,796)	490,757	(10,647)	480,110
09-299	2,319,194	-	67,126	-	-	67,126	(306,345)	-	(616,192)	(20,770)	(943,307)	194,201	(2,930)	191,271
09-760	2,016,073	-	58,353	-	-	58,353	(266,306)	-	(535,656)	(877,004)	(1,678,966)	168,819	(123,696)	45,123
09-820	42,499	-	1,230	-	15,540	16,770	(5,614)	-	(11,292)	-	(16,906)	3,559	2,192	5,751
09-835	68,548	-	1,984	-	-	1,984	(9,055)	-	(18,213)	(918)	(28,186)	5,740	(130)	5,610
09-870	93,597	-	2,709	-	25,372	28,081	(12,363)	-	(24,868)	-	(37,231)	7,837	3,579	11,416
09-884	94,427	-	2,733	-	38,925	41,658	(12,473)	-	(25,088)	-	(37,561)	7,907	5,490	13,397
10-003	406,446	-	11,764	-	-	11,764	(53,688)	-	(107,990)	(3,951)	(165,629)	34,034	(557)	33,477
10-315	1,137,924	-	32,936	-	-	32,936	(150,310)	-	(302,338)	(60,585)	(513,233)	95,286	(8,545)	86,741
11-001	1,453,929	-	42,082	-	-	42,082	(192,051)	-	(386,298)	(47,011)	(625,360)	121,747	(6,631)	115,116
11-007	569,735	-	16,490	-	-	16,490	(75,257)	-	(151,374)	(67,799)	(294,430)	47,708	(9,563)	38,145
11-008	660,489	-	19,117	-	-	19,117	(87,245)	-	(175,487)	(28,902)	(291,634)	55,307	(4,077)	51,230
11-012	1,002,789	-	29,024	-	25,231	54,255	(132,460)	-	(266,434)	-	(398,894)	83,970	3,559	87,529
11-199	1,086,408	-	31,445	-	-	31,445	(143,505)	-	(288,650)	(60,761)	(492,916)	90,972	(8,570)	82,402
11-346	528,489	-	15,296	-	29,725	45,021	(69,809)	-	(140,416)	-	(210,225)	44,254	4,193	48,447
12-001	912,629	-	26,415	-	-	26,415	(120,550)	-	(242,479)	(53,223)	(416,252)	76,420	(7,507)	68,913
12-007	1,042,163	-	30,164	-	97,212	127,376	(137,661)	-	(276,895)	-	(414,556)	87,267	13,711	100,978
12-009	1,804,181	-	52,220	-	-	52,220	(238,317)	-	(479,358)	(228,529)	(946,204)	151,076	(32,233)	118,843
12-011	1,942,503	-	56,223	-	-	56,223	(256,588)	-	(516,109)	(79,622)	(852,319)	162,658	(11,230)	151,428
12-013	487,544	-	14,111	-	-	14,111	(64,400)	-	(129,537)	(55,639)	(249,576)	40,825	(7,848)	32,977
12-014	1,070,169	-	30,975	-	-	30,975	(141,360)	-	(284,336)	(12,658)	(438,354)	89,612	(1,785)	87,827

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
12-016	1,013,316	-	29,329	-	63,269	92,598	(133,850)	-	(269,231)	-	(403,081)	84,851	8,924	93,775
12-191	5,015,087	-	145,155	-	-	145,155	(662,449)	-	(1,332,471)	(366,193)	(2,361,113)	419,945	(51,649)	368,296
12-703	528,207	-	15,288	-	-	15,288	(69,772)	-	(140,341)	(8,490)	(218,603)	44,230	(1,197)	43,033
12-723	3,533,573	-	102,275	-	274,439	376,714	(466,754)	-	(938,844)	-	(1,405,598)	295,889	38,708	334,597
12-816	52,132	-	1,509	-	-	1,509	(6,886)	-	(13,851)	(9,591)	(30,328)	4,365	(1,353)	3,012
12-871	98,122	-	2,840	-	-	2,840	(12,961)	-	(26,070)	(18,918)	(57,949)	8,216	(2,668)	5,548
13-001	1,182,891	-	34,237	-	-	34,237	(156,250)	-	(314,285)	(145,444)	(615,979)	99,051	(20,514)	78,537
13-003	1,126,556	-	32,607	-	-	32,607	(148,808)	-	(299,317)	(86,352)	(534,477)	94,334	(12,179)	82,155
13-004	891,329	-	25,798	-	-	25,798	(117,737)	-	(236,819)	(69,191)	(423,747)	74,637	(9,759)	64,878
13-007	480,843	-	13,917	-	-	13,917	(63,515)	-	(127,756)	(64,147)	(255,418)	40,264	(9,048)	31,216
13-008	1,684,161	-	48,746	-	-	48,746	(222,463)	-	(447,469)	(133,379)	(803,311)	141,026	(18,812)	122,214
13-027	596,638	-	17,269	-	40,068	57,337	(78,811)	-	(158,522)	-	(237,333)	49,960	5,651	55,611
13-029	1,229,500	-	35,586	-	-	35,586	(162,406)	-	(326,669)	(15,785)	(504,860)	102,954	(2,226)	100,728
13-030	5,011,678	-	145,056	-	226,802	371,858	(661,999)	-	(1,331,565)	-	(1,993,564)	419,660	31,989	451,649
13-388	4,988,077	-	144,373	-	-	144,373	(658,881)	-	(1,325,295)	(134,808)	(2,118,984)	417,683	(19,014)	398,669
13-399	1,583,310	-	45,827	-	-	45,827	(209,141)	-	(420,673)	(108,404)	(738,218)	132,581	(15,290)	117,291
13-764	277,639	-	8,036	-	-	8,036	(36,674)	-	(73,767)	(17,577)	(128,018)	23,248	(2,479)	20,769
14-001	390,576	-	11,305	-	66,145	77,450	(51,592)	-	(103,773)	-	(155,365)	32,705	9,329	42,034
14-003	823,476	-	23,834	-	-	23,834	(108,774)	-	(218,791)	(93,978)	(421,543)	68,955	(13,255)	55,700
14-017	952,653	-	27,573	-	-	27,573	(125,837)	-	(253,113)	(61,433)	(440,383)	79,772	(8,665)	71,107
14-018	971,275	-	28,112	-	-	28,112	(128,297)	-	(258,060)	(14,692)	(401,049)	81,331	(2,072)	79,259
14-207	1,652,956	-	47,843	-	12,401	60,244	(218,341)	-	(439,178)	-	(657,519)	138,412	1,749	140,161
15-001	1,144,247	-	33,119	-	24,668	57,787	(151,145)	-	(304,018)	-	(455,163)	95,815	3,479	99,294
15-002	809,187	-	23,421	-	-	23,421	(106,887)	-	(214,995)	(58,765)	(380,647)	67,758	(8,289)	59,469
15-021	548,537	-	15,877	-	-	15,877	(72,457)	-	(145,742)	(32,568)	(250,767)	45,933	(4,593)	41,340
15-022	659,566	-	19,090	-	11,378	30,468	(87,123)	-	(175,242)	-	(262,365)	55,230	1,605	56,835
15-023	736,835	-	21,327	-	-	21,327	(97,329)	-	(195,771)	(1,500)	(294,600)	61,700	(211)	61,489
15-024	606,087	-	17,542	-	-	17,542	(80,059)	-	(161,033)	(22,029)	(263,121)	50,752	(3,107)	47,645
15-134	1,431,035	-	41,419	-	-	41,419	(189,027)	-	(380,215)	(43,465)	(612,707)	119,830	(6,131)	113,699
15-135	545,701	-	15,795	-	-	15,795	(72,082)	-	(144,989)	(65,942)	(283,013)	45,695	(9,301)	36,394
15-186	912,740	-	26,418	-	-	26,418	(120,565)	-	(242,508)	(57,123)	(420,196)	76,430	(8,057)	68,373
15-321	505,254	-	14,624	-	-	14,624	(66,740)	-	(134,242)	(6,703)	(207,685)	42,308	(945)	41,363
15-340	448,528	-	12,982	-	-	12,982	(59,247)	-	(119,171)	(12,828)	(191,246)	37,558	(1,809)	35,749
15-341	342,493	-	9,913	-	-	9,913	(45,240)	-	(90,998)	(41,051)	(177,289)	28,679	(5,790)	22,889
15-759	395,310	-	11,442	-	829	12,271	(52,217)	-	(105,031)	-	(157,248)	33,102	117	33,219
15-811	235,215	-	6,808	-	-	6,808	(31,070)	-	(62,495)	(23,508)	(117,073)	19,696	(3,316)	16,380
16-023	746,519	-	21,607	-	-	21,607	(98,609)	-	(198,345)	(96,171)	(393,125)	62,511	(13,564)	48,947
16-024	1,216,825	-	35,219	-	-	35,219	(160,732)	-	(323,301)	(3,602)	(487,635)	101,893	(508)	101,385
16-126	1,098,974	-	31,808	-	173,836	205,644	(145,165)	-	(291,989)	-	(437,154)	92,024	24,518	116,542
16-772	206,169	-	5,967	-	-	5,967	(27,233)	-	(54,778)	(20,129)	(102,140)	17,264	(2,839)	14,425
17-009	663,412	-	19,202	-	27,461	46,663	(87,631)	-	(176,264)	-	(263,895)	55,552	3,873	59,425
17-014	553,257	-	16,013	-	22,287	38,300	(73,080)	-	(146,996)	-	(220,076)	46,328	3,144	49,472
17-015	579,842	-	16,783	-	39,608	56,391	(76,592)	-	(154,060)	-	(230,652)	48,554	5,586	54,140
17-114	969,624	-	28,064	-	6,585	34,649	(128,079)	-	(257,622)	-	(385,701)	81,193	929	82,122
17-141	1,093,172	-	31,640	-	48,530	80,170	(144,398)	-	(290,448)	-	(434,846)	91,538	6,845	98,383
17-323	470,181	-	13,609	-	-	13,609	(62,107)	-	(124,923)	(24,882)	(211,912)	39,371	(3,509)	35,862
18-001	7,662,696	-	221,787	-	-	221,787	(1,012,175)	-	(2,035,921)	(235,103)	(3,283,199)	641,646	(33,160)	608,486

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-006	1,008,165	-	29,180	-	82,701	111,881	(133,170)	-	(267,862)	-	(401,032)	84,420	11,664	96,084
18-007	53,307	-	1,543	-	7,301	8,844	(7,041)	-	(14,163)	-	(21,204)	4,464	1,030	5,494
18-008	151,757	-	4,392	-	123,317	127,709	(20,046)	-	(40,321)	-	(60,367)	12,708	17,393	30,101
18-009	887,391	-	25,684	-	-	25,684	(117,217)	-	(235,773)	(61,140)	(414,130)	74,307	(8,623)	65,684
18-014	580,042	-	16,789	-	43,513	60,302	(76,618)	-	(154,113)	-	(230,731)	48,571	6,137	54,708
18-018	139,205	-	4,029	-	34,430	38,459	(18,388)	-	(36,986)	-	(55,374)	11,657	4,856	16,513
18-019	57,438	-	1,662	-	16,164	17,826	(7,587)	-	(15,261)	-	(22,848)	4,810	2,280	7,090
18-020	44,708	-	1,294	-	16,306	17,600	(5,906)	-	(11,879)	-	(17,785)	3,744	2,300	6,044
18-021	28,973	-	839	-	14,190	15,029	(3,827)	-	(7,698)	-	(11,525)	2,426	2,001	4,427
18-022	43,120	-	1,248	-	28,855	30,103	(5,696)	-	(11,457)	-	(17,153)	3,611	4,070	7,681
18-107	3,186,806	-	92,238	-	-	92,238	(420,949)	-	(846,710)	(2,845)	(1,270,504)	266,852	(401)	266,451
18-111	4,643,143	-	134,390	-	-	134,390	(613,318)	-	(1,233,648)	(178,976)	(2,025,942)	388,800	(25,244)	363,556
18-121	41,771,571	-	1,209,023	-	676,984	1,886,007	(5,517,658)	-	(11,098,394)	-	(16,616,052)	3,497,800	95,484	3,593,284
18-122	5,840,428	-	169,043	-	183,053	352,096	(771,469)	-	(1,551,758)	-	(2,323,227)	489,056	25,819	514,875
18-133	1,819,554	-	52,665	-	-	52,665	(240,347)	-	(483,442)	(35,371)	(759,160)	152,363	(4,989)	147,374
18-137	4,637,875	-	134,237	-	1,013,348	1,147,585	(612,623)	-	(1,232,249)	-	(1,844,872)	388,359	142,926	531,285
18-143	2,192,279	-	63,453	-	-	63,453	(289,581)	-	(582,472)	(408,879)	(1,280,932)	183,574	(57,670)	125,904
18-152	4,403,312	-	127,448	-	221,031	348,479	(581,639)	-	(1,169,927)	-	(1,751,566)	368,717	31,175	399,892
18-159	2,442,749	-	70,702	-	60,214	130,916	(322,666)	-	(649,020)	-	(971,686)	204,547	8,493	213,040
18-178	8,716,375	-	252,284	-	185,257	437,541	(1,151,357)	-	(2,315,875)	-	(3,467,232)	729,878	26,129	756,007
18-183	2,020,857	-	58,491	-	-	58,491	(266,937)	-	(536,927)	(69,834)	(873,698)	169,219	(9,850)	159,369
18-188	6,483,887	-	187,668	-	77,985	265,653	(856,465)	-	(1,722,720)	-	(2,579,185)	542,937	10,999	553,936
18-215	4,057,298	-	117,433	-	190,824	308,257	(535,934)	-	(1,077,994)	-	(1,613,928)	339,743	26,914	366,657
18-219	2,452,705	-	70,990	-	-	70,990	(323,981)	-	(651,665)	(72,279)	(1,047,925)	205,381	(10,194)	195,187
18-221	805,731	-	23,321	-	59,245	82,566	(106,430)	-	(214,077)	-	(320,507)	67,469	8,356	75,825
18-224	1,447,233	-	41,888	-	96,958	138,846	(191,167)	-	(384,519)	-	(575,686)	121,186	13,675	134,861
18-230	4,440,158	-	128,515	-	-	128,515	(586,506)	-	(1,179,717)	(174,784)	(1,941,007)	371,803	(24,652)	347,151
18-233	3,474,995	-	100,579	-	-	100,579	(459,016)	-	(923,280)	(239,184)	(1,621,480)	290,983	(33,735)	257,248
18-247	3,305,439	-	95,672	-	-	95,672	(436,620)	-	(878,230)	(282,569)	(1,597,419)	276,785	(39,855)	236,930
18-250	2,101,575	-	60,827	-	132,764	193,591	(277,600)	-	(558,373)	-	(835,973)	175,978	18,726	194,704
18-251	3,001,703	-	86,880	-	51,533	138,413	(396,499)	-	(797,530)	-	(1,194,029)	251,352	7,268	258,620
18-258	3,372,474	-	97,612	-	102,576	200,188	(445,474)	-	(896,041)	-	(1,341,515)	282,399	14,468	296,867
18-264	4,836,858	-	139,996	-	-	139,996	(638,907)	-	(1,285,117)	(21,114)	(1,945,138)	405,021	(2,978)	402,043
18-271	2,559,416	-	74,079	-	54,585	128,664	(338,076)	-	(680,018)	-	(1,018,094)	214,316	7,699	222,015
18-288	3,969,205	-	114,883	-	44,713	159,596	(524,297)	-	(1,054,588)	-	(1,578,885)	332,367	6,307	338,674
18-289	4,622,118	-	133,781	-	-	133,781	(610,541)	-	(1,228,062)	(347,468)	(2,186,071)	387,039	(49,008)	338,031
18-292	2,651,147	-	76,734	-	-	76,734	(350,193)	-	(704,390)	(125,964)	(1,180,547)	221,997	(17,766)	204,231
18-317	1,921,673	-	55,620	-	151,004	206,624	(253,836)	-	(510,574)	-	(764,410)	160,914	21,298	182,212
18-731	1,206,358	-	34,916	-	44,514	79,430	(159,349)	-	(320,520)	-	(479,869)	101,016	6,278	107,294
18-742	965,958	-	27,958	-	-	27,958	(127,595)	-	(256,648)	(4,027)	(388,270)	80,886	(568)	80,318
18-801	52,097	-	1,508	-	18,601	20,109	(6,882)	-	(13,842)	-	(20,724)	4,362	2,624	6,986
18-805	59,916	-	1,734	-	3,719	5,453	(7,914)	-	(15,919)	-	(23,833)	5,017	524	5,541
18-808	1,021,627	-	29,570	-	43,188	72,758	(134,948)	-	(271,439)	-	(406,387)	85,547	6,091	91,638
18-809	70,893	-	2,052	-	4,881	6,933	(9,364)	-	(18,836)	-	(28,200)	5,936	688	6,624
18-817	150,235	-	4,348	-	-	4,348	(19,845)	-	(39,916)	(142,973)	(202,734)	12,580	(20,166)	(7,586)
18-818	62,714	-	1,815	-	-	1,815	(8,284)	-	(16,663)	(5,063)	(30,010)	5,251	(714)	4,537
18-819	117,542	-	3,402	-	4,215	7,617	(15,526)	-	(31,230)	-	(46,756)	9,843	594	10,437

