



Schedule of Collective Pension Amounts and
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2023

OHIO AUDITOR OF STATE
KEITH FABER



65 East State Street
Columbus, Ohio 43215
ContactUs@ohioauditor.gov
800-282-0370

Members of the Board
School Employees Retirement System of Ohio
300 E Broad Street, Suite 100
Columbus, Ohio 43215

We have reviewed the *Independent Auditor's Report* of 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 Plante & Moran, PLLC, for the audit period July 1, 2022 through June 30, 2023. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

May 15, 2024

This page intentionally left blank.

Contents

Independent Auditor's Report	3
Schedule of Collective Pension Amounts	5
Schedule of Employer Allocations	6
Notes to Schedule of Collective Pension Amounts and Schedule of Employer Allocations	32
Supplementary Information	
Schedule of Pension Amounts by Employer	37

This page intentionally left blank.

Independent Auditor's Report

To the Retirement Board
School Employees Retirement System of Ohio

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) as of and for the year ended June 30, 2023 and the related notes. We have also audited the total for all entities of the rows titled net pension liability, total deferred outflows of resources (excluding contributions subsequent to June 30, 2023 and excluding employer specific amounts), total deferred inflows of resources (excluding employer specific amounts), and pension expense (the "specified rows") included in the accompanying schedule collective pension amounts as of and for the year ended June 30, 2023 and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and pension expense for SERS as of and for the year ended June 30, 2023 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 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 the specified rows included in the schedule of collective pension amounts 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 the specified row included in the schedule of collective pension amounts.

To the Retirement Board
School Employees Retirement System of Ohio

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 the specified row included in the schedule of collective pension amounts, 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 the specified rows included in the schedule of collective pension amounts.
- 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 SERS' 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 the specified rows included in the schedule of collective pension amounts.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the schedule of collective pension amounts. The supplementary information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the audit of the schedule of collective pension amounts. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedule of collective pension amounts. The information has been subjected to the auditing procedures applied in the audit, including comparing and reconciling such information directly to the underlying records used to prepare the schedule of collective pension amounts, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the schedule of collective pension amounts as a whole.

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, 2023, and our report thereon dated December 5, 2023 expressed unmodified opinion on those financial statements.

Restriction on Use

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

Plante & Moran, PLLC

April 12, 2024

Schedule of Collective Pension Amounts¹ as of and for the year ended June 30, 2023

Net Pension Liability	\$5,525,515,231
Deferred Outflows of Resources	
Differences Between Expected and Actual Experience	\$237,498,957
Net Difference Between Projected and Actual Investment Earnings on Pension Investments	—
Changes of Assumptions	39,140,286
Total Deferred Outflows of Resources²	\$276,639,243
Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	\$—
Net Difference Between Projected and Actual Investment Earnings on Pension Investments	(77,665,687)
Changes of Assumptions	—
Total Deferred Inflows of Resources²	(\$77,665,687)
Collective Employer Pension Expense	\$522,605,337

¹ The amounts shown should be amortized at the employer level.

² The change in proportionate share of contributions as reflected on the Schedule of Pension Amounts by Employer results in deferred outflows and inflows. These have been excluded from this table, as well as contributions subsequent to June 30, 2023 and employer specific amounts.

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
01-009	\$ 1,020,943	0.1838156%
01-023	184,777	0.0332682%
02-001	262,173	0.0472029%
02-003	410,327	0.0738773%
02-006	532,087	0.0957995%
02-009	154,135	0.0277512%
02-010	556,893	0.1002657%
02-011	236,242	0.0425342%
02-013	213,534	0.0384457%
02-131	199,536	0.0359254%
02-154	1,238,149	0.2229224%
02-308	200,859	0.0361636%
02-761	337,769	0.0608136%
02-874	10,517	0.0018935%
02-895	41,881	0.0075405%
02-900	169,429	0.0305048%
03-013	159,887	0.0287868%
03-014	196,733	0.0354208%
03-015	19,780	0.0035613%
03-103	563,238	0.1014081%
03-343	272,736	0.0491047%
03-747	136,100	0.0245041%
03-800	-	0.0000000%
04-001	404,493	0.0728269%
04-019	255,082	0.0459262%
04-031	315,221	0.0567539%
04-033	293,187	0.0527868%
04-034	355,881	0.0640746%
04-035	1,487	0.0002677%
04-104	868,180	0.1563114%
04-125	383,871	0.0691140%
04-244	402,631	0.0724916%
04-704	260,825	0.0469602%
05-001	420,225	0.0756594%
05-006	337,976	0.0608508%
05-017	416,256	0.0749448%
05-018	337,000	0.0606751%
05-105	693,068	0.1247833%
05-169	291,053	0.0524026%
05-710	177,398	0.0319396%
05-739	803,532	0.1446718%
06-001	356,446	0.0641763%
06-008	166,427	0.0299643%
06-010	163,934	0.0295155%
06-011	101,886	0.0183441%
06-017	184,795	0.0332714%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
06-185	408,812	0.0736045%
06-202	598,231	0.1077084%
07-020	356,591	0.0642024%
07-026	180,223	0.0324482%
07-108	298,414	0.0537279%
07-163	353,651	0.0636731%
07-294	303,865	0.0547093%
07-304	341,280	0.0614457%
07-309	233,484	0.0420376%
07-724	126,839	0.0228367%
07-748	210,715	0.0379382%
08-001	372,885	0.0671360%
08-005	193,024	0.0347530%
08-011	625,499	0.1126179%
08-013	214,738	0.0386625%
08-017	257,255	0.0463174%
08-333	233,842	0.0421021%
08-743	127,356	0.0229298%
09-001	2,532,854	0.4560274%
09-006	384,028	0.0691423%
09-009	221,997	0.0399694%
09-013	286,635	0.0516072%
09-015	650,990	0.1172074%
09-022	4,774,622	0.8596462%
09-024	702,718	0.1265208%
09-100	748,148	0.1347002%
09-147	2,482,601	0.4469796%
09-166	1,743,525	0.3139127%
09-291	2,094,536	0.3771105%
09-299	827,294	0.1489500%
09-760	925,043	0.1665492%
09-800	-	0.0000000%
09-820	14,766	0.0026585%
09-835	22,946	0.0041313%
09-870	58,113	0.0104630%
09-884	47,586	0.0085676%
10-003	154,185	0.0277602%
10-315	428,374	0.0771265%
11-001	591,868	0.1065628%
11-007	205,737	0.0370419%
11-008	261,229	0.0470329%
11-012	394,586	0.0710432%
11-199	404,930	0.0729056%
11-346	198,512	0.0357411%
12-001	442,715	0.0797086%
12-007	380,364	0.0684826%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
12-009	682,811	0.1229366%
12-011	712,124	0.1282143%
12-013	186,664	0.0336079%
12-014	461,497	0.0830902%
12-016	340,339	0.0612763%
12-191	2,037,533	0.3668474%
12-703	219,043	0.0394376%
12-723	1,389,592	0.2501889%
12-810	-	0.0000000%
12-816	22,840	0.0041122%
12-871	60,304	0.0108574%
12-890	-	0.0000000%
13-001	429,030	0.0772447%
13-003	456,877	0.0822584%