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-820	10,964	-	317	-	-	317	(1,448)	-	(2,913)	(11,546)	(15,907)	918	(1,628)	(710)
18-822	10,652	-	308	-	-	308	(1,407)	-	(2,830)	(174,574)	(178,811)	892	(24,623)	(23,731)
18-824	137,155	-	3,970	-	50,945	54,915	(18,117)	-	(36,441)	-	(54,558)	11,485	7,186	18,671
18-826	66,903	-	1,936	-	-	1,936	(8,837)	-	(17,775)	(24,776)	(51,388)	5,602	(3,494)	2,108
18-827	54,236	-	1,570	-	-	1,570	(7,164)	-	(14,410)	(807)	(22,381)	4,541	(114)	4,427
18-828	149,366	-	4,323	-	57,814	62,137	(19,730)	-	(39,685)	-	(59,415)	12,507	8,154	20,661
18-830	140,438	-	4,065	-	33,518	37,583	(18,551)	-	(37,313)	-	(55,864)	11,760	4,727	16,487
18-831	116,072	-	3,360	-	106,192	109,552	(15,332)	-	(30,840)	-	(46,172)	9,719	14,978	24,697
18-833	54,259	-	1,570	-	5,104	6,674	(7,167)	-	(14,416)	-	(21,583)	4,543	720	5,263
18-834	101,430	-	2,936	-	34,966	37,902	(13,398)	-	(26,949)	-	(40,347)	8,493	4,932	13,425
18-836	110,065	-	3,186	-	17,015	20,201	(14,539)	-	(29,243)	-	(43,782)	9,216	2,400	11,616
18-838	60,429	-	1,749	-	15,879	17,628	(7,982)	-	(16,055)	-	(24,037)	5,060	2,240	7,300
18-839	225,175	-	6,517	-	6,517	13,034	(29,744)	-	(59,827)	-	(89,571)	18,855	919	19,774
18-841	116,161	-	3,362	-	-	3,362	(15,344)	-	(30,863)	(32,283)	(78,490)	9,727	(4,553)	5,174
18-844	51,689	-	1,496	-	31,465	32,961	(6,828)	-	(13,733)	-	(20,561)	4,328	4,438	8,766
18-845	122,470	-	3,545	-	73,652	77,197	(16,177)	-	(32,539)	-	(48,716)	10,255	10,388	20,643
18-846	-	-	-	-	-	-	-	-	-	(26,026)	(26,026)	-	(3,671)	(3,671)
18-848	42,914	-	1,242	-	-	1,242	(5,669)	-	(11,402)	(9,647)	(26,718)	3,593	(1,361)	2,232
18-849	37,300	-	1,080	-	-	1,080	(4,927)	-	(9,910)	(4,079)	(18,916)	3,123	(575)	2,548
18-851	47,363	-	1,371	-	31,160	32,531	(6,256)	-	(12,584)	-	(18,840)	3,966	4,395	8,361
18-852	148,161	-	4,288	-	20,005	24,293	(19,571)	-	(39,365)	-	(58,936)	12,406	2,822	15,228
18-855	70,633	-	2,044	-	5,471	7,515	(9,330)	-	(18,767)	-	(28,097)	5,915	772	6,687
18-862	68,554	-	1,984	-	-	1,984	(9,055)	-	(18,214)	(39,166)	(66,435)	5,740	(5,524)	216
18-867	291,575	-	8,439	-	-	8,439	(38,515)	-	(77,469)	(47,328)	(163,312)	24,415	(6,675)	17,740
18-869	68,468	-	1,982	-	-	1,982	(9,044)	-	(18,191)	(6,820)	(34,055)	5,733	(962)	4,771
18-870	145,060	-	4,199	-	-	4,199	(19,161)	-	(38,541)	(20,118)	(77,820)	12,147	(2,838)	9,309
18-871	33,118	-	959	-	-	959	(4,375)	-	(8,799)	(33,227)	(46,401)	2,773	(4,687)	(1,914)
18-872	63,210	-	1,830	-	15,580	17,410	(8,349)	-	(16,794)	-	(25,143)	5,293	2,197	7,490
18-873	72,854	-	2,109	-	6,321	8,430	(9,623)	-	(19,357)	-	(28,980)	6,101	891	6,992
18-877	43,877	-	1,270	-	-	1,270	(5,796)	-	(11,658)	(13,246)	(30,700)	3,674	(1,868)	1,806
18-878	44,187	-	1,279	-	4,687	5,966	(5,837)	-	(11,740)	-	(17,577)	3,700	661	4,361
18-879	55,572	-	1,608	-	-	1,608	(7,341)	-	(14,765)	(4,685)	(26,791)	4,653	(661)	3,992
18-880	98,407	-	2,848	-	51,117	53,965	(12,999)	-	(26,146)	-	(39,145)	8,240	7,210	15,450
18-881	22,297	-	645	-	-	645	(2,945)	-	(5,924)	(5,267)	(14,136)	1,867	(743)	1,124
18-882	30,058	-	870	-	3,160	4,030	(3,970)	-	(7,986)	-	(11,956)	2,517	446	2,963
18-883	78,824	-	2,281	-	23,017	25,298	(10,412)	-	(20,943)	-	(31,355)	6,600	3,246	9,846
18-884	223,347	-	6,464	-	134,155	140,619	(29,502)	-	(59,342)	-	(88,844)	18,702	18,922	37,624
18-888	17,132	-	496	-	-	496	(2,263)	-	(4,552)	(8,098)	(14,913)	1,435	(1,142)	293
18-889	104,084	-	3,013	-	-	3,013	(13,749)	-	(27,654)	(16,076)	(57,479)	8,716	(2,267)	6,449
18-891	152,007	-	4,400	-	4,621	9,021	(20,079)	-	(40,387)	-	(60,466)	12,728	652	13,380
18-893	41,656	-	1,206	-	-	1,206	(5,502)	-	(11,068)	(13,901)	(30,471)	3,488	(1,961)	1,527
18-894	40,715	-	1,178	-	-	1,178	(5,378)	-	(10,818)	(16,703)	(32,899)	3,409	(2,356)	1,053
18-895	115,014	-	3,329	-	16,168	19,497	(15,192)	-	(30,558)	-	(45,750)	9,631	2,280	11,911
18-897	154,667	-	4,477	-	70,988	75,465	(20,430)	-	(41,094)	-	(61,524)	12,951	10,012	22,963
18-899	152,394	-	4,411	-	-	4,411	(20,130)	-	(40,490)	(43,450)	(104,070)	12,761	(6,128)	6,633
18-900	104,488	-	3,024	-	44,759	47,783	(13,802)	-	(27,762)	-	(41,564)	8,749	6,313	15,062
18-910	938,130	-	27,153	-	26,545	53,698	(123,919)	-	(249,254)	-	(373,173)	78,556	3,744	82,300

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-930	55,941	-	1,619	-	14,797	16,416	(7,389)	-	(14,863)	-	(22,252)	4,684	2,087	6,771
18-931	53,055	-	1,536	-	25,194	26,730	(7,008)	-	(14,096)	-	(21,104)	4,443	3,553	7,996
18-935	38,620	-	1,118	-	-	1,118	(5,101)	-	(10,261)	(17,476)	(32,838)	3,234	(2,465)	769
18-946	39,783	-	1,151	-	-	1,151	(5,255)	-	(10,570)	(28,888)	(44,713)	3,331	(4,074)	(743)
18-947	101,705	-	2,944	-	-	2,944	(13,434)	-	(27,022)	(30,001)	(70,457)	8,516	(4,231)	4,285
18-948	109,395	-	3,166	-	18,150	21,316	(14,450)	-	(29,065)	-	(43,515)	9,160	2,560	11,720
18-951	91,165	-	2,639	-	16,979	19,618	(12,042)	-	(24,222)	-	(36,264)	7,634	2,395	10,029
18-952	-	-	-	-	-	-	-	-	-	(57,494)	(57,494)	-	(8,109)	(8,109)
18-953	30,610	-	886	-	5,127	6,013	(4,043)	-	(8,133)	-	(12,176)	2,563	723	3,286
18-954	62,476	-	1,808	-	-	1,808	(8,252)	-	(16,599)	(9,887)	(34,738)	5,231	(1,395)	3,836
18-956	99,734	-	2,887	-	7,707	10,594	(13,174)	-	(26,499)	-	(39,673)	8,351	1,087	9,438
18-957	101,997	-	2,952	-	-	2,952	(13,473)	-	(27,100)	(2,997)	(43,570)	8,541	(423)	8,118
18-958	104,541	-	3,026	-	19,607	22,633	(13,809)	-	(27,776)	-	(41,585)	8,754	2,765	11,519
19-001	300,467	-	8,697	-	99,401	108,098	(39,689)	-	(79,832)	-	(119,521)	25,160	14,020	39,180
19-003	498,321	-	14,423	-	-	14,423	(65,824)	-	(132,400)	(47,912)	(246,136)	41,728	(6,758)	34,970
19-028	629,787	-	18,228	-	-	18,228	(83,189)	-	(167,330)	(6,653)	(257,172)	52,736	(938)	51,798
19-045	517,447	-	14,977	-	14,462	29,439	(68,350)	-	(137,482)	-	(205,832)	43,329	2,040	45,369
19-046	510,165	-	14,766	-	-	14,766	(67,388)	-	(135,547)	(10,963)	(213,898)	42,719	(1,546)	41,173
19-047	397,996	-	11,519	-	-	11,519	(52,572)	-	(105,745)	(12,985)	(171,302)	33,327	(1,832)	31,495
19-146	1,401,364	-	40,561	-	-	40,561	(185,108)	-	(372,332)	(65,166)	(622,606)	117,345	(9,191)	108,154
19-372	912,567	-	26,413	-	16,346	42,759	(120,542)	-	(242,462)	-	(363,004)	76,415	2,306	78,721
20-005	430,550	-	12,462	-	-	12,462	(56,872)	-	(114,394)	(42,653)	(213,919)	36,053	(6,016)	30,037
20-013	574,751	-	16,635	-	-	16,635	(75,920)	-	(152,707)	(33,974)	(262,601)	48,128	(4,792)	43,336
20-014	606,031	-	17,541	-	-	17,541	(80,051)	-	(161,018)	(12,585)	(253,654)	50,747	(1,775)	48,972
20-129	1,530,637	-	44,302	-	-	44,302	(202,184)	-	(406,679)	(17,874)	(626,737)	128,170	(2,521)	125,649
20-381	538,289	-	15,580	-	-	15,580	(71,103)	-	(143,019)	(25,401)	(239,523)	45,074	(3,583)	41,491
21-014	2,612,230	-	75,608	-	2,374	77,982	(345,053)	-	(694,050)	-	(1,039,103)	218,739	335	219,074
21-016	14,582,147	-	422,061	-	424,356	846,417	(1,926,174)	-	(3,874,367)	-	(5,800,541)	1,221,056	59,853	1,280,909
21-018	1,275,472	-	36,917	-	-	36,917	(168,479)	-	(338,883)	(81,943)	(589,305)	106,803	(11,557)	95,246
21-130	3,853,909	-	111,546	-	17,805	129,351	(509,068)	-	(1,023,955)	-	(1,533,023)	322,712	2,511	325,223
21-756	943,206	-	27,300	-	-	27,300	(124,589)	-	(250,603)	(74,030)	(449,222)	78,981	(10,442)	68,539
22-001	1,387,593	-	40,162	-	-	40,162	(183,289)	-	(368,673)	(13,551)	(565,513)	116,192	(1,911)	114,281
22-006	43,371	-	1,255	-	-	1,255	(5,729)	-	(11,523)	(20,266)	(37,518)	3,632	(2,858)	774
22-007	1,011,542	-	29,278	-	21,275	50,553	(133,616)	-	(268,759)	-	(402,375)	84,703	3,001	87,704
22-010	1,459,824	-	42,253	-	4,006	46,259	(192,830)	-	(387,864)	-	(580,694)	122,240	565	122,805
22-011	1,354,161	-	39,194	-	1,102	40,296	(178,873)	-	(359,790)	-	(538,663)	113,393	156	113,549
22-012	981,034	-	28,395	-	-	28,395	(129,586)	-	(260,653)	(123,759)	(513,998)	82,148	(17,455)	64,693
22-187	2,890,679	-	83,667	-	94,459	178,126	(381,833)	-	(768,032)	-	(1,149,865)	242,055	13,323	255,378
22-259	752,837	-	21,790	-	-	21,790	(99,443)	-	(200,023)	(129,737)	(429,203)	63,040	(18,299)	44,741
22-708	1,236,129	-	35,778	-	-	35,778	(163,282)	-	(328,430)	(99,681)	(591,393)	103,509	(14,059)	89,450
22-800	188,477	-	5,455	-	16,736	22,191	(24,896)	-	(50,077)	-	(74,973)	15,782	2,360	18,142
23-001	938,436	-	27,162	-	-	27,162	(123,959)	-	(249,336)	(105,819)	(479,114)	78,581	(14,925)	63,656
23-003	747,513	-	21,636	-	100,707	122,343	(98,740)	-	(198,609)	-	(297,349)	62,594	14,204	76,798
23-009	6,600,215	-	191,035	-	222,778	413,813	(871,831)	-	(1,753,628)	-	(2,625,459)	552,678	31,422	584,100
23-010	1,270,354	-	36,769	-	30,278	67,047	(167,803)	-	(337,524)	-	(505,327)	106,375	4,270	110,645
23-013	362,016	-	10,478	-	-	10,478	(47,819)	-	(96,185)	(15,174)	(159,178)	30,314	(2,140)	28,174
23-014	1,212,616	-	35,098	-	-	35,098	(160,176)	-	(322,183)	(9,744)	(492,103)	101,540	(1,374)	100,166

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
23-015	985,350	-	28,520	-	-	28,520	(130,156)	-	(261,800)	(15,384)	(407,340)	82,510	(2,170)	80,340
23-016	892,025	-	25,819	-	-	25,819	(117,829)	-	(237,004)	(57,531)	(412,364)	74,695	(8,114)	66,581
23-153	4,509,823	-	130,531	-	544,976	675,507	(595,708)	-	(1,198,226)	-	(1,793,934)	377,636	76,865	454,501
24-013	2,072,986	-	60,000	-	65,748	125,748	(273,823)	-	(550,777)	-	(824,600)	173,584	9,273	182,857
24-204	1,227,816	-	35,538	-	-	35,538	(162,184)	-	(326,221)	(72,219)	(560,624)	102,813	(10,186)	92,627
25-001	2,039,679	-	59,036	-	-	59,036	(269,424)	-	(541,927)	(86,979)	(898,330)	170,795	(12,268)	158,527
25-004	2,776,959	-	80,375	-	112,607	192,982	(366,812)	-	(737,817)	-	(1,104,629)	232,532	15,882	248,414
25-007	1,413,573	-	40,914	-	-	40,914	(186,721)	-	(375,576)	(173,770)	(736,067)	118,367	(24,509)	93,858
25-010	4,030,497	-	116,657	-	378,967	495,624	(532,393)	-	(1,070,873)	-	(1,603,266)	337,499	53,451	390,950
25-016	3,644,214	-	105,477	-	-	105,477	(481,369)	-	(968,240)	(47,189)	(1,496,798)	305,153	(6,656)	298,497
25-028	47,399	-	1,372	-	-	1,372	(6,261)	-	(12,594)	(3,888)	(22,743)	3,969	(548)	3,421
25-029	77,163	-	2,233	-	28,122	30,355	(10,193)	-	(20,502)	-	(30,695)	6,461	3,966	10,427
25-030	35,689	-	1,033	-	-	1,033	(4,714)	-	(9,482)	(6,561)	(20,757)	2,988	(925)	2,063
25-034	144,442	-	4,181	-	103,811	107,992	(19,079)	-	(38,377)	-	(57,456)	12,095	14,642	26,737
25-035	68,802	-	1,991	-	19,299	21,290	(9,088)	-	(18,280)	-	(27,368)	5,761	2,722	8,483
25-037	59,381	-	1,719	-	25,631	27,350	(7,844)	-	(15,777)	-	(23,621)	4,972	3,615	8,587
25-038	35,197	-	1,019	-	2,121	3,140	(4,649)	-	(9,352)	-	(14,001)	2,947	299	3,246
25-039	30,957	-	896	-	-	896	(4,089)	-	(8,225)	(7,299)	(19,613)	2,592	(1,030)	1,562
25-040	39,162	-	1,133	-	7,851	8,984	(5,173)	-	(10,405)	-	(15,578)	3,279	1,107	4,386
25-041	157,954	-	4,572	-	61,584	66,156	(20,864)	-	(41,967)	-	(62,831)	13,226	8,686	21,912
25-042	57,680	-	1,669	-	18,104	19,773	(7,619)	-	(15,325)	-	(22,944)	4,830	2,554	7,384
25-043	63,169	-	1,828	-	56,115	57,943	(8,344)	-	(16,784)	-	(25,128)	5,290	7,915	13,205
25-044	89,705	-	2,596	-	22,641	25,237	(11,849)	-	(23,834)	-	(35,683)	7,512	3,193	10,705
25-045	12,980	-	376	-	15,332	15,708	(1,715)	-	(3,449)	-	(5,164)	1,087	2,163	3,250
25-046	20,445	-	592	-	24,154	24,746	(2,701)	-	(5,432)	-	(8,133)	1,712	3,407	5,119
25-112	1,815,991	-	52,561	-	79,480	132,041	(239,876)	-	(482,495)	-	(722,371)	152,064	11,210	163,274
25-123	54,038,763	-	1,564,081	-	3,484,987	5,049,068	(7,138,047)	-	(14,357,694)	-	(21,495,741)	4,525,010	491,536	5,016,546
25-124	13,022,076	-	376,907	-	436,844	813,751	(1,720,102)	-	(3,459,868)	-	(5,179,970)	1,090,421	61,614	1,152,035
25-145	1,154,543	-	33,417	-	5,112	38,529	(152,505)	-	(306,753)	-	(459,258)	96,677	721	97,398
25-216	4,964,870	-	143,702	-	366,879	510,581	(655,816)	-	(1,319,129)	-	(1,974,945)	415,740	51,746	467,486
25-241	2,262,342	-	65,481	-	286,678	352,159	(298,836)	-	(601,087)	-	(899,923)	189,440	40,434	229,874
25-255	14,010,318	-	405,510	-	-	405,510	(1,850,640)	-	(3,722,437)	(531,625)	(6,104,702)	1,173,173	(74,982)	1,098,191
25-263	9,207,046	-	266,486	-	138,157	404,643	(1,216,170)	-	(2,446,243)	-	(3,662,413)	770,965	19,486	790,451
25-275	8,364,940	-	242,112	-	364,035	606,147	(1,104,935)	-	(2,222,502)	-	(3,327,437)	700,450	51,345	751,795
25-282	10,419,126	-	301,568	-	-	301,568	(1,376,275)	-	(2,768,284)	(170,357)	(4,314,916)	872,460	(24,028)	848,432
25-293	3,547,370	-	102,674	-	43,061	145,735	(468,576)	-	(942,510)	-	(1,411,086)	297,044	6,074	303,118
25-295	4,718,073	-	136,558	-	417,144	553,702	(623,216)	-	(1,253,557)	-	(1,876,773)	395,074	58,836	453,910
25-707	1,305,150	-	37,776	-	-	37,776	(172,399)	-	(346,769)	(26,646)	(545,814)	109,289	(3,758)	105,531
25-720	16,602,777	-	480,546	-	-	480,546	(2,193,081)	-	(4,411,234)	(523,514)	(7,127,829)	1,390,256	(73,838)	1,316,418
25-800	66,783	-	1,933	-	-	1,933	(8,821)	-	(17,744)	(1,344)	(27,909)	5,592	(189)	5,403
25-801	95,968	-	2,778	-	-	2,778	(12,677)	-	(25,498)	(14,866)	(53,041)	8,036	(2,097)	5,939
25-803	1,388,068	-	40,176	-	226,531	266,707	(183,352)	-	(368,799)	-	(552,151)	116,232	31,951	148,183
25-804	71,655	-	2,074	-	20,346	22,420	(9,465)	-	(19,038)	-	(28,503)	6,000	2,870	8,870
25-806	139,699	-	4,043	-	91,209	95,252	(18,453)	-	(37,117)	-	(55,570)	11,698	12,864	24,562
25-808	340,467	-	9,854	-	47,662	57,516	(44,973)	-	(90,460)	-	(135,433)	28,509	6,722	35,231
25-810	207,464	-	6,005	-	5,503	11,508	(27,404)	-	(55,122)	-	(82,526)	17,372	776	18,148
25-811	195,218	-	5,650	-	217	5,867	(25,787)	-	(51,868)	-	(77,655)	16,347	31	16,378