13-004	351,690	0.0633200%
13-007	173,213	0.0311861%
13-008	659,520	0.1187432%
13-027	284,503	0.0512233%
13-029	488,406	0.0879350%
13-030	1,983,182	0.3570617%
13-388	1,985,231	0.3574307%
13-399	599,078	0.1078609%
13-764	118,570	0.0213479%
14-001	144,935	0.0260948%
14-003	306,547	0.0551922%
14-017	409,928	0.0738054%
14-018	393,082	0.0707724%
14-207	643,469	0.1158533%
15-001	497,628	0.0895954%
15-002	291,499	0.0524829%
15-021	204,240	0.0367724%
15-022	247,318	0.0445283%
15-023	292,193	0.0526079%
15-024	212,938	0.0383384%
15-134	549,245	0.0988887%
15-135	207,754	0.0374050%
15-186	342,746	0.0617097%
15-321	204,086	0.0367446%
15-340	189,365	0.0340942%
15-341	127,263	0.0229131%
15-759	152,013	0.0273692%
15-811	90,597	0.0163115%
16-023	300,003	0.0540140%
16-024	444,625	0.0800525%
16-126	380,593	0.0685238%
16-772	82,843	0.0149155%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
17-009	250,440	0.0450904%
17-014	211,846	0.0381418%
17-015	214,909	0.0386933%
17-114	362,119	0.0651977%
17-141	426,546	0.0767974%
17-323	169,340	0.0304888%
18-001	3,175,861	0.5717975%
18-006	383,998	0.0691369%
18-007	33,001	0.0059417%
18-008	74,182	0.0133561%
18-009	345,790	0.0622577%
18-014	230,297	0.0414638%
18-018	86,320	0.0155415%
18-019	15,290	0.0027529%
18-020	28,816	0.0051882%
18-021	13,352	0.0024040%
18-022	30,680	0.0055238%
18-023	44,945	0.0080921%
18-024	5,307	0.0009555%
18-107	1,354,459	0.2438634%
18-111	1,686,971	0.3037305%
18-121	17,046,920	3.0692104%
18-122	2,481,828	0.4468404%
18-133	838,172	0.1509086%
18-137	1,877,679	0.3380665%
18-143	900,691	0.1621648%
18-152	1,623,080	0.2922272%
18-159	1,009,541	0.1817627%
18-178	3,443,306	0.6199496%
18-183	755,390	0.1360041%
18-188	2,515,821	0.4529607%
18-215	1,496,879	0.2695054%
18-219	963,488	0.1734711%
18-221	331,577	0.0596987%
18-224	550,642	0.0991403%
18-230	1,661,250	0.2990995%
18-233	1,144,419	0.2060468%
18-247	1,230,151	0.2214824%
18-250	879,066	0.1582713%
18-251	1,115,640	0.2008653%
18-258	1,220,703	0.2197813%
18-264	1,881,356	0.3387285%
18-271	990,572	0.1783474%
18-288	1,591,873	0.2866086%
18-289	1,835,329	0.3304416%
18-292	946,536	0.1704190%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
18-317	722,587	0.1300981%
18-731	583,487	0.1050538%
18-742	377,912	0.0680411%
18-801	37,979	0.0068379%
18-802	-	0.0000000%
18-803	-	0.0000000%
18-805	42,845	0.0077140%
18-808	357,363	0.0643414%
18-809	36,028	0.0064867%
18-813	-	0.0000000%
18-814	-	0.0000000%
18-815	-	0.0000000%
18-817	117,482	0.0211520%
18-818	21,178	0.0038130%
18-819	64,300	0.0115769%
18-820	610	0.0001098%
18-821	-	0.0000000%
18-822	-	0.0000000%
18-824	53,361	0.0096074%
18-826	30,610	0.0055112%
18-827	15,031	0.0027063%
18-828	58,927	0.0106095%
18-830	67,857	0.0122173%
18-831	263	0.0000474%
18-833	29,742	0.0053549%
18-834	41,227	0.0074227%
18-836	81,098	0.0146013%
18-838	33,336	0.0060020%
18-839	96,762	0.0174215%
18-840	-	0.0000000%
18-841	50,955	0.0091742%
18-844	23,016	0.0041439%
18-845	41,693	0.0075066%
18-846	-	0.0000000%
18-847	-	0.0000000%
18-848	14,385	0.0025900%
18-849	14,169	0.0025511%
18-850	-	0.0000000%
18-851	25,954	0.0046729%
18-852	69,773	0.0125623%
18-855	41,523	0.0074760%
18-857	-	0.0000000%
18-858	-	0.0000000%
18-859	-	0.0000000%
18-862	17,515	0.0031535%
18-863	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
18-865	-	0.0000000%
18-867	121,554	0.0218852%
18-869	23,780	0.0042815%
18-870	33,529	0.0060367%
18-871	14,279	0.0025709%
18-872	25,425	0.0045776%
18-873	35,227	0.0063424%
18-876	-	0.0000000%
18-877	19,373	0.0034880%
18-878	14,785	0.0026620%
18-879	35,548	0.0064002%
18-880	54,033	0.0097284%
18-881	8,537	0.0015370%
18-882	23,352	0.0042044%
18-883	29,354	0.0052850%
18-884	126,995	0.0228648%
18-888	2,851	0.0005133%
18-889	32,667	0.0058815%
18-891	43,284	0.0077931%
18-893	21,452	0.0038623%
18-894	17,151	0.0030880%
18-895	71,039	0.0127902%
18-897	72,433	0.0130412%
18-899	57,378	0.0103306%
18-900	43,522	0.0078359%
18-910	332,600	0.0598829%
18-930	42,576	0.0076656%
18-931	20,891	0.0037613%
18-935	20,382	0.0036697%
18-946	27,584	0.0049664%
18-947	57,244	0.0103065%
18-948	49,038	0.0088290%
18-950	-	0.0000000%
18-951	55,488	0.0099903%
18-953	8,969	0.0016148%
18-954	26,299	0.0047350%
18-955	-	0.0000000%
18-956	68,058	0.0122535%
18-957	56,091	0.0100989%
18-958	63,637	0.0114575%
19-001	126,427	0.0227625%
19-003	197,991	0.0356473%
19-028	237,840	0.0428219%
19-045	194,317	0.0349858%
19-046	196,363	0.0353542%
19-047	150,823	0.0271549%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
19-146	520,737	0.0937560%
19-372	340,077	0.0612291%
20-005	160,167	0.0288373%
20-013	208,714	0.0375779%
20-014	225,898	0.0406718%
20-129	570,833	0.1027756%
20-381	213,201	0.0383858%
21-014	1,012,595	0.1823125%
21-016	6,014,754	1.0829256%
21-018	492,968	0.0887564%
21-130	1,483,995	0.2671857%
21-756	403,028	0.0725631%
22-001	541,018	0.0974075%
22-006	14,660	0.0026395%
22-007	409,186	0.0736718%
22-010	560,534	0.1009213%
22-011	539,679	0.0971664%
22-012	378,572	0.0681599%
22-187	1,144,892	0.2061319%
22-259	275,428	0.0495894%
22-708	496,772	0.0894413%
22-800	92,820	0.0167118%
23-001	376,711	0.0678249%
23-003	265,773	0.0478511%
23-009	2,601,441	0.4683761%
23-010	471,107	0.0848204%
23-013	150,413	0.0270811%
23-014	473,812	0.0853074%
23-015	424,790	0.0764813%
23-016	327,665	0.0589944%
23-153	1,646,743	0.2964876%
24-013	757,525	0.1363885%
24-204	479,976	0.0864172%
25-001	873,433	0.1572571%
25-004	1,131,816	0.2037777%
25-007	549,540	0.0989419%
25-010	1,733,533	0.3121137%
25-016	1,472,500	0.2651161%
25-028	14,129	0.0025439%
25-029	41,298	0.0074355%
25-030	10,177	0.0018323%
25-033	-	0.0000000%
25-034	72,470	0.0130479%
25-035	35,566	0.0064035%
25-037	17,677	0.0031827%
25-038	12,092	0.0021771%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
25-039	16,326	0.0029394%
25-040	11,430	0.0020579%
25-041	46,807	0.0084274%
25-042	20,090	0.0036171%