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-813	218,116	-	6,313	-	21,099	27,412	(28,811)	-	(57,952)	-	(86,763)	18,264	2,976	21,240
25-815	60,535	-	1,752	-	14,376	16,128	(7,996)	-	(16,084)	-	(24,080)	5,069	2,028	7,097
25-817	355,289	-	10,283	-	32,554	42,837	(46,931)	-	(94,398)	-	(141,329)	29,751	4,591	34,342
25-818	38,554	-	1,116	-	151	1,267	(5,093)	-	(10,244)	-	(15,337)	3,228	21	3,249
25-820	248,100	-	7,181	-	-	7,181	(32,772)	-	(65,918)	(2,249)	(100,939)	20,775	(317)	20,458
25-821	38,466	-	1,113	-	-	1,113	(5,081)	-	(10,220)	(18,719)	(34,020)	3,221	(2,640)	581
25-823	23,065	-	668	-	-	668	(3,047)	-	(6,128)	(2,026)	(11,201)	1,931	(286)	1,645
25-824	185,902	-	5,381	-	43,654	49,035	(24,556)	-	(49,393)	-	(73,949)	15,567	6,157	21,724
25-825	83,790	-	2,425	-	19,103	21,528	(11,068)	-	(22,262)	-	(33,330)	7,016	2,694	9,710
25-830	39,179	-	1,134	-	-	1,134	(5,175)	-	(10,410)	(14,928)	(30,513)	3,281	(2,106)	1,175
25-831	45,932	-	1,329	-	13,683	15,012	(6,067)	-	(12,204)	-	(18,271)	3,846	1,930	5,776
25-832	25,049	-	725	-	4,107	4,832	(3,309)	-	(6,655)	-	(9,964)	2,098	579	2,677
25-833	53,607	-	1,552	-	-	1,552	(7,081)	-	(14,243)	(3,146)	(24,470)	4,489	(444)	4,045
25-834	122,899	-	3,557	-	96,012	99,569	(16,234)	-	(32,653)	-	(48,887)	10,291	13,542	23,833
25-836	105,520	-	3,054	-	35,057	38,111	(13,938)	-	(28,036)	-	(41,974)	8,836	4,945	13,781
25-838	203,605	-	5,893	-	-	5,893	(26,894)	-	(54,096)	(23,791)	(104,781)	17,049	(3,356)	13,693
25-840	464,205	-	13,436	-	125,553	138,989	(61,317)	-	(123,336)	-	(184,653)	38,871	17,709	56,580
25-841	204,272	-	5,912	-	9,291	15,203	(26,983)	-	(54,274)	-	(81,257)	17,105	1,310	18,415
25-842	18,906	-	547	-	1,627	2,174	(2,497)	-	(5,023)	-	(7,520)	1,583	229	1,812
25-844	75,321	-	2,180	-	-	2,180	(9,949)	-	(20,012)	(21,054)	(51,015)	6,307	(2,970)	3,337
25-846	211,493	-	6,121	-	-	6,121	(27,936)	-	(56,192)	(7,235)	(91,363)	17,710	(1,020)	16,690
25-847	72,373	-	2,095	-	7,160	9,255	(9,560)	-	(19,229)	-	(28,789)	6,060	1,010	7,070
25-849	106,525	-	3,083	-	30,902	33,985	(14,071)	-	(28,303)	-	(42,374)	8,920	4,358	13,278
25-853	349,971	-	10,129	-	48,322	58,451	(46,228)	-	(92,985)	-	(139,213)	29,305	6,815	36,120
25-855	393,913	-	11,401	-	-	11,401	(52,033)	-	(104,660)	(65,134)	(221,827)	32,985	(9,187)	23,798
25-860	165,814	-	4,799	-	-	4,799	(21,903)	-	(44,055)	(4,356)	(70,314)	13,885	(614)	13,271
25-864	179,324	-	5,190	-	-	5,190	(23,687)	-	(47,645)	(12,347)	(83,679)	15,016	(1,742)	13,274
25-867	84,245	-	2,438	-	2,604	5,042	(11,128)	-	(22,383)	-	(33,511)	7,054	367	7,421
25-870	108,714	-	3,147	-	10,147	13,294	(14,360)	-	(28,884)	-	(43,244)	9,103	1,431	10,534
25-871	87,018	-	2,519	-	-	2,519	(11,494)	-	(23,120)	(43,378)	(77,992)	7,287	(6,118)	1,169
25-873	-	-	-	-	-	-	-	-	-	(9,557)	(9,557)	-	(1,348)	(1,348)
25-874	19,443	-	563	-	-	563	(2,568)	-	(5,166)	(22)	(7,756)	1,628	(3)	1,625
25-876	88,979	-	2,575	-	-	2,575	(11,753)	-	(23,641)	(1,287)	(36,681)	7,451	(182)	7,269
25-879	166,447	-	4,818	-	25,907	30,725	(21,986)	-	(44,224)	-	(66,210)	13,938	3,654	17,592
25-880	97,497	-	2,822	-	11,338	14,160	(12,879)	-	(25,904)	-	(38,783)	8,164	1,599	9,763
25-881	207,221	-	5,998	-	-	5,998	(27,372)	-	(55,057)	(8,505)	(90,934)	17,352	(1,200)	16,152
25-882	162,346	-	4,699	-	31,601	36,300	(21,444)	-	(43,134)	-	(64,578)	13,594	4,457	18,051
25-883	265,689	-	7,690	-	135,282	142,972	(35,095)	-	(70,592)	-	(105,687)	22,248	19,081	41,329
25-886	48,523	-	1,404	-	3,089	4,493	(6,409)	-	(12,892)	-	(19,301)	4,063	436	4,499
25-887	194,816	-	5,639	-	33,537	39,176	(25,734)	-	(51,761)	-	(77,495)	16,313	4,730	21,043
25-888	38,936	-	1,127	-	-	1,127	(5,143)	-	(10,345)	(26,974)	(42,462)	3,260	(3,805)	(545)
25-889	76,526	-	2,215	-	-	2,215	(10,108)	-	(20,332)	(10,328)	(40,768)	6,408	(1,457)	4,951
25-890	64,038	-	1,854	-	-	1,854	(8,459)	-	(17,015)	(2,828)	(28,302)	5,362	(399)	4,963
25-892	177,425	-	5,135	-	112,068	117,203	(23,436)	-	(47,140)	-	(70,576)	14,857	15,807	30,664
25-894	65,740	-	1,903	-	25,975	27,878	(8,684)	-	(17,467)	-	(26,151)	5,505	3,664	9,169
25-896	74,766	-	2,164	-	55,200	57,364	(9,876)	-	(19,865)	-	(29,741)	6,261	7,786	14,047
25-898	221,761	-	6,419	-	-	6,419	(29,293)	-	(58,920)	(19,070)	(107,283)	18,569	(2,690)	15,879

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-912	13,543,861	-	392,009	-	649,547	1,041,556	(1,789,025)	-	(3,598,502)	-	(5,387,527)	1,134,114	91,615	1,225,729
25-914	2,450,528	-	70,927	-	121,722	192,649	(323,693)	-	(651,087)	-	(974,780)	205,198	17,168	222,366
25-930	132,228	-	3,827	-	27,055	30,882	(17,466)	-	(35,132)	-	(52,598)	11,072	3,816	14,888
25-935	-	-	-	-	-	-	-	-	-	(28,963)	(28,963)	-	(4,085)	(4,085)
25-937	54,036	-	1,564	-	14,330	15,894	(7,138)	-	(14,357)	-	(21,495)	4,525	2,021	6,546
25-939	183,810	-	5,320	-	42,184	47,504	(24,280)	-	(48,837)	-	(73,117)	15,392	5,950	21,342
25-943	128,906	-	3,731	-	48,045	51,776	(17,027)	-	(34,249)	-	(51,276)	10,794	6,777	17,571
25-948	112,190	-	3,247	-	26,381	29,628	(14,819)	-	(29,808)	-	(44,627)	9,394	3,721	13,115
25-950	75,554	-	2,187	-	-	2,187	(9,980)	-	(20,074)	(6,871)	(36,925)	6,327	(969)	5,358
25-953	152,228	-	4,406	-	32,625	37,031	(20,108)	-	(40,446)	-	(60,554)	12,747	4,601	17,348
26-001	1,686,179	-	48,804	-	-	48,804	(222,729)	-	(448,005)	(34,787)	(705,521)	141,194	(4,907)	136,287
26-002	664,204	-	19,224	-	-	19,224	(87,735)	-	(176,474)	(69,772)	(333,981)	55,618	(9,841)	45,777
26-010	236,230	-	6,837	-	-	6,837	(31,204)	-	(62,765)	(45,287)	(139,256)	19,781	(6,387)	13,394
26-013	377,755	-	10,934	-	7,761	18,695	(49,898)	-	(100,367)	-	(150,265)	31,632	1,095	32,727
26-017	810,139	-	23,448	-	-	23,448	(107,012)	-	(215,248)	(29,860)	(352,120)	67,838	(4,211)	63,627
26-019	780,595	-	22,593	-	7,035	29,628	(103,110)	-	(207,398)	-	(310,508)	65,364	992	66,356
26-020	752,939	-	21,793	-	-	21,793	(99,457)	-	(200,050)	(50,933)	(350,440)	63,048	(7,184)	55,864
26-374	934,177	-	27,039	-	-	27,039	(123,397)	-	(248,204)	(51,531)	(423,132)	78,225	(7,268)	70,957
26-876	192,810	-	5,581	-	-	5,581	(25,469)	-	(51,228)	(81,355)	(158,052)	16,145	(11,475)	4,670
27-001	257,310	-	7,448	-	67,467	74,915	(33,988)	-	(68,365)	-	(102,353)	21,546	9,516	31,062
27-019	1,496,208	-	43,306	-	-	43,306	(197,636)	-	(397,531)	(78,989)	(674,156)	125,287	(11,141)	114,146
27-142	1,076,326	-	31,153	-	9,320	40,473	(142,173)	-	(285,972)	-	(428,145)	90,128	1,315	91,443
27-762	551,752	-	15,970	-	-	15,970	(72,882)	-	(146,596)	(58,616)	(278,094)	46,202	(8,267)	37,935
28-005	2,003,832	-	57,998	-	62,250	120,248	(264,689)	-	(532,403)	-	(797,092)	167,794	8,780	176,574
28-006	1,695,072	-	49,062	-	-	49,062	(223,904)	-	(450,368)	(30,704)	(704,976)	141,939	(4,331)	137,608
28-019	2,506,665	-	72,552	-	-	72,552	(331,109)	-	(666,002)	(74,268)	(1,071,379)	209,899	(10,475)	199,424
28-020	751,452	-	21,750	-	-	21,750	(99,260)	-	(199,655)	(83,994)	(382,909)	62,924	(11,847)	51,077
28-023	1,056,917	-	30,591	-	140,153	170,744	(139,609)	-	(280,815)	-	(420,424)	88,502	19,768	108,270
29-001	897,653	-	25,981	-	149,366	175,347	(118,572)	-	(238,500)	-	(357,072)	75,166	21,067	96,233
29-004	510,952	-	14,789	-	702	15,491	(67,492)	-	(135,756)	-	(203,248)	42,785	99	42,884
29-011	1,465,134	-	42,406	-	-	42,406	(193,531)	-	(389,275)	(6,465)	(589,271)	122,685	(912)	121,773
29-013	930,435	-	26,930	-	-	26,930	(122,902)	-	(247,210)	(57,434)	(427,546)	77,911	(8,101)	69,810
29-209	2,773,529	-	80,276	-	-	80,276	(366,359)	-	(736,906)	(96,463)	(1,199,728)	232,245	(13,605)	218,640
29-223	3,244,904	-	93,919	-	129,801	223,720	(428,623)	-	(862,147)	-	(1,290,770)	271,716	18,308	290,024
29-401	532,089	-	15,401	-	-	15,401	(70,284)	-	(141,372)	(6,983)	(218,639)	44,555	(985)	43,570
29-406	5,815,298	-	168,316	-	-	168,316	(768,150)	-	(1,545,081)	(148,383)	(2,461,614)	486,952	(20,929)	466,023
29-706	600,872	-	17,391	-	-	17,391	(79,370)	-	(159,647)	(37,866)	(276,883)	50,315	(5,341)	44,974
29-800	96,592	-	2,796	-	4,713	7,509	(12,759)	-	(25,664)	-	(38,423)	8,088	665	8,753
29-899	83,870	-	2,428	-	25,208	27,636	(11,078)	-	(22,284)	-	(33,362)	7,023	3,556	10,579
29-909	845,028	-	24,458	-	-	24,458	(111,621)	-	(224,517)	(15,190)	(351,328)	70,760	(2,142)	68,618
30-001	637,231	-	18,444	-	-	18,444	(84,173)	-	(169,308)	(41,621)	(295,102)	53,359	(5,870)	47,489
30-027	1,004,763	-	29,082	-	-	29,082	(132,720)	-	(266,958)	(62,025)	(461,703)	84,135	(8,748)	75,387
30-028	919,693	-	26,619	-	-	26,619	(121,483)	-	(244,355)	(6,835)	(372,673)	77,012	(964)	76,048
30-115	1,168,853	-	33,831	-	195,042	228,873	(154,395)	-	(310,555)	-	(464,950)	97,875	27,510	125,385
31-001	5,041,368	-	145,916	-	-	145,916	(665,920)	-	(1,339,454)	(569,120)	(2,574,494)	422,146	(80,271)	341,875
31-004	103,207	-	2,987	-	56,335	59,322	(13,633)	-	(27,421)	-	(41,054)	8,642	7,946	16,588
31-009	83,675	-	2,422	-	7,047	9,469	(11,053)	-	(22,232)	-	(33,285)	7,007	994	8,001

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
31-013	246,283	-	7,128	-	142,154	149,282	(32,532)	-	(65,436)	-	(97,968)	20,623	20,050	40,673
31-015	946,620	-	27,399	-	-	27,399	(125,040)	-	(251,510)	(5,412)	(381,962)	79,267	(763)	78,504
31-044	1,708,910	-	49,462	-	164,392	213,854	(225,732)	-	(454,044)	-	(679,776)	143,098	23,186	166,284
31-046	4,360,402	-	126,206	-	-	126,206	(575,971)	-	(1,158,526)	(523,940)	(2,258,437)	365,124	(73,898)	291,226
31-047	1,722,352	-	49,851	-	-	49,851	(227,508)	-	(457,616)	(152,972)	(838,096)	144,223	(21,576)	122,647
31-048	4,528,370	-	131,068	-	-	131,068	(598,158)	-	(1,203,154)	(160,333)	(1,961,645)	379,189	(22,614)	356,575
31-049	5,921,890	-	171,401	-	-	171,401	(782,230)	-	(1,573,402)	(413,095)	(2,768,727)	495,878	(58,264)	437,614
31-052	101,476	-	2,937	-	-	2,937	(13,404)	-	(26,961)	(56,867)	(97,232)	8,497	(8,021)	476
31-053	9,488	-	275	-	-	275	(1,253)	-	(2,521)	(3,868)	(7,642)	795	(546)	249
31-054	96,162	-	2,783	-	51,421	54,204	(12,702)	-	(25,550)	-	(38,252)	8,052	7,253	15,305
31-055	34,245	-	991	-	17,374	18,365	(4,523)	-	(9,099)	-	(13,622)	2,868	2,450	5,318
31-056	80,639	-	2,334	-	95,262	97,596	(10,652)	-	(21,425)	-	(32,077)	6,752	13,436	20,188
31-119	39,818,267	-	1,152,487	-	2,481,877	3,634,364	(5,259,644)	-	(10,579,415)	-	(15,839,059)	3,334,237	350,053	3,684,290
31-155	204,020	-	5,905	-	-	5,905	(26,949)	-	(54,206)	(30,294)	(111,449)	17,084	(4,273)	12,811
31-175	1,749,963	-	50,650	-	-	50,650	(231,155)	-	(464,952)	(10,476)	(706,583)	146,536	(1,478)	145,058
31-182	685,107	-	19,830	-	3,870	23,700	(90,497)	-	(182,028)	-	(272,525)	57,368	546	57,914
31-184	686,637	-	19,874	-	-	19,874	(90,699)	-	(182,434)	(25,952)	(299,085)	57,496	(3,660)	53,836
31-212	891,524	-	25,804	-	31,592	57,396	(117,763)	-	(236,871)	-	(354,634)	74,653	4,456	79,109
31-218	1,178,493	-	34,110	-	11,482	45,592	(155,669)	-	(313,117)	-	(468,786)	98,683	1,620	100,303
31-220	1,267,032	-	36,673	-	-	36,673	(167,364)	-	(336,641)	(64,019)	(568,024)	106,097	(9,029)	97,068
31-231	2,670,033	-	77,281	-	77,441	154,722	(352,688)	-	(709,408)	-	(1,062,096)	223,579	10,922	234,501
31-248	1,210,625	-	35,040	-	44,716	79,756	(159,913)	-	(321,654)	-	(481,567)	101,373	6,307	107,680
31-252	2,476,481	-	71,678	-	-	71,678	(327,121)	-	(657,982)	(793,932)	(1,779,035)	207,372	(111,979)	95,393
31-253	5,633,843	-	163,064	-	90,331	253,395	(744,181)	-	(1,496,870)	-	(2,241,051)	471,758	12,741	484,499
31-256	4,473,326	-	129,475	-	-	129,475	(590,887)	-	(1,188,529)	(273,594)	(2,053,010)	374,580	(38,589)	335,991
31-261	3,599,087	-	104,171	-	375,769	479,940	(475,408)	-	(956,250)	-	(1,431,658)	301,374	53,000	354,374
31-268	1,326,020	-	38,380	-	19,231	57,611	(175,156)	-	(352,314)	-	(527,470)	111,036	2,712	113,748
31-310	1,967,167	-	56,937	-	-	56,937	(259,846)	-	(522,662)	(68,706)	(851,214)	164,723	(9,691)	155,032
31-733	3,943,861	-	114,150	-	21,541	135,691	(520,949)	-	(1,047,854)	-	(1,568,803)	330,245	3,038	333,283
31-736	2,581,463	-	74,717	-	-	74,717	(340,989)	-	(685,875)	(263,710)	(1,290,574)	216,162	(37,195)	178,967
31-800	251,926	-	7,292	-	29,277	36,569	(33,277)	-	(66,935)	-	(100,212)	21,095	4,129	25,224
31-807	373,727	-	10,817	-	18,656	29,473	(49,366)	-	(99,296)	-	(148,662)	31,295	2,631	33,926
31-810	96,005	-	2,779	-	18,396	21,175	(12,681)	-	(25,508)	-	(38,189)	8,039	2,595	10,634
31-818	-	-	-	-	-	-	-	-	-	(7,729)	(7,729)	-	(1,090)	(1,090)
31-823	64,673	-	1,872	-	53,023	54,895	(8,543)	-	(17,183)	-	(25,726)	5,415	7,478	12,893
31-824	47,940	-	1,388	-	19,214	20,602	(6,332)	-	(12,737)	-	(19,069)	4,014	2,710	6,724
31-838	590,611	-	17,094	-	118,620	135,714	(78,015)	-	(156,921)	-	(234,936)	49,456	16,731	66,187
31-841	52,716	-	1,526	-	-	1,526	(6,963)	-	(14,006)	(11,536)	(32,505)	4,414	(1,627)	2,787
31-845	427,970	-	12,387	-	58,624	71,011	(56,531)	-	(113,709)	-	(170,240)	35,837	8,268	44,105
31-846	97,443	-	2,820	-	-	2,820	(12,871)	-	(25,890)	(10,561)	(49,322)	8,159	(1,489)	6,670
31-848	276,016	-	7,989	-	181,330	189,319	(36,459)	-	(73,335)	-	(109,794)	23,113	25,576	48,689
31-849	15,549	-	450	-	-	450	(2,054)	-	(4,131)	(5,950)	(12,135)	1,302	(839)	463
31-856	-	-	-	-	-	-	-	-	-	(2,412)	(2,412)	-	(340)	(340)
31-868	112,569	-	3,258	-	-	3,258	(14,869)	-	(29,909)	(23,644)	(68,422)	9,426	(3,335)	6,091
31-873	1,209,503	-	35,007	-	200,346	235,353	(159,765)	-	(321,356)	-	(481,121)	101,279	28,258	129,537
31-877	141,552	-	4,097	-	-	4,097	(18,698)	-	(37,609)	(30,113)	(86,420)	11,853	(4,247)	7,606
31-883	105,094	-	3,042	-	30,604	33,646	(13,882)	-	(27,923)	-	(41,805)	8,800	4,316	13,116