25-043	32,396	0.0058327%
25-044	51,435	0.0092606%
25-045	9,124	0.0016427%
25-046	8,297	0.0014938%
25-047	24,340	0.0043823%
25-048	14,597	0.0026281%
25-112	703,713	0.1266999%
25-123	23,261,722	4.1881536%
25-124	5,152,169	0.9276216%
25-145	441,930	0.0795672%
25-216	1,967,513	0.3542406%
25-241	885,076	0.1593534%
25-255	5,584,086	1.0053860%
25-263	3,445,088	0.6202704%
25-275	3,220,076	0.5797582%
25-282	4,217,790	0.7593914%
25-293	1,381,841	0.2487934%
25-295	1,917,855	0.3453000%
25-707	576,606	0.1038150%
25-720	7,173,456	1.2915439%
25-800	26,760	0.0048180%
25-801	23,996	0.0043204%
25-803	576,803	0.1038504%
25-804	37,705	0.0067886%
25-805	-	0.0000000%
25-806	71,280	0.0128336%
25-807	-	0.0000000%
25-808	201,045	0.0361971%
25-809	-	0.0000000%
25-810	91,256	0.0164302%
25-811	91,231	0.0164257%
25-812	-	0.0000000%
25-813	110,683	0.0199279%
25-814	-	0.0000000%
25-815	26,356	0.0047453%
25-816	-	0.0000000%
25-817	162,907	0.0293306%
25-818	25,062	0.0045123%
25-820	126,126	0.0227083%
25-821	12,250	0.0022056%
25-823	7,343	0.0013221%
25-824	126,797	0.0228292%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
25-825	48,284	0.0086933%
25-826	-	0.0000000%
25-829	-	0.0000000%
25-830	23,111	0.0041610%
25-831	26,089	0.0046972%
25-832	9,053	0.0016300%
25-833	27,891	0.0050216%
25-834	61,541	0.0110801%
25-836	42,690	0.0076861%
25-838	89,419	0.0160994%
25-840	261,396	0.0470630%
25-841	80,087	0.0144193%
25-842	13,821	0.0024884%
25-843	-	0.0000000%
25-844	30,448	0.0054820%
25-846	91,842	0.0165357%
25-847	28,721	0.0051711%
25-849	23,925	0.0043076%
25-852	-	0.0000000%
25-853	146,895	0.0264477%
25-855	179,482	0.0323148%
25-859	-	0.0000000%
25-860	75,428	0.0135804%
25-864	95,020	0.0171079%
25-866	-	0.0000000%
25-867	25,585	0.0046065%
25-868	-	0.0000000%
25-869	-	0.0000000%
25-870	59,198	0.0106583%
25-871	19,783	0.0035618%
25-874	8,613	0.0015507%
25-876	42,860	0.0077167%
25-879	72,508	0.0130547%
25-880	46,533	0.0083780%
25-881	54,568	0.0098247%
25-882	62,671	0.0112836%
25-883	173,587	0.0312535%
25-886	21,724	0.0039113%
25-887	89,511	0.0161160%
25-888	18,911	0.0034048%
25-889	28,235	0.0050836%
25-890	28,082	0.0050560%
25-891	-	0.0000000%
25-892	100,421	0.0180803%
25-894	39,839	0.0071728%
25-895	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
25-896	29,598	0.0053290%
25-898	137,581	0.0247708%
25-912	5,335,108	0.9605588%
25-914	1,093,035	0.1967953%
25-930	54,803	0.0098670%
25-933	-	0.0000000%
25-936	-	0.0000000%
25-937	26,065	0.0046929%
25-939	81,831	0.0147333%
25-940	-	0.0000000%
25-943	97,472	0.0175493%
25-945	-	0.0000000%
25-948	52,232	0.0094041%
25-950	30,086	0.0054168%
25-953	66,560	0.0119838%
26-001	714,118	0.1285733%
26-002	253,796	0.0456947%
26-010	86,739	0.0156169%
26-013	153,584	0.0276520%
26-017	329,530	0.0593302%
26-019	301,358	0.0542580%
26-020	296,944	0.0534632%
26-374	355,969	0.0640904%
26-876	80,573	0.0145068%
27-001	101,808	0.0183300%
27-019	617,531	0.1111833%