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
31-896	195,975	-	5,672	-	139,652	145,324	(25,887)	-	(52,069)	-	(77,956)	16,410	19,697	36,107
31-900	345,483	-	10,000	-	-	10,000	(45,635)	-	(91,792)	(41,102)	(178,529)	28,930	(5,797)	23,133
32-001	654,843	-	18,954	-	864	19,818	(86,499)	-	(173,987)	-	(260,486)	54,834	122	54,956
32-002	472,240	-	13,668	-	-	13,668	(62,379)	-	(125,471)	(3,097)	(190,947)	39,544	(437)	39,107
32-003	342,567	-	9,915	-	-	9,915	(45,250)	-	(91,018)	(2,732)	(139,000)	28,685	(385)	28,300
32-005	747,255	-	21,628	-	-	21,628	(98,706)	-	(198,540)	(87,287)	(384,533)	62,572	(12,311)	50,261
32-006	347,358	-	10,054	-	-	10,054	(45,883)	-	(92,290)	(38,112)	(176,285)	29,086	(5,375)	23,711
32-009	449,692	-	13,016	-	8,142	21,158	(59,400)	-	(119,480)	-	(178,880)	37,656	1,148	38,804
32-010	738,351	-	21,371	-	5,157	26,528	(97,530)	-	(196,174)	-	(293,704)	61,827	727	62,554
32-011	174,850	-	5,061	-	2,992	8,053	(23,096)	-	(46,456)	-	(69,552)	14,641	422	15,063
32-138	3,732,459	-	108,031	-	95,243	203,274	(493,025)	-	(991,686)	-	(1,484,711)	312,543	13,433	325,976
33-003	265,480	-	7,684	-	-	7,684	(35,068)	-	(70,536)	(21,904)	(127,508)	22,230	(3,089)	19,141
33-008	344,988	-	9,985	-	-	9,985	(45,570)	-	(91,661)	(35,597)	(172,828)	28,888	(5,021)	23,867
33-011	542,974	-	15,716	-	-	15,716	(71,722)	-	(144,264)	(54,121)	(270,107)	45,467	(7,633)	37,834
33-012	359,373	-	10,402	-	-	10,402	(47,470)	-	(95,483)	(22,698)	(165,651)	30,093	(3,201)	26,892
33-151	1,249,369	-	36,161	-	-	36,161	(165,031)	-	(331,948)	(129,958)	(626,937)	104,618	(18,330)	86,288
33-301	482,374	-	13,962	-	-	13,962	(63,717)	-	(128,163)	(18,239)	(210,119)	40,392	(2,572)	37,820
34-004	614,997	-	17,800	-	26,178	43,978	(81,236)	-	(163,400)	-	(244,636)	51,498	3,692	55,190
34-286	1,157,615	-	33,506	-	-	33,506	(152,911)	-	(307,570)	(167,333)	(627,814)	96,934	(23,601)	73,333
35-006	295,119	-	8,542	-	-	8,542	(38,983)	-	(78,411)	(18,889)	(136,283)	24,712	(2,664)	22,048
35-007	791,187	-	22,900	-	-	22,900	(104,509)	-	(210,212)	(13,114)	(327,835)	66,251	(1,850)	64,401
35-014	730,349	-	21,139	-	-	21,139	(96,473)	-	(194,048)	(27,287)	(317,808)	61,157	(3,849)	57,308
35-232	1,149,591	-	33,273	-	-	33,273	(151,851)	-	(305,438)	(58,926)	(516,215)	96,263	(8,311)	87,952
35-715	826,985	-	23,936	-	-	23,936	(109,237)	-	(219,724)	(126,078)	(455,039)	69,249	(17,783)	51,466
35-729	1,569,515	-	45,428	-	-	45,428	(207,319)	-	(417,008)	(67,010)	(691,337)	131,426	(9,451)	121,975
35-904	945,289	-	27,360	-	-	27,360	(124,864)	-	(251,156)	(134,567)	(510,587)	79,155	(18,980)	60,175
36-018	918,658	-	26,589	-	-	26,589	(121,347)	-	(244,081)	(34,596)	(400,024)	76,925	(4,879)	72,046
36-019	636,185	-	18,414	-	-	18,414	(84,034)	-	(169,030)	(3,900)	(256,964)	53,272	(550)	52,722
36-022	557,531	-	16,137	-	-	16,137	(73,645)	-	(148,132)	(4,024)	(225,801)	46,686	(567)	46,119
36-226	1,581,345	-	45,770	-	-	45,770	(208,882)	-	(420,152)	(90,867)	(719,901)	132,416	(12,816)	119,600
36-336	1,441,205	-	41,714	-	-	41,714	(190,371)	-	(382,918)	(60,503)	(633,792)	120,681	(8,534)	112,147
37-015	3,465,268	-	100,298	-	32,910	133,208	(457,731)	-	(920,696)	-	(1,378,427)	290,169	4,642	294,811
38-016	1,049,378	-	30,373	-	-	30,373	(138,614)	-	(278,812)	(42,815)	(460,241)	87,871	(6,039)	81,832
38-018	1,352,165	-	39,137	-	-	39,137	(178,609)	-	(359,260)	(174,406)	(712,275)	113,225	(24,599)	88,626
39-012	373,950	-	10,823	-	11,501	22,324	(49,395)	-	(99,356)	-	(148,751)	31,313	1,622	32,935
39-014	548,065	-	15,863	-	-	15,863	(72,395)	-	(145,617)	(38,581)	(256,593)	45,893	(5,442)	40,451
39-024	571,327	-	16,536	-	34,557	51,093	(75,467)	-	(151,797)	-	(227,264)	47,841	4,874	52,715
39-025	578,798	-	16,753	-	23,129	39,882	(76,454)	-	(153,782)	-	(230,236)	48,466	3,262	51,728
39-110	1,230,309	-	35,610	-	-	35,610	(162,513)	-	(326,884)	(147,184)	(636,581)	103,022	(20,759)	82,263
39-174	1,404,448	-	40,650	-	-	40,650	(185,515)	-	(373,151)	(55,823)	(614,489)	117,603	(7,873)	109,730
39-246	824,179	-	23,855	-	-	23,855	(108,867)	-	(218,978)	(44,343)	(372,188)	69,014	(6,254)	62,760
40-015	636,222	-	18,415	-	-	18,415	(84,039)	-	(169,039)	(55,665)	(308,743)	53,275	(7,851)	45,424
40-149	1,908,171	-	55,229	-	48,711	103,940	(252,053)	-	(506,987)	-	(759,040)	159,783	6,870	166,653
40-205	885,835	-	25,639	-	-	25,639	(117,011)	-	(235,360)	(68,897)	(421,268)	74,177	(9,717)	64,460
41-001	1,209,148	-	34,997	-	196,723	231,720	(159,718)	-	(321,262)	-	(480,980)	101,250	27,746	128,996
41-010	959,126	-	27,761	-	-	27,761	(126,692)	-	(254,833)	(15,061)	(396,586)	80,314	(2,124)	78,190
41-025	733,329	-	21,225	-	-	21,225	(96,866)	-	(194,840)	(7,020)	(298,726)	61,406	(990)	60,416

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
41-027	1,134,490	-	32,836	-	19,799	52,635	(149,856)	-	(301,425)	-	(451,281)	94,998	2,793	97,791
41-192	1,078,771	-	31,224	-	-	31,224	(142,496)	-	(286,621)	(84,290)	(513,407)	90,332	(11,889)	78,443
41-196	508,920	-	14,730	-	5,255	19,985	(67,224)	-	(135,216)	-	(202,440)	42,615	741	43,356
41-721	3,157,479	-	91,389	-	648,984	740,373	(417,075)	-	(838,919)	-	(1,255,994)	264,396	91,535	355,931
41-766	275,173	-	7,965	-	11,846	19,811	(36,348)	-	(73,112)	-	(109,460)	23,042	1,671	24,713
41-800	12,951	-	375	-	3,119	3,494	(1,711)	-	(3,441)	-	(5,152)	1,084	440	1,524
41-900	493,479	-	14,283	-	-	14,283	(65,184)	-	(131,114)	(14,615)	(210,913)	41,322	(2,061)	39,261
42-001	1,105,595	-	32,000	-	146,682	178,682	(146,039)	-	(293,748)	-	(439,787)	92,579	20,689	113,268
42-004	573,875	-	16,610	-	-	16,610	(75,804)	-	(152,474)	(34,835)	(263,113)	48,054	(4,913)	43,141
42-007	420,710	-	12,177	-	-	12,177	(55,572)	-	(111,780)	(29,253)	(196,605)	35,229	(4,126)	31,103
42-008	643,709	-	18,631	-	-	18,631	(85,028)	-	(171,029)	(49,990)	(306,047)	53,902	(7,051)	46,851
42-011	504,475	-	14,601	-	-	14,601	(66,637)	-	(134,035)	(21,127)	(221,799)	42,243	(2,980)	39,263
42-168	1,680,523	-	48,641	-	-	48,641	(221,982)	-	(446,502)	(85,856)	(754,340)	140,721	(12,110)	128,611
42-714	585,426	-	16,944	-	9,552	26,496	(77,330)	-	(155,543)	-	(232,873)	49,021	1,347	50,368
43-001	1,609,621	-	46,588	-	78,242	124,830	(212,617)	-	(427,664)	-	(640,281)	134,784	11,035	145,819
43-003	683,721	-	19,789	-	-	19,789	(90,314)	-	(181,659)	(85,434)	(357,407)	57,252	(12,050)	45,202
43-005	1,424,294	-	41,224	-	-	41,224	(188,137)	-	(378,424)	(313,875)	(880,436)	119,265	(44,270)	74,995
43-008	2,652,494	-	76,773	-	33,662	110,435	(350,371)	-	(704,748)	-	(1,055,119)	222,110	4,748	226,858
43-009	1,743,497	-	50,463	-	-	50,463	(230,301)	-	(463,234)	(43,494)	(737,029)	145,994	(6,134)	139,860
43-014	2,125,477	-	61,519	-	2,159	63,678	(280,757)	-	(564,723)	-	(845,480)	177,980	304	178,284
43-238	1,007,269	-	29,154	-	-	29,154	(133,051)	-	(267,624)	(122,466)	(523,141)	84,345	(17,273)	67,072
43-239	6,065,138	-	175,547	-	256,779	432,326	(801,152)	-	(1,611,462)	-	(2,412,614)	507,873	36,217	544,090
43-329	212,021	-	6,137	-	30,027	36,164	(28,006)	-	(56,332)	-	(84,338)	17,754	4,235	21,989
43-397	6,090,064	-	176,269	-	-	176,269	(804,444)	-	(1,618,084)	(229,422)	(2,651,950)	509,960	(32,358)	477,602
43-551	5,377,496	-	155,645	-	180,346	335,991	(710,320)	-	(1,428,760)	-	(2,139,080)	450,292	25,437	475,729
43-702	502,879	-	14,555	-	-	14,555	(66,426)	-	(133,611)	(24,649)	(224,686)	42,109	(3,477)	38,632
43-836	77,216	-	2,235	-	14,612	16,847	(10,200)	-	(20,516)	-	(30,716)	6,466	2,061	8,527
44-001	224,136	-	6,487	-	88,643	95,130	(29,606)	-	(59,551)	-	(89,157)	18,768	12,503	31,271
44-016	1,078,340	-	31,211	-	2,876	34,087	(142,439)	-	(286,507)	-	(428,946)	90,296	406	90,702
44-017	1,374,146	-	39,773	-	-	39,773	(181,513)	-	(365,100)	(28,893)	(575,506)	115,066	(4,075)	110,991
44-022	718,884	-	20,807	-	-	20,807	(94,958)	-	(191,002)	(27,781)	(313,741)	60,197	(3,918)	56,279
44-024	913,957	-	26,453	-	-	26,453	(120,726)	-	(242,832)	(12,653)	(376,211)	76,531	(1,785)	74,746
44-025	622,564	-	18,019	-	-	18,019	(82,235)	-	(165,410)	(9,112)	(256,757)	52,131	(1,285)	50,846
44-148	872,451	-	25,252	-	-	25,252	(115,243)	-	(231,804)	(33,716)	(380,763)	73,056	(4,756)	68,300
44-319	704,639	-	20,395	-	15,016	35,411	(93,077)	-	(187,217)	-	(280,294)	59,004	2,118	61,122
44-771	516,544	-	14,951	-	11,403	26,354	(68,231)	-	(137,242)	-	(205,473)	43,254	1,608	44,862
45-001	1,398,187	-	40,469	-	20,094	60,563	(184,688)	-	(371,488)	-	(556,176)	117,079	2,834	119,913
45-007	2,721,021	-	78,756	-	-	78,756	(359,423)	-	(722,955)	(46,112)	(1,128,490)	227,848	(6,504)	221,344
45-016	855,066	-	24,749	-	48,219	72,968	(112,947)	-	(227,185)	-	(340,132)	71,600	6,801	78,401
45-029	1,326,272	-	38,387	-	-	38,387	(175,189)	-	(352,380)	(113,642)	(641,211)	111,057	(16,029)	95,028
45-031	2,396,657	-	69,368	-	173,457	242,825	(316,577)	-	(636,774)	-	(953,351)	200,687	24,465	225,152
45-032	1,412,053	-	40,870	-	-	40,870	(186,520)	-	(375,172)	(64,496)	(626,188)	118,240	(9,097)	109,143
45-033	1,075,962	-	31,142	-	-	31,142	(142,125)	-	(285,875)	(30,569)	(458,569)	90,097	(4,312)	85,785
45-034	1,109,368	-	32,109	-	31,042	63,151	(146,538)	-	(294,751)	-	(441,289)	92,894	4,378	97,272
45-035	471,566	-	13,649	-	-	13,649	(62,290)	-	(125,292)	(59,482)	(247,064)	39,487	(8,389)	31,098
45-170	4,292,829	-	124,250	-	61,736	185,986	(567,045)	-	(1,140,573)	-	(1,707,618)	359,466	8,707	368,173
45-267	1,008,350	-	29,185	-	-	29,185	(133,194)	-	(267,911)	(8,108)	(409,213)	84,436	(1,144)	83,292

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
45-394	1,371,850	-	39,706	-	-	39,706	(181,209)	-	(364,490)	(107,925)	(653,624)	114,874	(15,222)	99,652
45-737	784,788	-	22,715	-	-	22,715	(103,664)	-	(208,512)	(44,375)	(356,551)	65,715	(6,259)	59,456
45-866	140,325	-	4,062	-	-	4,062	(18,536)	-	(37,283)	(9,803)	(65,622)	11,750	(1,383)	10,367
46-005	514,063	-	14,879	-	-	14,879	(67,903)	-	(136,583)	(8,577)	(213,063)	43,046	(1,210)	41,836
46-018	1,013,689	-	29,340	-	-	29,340	(133,899)	-	(269,329)	(31,352)	(434,580)	84,883	(4,422)	80,461
46-019	1,048,085	-	30,335	-	31,522	61,857	(138,443)	-	(278,468)	-	(416,911)	87,763	4,446	92,209
46-109	1,341,194	-	38,819	-	-	38,819	(177,160)	-	(356,345)	(77,831)	(611,336)	112,307	(10,978)	101,329
46-601	1,093,105	-	31,638	-	497,467	529,105	(144,390)	-	(290,430)	-	(434,820)	91,533	70,165	161,698
46-752	594,155	-	17,197	-	33,930	51,127	(78,483)	-	(157,862)	-	(236,345)	49,752	4,786	54,538
47-001	570,132	-	16,502	-	-	16,502	(75,309)	-	(151,480)	(35,728)	(262,517)	47,741	(5,039)	42,702
47-004	2,391,896	-	69,230	-	-	69,230	(315,949)	-	(635,509)	(23,826)	(975,284)	200,289	(3,360)	196,929
47-009	887,179	-	25,678	-	-	25,678	(117,189)	-	(235,717)	(25,402)	(378,308)	74,289	(3,583)	70,706
47-010	711,158	-	20,584	-	39,767	60,351	(93,938)	-	(188,949)	-	(282,887)	59,550	5,609	65,159
47-026	44,573	-	1,290	-	18,014	19,304	(5,888)	-	(11,843)	-	(17,731)	3,732	2,541	6,273
47-028	1,132,430	-	32,777	-	-	32,777	(149,584)	-	(300,878)	(39,519)	(489,981)	94,826	(5,574)	89,252
47-029	1,744,608	-	50,495	-	-	50,495	(230,447)	-	(463,529)	(165,854)	(859,830)	146,087	(23,393)	122,694
47-031	850,589	-	24,619	-	-	24,619	(112,355)	-	(225,995)	(82,693)	(421,043)	71,225	(11,663)	59,562
47-136	4,341,960	-	125,672	-	-	125,672	(573,535)	-	(1,153,626)	(160,912)	(1,888,073)	363,580	(22,696)	340,884
47-157	6,874,395	-	198,970	-	389,332	588,302	(908,047)	-	(1,826,475)	-	(2,734,522)	575,637	54,913	630,550
47-234	855,949	-	24,774	-	-	24,774	(113,063)	-	(227,419)	(77,190)	(417,672)	71,674	(10,887)	60,787
47-266	3,058,331	-	88,519	-	244,204	332,723	(403,979)	-	(812,576)	-	(1,216,555)	256,094	34,444	290,538
47-276	1,094,750	-	31,686	-	-	31,686	(144,607)	-	(290,867)	(166,016)	(601,490)	91,670	(23,415)	68,255
47-287	2,753,173	-	79,687	-	-	79,687	(363,670)	-	(731,497)	(176,744)	(1,271,911)	230,541	(24,929)	205,612
47-302	2,529,460	-	73,212	-	151,649	224,861	(334,119)	-	(672,058)	-	(1,006,177)	211,808	21,389	233,197
47-389	782,253	-	22,641	-	42,983	65,624	(103,329)	-	(207,839)	-	(311,168)	65,503	6,062	71,565
47-725	1,024,240	-	29,645	-	-	29,645	(135,293)	-	(272,133)	(103,334)	(510,760)	85,766	(14,575)	71,191
47-800	265,046	-	7,671	-	11,748	19,419	(35,010)	-	(70,421)	-	(105,431)	22,194	1,657	23,851
47-801	270,869	-	7,840	-	101,980	109,820	(35,779)	-	(71,968)	-	(107,747)	22,682	14,384	37,066
47-806	43,773	-	1,267	-	-	1,267	(5,782)	-	(11,630)	(23,939)	(41,351)	3,665	(3,377)	288
47-838	61,034	-	1,767	-	5,436	7,203	(8,062)	-	(16,216)	-	(24,278)	5,111	767	5,878
47-856	61,239	-	1,772	-	30,463	32,235	(8,089)	-	(16,271)	-	(24,360)	5,128	4,297	9,425
47-876	48,749	-	1,411	-	3,688	5,099	(6,439)	-	(12,952)	-	(19,391)	4,082	520	4,602
47-885	98,875	-	2,862	-	-	2,862	(13,060)	-	(26,270)	(14,538)	(53,868)	8,279	(2,050)	6,229
47-887	129,295	-	3,742	-	7,400	11,142	(17,079)	-	(34,353)	-	(51,432)	10,827	1,044	11,871
47-888	31,526	-	912	-	-	912	(4,164)	-	(8,376)	(37,140)	(49,680)	2,640	(5,238)	(2,598)
47-890	100,314	-	2,903	-	-	2,903	(13,251)	-	(26,653)	(7,969)	(47,873)	8,400	(1,124)	7,276
47-891	139,495	-	4,038	-	21,925	25,963	(18,426)	-	(37,063)	-	(55,489)	11,681	3,092	14,773
47-903	13,296	-	385	-	-	385	(1,756)	-	(3,533)	(569)	(5,858)	1,113	(80)	1,033
48-001	922,824	-	26,710	-	-	26,710	(121,897)	-	(245,187)	(97,748)	(464,832)	77,274	(13,787)	63,487
48-005	15,594	-	451	-	-	451	(2,060)	-	(4,143)	(194)	(6,397)	1,306	(27)	1,279
48-008	926,205	-	26,808	-	26,997	53,805	(122,344)	-	(246,086)	-	(368,430)	77,557	3,808	81,365
48-013	2,045,852	-	59,215	-	22,021	81,236	(270,239)	-	(543,568)	-	(813,807)	171,312	3,106	174,418
48-015	4,668,587	-	135,126	-	449,013	584,139	(616,679)	-	(1,240,409)	-	(1,857,088)	390,931	63,331	454,262
48-016	2,498,202	-	72,307	-	-	72,307	(329,991)	-	(663,754)	(194,851)	(1,188,596)	209,190	(27,483)	181,707
48-018	120,627	-	3,491	-	38,272	41,763	(15,934)	-	(32,050)	-	(47,984)	10,101	5,398	15,499
48-019	276,833	-	8,013	-	-	8,013	(36,567)	-	(73,552)	(22,547)	(132,666)	23,181	(3,180)	20,001
48-020	99,601	-	2,883	-	28,522	31,405	(13,156)	-	(26,463)	-	(39,619)	8,340	4,023	12,363