27-142	385,882	0.0694761%
27-762	210,927	0.0379763%
28-005	782,381	0.1408637%
28-006	658,806	0.1186146%
28-014	-	0.0000000%
28-019	863,628	0.1554918%
28-020	264,752	0.0476672%
28-023	433,852	0.0781128%
29-001	395,598	0.0712254%
29-004	180,257	0.0324544%
29-011	605,302	0.1089815%
29-013	364,561	0.0656373%
29-209	1,125,201	0.2025867%
29-223	1,292,962	0.2327912%
29-401	245,299	0.0441648%
29-406	2,249,922	0.4050869%
29-706	227,544	0.0409681%
29-800	39,299	0.0070756%
29-801	-	0.0000000%
29-899	34,730	0.0062530%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
29-909	330,198	0.0594505%
30-001	304,939	0.0549027%
30-027	371,755	0.0669326%
30-028	346,518	0.0623888%
30-115	435,490	0.0784077%
31-001	1,966,200	0.3540042%
31-004	63,782	0.0114836%
31-009	30,796	0.0055447%
31-013	129,115	0.0232465%
31-015	341,165	0.0614250%
31-044	724,660	0.1304713%
31-046	1,774,460	0.3194824%
31-047	624,984	0.1125252%
31-048	1,656,872	0.2983113%
31-049	2,099,076	0.3779279%
31-052	44,505	0.0080129%
31-053	3,024	0.0005445%
31-054	57,567	0.0103646%
31-055	20,452	0.0036823%
31-056	29,791	0.0053637%
31-057	54,424	0.0097988%
31-058	335,781	0.0604557%
31-119	15,804,360	2.8454939%
31-155	80,583	0.0145086%
31-175	618,188	0.1113016%
31-182	260,675	0.0469332%
31-184	270,179	0.0486443%
31-212	351,740	0.0633290%
31-218	435,802	0.0784639%
31-220	441,752	0.0795352%
31-231	1,123,454	0.2022721%
31-248	468,262	0.0843082%
31-252	1,111,408	0.2001033%
31-253	2,303,339	0.4147044%
31-256	1,667,563	0.3002362%
31-261	1,427,161	0.2569530%
31-268	476,782	0.0858422%
31-310	768,566	0.1383764%
31-733	1,639,641	0.2952089%
31-736	1,002,183	0.1804379%
31-800	112,843	0.0203168%
31-802	-	0.0000000%
31-807	95,929	0.0172715%
31-809	-	0.0000000%
31-810	37,261	0.0067087%
31-816	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
31-823	27,329	0.0049205%
31-824	17,113	0.0030811%
31-834	-	0.0000000%
31-838	245,079	0.0441252%
31-841	13,655	0.0024585%
31-845	199,431	0.0359065%
31-846	34,370	0.0061881%
31-848	108,240	0.0194881%
31-849	8,606	0.0015495%
31-853	-	0.0000000%
31-856	-	0.0000000%
31-857	-	0.0000000%
31-860	-	0.0000000%
31-863	-	0.0000000%
31-868	41,564	0.0074834%
31-872	-	0.0000000%
31-873	591,306	0.1064616%
31-877	38,871	0.0069985%
31-878	-	0.0000000%
31-879	-	0.0000000%
31-883	43,034	0.0077481%
31-896	77,247	0.0139079%
31-900	177,499	0.0319578%
32-001	270,498	0.0487018%
32-002	183,277	0.0329981%
32-003	129,885	0.0233851%
32-005	275,356	0.0495764%
32-006	140,842	0.0253579%
32-009	172,871	0.0311245%
32-010	287,579	0.0517771%
32-011	69,636	0.0125376%
32-138	1,410,212	0.2539014%
33-003	103,772	0.0186836%
33-008	134,301	0.0241802%
33-011	190,706	0.0343356%
33-012	138,329	0.0249054%
33-151	450,373	0.0810874%
33-301	197,945	0.0356390%
34-004	253,686	0.0456749%
34-286	439,700	0.0791657%
35-006	108,245	0.0194890%
35-007	293,707	0.0528804%
35-014	265,164	0.0477414%
35-232	426,466	0.0767830%
35-715	335,710	0.0604429%
35-729	626,447	0.1127886%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
35-904	432,625	0.0778919%
36-018	372,550	0.0670757%
36-019	244,500	0.0440210%
36-022	240,367	0.0432768%
36-226	633,512	0.1140606%
36-336	553,039	0.0995718%
37-015	1,268,598	0.2284046%
38-016	405,321	0.0729760%
38-018	501,621	0.0903143%
39-012	143,257	0.0257927%
39-014	242,675	0.0436924%
39-024	205,038	0.0369160%
39-025	226,996	0.0408695%
39-110	466,591	0.0840073%
39-174	563,328	0.1014243%
39-246	311,853	0.0561475%
40-015	249,805	0.0449761%
40-149	694,115	0.1249718%
40-205	318,404	0.0573270%
41-001	704,187	0.1267853%
41-010	383,926	0.0691239%
41-025	285,700	0.0514388%
41-027	416,245	0.0749428%
41-192	415,271	0.0747674%
41-196	206,509	0.0371809%
41-721	1,417,083	0.2551385%
41-766	113,894	0.0205060%
41-800	7,140	0.0012855%
41-900	216,133	0.0389136%
42-001	464,017	0.0835439%
42-004	224,172	0.0403610%
42-007	154,133	0.0277509%
42-008	248,625	0.0447637%
42-011	188,635	0.0339628%
42-168	658,104	0.1184883%
42-714	237,654	0.0427884%
43-001	579,524	0.1043403%
43-003	255,927	0.0460783%
43-005	560,930	0.1009926%
43-008	1,103,647	0.1987060%
43-009	633,265	0.1140161%
43-014	818,132	0.1473005%
43-238	380,348	0.0684797%
43-239	2,263,367	0.4075076%
43-329	81,458	0.0146661%
43-397	2,371,306	0.4269415%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
43-551	1,984,233	0.3572510%
43-702	198,128	0.0356719%
43-836	28,195	0.0050764%
44-001	94,488	0.0170121%
44-016	404,532	0.0728339%
44-017	549,004	0.0988454%
44-022	256,029	0.0460967%
44-024	360,671	0.0649370%
44-025	241,473	0.0434760%
44-148	336,313	0.0605514%
44-319	271,219	0.0488316%
44-771	213,186	0.0383830%
45-001	518,669	0.0933837%
45-007	1,039,451	0.1871478%
45-016	353,325	0.0636144%
45-029	526,467	0.0947877%
45-031	1,018,370	0.1833523%
45-032	527,216	0.0949225%
45-033	417,919	0.0752442%
45-034	458,812	0.0826067%
45-035	229,780	0.0413707%
45-170	1,609,386	0.2897617%
45-267	396,490	0.0713860%
45-394	533,424	0.0960403%
45-737	288,303	0.0519075%
45-842	-	0.0000000%
45-866	47,453	0.0085437%
46-005	197,524	0.0355632%
46-018	367,569	0.0661789%
46-019	389,680	0.0701599%
46-109	534,919	0.0963094%
46-601	573,879	0.1033240%
46-752	242,799	0.0437147%
47-001	267,153	0.0480995%
47-004	949,273	0.1709117%
47-009	344,109	0.0619551%
47-010	299,453	0.0539150%
47-026	13,586	0.0024461%
47-028	443,228	0.0798009%
47-029	674,581	0.1214549%
47-031	348,439	0.0627347%
47-032	4,775	0.0008597%
47-033	6,529	0.0011755%
47-034	6,606	0.0011894%
47-136	1,743,326	0.3138769%
47-157	2,794,536	0.5031419%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
47-234	337,515	0.0607678%
47-266	1,157,263	0.2083593%
47-276	473,387	0.0852309%
47-287	1,021,406	0.1838989%
47-302	890,728	0.1603710%
47-389	325,206	0.0585517%
47-725	445,721	0.0802498%
47-800	86,048	0.0154925%
47-801	130,211	0.0234438%
47-806	16,881	0.0030393%
47-838	25,117	0.0045222%
47-856	27,336	0.0049217%
47-876	13,612	0.0024508%