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
48-021	79,488	-	2,301	-	93,905	96,206	(10,500)	-	(21,119)	-	(31,619)	6,656	13,245	19,901
48-022	11,700	-	339	-	13,821	14,160	(1,545)	-	(3,109)	-	(4,654)	980	1,949	2,929
48-195	23,630,803	-	683,962	-	833,161	1,517,123	(3,121,422)	-	(6,278,527)	-	(9,399,949)	1,978,758	117,512	2,096,270
48-229	1,717,933	-	49,723	-	-	49,723	(226,924)	-	(456,442)	(41,652)	(725,018)	143,853	(5,875)	137,978
48-254	5,111,902	-	147,957	-	287,002	434,959	(675,237)	-	(1,358,194)	-	(2,033,431)	428,052	40,480	468,532
48-260	2,561,995	-	74,154	-	117,031	191,185	(338,417)	-	(680,703)	-	(1,019,120)	214,532	16,506	231,038
48-801	60,167	-	1,741	-	17,505	19,246	(7,948)	-	(15,986)	-	(23,934)	5,038	2,469	7,507
48-802	822,040	-	23,793	-	332,166	355,959	(108,584)	-	(218,410)	-	(326,994)	68,835	46,850	115,685
48-805	213,557	-	6,181	-	26,433	32,614	(28,209)	-	(56,740)	-	(84,949)	17,882	3,728	21,610
48-807	82,400	-	2,385	-	15,554	17,939	(10,884)	-	(21,893)	-	(32,777)	6,900	2,194	9,094
48-809	146,625	-	4,244	-	24,992	29,236	(19,368)	-	(38,957)	-	(58,325)	12,278	3,525	15,803
48-811	140,026	-	4,053	-	33,639	37,692	(18,496)	-	(37,204)	-	(55,700)	11,725	4,744	16,469
48-812	68,697	-	1,988	-	-	1,988	(9,074)	-	(18,252)	(22,376)	(49,702)	5,752	(3,156)	2,596
48-815	430,422	-	12,458	-	28,535	40,993	(56,855)	-	(114,360)	-	(171,215)	36,042	4,025	40,067
48-821	271,078	-	7,846	-	-	7,846	(35,807)	-	(72,023)	(10,269)	(118,099)	22,699	(1,448)	21,251
48-822	240,215	-	6,953	-	4,259	11,212	(31,730)	-	(63,823)	-	(95,553)	20,115	601	20,716
48-823	181,192	-	5,244	-	-	5,244	(23,934)	-	(48,141)	(4,599)	(76,674)	15,172	(649)	14,523
48-824	151,376	-	4,381	-	49,344	53,725	(19,995)	-	(40,220)	-	(60,215)	12,676	6,960	19,636
48-825	298,674	-	8,645	-	16,253	24,898	(39,452)	-	(79,355)	-	(118,807)	25,010	2,292	27,302
48-828	149,446	-	4,326	-	20,705	25,031	(19,740)	-	(39,707)	-	(59,447)	12,514	2,920	15,434
48-831	2,771,976	-	80,231	-	69,178	149,409	(366,154)	-	(736,493)	-	(1,102,647)	232,115	9,757	241,872
48-832	265,869	-	7,695	-	-	7,695	(35,119)	-	(70,639)	(74,540)	(180,298)	22,263	(10,513)	11,750
48-834	58,721	-	1,700	-	13,898	15,598	(7,757)	-	(15,602)	-	(23,359)	4,917	1,960	6,877
48-835	77,551	-	2,245	-	-	2,245	(10,244)	-	(20,605)	(10,319)	(41,168)	6,494	(1,456)	5,038
48-845	89,617	-	2,594	-	97,333	99,927	(11,838)	-	(23,810)	-	(35,648)	7,504	13,728	21,232
48-847	344,265	-	9,964	-	92,266	102,230	(45,474)	-	(91,469)	-	(136,943)	28,827	13,013	41,840
48-860	203,728	-	5,897	-	51,429	57,326	(26,911)	-	(54,129)	-	(81,040)	17,059	7,254	24,313
48-861	95,133	-	2,753	-	-	2,753	(12,566)	-	(25,276)	(10,866)	(48,708)	7,966	(1,533)	6,433
48-867	93,181	-	2,697	-	-	2,697	(12,308)	-	(24,758)	(11,537)	(48,603)	7,803	(1,627)	6,176
49-006	810,334	-	23,454	-	-	23,454	(107,038)	-	(215,300)	(17,206)	(339,544)	67,854	(2,427)	65,427
49-018	796,887	-	23,065	-	-	23,065	(105,262)	-	(211,727)	(22,185)	(339,174)	66,728	(3,129)	63,599
49-019	1,092,423	-	31,619	-	30,520	62,139	(144,299)	-	(290,249)	-	(434,548)	91,476	4,305	95,781
49-021	55,837	-	1,616	-	65,962	67,578	(7,376)	-	(14,836)	-	(22,212)	4,676	9,304	13,980
49-228	1,029,502	-	29,798	-	20,043	49,841	(135,988)	-	(273,531)	-	(409,519)	86,207	2,827	89,034
49-754	518,832	-	15,017	-	-	15,017	(68,533)	-	(137,850)	(3,129)	(209,512)	43,445	(441)	43,004
50-001	780,777	-	22,599	-	-	22,599	(103,134)	-	(207,447)	(120,721)	(431,302)	65,379	(17,027)	48,352
50-002	2,398,537	-	69,422	-	-	69,422	(316,826)	-	(637,273)	(71,156)	(1,025,255)	200,845	(10,036)	190,809
50-005	2,551,549	-	73,851	-	-	73,851	(337,037)	-	(677,927)	(271,626)	(1,286,590)	213,657	(38,311)	175,346
50-006	1,479,274	-	42,816	-	-	42,816	(195,399)	-	(393,032)	(73,732)	(662,163)	123,869	(10,400)	113,469
50-011	531,704	-	15,389	-	-	15,389	(70,233)	-	(141,270)	(32,390)	(243,893)	44,523	(4,568)	39,955
50-012	290,772	-	8,416	-	-	8,416	(38,408)	-	(77,256)	(7,079)	(122,743)	24,348	(999)	23,349
50-013	795,977	-	23,039	-	-	23,039	(105,142)	-	(211,485)	(31,284)	(347,911)	66,652	(4,412)	62,240
50-014	847,244	-	24,522	-	10,575	35,097	(111,914)	-	(225,107)	-	(337,021)	70,945	1,492	72,437
50-016	558,510	-	16,165	-	-	16,165	(73,774)	-	(148,392)	(48,836)	(271,002)	46,768	(6,888)	39,880
50-019	332,203	-	9,615	-	-	9,615	(43,881)	-	(88,264)	(13,478)	(145,623)	27,817	(1,901)	25,916
50-020	363,344	-	10,517	-	-	10,517	(47,995)	-	(96,538)	(25,630)	(170,163)	30,425	(3,615)	26,810
50-021	986,326	-	28,548	-	-	28,548	(130,285)	-	(262,059)	(90,663)	(483,007)	82,591	(12,787)	69,804

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
50-022	19,827	-	574	-	23,424	23,998	(2,619)	-	(5,268)	-	(7,887)	1,660	3,304	4,964
50-116	1,096,227	-	31,729	-	-	31,729	(144,802)	-	(291,259)	(119,033)	(555,094)	91,794	(16,789)	75,005
50-193	982,197	-	28,428	-	-	28,428	(129,740)	-	(260,962)	(30,747)	(421,449)	82,246	(4,337)	77,909
50-210	6,624,944	-	191,750	-	187,832	379,582	(875,097)	-	(1,760,198)	-	(2,635,295)	554,749	26,492	581,241
50-741	562,317	-	16,276	-	20,484	36,760	(74,277)	-	(149,404)	-	(223,681)	47,086	2,889	49,975
50-800	19,516	-	565	-	-	565	(2,578)	-	(5,185)	(3,600)	(11,363)	1,634	(508)	1,126
50-802	94,208	-	2,727	-	-	2,727	(12,444)	-	(25,030)	(97,884)	(135,358)	7,889	(13,806)	(5,917)
50-808	314,031	-	9,089	-	-	9,089	(41,481)	-	(83,436)	(20,656)	(145,573)	26,296	(2,913)	23,383
50-810	111,414	-	3,225	-	10,566	13,791	(14,717)	-	(29,602)	-	(44,319)	9,329	1,490	10,819
50-812	170,045	-	4,922	-	-	4,922	(22,461)	-	(45,180)	(15,762)	(83,403)	14,239	(2,223)	12,016
50-831	146,966	-	4,254	-	-	4,254	(19,413)	-	(39,048)	(6,240)	(64,701)	12,306	(880)	11,426
50-836	161,498	-	4,674	-	63,853	68,527	(21,332)	-	(42,909)	-	(64,241)	13,523	9,006	22,529
50-850	167,472	-	4,847	-	-	4,847	(22,122)	-	(44,496)	(67,329)	(133,947)	14,023	(9,496)	4,527
50-851	36,972	-	1,070	-	-	1,070	(4,884)	-	(9,823)	(9,674)	(24,381)	3,096	(1,365)	1,731
50-875	69,795	-	2,020	-	-	2,020	(9,219)	-	(18,544)	(21,969)	(49,732)	5,844	(3,099)	2,745
50-892	122,956	-	3,559	-	-	3,559	(16,241)	-	(32,669)	(27,246)	(76,156)	10,296	(3,843)	6,453
50-900	1,465,774	-	42,425	-	-	42,425	(193,616)	-	(389,445)	(43,337)	(626,398)	122,739	(6,112)	116,627
51-011	665,282	-	19,256	-	38,193	57,449	(87,878)	-	(176,760)	-	(264,638)	55,708	5,387	61,095
51-016	467,535	-	13,532	-	-	13,532	(61,757)	-	(124,221)	(39,552)	(225,530)	39,150	(5,579)	33,571
51-017	1,057,915	-	30,620	-	-	30,620	(139,741)	-	(281,080)	(7,310)	(428,131)	88,586	(1,031)	87,555
51-018	685,064	-	19,828	-	-	19,828	(90,491)	-	(182,016)	(16,318)	(288,825)	57,365	(2,302)	55,063
51-019	30,775	-	891	-	-	891	(4,065)	-	(8,177)	(184)	(12,426)	2,577	(26)	2,551
51-020	158,631	-	4,591	-	-	4,591	(20,954)	-	(42,147)	(91,188)	(154,289)	13,283	(12,862)	421
51-021	110,098	-	3,187	-	130,067	133,254	(14,543)	-	(29,252)	-	(43,795)	9,219	18,345	27,564
51-162	3,224,335	-	93,324	-	19,192	112,516	(425,906)	-	(856,682)	-	(1,282,588)	269,994	2,707	272,701
51-750	1,123,016	-	32,504	-	76,524	109,028	(148,341)	-	(298,377)	-	(446,718)	94,037	10,793	104,830
51-767	695,460	-	20,129	-	-	20,129	(91,864)	-	(184,778)	(21,866)	(298,508)	58,235	(3,084)	55,151
51-811	974,201	-	28,197	-	28,580	56,777	(128,683)	-	(258,838)	-	(387,521)	81,576	4,031	85,607
51-908	2,808,321	-	81,283	-	-	81,283	(370,955)	-	(746,150)	(169,316)	(1,286,421)	235,159	(23,881)	211,278
52-001	691,971	-	20,028	-	-	20,028	(91,403)	-	(183,851)	(43,729)	(318,983)	57,943	(6,168)	51,775
52-020	1,101,787	-	31,890	-	-	31,890	(145,536)	-	(292,737)	(39,837)	(478,110)	92,260	(5,619)	86,641
52-021	1,995,436	-	57,755	-	-	57,755	(263,580)	-	(530,172)	(108,509)	(902,261)	167,091	(15,305)	151,786
52-022	1,915,310	-	55,436	-	19,572	75,008	(252,996)	-	(508,884)	-	(761,880)	160,381	2,761	163,142
52-023	811,536	-	23,489	-	17,343	40,832	(107,197)	-	(215,619)	-	(322,816)	67,955	2,446	70,401
52-201	3,034,587	-	87,832	-	-	87,832	(400,842)	-	(806,267)	(150,978)	(1,358,087)	254,105	(21,295)	232,810
52-217	4,453,049	-	128,888	-	-	128,888	(588,209)	-	(1,183,142)	(285,939)	(2,057,290)	372,882	(40,330)	332,552
52-272	3,887,312	-	112,513	-	95,335	207,848	(513,480)	-	(1,032,830)	-	(1,546,310)	325,509	13,446	338,955
52-746	763,657	-	22,103	-	-	22,103	(100,872)	-	(202,898)	(128,375)	(432,145)	63,946	(18,106)	45,840
53-007	474,709	-	13,740	-	-	13,740	(62,705)	-	(126,127)	(5,602)	(194,434)	39,750	(790)	38,960
53-010	649,045	-	18,786	-	24,033	42,819	(85,733)	-	(172,446)	-	(258,179)	54,349	3,390	57,739
53-012	1,442,052	-	41,738	-	2,641	44,379	(190,482)	-	(383,142)	-	(573,624)	120,752	373	121,125
54-001	431,698	-	12,495	-	12,454	24,949	(57,024)	-	(114,699)	-	(171,723)	36,149	1,756	37,905
54-030	437,007	-	12,649	-	13,224	25,873	(57,725)	-	(116,109)	-	(173,834)	36,593	1,865	38,458
54-040	420,372	-	12,167	-	-	12,167	(55,527)	-	(111,690)	(33,319)	(200,536)	35,200	(4,700)	30,500
54-041	554,253	-	16,042	-	-	16,042	(73,212)	-	(147,261)	(26,999)	(247,472)	46,411	(3,808)	42,603
54-042	660,659	-	19,122	-	4,211	23,333	(87,267)	-	(175,532)	-	(262,799)	55,321	594	55,915
54-222	1,949,652	-	56,430	-	-	56,430	(257,532)	-	(518,008)	(105,218)	(880,758)	163,257	(14,840)	148,417

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
54-396	566,723	-	16,403	-	-	16,403	(74,859)	-	(150,574)	(70,549)	(295,982)	47,455	(9,951)	37,504
55-001	1,826,458	-	52,864	-	64,154	117,018	(241,259)	-	(485,276)	-	(726,535)	152,941	9,049	161,990
55-002	661,158	-	19,136	-	40,065	59,201	(87,333)	-	(175,665)	-	(262,998)	55,363	5,651	61,014
55-009	436,731	-	12,641	-	31,093	43,734	(57,688)	-	(116,036)	-	(173,724)	36,570	4,386	40,956
55-014	677,830	-	19,619	-	-	19,619	(89,535)	-	(180,094)	(12,469)	(282,098)	56,759	(1,759)	55,000
55-179	1,823,800	-	52,787	-	-	52,787	(240,908)	-	(484,570)	(287,894)	(1,013,372)	152,718	(40,606)	112,112
55-197	2,674,492	-	77,410	-	-	77,410	(353,277)	-	(710,593)	(147,378)	(1,211,248)	223,952	(20,787)	203,165
55-322	560,211	-	16,215	-	-	16,215	(73,999)	-	(148,844)	(83,369)	(306,212)	46,910	(11,759)	35,151
55-350	801,046	-	23,185	-	-	23,185	(105,811)	-	(212,832)	(33,251)	(351,894)	67,077	(4,690)	62,387
55-369	1,504,547	-	43,547	-	48,153	91,700	(198,738)	-	(399,747)	-	(598,485)	125,985	6,792	132,777
55-393	413,555	-	11,970	-	14,194	26,164	(54,627)	-	(109,879)	-	(164,506)	34,630	2,002	36,632
55-757	1,093,342	-	31,645	-	5,374	37,019	(144,421)	-	(290,493)	-	(434,914)	91,553	758	92,311
56-022	2,252,467	-	65,195	-	-	65,195	(297,531)	-	(598,463)	(107,821)	(1,003,815)	188,613	(15,208)	173,405
57-001	3,607,474	-	104,414	-	562,603	667,017	(476,516)	-	(958,479)	-	(1,434,995)	302,077	79,352	381,429
57-002	806,172	-	23,334	-	-	23,334	(106,488)	-	(214,194)	(129,419)	(450,101)	67,506	(18,254)	49,252
57-008	514,341	-	14,887	-	140,432	155,319	(67,940)	-	(136,657)	-	(204,597)	43,069	19,807	62,876
57-009	751,369	-	21,747	-	-	21,747	(99,249)	-	(199,633)	(18,422)	(317,304)	62,917	(2,598)	60,319
57-011	2,532,697	-	73,306	-	-	73,306	(334,547)	-	(672,919)	(152,396)	(1,159,862)	212,079	(21,494)	190,585
57-012	1,373,890	-	39,765	-	31,302	71,067	(181,479)	-	(365,032)	-	(546,511)	115,045	4,415	119,460
57-020	1,144,375	-	33,122	-	69,744	102,866	(151,162)	-	(304,052)	-	(455,214)	95,826	9,837	105,663
57-021	125,204	-	3,624	-	75,311	78,935	(16,538)	-	(33,266)	-	(49,804)	10,484	10,622	21,106
57-022	59,541	-	1,723	-	10,419	12,142	(7,865)	-	(15,820)	-	(23,685)	4,986	1,469	6,455
57-023	37,797	-	1,094	-	44,652	45,746	(4,993)	-	(10,042)	-	(15,035)	3,165	6,298	9,463
57-128	15,016,931	-	434,645	-	1,535,167	1,969,812	(1,983,605)	-	(3,989,886)	-	(5,973,491)	1,257,463	216,526	1,473,989
57-165	3,771,030	-	109,148	-	-	109,148	(498,120)	-	(1,001,934)	(148,396)	(1,648,450)	315,772	(20,930)	294,842
57-176	1,295,917	-	37,509	-	-	37,509	(171,179)	-	(344,315)	(56,964)	(572,458)	108,515	(8,034)	100,481
57-240	6,992,129	-	202,378	-	397,187	599,565	(923,599)	-	(1,857,756)	-	(2,781,355)	585,496	56,021	641,517
57-245	1,930,575	-	55,878	-	-	55,878	(255,012)	-	(512,939)	(48,783)	(816,734)	161,659	(6,881)	154,778
57-269	2,911,158	-	84,260	-	157,964	242,224	(384,538)	-	(773,473)	-	(1,158,011)	243,770	22,280	266,050
57-274	6,229,193	-	180,296	-	-	180,296	(822,822)	-	(1,655,050)	(64,253)	(2,542,125)	521,610	(9,062)	512,548
57-290	2,730,508	-	79,031	-	5,477	84,508	(360,676)	-	(725,476)	-	(1,086,152)	228,643	773	229,416
57-297	3,809,921	-	110,273	-	227,992	338,265	(503,257)	-	(1,012,268)	-	(1,515,525)	319,029	32,157	351,186
57-298	3,895,688	-	112,756	-	-	112,756	(514,586)	-	(1,035,055)	(48,387)	(1,598,028)	326,211	(6,825)	319,386
57-726	1,243,696	-	35,997	-	-	35,997	(164,281)	-	(330,441)	(38,297)	(533,019)	104,143	(5,401)	98,742
57-806	72,791	-	2,107	-	10,341	12,448	(9,615)	-	(19,340)	-	(28,955)	6,095	1,458	7,553
57-808	22,488	-	651	-	12,011	12,662	(2,970)	-	(5,975)	-	(8,945)	1,883	1,694	3,577
57-810	426,603	-	12,347	-	137,542	149,889	(56,351)	-	(113,345)	-	(169,696)	35,722	19,400	55,122
57-814	302,167	-	8,746	-	-	8,746	(39,914)	-	(80,283)	(23,365)	(143,562)	25,302	(3,296)	22,006
57-815	98,076	-	2,839	-	-	2,839	(12,955)	-	(26,058)	(16,580)	(55,593)	8,213	(2,339)	5,874
57-818	260,103	-	7,528	-	-	7,528	(34,357)	-	(69,107)	(53,659)	(157,123)	21,780	(7,568)	14,212
57-819	45,289	-	1,311	-	6,908	8,219	(5,982)	-	(12,033)	-	(18,015)	3,792	974	4,766
57-822	-	-	-	-	-	-	-	-	-	(13,301)	(13,301)	-	(1,876)	(1,876)
57-824	182,085	-	5,270	-	-	5,270	(24,052)	-	(48,379)	(17,400)	(89,831)	15,247	(2,454)	12,793
57-825	38,296	-	1,108	-	-	1,108	(5,059)	-	(10,175)	(14,744)	(29,978)	3,207	(2,079)	1,128
57-829	66,874	-	1,936	-	47,170	49,106	(8,834)	-	(17,768)	-	(26,602)	5,600	6,653	12,253
57-830	65,007	-	1,882	-	25,472	27,354	(8,587)	-	(17,272)	-	(25,859)	5,443	3,593	9,036
57-835	398,064	-	11,521	-	90,268	101,789	(52,581)	-	(105,763)	-	(158,344)	33,332	12,732	46,064

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
57-842	192,136	-	5,561	-	66,606	72,167	(25,379)	-	(51,049)	-	(76,428)	16,089	9,394	25,483
57-845	76,495	-	2,214	-	-	2,214	(10,104)	-	(20,324)	(113)	(30,541)	6,405	(16)	6,389
57-847	73,987	-	2,141	-	-	2,141	(9,773)	-	(19,658)	(960)	(30,391)	6,195	(135)	6,060
57-850	60,019	-	1,737	-	-	1,737	(7,928)	-	(15,947)	(5,326)	(29,201)	5,026	(751)	4,275
57-860	99,522	-	2,881	-	54,455	57,336	(13,146)	-	(26,442)	-	(39,588)	8,334	7,680	16,014
57-867	82,716	-	2,394	-	58,950	61,344	(10,926)	-	(21,977)	-	(32,903)	6,926	8,314	15,240
57-871	54,530	-	1,578	-	6,628	8,206	(7,203)	-	(14,488)	-	(21,691)	4,566	935	5,501
57-873	132,555	-	3,837	-	-	3,837	(17,509)	-	(35,219)	(93,318)	(146,046)	11,100	(13,162)	(2,062)
57-882	93,013	-	2,692	-	8,871	11,563	(12,286)	-	(24,713)	-	(36,999)	7,789	1,251	9,040
57-901	548,516	-	15,876	-	-	15,876	(72,454)	-	(145,737)	(24,553)	(242,744)	45,931	(3,463)	42,468
57-907	321,176	-	9,296	-	-	9,296	(42,425)	-	(85,334)	(16,104)	(143,863)	26,894	(2,271)	24,623
58-016	1,471,136	-	42,580	-	-	42,580	(194,324)	-	(390,870)	(45,031)	(630,225)	123,188	(6,351)	116,837
59-014	1,019,413	-	29,506	-	-	29,506	(134,655)	-	(270,850)	(58,708)	(464,213)	85,362	(8,280)	77,082
59-015	596,512	-	17,265	-	-	17,265	(78,794)	-	(158,489)	(42,654)	(279,937)	49,950	(6,016)	43,934
59-016	600,806	-	17,390	-	-	17,390	(79,361)	-	(159,630)	(41,973)	(280,964)	50,309	(5,920)	44,389
59-385	859,969	-	24,891	-	42,731	67,622	(113,594)	-	(228,487)	-	(342,081)	72,011	6,027	78,038
59-800	16,886	-	489	-	-	489	(2,230)	-	(4,486)	(538)	(7,254)	1,414	(76)	1,338
60-001	1,389,534	-	40,218	-	-	40,218	(183,545)	-	(369,189)	(63,431)	(616,165)	116,355	(8,947)	107,408
60-003	1,587,311	-	45,943	-	25,259	71,202	(209,670)	-	(421,737)	-	(631,407)	132,916	3,563	136,479
60-027	1,152,906	-	33,369	-	-	33,369	(152,289)	-	(306,318)	(30,092)	(488,699)	96,540	(4,244)	92,296
60-028	1,102,873	-	31,921	-	6,691	38,612	(145,680)	-	(293,025)	-	(438,705)	92,351	944	93,295
60-029	685,320	-	19,836	-	-	19,836	(90,525)	-	(182,084)	(99,515)	(372,124)	57,386	(14,036)	43,350
60-030	1,913,027	-	55,370	-	-	55,370	(252,694)	-	(508,277)	(147,121)	(908,092)	160,190	(20,751)	139,439
60-211	2,562,496	-	74,168	-	-	74,168	(338,483)	-	(680,836)	(93,709)	(1,113,028)	214,574	(13,217)	201,357
60-717	1,060,314	-	30,689	-	-	30,689	(140,058)	-	(281,718)	(50,360)	(472,136)	88,787	(7,103)	81,684
60-744	1,042,978	-	30,188	-	-	30,188	(137,768)	-	(277,111)	(162,548)	(577,427)	87,335	(22,926)	64,409
60-800	47,979	-	1,389	-	-	1,389	(6,338)	-	(12,748)	(6,377)	(25,463)	4,018	(900)	3,118
60-801	261,278	-	7,562	-	-	7,562	(34,513)	-	(69,420)	(2,167)	(106,100)	21,878	(306)	21,572
61-018	747,623	-	21,639	-	50,245	71,884	(98,754)	-	(198,638)	-	(297,392)	62,603	7,087	69,690
61-313	601,595	-	17,412	-	36,864	54,276	(79,465)	-	(159,839)	-	(239,304)	50,375	5,199	55,574
62-006	612,502	-	17,728	-	-	17,728	(80,906)	-	(162,737)	(105,106)	(348,749)	51,289	(14,824)	36,465
62-007	648,680	-	18,775	-	8,079	26,854	(85,685)	-	(172,349)	-	(258,034)	54,318	1,139	55,457
62-010	6,502	-	188	-	-	188	(859)	-	(1,728)	(117)	(2,704)	544	(17)	527
62-012	68,465	-	1,982	-	-	1,982	(9,044)	-	(18,191)	(2,091)	(29,326)	5,733	(295)	5,438
62-014	1,549	-	45	-	-	45	(205)	-	(411)	(82)	(698)	130	(12)	118
62-015	1,093,404	-	31,647	-	-	31,647	(144,429)	-	(290,509)	(130,864)	(565,802)	91,558	(18,458)	73,100
62-236	1,293,473	-	37,438	-	1,102	38,540	(170,856)	-	(343,666)	-	(514,522)	108,311	156	108,467
63-001	546,673	-	15,823	-	-	15,823	(72,211)	-	(145,247)	(84,025)	(301,483)	45,776	(11,851)	33,925
63-002	344,216	-	9,963	-	-	9,963	(45,468)	-	(91,456)	(3,011)	(139,935)	28,823	(425)	28,398
63-014	676,180	-	19,571	-	-	19,571	(89,317)	-	(179,656)	(31,776)	(300,749)	56,621	(4,482)	52,139
63-392	881,640	-	25,518	-	-	25,518	(116,457)	-	(234,245)	(90,969)	(441,671)	73,825	(12,831)	60,994
64-020	1,104,468	-	31,967	-	-	31,967	(145,890)	-	(293,449)	(85,359)	(524,698)	92,484	(12,039)	80,445
64-021	514,238	-	14,884	-	-	14,884	(67,926)	-	(136,629)	(58,638)	(263,193)	43,060	(8,271)	34,789
64-270	1,076,067	-	31,145	-	-	31,145	(142,139)	-	(285,903)	(93)	(428,135)	90,106	(13)	90,093
64-324	615,048	-	17,802	-	-	17,802	(81,242)	-	(163,414)	(75,897)	(320,553)	51,502	(10,705)	40,797
65-001	382,973	-	11,085	-	9,452	20,537	(50,587)	-	(101,753)	-	(152,340)	32,069	1,333	33,402
65-020	1,160,243	-	33,582	-	-	33,582	(153,258)	-	(308,268)	(11,736)	(473,262)	97,155	(1,655)	95,500

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
65-021	2,499,688	-	72,350	-	-	72,350	(330,187)	-	(664,148)	(63,561)	(1,057,896)	209,315	(8,965)	200,350
65-022	1,103,688	-	31,945	-	36,841	68,786	(145,788)	-	(293,242)	-	(439,030)	92,419	5,196	97,615
65-120	1,628,005	-	47,120	-	85,544	132,664	(215,045)	-	(432,549)	-	(647,594)	136,323	12,066	148,389
66-011	788,878	-	22,833	-	20,328	43,161	(104,204)	-	(209,599)	-	(313,803)	66,058	2,867	68,925
66-012	765,292	-	22,150	-	-	22,150	(101,088)	-	(203,332)	(28,676)	(333,096)	64,083	(4,044)	60,039
66-013	763,151	-	22,088	-	-	22,088	(100,806)	-	(202,764)	(127,992)	(431,562)	63,904	(18,052)	45,852
66-278	1,204,338	-	34,858	-	-	34,858	(159,082)	-	(319,984)	(85,921)	(564,987)	100,847	(12,119)	88,728
66-719	358,261	-	10,369	-	-	10,369	(47,323)	-	(95,187)	(20,294)	(162,804)	30,000	(2,862)	27,138
67-013	1,187,808	-	34,380	-	-	34,380	(156,899)	-	(315,592)	(186,577)	(659,068)	99,463	(26,315)	73,148
67-017	907,316	-	26,261	-	2,514	28,775	(119,849)	-	(241,067)	-	(360,916)	75,975	355	76,330
67-020	749,650	-	21,698	-	-	21,698	(99,022)	-	(199,176)	(80,097)	(378,295)	62,773	(11,297)	51,476
67-023	1,245,656	-	36,054	-	-	36,054	(164,540)	-	(330,962)	(107,793)	(603,295)	104,307	(15,203)	89,104
67-025	715,922	-	20,721	-	-	20,721	(94,567)	-	(190,215)	(62,426)	(347,208)	59,949	(8,805)	51,144
67-026	571,264	-	16,534	-	-	16,534	(75,459)	-	(151,781)	(49,510)	(276,750)	47,836	(6,983)	40,853
67-027	3,944	-	114	-	-	114	(521)	-	(1,048)	(5,371)	(6,940)	330	(758)	(428)
67-150	1,966,866	-	56,928	-	-	56,928	(259,806)	-	(522,581)	(185,598)	(967,985)	164,698	(26,178)	138,520
67-181	1,669,960	-	48,335	-	-	48,335	(220,587)	-	(443,696)	(133,217)	(797,500)	139,836	(18,789)	121,047
67-279	2,317,941	-	67,090	-	-	67,090	(306,180)	-	(615,860)	(7,430)	(929,470)	194,096	(1,048)	193,048
67-284	1,511,103	-	43,737	-	-	43,737	(199,603)	-	(401,489)	(31,877)	(632,969)	126,534	(4,496)	122,038
67-405	445,323	-	12,889	-	10,555	23,444	(58,823)	-	(118,319)	-	(177,142)	37,290	1,489	38,779
67-758	574,791	-	16,637	-	-	16,637	(75,925)	-	(152,718)	(46,663)	(275,306)	48,131	(6,582)	41,549
68-001	354,223	-	10,253	-	-	10,253	(46,790)	-	(94,115)	(66,283)	(207,188)	29,661	(9,349)	20,312
68-003	15,957	-	462	-	-	462	(2,108)	-	(4,240)	(1,280)	(7,628)	1,336	(180)	1,156
68-018	1,024,970	-	29,666	-	-	29,666	(135,390)	-	(272,327)	(78,745)	(486,462)	85,827	(11,107)	74,720
68-019	572,658	-	16,575	-	23,231	39,806	(75,643)	-	(152,151)	-	(227,794)	47,952	3,277	51,229
68-020	633,763	-	18,343	-	-	18,343	(83,715)	-	(168,386)	(67,756)	(319,857)	53,069	(9,556)	43,513
68-025	511,839	-	14,815	-	-	14,815	(67,609)	-	(135,992)	(1,771)	(205,372)	42,860	(250)	42,610
68-265	1,424,619	-	41,234	-	9,222	50,456	(188,180)	-	(378,510)	-	(566,690)	119,292	1,301	120,593
69-001	551,884	-	15,974	-	-	15,974	(72,899)	-	(146,632)	(5,899)	(225,430)	46,213	(832)	45,381
69-005	515,661	-	14,925	-	-	14,925	(68,114)	-	(137,007)	(43,956)	(249,077)	43,180	(6,200)	36,980
69-006	305,886	-	8,853	-	-	8,853	(40,405)	-	(81,272)	(27,445)	(149,122)	25,614	(3,871)	21,743
69-008	194,990	-	5,644	-	-	5,644	(25,757)	-	(51,807)	(24,120)	(101,684)	16,328	(3,402)	12,926
69-009	342,364	-	9,909	-	-	9,909	(45,223)	-	(90,963)	(40,155)	(176,341)	28,668	(5,664)	23,004
69-010	357,697	-	10,353	-	-	10,353	(47,249)	-	(95,037)	(1,961)	(144,247)	29,952	(277)	29,675
69-012	254,683	-	7,371	-	-	7,371	(33,641)	-	(67,667)	(12,836)	(114,144)	21,326	(1,810)	19,516
69-015	336,376	-	9,736	-	-	9,736	(44,432)	-	(89,372)	(15,366)	(149,170)	28,167	(2,167)	26,000
69-017	392,610	-	11,364	-	-	11,364	(51,860)	-	(104,314)	(64,142)	(220,316)	32,876	(9,047)	23,829
69-019	770,354	-	22,297	-	36,940	59,237	(101,757)	-	(204,677)	-	(306,434)	64,507	5,210	69,717
70-001	585,363	-	16,943	-	-	16,943	(77,321)	-	(155,527)	(120,186)	(353,034)	49,016	(16,951)	32,065
70-006	1,487,712	-	43,060	-	-	43,060	(196,514)	-	(395,274)	(99,301)	(691,089)	124,576	(14,006)	110,570
70-007	404,198	-	11,699	-	-	11,699	(53,391)	-	(107,392)	(59,593)	(220,376)	33,846	(8,405)	25,441
70-008	1,622,442	-	46,959	-	30,874	77,833	(214,310)	-	(431,071)	-	(645,381)	135,857	4,355	140,212
70-010	465,354	-	13,469	-	-	13,469	(61,469)	-	(123,641)	(59,352)	(244,462)	38,967	(8,371)	30,596
70-012	1,065,449	-	30,838	-	-	30,838	(140,736)	-	(283,082)	(25,854)	(449,672)	89,217	(3,646)	85,571
70-013	654,461	-	18,943	-	18,765	37,708	(86,449)	-	(173,885)	-	(260,334)	54,802	2,647	57,449
70-014	877,415	-	25,396	-	-	25,396	(115,899)	-	(233,123)	(44,715)	(393,737)	73,472	(6,307)	67,165
70-158	2,784,390	-	80,591	-	-	80,591	(367,794)	-	(739,792)	(85,847)	(1,193,433)	233,155	(12,108)	221,047

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70-189	1,182,307	-	34,220	-	-	34,220	(156,172)	-	(314,130)	(75,487)	(545,789)	99,002	(10,647)	88,355
70-712	1,128,280	-	32,657	-	-	32,657	(149,036)	-	(299,775)	(107,606)	(556,417)	94,478	(15,177)	79,301
70-730	1,010,496	-	29,247	-	-	29,247	(133,478)	-	(268,481)	(26,948)	(428,907)	84,615	(3,801)	80,814
70-800	145,809	-	4,220	-	-	4,220	(19,260)	-	(38,740)	(7,074)	(65,074)	12,210	(998)	11,212
70-801	487,632	-	14,114	-	-	14,114	(64,412)	-	(129,560)	(961)	(194,933)	40,833	(135)	40,698
70-820	116,623	-	3,375	-	9,168	12,543	(15,405)	-	(30,986)	-	(46,391)	9,766	1,293	11,059
70-870	39,430	-	1,141	-	-	1,141	(5,208)	-	(10,476)	(17)	(15,701)	3,302	(2)	3,300
71-001	1,091,537	-	31,593	-	45,128	76,721	(144,182)	-	(290,013)	-	(434,195)	91,401	6,365	97,766
71-007	736,566	-	21,319	-	-	21,319	(97,294)	-	(195,700)	(15,151)	(308,145)	61,677	(2,137)	59,540
71-013	1,205,233	-	34,884	-	-	34,884	(159,201)	-	(320,221)	(83,538)	(562,960)	100,922	(11,783)	89,139
71-014	486,939	-	14,094	-	-	14,094	(64,320)	-	(129,376)	(5,760)	(199,456)	40,774	(812)	39,962
71-015	801,208	-	23,190	-	-	23,190	(105,833)	-	(212,875)	(84,515)	(403,223)	67,090	(11,920)	55,170
71-017	762,574	-	22,072	-	10,529	32,601	(100,729)	-	(202,610)	-	(303,339)	63,855	1,485	65,340
71-018	736,340	-	21,312	-	-	21,312	(97,264)	-	(195,640)	(28,476)	(321,380)	61,658	(4,016)	57,642
71-118	2,069,075	-	59,887	-	104,771	164,658	(273,307)	-	(549,738)	-	(823,045)	173,257	14,777	188,034
71-755	757,611	-	21,928	-	-	21,928	(100,074)	-	(201,292)	(63,361)	(364,727)	63,440	(8,937)	54,503
72-012	817,060	-	23,649	-	-	23,649	(107,926)	-	(217,087)	(39,485)	(364,498)	68,418	(5,569)	62,849
72-013	626,801	-	18,142	-	-	18,142	(82,795)	-	(166,536)	(7,476)	(256,807)	52,486	(1,054)	51,432
72-140	2,156,087	-	62,405	-	-	62,405	(284,800)	-	(572,856)	(96,962)	(954,618)	180,543	(13,676)	166,867
72-320	1,428,238	-	41,338	-	-	41,338	(188,658)	-	(379,472)	(78,589)	(646,719)	119,595	(11,085)	108,510
72-334	575,533	-	16,658	-	-	16,658	(76,023)	-	(152,915)	(38,469)	(267,407)	48,193	(5,426)	42,767
72-716	747,388	-	21,632	-	-	21,632	(98,723)	-	(198,576)	(3,485)	(300,784)	62,584	(491)	62,093
72-735	1,262,750	-	36,549	-	-	36,549	(166,798)	-	(335,503)	(172,350)	(674,651)	105,738	(24,309)	81,429
73-001	1,679,212	-	48,603	-	261,098	309,701	(221,809)	-	(446,154)	-	(667,963)	140,611	36,826	177,437
73-002	665,637	-	19,266	-	-	19,266	(87,925)	-	(176,855)	(62,862)	(327,642)	55,738	(8,866)	46,872
73-004	411,456	-	11,909	-	58,210	70,119	(54,350)	-	(109,321)	-	(163,671)	34,454	8,210	42,664
73-005	388,778	-	11,253	-	-	11,253	(51,354)	-	(103,295)	(23,797)	(178,446)	32,555	(3,356)	29,199
73-008	784,808	-	22,715	-	-	22,715	(103,666)	-	(208,518)	(68,943)	(381,127)	65,717	(9,724)	55,993
73-013	729,066	-	21,102	-	-	21,102	(96,303)	-	(193,707)	(42,277)	(332,287)	61,049	(5,963)	55,086
73-015	881,860	-	25,524	-	-	25,524	(116,486)	-	(234,304)	(36,744)	(387,534)	73,844	(5,183)	68,661
73-016	803,425	-	23,254	-	61,296	84,550	(106,125)	-	(213,464)	-	(319,589)	67,276	8,645	75,921
73-017	1,069,139	-	30,945	-	1,275	32,220	(141,224)	-	(284,062)	-	(425,286)	89,526	180	89,706
73-018	382,363	-	11,067	-	-	11,067	(50,507)	-	(101,591)	(8,735)	(160,833)	32,018	(1,232)	30,786
73-180	1,420,618	-	41,118	-	145,483	186,601	(187,651)	-	(377,448)	-	(565,099)	118,957	20,520	139,477
73-728	697,093	-	20,176	-	-	20,176	(92,080)	-	(185,212)	(48,861)	(326,153)	58,372	(6,891)	51,481
73-875	323,756	-	9,371	-	1,431	10,802	(42,765)	-	(86,020)	-	(128,785)	27,110	202	27,312
74-001	1,781,818	-	51,572	-	79,143	130,715	(235,363)	-	(473,416)	-	(708,779)	149,203	11,163	160,366
74-003	528,788	-	15,305	-	-	15,305	(69,848)	-	(140,495)	(9,866)	(220,209)	44,279	(1,391)	42,888
74-010	399,006	-	11,549	-	-	11,549	(52,705)	-	(106,013)	(55,575)	(214,293)	33,411	(7,839)	25,572
74-013	265,959	-	7,698	-	-	7,698	(35,131)	-	(70,663)	(27,712)	(133,506)	22,270	(3,909)	18,361
74-014	453,080	-	13,114	-	26,556	39,670	(59,848)	-	(120,380)	-	(180,228)	37,939	3,745	41,684
74-139	1,216,241	-	35,202	-	41,474	76,676	(160,655)	-	(323,146)	-	(483,801)	101,844	5,850	107,694
74-194	1,756,331	-	50,835	-	-	50,835	(231,996)	-	(466,644)	(43,081)	(741,721)	147,069	(6,076)	140,993
74-897	36,361	-	1,052	-	-	1,052	(4,803)	-	(9,661)	(11,295)	(25,759)	3,045	(1,593)	1,452
75-003	372,824	-	10,791	-	-	10,791	(49,247)	-	(99,056)	(32,184)	(180,487)	31,219	(4,539)	26,680
75-005	432,482	-	12,518	-	-	12,518	(57,127)	-	(114,907)	(25,052)	(197,086)	36,214	(3,533)	32,681
75-007	438,373	-	12,688	-	-	12,688	(57,905)	-	(116,472)	(29,484)	(203,861)	36,708	(4,158)	32,550

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
75-010	290,059	-	8,395	-	-	8,395	(38,314)	-	(77,066)	(52,421)	(167,801)	24,288	(7,394)	16,894
75-015	263,360	-	7,623	-	-	7,623	(34,788)	-	(69,973)	(22,096)	(126,857)	22,053	(3,116)	18,937
75-020	462,988	-	13,401	-	-	13,401	(61,157)	-	(123,012)	(80,111)	(264,280)	38,769	(11,299)	27,470
75-022	755,787	-	21,875	-	-	21,875	(99,833)	-	(200,807)	(50,527)	(351,167)	63,287	(7,127)	56,160
75-190	1,417,332	-	41,023	-	-	41,023	(187,217)	-	(376,574)	(647,561)	(1,211,352)	118,682	(91,334)	27,348
75-900	323,629	-	9,367	-	-	9,367	(42,749)	-	(85,986)	(28,032)	(156,767)	27,099	(3,954)	23,145
76-001	4,388,698	-	127,025	-	250,082	377,107	(579,709)	-	(1,166,044)	-	(1,745,753)	367,494	35,272	402,766
76-006	1,540,584	-	44,590	-	39,072	83,662	(203,498)	-	(409,322)	-	(612,820)	129,003	5,511	134,514
76-007	876,115	-	25,358	-	-	25,358	(115,727)	-	(232,777)	(77,780)	(426,284)	73,363	(10,970)	62,393
76-012	3,599,485	-	104,182	-	-	104,182	(475,460)	-	(956,356)	(190,431)	(1,622,247)	301,408	(26,859)	274,549
76-013	2,035,804	-	58,924	-	62,286	121,210	(268,912)	-	(540,898)	-	(809,810)	170,471	8,785	179,256
76-022	537,058	-	15,544	-	5,233	20,777	(70,941)	-	(142,692)	-	(213,633)	44,971	738	45,709
76-024	3,149,565	-	91,160	-	-	91,160	(416,030)	-	(836,816)	(148,451)	(1,401,297)	263,733	(20,938)	242,795
76-026	3,946,714	-	114,232	-	-	114,232	(521,326)	-	(1,048,612)	(201,045)	(1,770,983)	330,484	(28,356)	302,128
76-033	1,091,666	-	31,597	-	13,184	44,781	(144,199)	-	(290,047)	-	(434,246)	91,412	1,860	93,272
76-034	1,445,375	-	41,834	-	6,581	48,415	(190,921)	-	(384,025)	-	(574,946)	121,030	928	121,958
76-035	1,030,278	-	29,820	-	-	29,820	(136,091)	-	(273,737)	(63,790)	(473,618)	86,272	(8,997)	77,275
76-036	954,393	-	27,624	-	-	27,624	(126,067)	-	(253,575)	(52,009)	(431,651)	79,917	(7,336)	72,581
76-037	771,953	-	22,343	-	-	22,343	(101,968)	-	(205,102)	(13,768)	(320,838)	64,641	(1,942)	62,699
76-102	2,430,391	-	70,344	-	59,535	129,879	(321,033)	-	(645,737)	-	(966,770)	203,512	8,397	211,909
76-117	8,804,968	-	254,848	-	160,442	415,290	(1,163,059)	-	(2,339,414)	-	(3,502,473)	737,296	22,629	759,925
76-164	2,307,518	-	66,788	-	-	66,788	(304,803)	-	(613,090)	(129,224)	(1,047,117)	193,223	(18,226)	174,997
76-262	2,801,388	-	81,082	-	-	81,082	(370,039)	-	(744,308)	(120,613)	(1,234,960)	234,578	(17,012)	217,566
76-281	1,686,604	-	48,817	-	631	49,448	(222,786)	-	(448,118)	-	(670,904)	141,230	89	141,319
76-770	274,813	-	7,954	-	-	7,954	(36,300)	-	(73,016)	(21,612)	(130,928)	23,012	(3,048)	19,964
76-803	147,452	-	4,268	-	57,428	61,696	(19,477)	-	(39,177)	-	(58,654)	12,347	8,100	20,447
76-805	63,522	-	1,839	-	13,995	15,834	(8,391)	-	(16,877)	-	(25,268)	5,319	1,974	7,293
76-807	129,427	-	3,746	-	21,286	25,032	(17,096)	-	(34,388)	-	(51,484)	10,838	3,002	13,840
76-808	26,329	-	762	-	8,558	9,320	(3,478)	-	(6,996)	-	(10,474)	2,205	1,207	3,412
76-858	90,637	-	2,623	-	2,556	5,179	(11,972)	-	(24,082)	-	(36,054)	7,590	361	7,951
76-876	77,385	-	2,240	-	1,171	3,411	(10,222)	-	(20,561)	-	(30,783)	6,480	165	6,645
76-889	84,586	-	2,448	-	-	2,448	(11,173)	-	(22,474)	(7,432)	(41,079)	7,083	(1,048)	6,035
77-001	1,417,579	-	41,030	-	302,804	343,834	(187,250)	-	(376,640)	-	(563,890)	118,703	42,709	161,412
77-002	1,929,519	-	55,847	-	-	55,847	(254,873)	-	(512,659)	(17,718)	(785,250)	161,571	(2,499)	159,072
77-003	1,556,204	-	45,042	-	-	45,042	(205,561)	-	(413,472)	(150,754)	(769,787)	130,311	(21,263)	109,048
77-005	960,580	-	27,803	-	-	27,803	(126,884)	-	(255,219)	(65,970)	(448,073)	80,436	(9,305)	71,131
77-006	968,590	-	28,035	-	-	28,035	(127,942)	-	(257,347)	(45,028)	(430,317)	81,106	(6,351)	74,755
77-007	2,725,357	-	78,882	-	-	78,882	(359,996)	-	(724,107)	(13,545)	(1,097,648)	228,212	(1,910)	226,302
77-010	497,250	-	14,392	-	-	14,392	(65,682)	-	(132,116)	(5,268)	(203,066)	41,638	(743)	40,895
77-016	1,217,169	-	35,229	-	-	35,229	(160,777)	-	(323,393)	(248,232)	(732,402)	101,921	(35,012)	66,909
77-021	70,179	-	2,031	-	42,275	44,306	(9,270)	-	(18,646)	-	(27,916)	5,877	5,963	11,840
77-022	50,223	-	1,454	-	59,332	60,786	(6,634)	-	(13,344)	-	(19,978)	4,205	8,368	12,573
77-101	18,958,896	-	548,740	-	536,668	1,085,408	(2,504,304)	-	(5,037,237)	-	(7,541,541)	1,587,549	75,694	1,663,243
77-106	2,795,162	-	80,902	-	-	80,902	(369,216)	-	(742,653)	(150,971)	(1,262,840)	234,057	(21,294)	212,763
77-127	2,680,337	-	77,579	-	-	77,579	(354,049)	-	(712,146)	(258,751)	(1,324,946)	224,442	(36,495)	187,947
77-237	1,583,648	-	45,837	-	-	45,837	(209,186)	-	(420,763)	(68,702)	(698,651)	132,609	(9,690)	122,919
77-257	3,885,597	-	112,464	-	-	112,464	(513,253)	-	(1,032,374)	(140,205)	(1,685,832)	325,366	(19,775)	305,591

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
77-277	1,413,774	-	40,920	-	-	40,920	(186,747)	-	(375,629)	(2,917)	(565,293)	118,384	(411)	117,973
77-280	1,834,453	-	53,096	-	-	53,096	(242,315)	-	(487,401)	(191,397)	(921,113)	153,610	(26,995)	126,615
77-285	3,086,315	-	89,329	-	-	89,329	(407,675)	-	(820,011)	(79,248)	(1,306,934)	258,437	(11,178)	247,259
77-296	3,168,666	-	91,713	-	-	91,713	(418,553)	-	(841,891)	(67,863)	(1,328,307)	265,333	(9,572)	255,761
77-300	4,020,083	-	116,356	-	-	116,356	(531,018)	-	(1,068,106)	(110,025)	(1,709,149)	336,627	(15,518)	321,109
77-502	9,609,097	-	278,123	-	-	278,123	(1,269,277)	-	(2,553,065)	(2,108,605)	(5,930,947)	804,631	(297,405)	507,226
77-765	359,031	-	10,392	-	-	10,392	(47,425)	-	(95,392)	(15,640)	(158,457)	30,064	(2,206)	27,858
77-804	39,938	-	1,156	-	14,522	15,678	(5,276)	-	(10,611)	-	(15,887)	3,344	2,048	5,392
77-810	191,416	-	5,540	-	49,118	54,658	(25,284)	-	(50,858)	-	(76,142)	16,028	6,928	22,956
77-811	39,888	-	1,155	-	14,498	15,653	(5,269)	-	(10,598)	-	(15,867)	3,340	2,045	5,385
77-820	15,651	-	453	-	11,638	12,091	(2,067)	-	(4,158)	-	(6,225)	1,311	1,642	2,953
77-825	90,399	-	2,616	-	-	2,616	(11,941)	-	(24,018)	(34,065)	(70,024)	7,570	(4,805)	2,765
77-827	59,089	-	1,710	-	5,526	7,236	(7,805)	-	(15,700)	-	(23,505)	4,948	779	5,727
77-830	295,718	-	8,559	-	45,194	53,753	(39,062)	-	(78,570)	-	(117,632)	24,762	6,374	31,136
77-831	74,014	-	2,142	-	8,806	10,948	(9,777)	-	(19,665)	-	(29,442)	6,198	1,242	7,440
77-832	59,428	-	1,720	-	5,188	6,908	(7,850)	-	(15,789)	-	(23,639)	4,976	732	5,708
77-836	49,181	-	1,423	-	-	1,423	(6,496)	-	(13,067)	(12,542)	(32,105)	4,118	(1,769)	2,349
77-837	-	-	-	-	-	-	-	-	-	(195)	(195)	-	(28)	(28)
77-842	137,440	-	3,978	-	48,784	52,762	(18,155)	-	(36,517)	-	(54,672)	11,509	6,881	18,390
77-888	95,829	-	2,774	-	10,108	12,882	(12,658)	-	(25,461)	-	(38,119)	8,024	1,426	9,450
77-897	89,808	-	2,599	-	-	2,599	(11,863)	-	(23,861)	(5,085)	(40,809)	7,520	(717)	6,803
77-911	1,244,349	-	36,016	-	52,765	88,781	(164,368)	-	(330,614)	-	(494,982)	104,197	7,442	111,639
78-001	2,322,451	-	67,220	-	88,078	155,298	(306,775)	-	(617,058)	-	(923,833)	194,474	12,423	206,897
78-002	202,676	-	5,866	-	984	6,850	(26,772)	-	(53,849)	-	(80,621)	16,971	139	17,110
78-004	300,818	-	8,707	-	-	8,707	(39,735)	-	(79,925)	(68,324)	(187,984)	25,189	(9,637)	15,552
78-005	480,896	-	13,919	-	-	13,919	(63,522)	-	(127,770)	(14,365)	(205,657)	40,268	(2,026)	38,242
78-006	727,178	-	21,047	-	8,299	29,346	(96,054)	-	(193,206)	-	(289,260)	60,891	1,170	62,061
78-013	1,648,436	-	47,712	-	-	47,712	(217,744)	-	(437,977)	(42,204)	(697,925)	138,034	(5,953)	132,081
78-016	704,912	-	20,403	-	-	20,403	(93,113)	-	(187,290)	(89,722)	(370,125)	59,027	(12,655)	46,372
78-017	407,716	-	11,801	-	-	11,801	(53,856)	-	(108,327)	(20,121)	(182,304)	34,141	(2,838)	31,303
78-018	337,482	-	9,768	-	-	9,768	(44,578)	-	(89,666)	(16,015)	(150,259)	28,260	(2,259)	26,001
78-023	266,556	-	7,715	-	-	7,715	(35,210)	-	(70,822)	(26,863)	(132,895)	22,320	(3,789)	18,531
78-026	569,579	-	16,486	-	-	16,486	(75,236)	-	(151,333)	(78,015)	(304,584)	47,694	(11,003)	36,691
78-027	653,323	-	18,910	-	-	18,910	(86,298)	-	(173,583)	(40,132)	(300,013)	54,707	(5,660)	49,047
78-028	868,389	-	25,134	-	-	25,134	(114,707)	-	(230,724)	(77,490)	(422,921)	72,716	(10,929)	61,787
78-029	470,216	-	13,610	-	-	13,610	(62,111)	-	(124,933)	(49,883)	(236,927)	39,374	(7,036)	32,338
78-030	368,974	-	10,679	-	-	10,679	(48,738)	-	(98,034)	(71,400)	(218,172)	30,897	(10,070)	20,827
78-031	470,456	-	13,617	-	-	13,617	(62,143)	-	(124,997)	(11,482)	(198,622)	39,394	(1,620)	37,774
78-144	1,059,289	-	30,660	-	2,640	33,300	(139,923)	-	(281,445)	-	(421,368)	88,701	372	89,073
78-173	1,087,722	-	31,483	-	-	31,483	(143,679)	-	(289,000)	(120,441)	(553,120)	91,082	(16,988)	74,094
78-203	4,076,629	-	117,993	-	-	117,993	(538,487)	-	(1,083,130)	(381,250)	(2,002,867)	341,362	(53,773)	287,589
78-338	1,178,883	-	34,121	-	-	34,121	(155,720)	-	(313,220)	(31,280)	(500,220)	98,715	(4,412)	94,303
78-356	664,389	-	19,230	-	59,119	78,349	(87,760)	-	(176,523)	-	(264,283)	55,634	8,338	63,972
78-718	840,832	-	24,337	-	-	24,337	(111,067)	-	(223,403)	(71,316)	(405,786)	70,408	(10,059)	60,349
78-803	149,872	-	4,338	-	39,913	44,251	(19,797)	-	(39,820)	-	(59,617)	12,550	5,629	18,179
78-805	75,049	-	2,172	-	21,556	23,728	(9,913)	-	(19,940)	-	(29,853)	6,284	3,040	9,324
78-833	80,479	-	2,329	-	28,790	31,119	(10,631)	-	(21,383)	-	(32,014)	6,739	4,061	10,800

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
78-865	59,414	-	1,720	-	14,395	16,115	(7,848)	-	(15,786)	-	(23,634)	4,975	2,030	7,005
79-001	1,530,232	-	44,291	-	17,847	62,138	(202,130)	-	(406,571)	-	(608,701)	128,136	2,517	130,653
79-019	227,708	-	6,591	-	-	6,591	(30,078)	-	(60,500)	(28,052)	(118,630)	19,067	(3,957)	15,110
79-023	35,151	-	1,017	-	22,961	23,978	(4,643)	-	(9,339)	-	(13,982)	2,943	3,238	6,181
79-029	654,697	-	18,949	-	-	18,949	(86,480)	-	(173,948)	(27,404)	(287,832)	54,822	(3,865)	50,957
79-031	1,077,942	-	31,200	-	-	31,200	(142,387)	-	(286,401)	(38,846)	(467,634)	90,263	(5,479)	84,784
79-032	679,213	-	19,659	-	-	19,659	(89,718)	-	(180,462)	(30,698)	(300,878)	56,875	(4,330)	52,545
79-132	1,052,010	-	30,449	-	-	30,449	(138,961)	-	(279,511)	(47,059)	(465,531)	88,091	(6,637)	81,454
79-172	1,650,108	-	47,760	-	46,289	94,049	(217,965)	-	(438,421)	-	(656,386)	138,174	6,529	144,703
79-198	1,252,078	-	36,240	-	46,780	83,020	(165,389)	-	(332,668)	-	(498,057)	104,844	6,598	111,442
79-354	754,268	-	21,831	-	9,222	31,053	(99,632)	-	(200,403)	-	(300,035)	63,160	1,301	64,461
79-763	791,821	-	22,918	-	-	22,918	(104,593)	-	(210,381)	(32,649)	(347,623)	66,304	(4,605)	61,699
79-800	189,711	-	5,491	-	-	5,491	(25,059)	-	(50,405)	(53,461)	(128,925)	15,886	(7,540)	8,346
80-020	700,671	-	20,280	-	-	20,280	(92,553)	-	(186,163)	(6,172)	(284,888)	58,672	(871)	57,801
80-022	1,150,758	-	33,307	-	-	33,307	(152,005)	-	(305,748)	(18,696)	(476,449)	96,360	(2,637)	93,723
80-345	3,520,632	-	101,900	-	-	101,900	(465,045)	-	(935,406)	(40,083)	(1,440,534)	294,805	(5,653)	289,152
81-015	490,533	-	14,198	-	-	14,198	(64,795)	-	(130,331)	(49,358)	(244,484)	41,075	(6,962)	34,113
81-016	612,838	-	17,738	-	-	17,738	(80,951)	-	(162,826)	(5,286)	(249,063)	51,317	(745)	50,572
81-200	1,366,418	-	39,549	-	-	39,549	(180,492)	-	(363,047)	(77,608)	(621,147)	114,419	(10,946)	103,473
81-768	467,655	-	13,536	-	7,723	21,259	(61,773)	-	(124,252)	-	(186,025)	39,160	1,089	40,249
82-019	1,628,575	-	47,137	-	-	47,137	(215,120)	-	(432,700)	(36,354)	(684,174)	136,371	(5,127)	131,244
83-001	910,883	-	26,364	-	66,217	92,581	(120,320)	-	(242,015)	-	(362,335)	76,274	9,340	85,614
83-003	1,090,475	-	31,562	-	-	31,562	(144,042)	-	(289,731)	(112,862)	(546,635)	91,312	(15,918)	75,394
83-013	795,797	-	23,033	-	-	23,033	(105,118)	-	(211,437)	(81,147)	(397,702)	66,637	(11,445)	55,192
83-014	3,229,138	-	93,463	-	167,138	260,601	(426,541)	-	(857,958)	-	(1,284,499)	270,396	23,574	293,970
83-015	3,491,485	-	101,056	-	61,293	162,349	(461,195)	-	(927,661)	-	(1,388,856)	292,364	8,645	301,009
83-161	3,379,792	-	97,824	-	-	97,824	(446,441)	-	(897,985)	(1,007)	(1,345,433)	283,011	(142)	282,869
83-167	7,405,136	-	214,332	-	-	214,332	(978,154)	-	(1,967,489)	(12,129)	(2,957,772)	620,079	(1,711)	618,368
83-225	2,133,461	-	61,750	-	71,852	133,602	(281,812)	-	(566,845)	-	(848,657)	178,648	10,134	188,782
83-273	3,583,697	-	103,725	-	-	103,725	(473,375)	-	(952,162)	(248,437)	(1,673,974)	300,086	(35,041)	265,045
83-769	999,940	-	28,942	-	6,767	35,709	(132,083)	-	(265,677)	-	(397,760)	83,731	955	84,686
83-800	74,710	-	2,162	-	-	2,162	(9,869)	-	(19,850)	(14,893)	(44,612)	6,256	(2,101)	4,155
83-887	78,101	-	2,261	-	-	2,261	(10,316)	-	(20,751)	(26,328)	(57,395)	6,540	(3,713)	2,827
83-900	1,872,818	-	54,206	-	265,367	319,573	(247,383)	-	(497,594)	-	(744,977)	156,823	37,428	194,251
84-005	836,890	-	24,223	-	-	24,223	(110,546)	-	(222,355)	(19,113)	(352,014)	70,078	(2,696)	67,382
84-020	1,365,456	-	39,521	-	-	39,521	(180,365)	-	(362,792)	(121,118)	(664,275)	114,338	(17,083)	97,255
84-023	528,404	-	15,294	-	-	15,294	(69,797)	-	(140,393)	(20,616)	(230,806)	44,247	(2,908)	41,339
84-024	446,391	-	12,920	-	-	12,920	(58,964)	-	(118,603)	(17,175)	(194,742)	37,379	(2,422)	34,957
84-160	1,454,966	-	42,112	-	-	42,112	(192,188)	-	(386,574)	(204,342)	(783,104)	121,834	(28,821)	93,013
84-249	552,677	-	15,997	-	18,412	34,409	(73,004)	-	(146,842)	-	(219,846)	46,279	2,597	48,876
84-734	561,833	-	16,262	-	-	16,262	(74,213)	-	(149,275)	(5,127)	(228,615)	47,046	(723)	46,323
84-753	733,000	-	21,216	-	38,586	59,802	(96,823)	-	(194,753)	-	(291,576)	61,379	5,442	66,821
85-001	1,026,692	-	29,716	-	-	29,716	(135,617)	-	(272,784)	(393,086)	(801,487)	85,972	(55,442)	30,530
85-005	717,365	-	20,763	-	-	20,763	(94,758)	-	(190,599)	(62,566)	(347,923)	60,070	(8,824)	51,246
85-006	726,050	-	21,015	-	-	21,015	(95,905)	-	(192,906)	(59,077)	(347,888)	60,797	(8,332)	52,465
85-010	507,961	-	14,702	-	8,656	23,358	(67,097)	-	(134,961)	-	(202,058)	42,535	1,221	43,756
85-011	705,741	-	20,427	-	-	20,427	(93,222)	-	(187,510)	(34,588)	(315,320)	59,096	(4,878)	54,218

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
85-014	1,056,157	-	30,569	-	-	30,569	(139,509)	-	(280,613)	(80,138)	(500,260)	88,439	(11,303)	77,136
85-016	581,232	-	16,823	-	-	16,823	(76,776)	-	(154,429)	(21,570)	(252,775)	48,670	(3,042)	45,628
85-021	858,461	-	24,847	-	-	24,847	(113,395)	-	(228,087)	(70,053)	(411,535)	71,884	(9,881)	62,003
85-208	2,885,265	-	83,510	-	-	83,510	(381,118)	-	(766,593)	(115,393)	(1,263,104)	241,602	(16,275)	225,327
85-235	1,017,141	-	29,440	-	18,127	47,567	(134,355)	-	(270,247)	-	(404,602)	85,172	2,557	87,729
85-364	545,288	-	15,783	-	-	15,783	(72,028)	-	(144,879)	(34,882)	(251,789)	45,660	(4,920)	40,740
85-709	714,536	-	20,681	-	-	20,681	(94,384)	-	(189,847)	(43,812)	(328,043)	59,833	(6,179)	53,654
85-870	15,246	-	441	-	2,549	2,990	(2,014)	-	(4,051)	-	(6,065)	1,277	359	1,636
85-907	448,132	-	12,971	-	-	12,971	(59,194)	-	(119,065)	(26,818)	(205,077)	37,525	(3,783)	33,742
86-007	395,070	-	11,435	-	-	11,435	(52,185)	-	(104,967)	(66,406)	(223,558)	33,082	(9,366)	23,716
86-016	288,556	-	8,352	-	-	8,352	(38,116)	-	(76,667)	(3,286)	(118,069)	24,163	(464)	23,699
86-020	341,419	-	9,882	-	-	9,882	(45,098)	-	(90,712)	(35,752)	(171,562)	28,589	(5,043)	23,546
86-021	416,540	-	12,056	-	-	12,056	(55,021)	-	(110,672)	(53,599)	(219,292)	34,880	(7,560)	27,320
86-022	473,233	-	13,697	-	-	13,697	(62,510)	-	(125,734)	(27,444)	(215,688)	39,627	(3,871)	35,756
86-213	1,368,045	-	39,596	-	-	39,596	(180,707)	-	(363,479)	(136,130)	(680,316)	114,555	(19,200)	95,355
86-351	738,636	-	21,379	-	20,175	41,554	(97,567)	-	(196,250)	-	(293,817)	61,851	2,846	64,697
87-001	2,201,750	-	63,727	-	-	63,727	(290,832)	-	(584,988)	(15,032)	(890,852)	184,367	(2,120)	182,247
87-012	819,743	-	23,726	-	24,455	48,181	(108,281)	-	(217,800)	-	(326,081)	68,642	3,449	72,091
87-019	501,444	-	14,514	-	-	14,514	(66,236)	-	(133,230)	(3,647)	(203,113)	41,989	(514)	41,475
87-026	636,971	-	18,436	-	-	18,436	(84,138)	-	(169,239)	(55,107)	(308,484)	53,338	(7,772)	45,566
87-035	930,129	-	26,921	-	-	26,921	(122,862)	-	(247,128)	(3,216)	(373,206)	77,886	(454)	77,432
87-036	907,015	-	26,252	-	-	26,252	(119,809)	-	(240,987)	(23,386)	(384,182)	75,950	(3,298)	72,652
87-037	957,007	-	27,699	-	80,663	108,362	(126,412)	-	(254,270)	-	(380,682)	80,136	11,377	91,513
87-113	1,864,266	-	53,959	-	190,593	244,552	(246,253)	-	(495,322)	-	(741,575)	156,107	26,882	182,989
87-361	3,331,294	-	96,420	-	307,648	404,068	(440,035)	-	(885,100)	-	(1,325,135)	278,950	43,392	322,342
87-383	1,266,579	-	36,659	-	-	36,659	(167,304)	-	(336,521)	(30,475)	(534,300)	106,059	(4,298)	101,761
87-701	1,432,999	-	41,476	-	-	41,476	(189,287)	-	(380,737)	(18,962)	(588,986)	119,994	(2,674)	117,320
87-738	4,529,297	-	131,095	-	-	131,095	(598,280)	-	(1,203,400)	(555,679)	(2,357,359)	379,267	(78,375)	300,892
88-012	660,257	-	19,110	-	-	19,110	(87,214)	-	(175,425)	(28,034)	(290,673)	55,288	(3,954)	51,334
88-314	519,144	-	15,026	-	-	15,026	(68,574)	-	(137,933)	(157)	(206,664)	43,471	(22)	43,449
88-371	1,005,820	-	29,115	-	38,791	67,906	(132,871)	-	(267,238)	-	(400,109)	84,238	5,466	89,704
<b>TOTAL</b>	<b>\$ 1,404,010,442</b>	<b>\$ -</b>	<b>\$ 40,637,233</b>	<b>\$ -</b>	<b>\$ 41,729,263</b>	<b>\$ 82,366,496</b>	<b>\$ (185,457,471)</b>	<b>\$ -</b>	<b>\$ (373,035,056)</b>	<b>\$ (41,729,263)</b>	<b>\$ (600,221,790)</b>	<b>\$ 117,566,741</b>	<b>\$ -</b>	<b>\$ 117,566,741</b>

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

## School Employees Retirement System of Ohio

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

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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 has fiduciary responsibility for the oversight of the general administration and management of SERS. The Board is composed of nine members: four elected employee members; two elected retiree members; and three appointed investment expert members. One investment expert is appointed by the Governor, a second one by the State Treasurer, and the third one jointly by the Speaker of the House and President of the Senate.

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

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

SERS' ACFR can be accessed on its website at [www.ohsers.org](http://www.ohsers.org).

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

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



## School Employees Retirement System of Ohio

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

#### **Note 2. Summary of Significant Accounting Policies (Continued)**

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

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2022 and the respective allocation percentage. The Schedule of OPEB Amounts by Employer presents the proportionate share of total net OPEB liability as of June 30, 2022 and total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the year ended June 30, 2022 for all SERS employers. The OPEB expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

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

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

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

## School Employees Retirement System of Ohio

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

#### Note 3. Contributions

The fiscal year 2022 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 2022 CAFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$ 524,356,285
Service credits and ARP payments paid by employees	(560,584)
Employer penalties	(406,400)
Other employer payments and miscellaneous revenue (expense)	(409,953)
	<u>522,979,348</u>
OPEB Employer Contributions - ACFR Total	53,766,548
Other employer payments and miscellaneous revenue	26,429
	<u>53,792,977</u>
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 576,772,325</u></b>

For fiscal year 2022 employer contributions for OPEB were provided by the health care surcharge. The surcharge minimum salary was \$25,000 for fiscal year 2022.

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

Deferred outflows of resources are the consumption of net position by SERS that is applicable to future reporting periods. Deferred inflows are the acquisition of net position by SERS that is applicable to a future reporting period. Other than differences between projected and actual investment earnings, deferred inflows and outflows of resources are recognized in OPEB expense beginning in the current period, using a straight line method over a closed period equal to the average of the expected remaining service lives of all employees that are provided with OPEBs through SERS (active and inactive), determined as of the beginning of the measurement period. Net deferred inflows (or outflows) of resources pertaining to differences between projected and actual investment earnings are similarly recognized over a closed 5-year period.

The future amortization of the deferred outflows and inflows for the year ended June 30, 2022 is as follows:

	Deferred Outflows**	Deferred Inflows**
	<u>                    </u>	<u>                    </u>
2023	\$ 10,159,308	\$ 78,771,865
2024	10,159,308	78,771,865
2025	10,159,308	78,771,865
2026	10,159,309	78,771,865
2027	-	78,771,865
Thereafter	-	164,633,202
	<u>\$ 40,637,233</u>	<u>\$ 558,492,527</u>

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

## School Employees Retirement System of Ohio

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

#### Note 5. OPEB Expense

The components of OPEB expense for the year ended June 30, 2022:

Service cost	\$ 170,026,723
Interest on the Total OPEB Liability	55,840,796
Projected earnings	(42,700,038)
OPEB plan administrative expenses	3,011,817
Recognition of current period deferred outflow (inflow) resulting from OPEB Employer Contributions - ACFR Total	-
Recognition of Outflow (Inflow) of current period differences in changes in assumptions	(52,614,253)
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual economic experience	(26,157,612)
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual investment earnings	10,159,308
<b>Total OPEB Expense - Schedule of OPEB Amounts by Employer</b>	<u>117,566,741</u>
Recognition of beginning deferred outflows of resources as OPEB expense	89,200,038
Recognition of beginning deferred inflows of resources as OPEB expense	(300,823,238)
<b>Total OPEB Expense</b>	<u>\$ (94,056,459)</u>

The average of the expected remaining service lives of all members for fiscal year 2022 is 8.09 years.

#### Note 6. Net OPEB Liability and Actuarial Information

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

The components of the net OPEB liability as of June 30, 2022 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 2,015,584,851	\$ 611,574,409	\$ 1,404,010,442	30.34%

The activity related to the net OPEB liability for fiscal year 2022 is set forth in the following table:

Net OPEB Liability, July 1, 2021	\$ 1,892,581,965
Total OPEB expense	(94,056,459)
Change in deferred outflows of resources	(48,562,805)
Change in deferred inflows of resources	(257,669,289)
Employer contributions	(88,282,970)
Net OPEB liability, June 30, 2022	<u>\$ 1,404,010,442</u>

## School Employees Retirement System of Ohio

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

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

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

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

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

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

Valuation Date	June 30, 2022
Actuarial Assumptions	
Experience Study Date	5-year period ended June 30, 2020
Investment Rate of Return	7.00% net of investment expense, including inflation
Inflation	2.40%
Wage Increases	3.25% - 13.58%
Municipal Bond Index Rate	
Prior Measurement Date	1.92%
Measurement Date	3.69%
Year FNP is Projected to be Depleted	2044
Single Equivalent Interest Rate (SEIR) net of plan investment expense, including price inflation	
Prior Measurement Date	2.27%
Measurement Date	4.08%
Medical Trend Assumption	7.00% - 4.40%
Mortality Assumptions	<p><b>Healthy Retirees</b> – PUB-2010 General Employee Amount Weighted Below Median Healthy Retiree mortality table projected to 2017 with ages set forward 1 year and adjusted 94.20% for males and set forward 2 years and adjusted 81.35% for females.</p> <p><b>Disabled Retirees</b> – PUB-2010 General Disabled Retiree mortality table projected to 2017 with ages set forward 5 years and adjusted 103.3% for males and set forward 3 years and adjusted 106.8% for females.</p> <p><b>Contingent Survivors</b> - PUB-2010 General Amount Weighted Below Median Contingent Survivor mortality table projected to 2017 with ages set forward 1 year and adjusted 105.5% for males and adjusted 122.5% for females.</p> <p><b>Actives</b> – PUB-2010 General Amount Weighted Below Median Employee mortality table.</p>

## School Employees Retirement System of Ohio

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

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

The long-term expected rate of return on plan assets is reviewed as part of the actuarial 5-year experience study. The most recent study covers fiscal years 2016 through 2020, and was adopted by the Board in 2021. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and a long-normal distribution analysis in which best-estimate ranges of expected future real rates of return were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return, 7.00%, by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	2.00%	(0.45%)
US Equity	24.75%	5.37%
Non-US Equity Developed	13.50%	6.22%
Non-US Equity Emerging	6.75%	8.22%
Fixed Income/Global Bonds	19.00%	1.20%
Private Equity	11.00%	10.05%
Real Estate/Real Assets	16.00%	4.87%
Multi-Asset Strategy	4.00%	3.39%
Private Debt/Private Credit	3.00%	5.38%

The discount rate used to measure the total OPEB liability at June 30, 2022, was 4.08%. The discount rate used to measure total OPEB liability prior to June 30, 2022, was 2.27%. The projection of cash flows used to determine the discount rate assumed that contributions will be made from members and the System at the contribution rate of 1.50% of projected covered payroll each year, which includes a 1.50% payroll surcharge and no contributions from the basic benefits plan. Based on these assumptions, the OPEB plan's fiduciary net position was projected to become insufficient to make all projected future benefit payments of current System members by SERS actuaries. The Municipal Bond Index Rate is used in the determination of the SEIR for both the June 30, 2022 and the June 30, 2021 total OPEB liability. The Municipal Bond Index rate is the single rate that will generate a present value of benefit payments equal to the sum of the present value determined by the long-term expected rate of return, and the present value determined by discounting those benefits after the date of depletion. The Municipal Bond Index Rate is 3.69% at June 30, 2022 and 1.92% at June 30, 2021.

**School Employees Retirement System of Ohio**

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

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

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

	1% Decrease	Current Discount Rate	1% Increase
Rate	3.08%	4.08%	5.08%
Net OPEB Liability	\$ 1,743,802,127	\$ 1,404,010,442	\$ 1,129,706,211

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

	1% Decrease	Current Trend Rate	1% Increase
Rate	6.00% decreasing to 3.40%	7.00% decreasing to 4.40%	8.00% decreasing to 5.40%
Net OPEB Liability	\$ 1,082,743,987	\$ 1,404,010,442	\$ 1,823,636,404

# OHIO AUDITOR OF STATE KEITH FABER



## SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO GASB 68 PENSION SCHEDULES AND GASB 75 OPEB SCHEDULES

FRANKLIN COUNTY

### AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 7/18/2023

88 East Broad Street, Columbus, Ohio 43215  
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[www.ohioauditor.gov](http://www.ohioauditor.gov)