47-877	-	0.0000000%
47-885	39,202	0.0070581%
47-887	46,206	0.0083192%
47-888	15,753	0.0028363%
47-890	48,694	0.0087671%
47-891	61,502	0.0110731%
47-903	5,755	0.0010362%
48-001	339,712	0.0611634%
48-005	7,924	0.0014267%
48-008	329,318	0.0592920%
48-013	841,545	0.1515159%
48-015	1,758,047	0.3165273%
48-016	970,984	0.1748207%
48-018	62,505	0.0112537%
48-019	114,103	0.0205437%
48-020	40,486	0.0072893%
48-021	53,956	0.0097145%
48-022	18,912	0.0034050%
48-023	4,888	0.0008801%
48-195	9,622,945	1.7325618%
48-229	671,424	0.1208864%
48-254	1,840,987	0.3314603%
48-260	961,855	0.1731771%
48-801	24,134	0.0043452%
48-802	348,710	0.0627835%
48-805	81,230	0.0146250%
48-806	-	0.0000000%
48-807	26,595	0.0047883%
48-808	-	0.0000000%
48-809	61,791	0.0111252%
48-810	-	0.0000000%
48-811	67,271	0.0121118%
48-812	25,971	0.0046760%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
48-815	162,217	0.0292063%
48-818	-	0.0000000%
48-820	-	0.0000000%
48-821	101,982	0.0183613%
48-822	117,025	0.0210698%
48-823	87,365	0.0157296%
48-824	62,086	0.0111783%
48-825	141,367	0.0254524%
48-826	-	0.0000000%
48-828	58,471	0.0105274%
48-830	-	0.0000000%
48-831	1,063,087	0.1914034%
48-832	149,931	0.0269943%
48-833	-	0.0000000%
48-834	30,420	0.0054770%
48-835	48,134	0.0086663%
48-841	-	0.0000000%
48-845	47,757	0.0085984%
48-847	132,349	0.0238288%
48-854	-	0.0000000%
48-860	80,993	0.0145824%
48-861	22,008	0.0039624%
48-867	26,161	0.0047102%
49-006	322,122	0.0579964%
49-018	332,149	0.0598017%
49-019	429,200	0.0772753%
49-021	13,321	0.0023984%
49-228	379,028	0.0682421%
49-754	216,422	0.0389657%
50-001	342,011	0.0615773%
50-002	933,080	0.1679963%
50-005	973,470	0.1752683%
50-006	578,668	0.1041862%
50-011	201,131	0.0362126%
50-012	103,434	0.0186228%
50-013	300,920	0.0541791%
50-014	338,735	0.0609875%
50-016	209,610	0.0377392%
50-019	128,460	0.0231286%
50-020	141,747	0.0255208%
50-021	372,640	0.0670919%
50-022	13,571	0.0024434%
50-116	422,656	0.0760970%
50-193	361,401	0.0650684%
50-210	2,706,243	0.4872452%
50-741	229,410	0.0413041%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
50-800	13,231	0.0023822%
50-802	39,902	0.0071842%
50-805	-	0.0000000%
50-808	139,677	0.0251481%
50-810	70,288	0.0126550%
50-812	74,309	0.0133790%
50-831	60,481	0.0108893%
50-836	64,594	0.0116298%
50-850	66,435	0.0119613%
50-851	16,138	0.0029056%
50-875	14,226	0.0025613%
50-886	-	0.0000000%
50-892	45,610	0.0082119%
50-900	583,964	0.1051397%
51-011	249,842	0.0449828%
51-016	176,807	0.0318332%
51-017	399,505	0.0719288%
51-018	260,265	0.0468594%
51-019	17,230	0.0031022%
51-020	115,468	0.0207894%
51-021	63,833	0.0114928%
51-162	1,172,103	0.2110311%
51-750	420,261	0.0756658%
51-767	311,189	0.0560280%
51-808	-	0.0000000%
51-811	410,061	0.0738294%
51-908	1,179,888	0.2124328%
52-001	266,518	0.0479852%
52-020	411,028	0.0740035%
52-021	724,835	0.1305028%
52-022	737,794	0.1328360%
52-023	303,727	0.0546845%
52-201	1,165,959	0.2099249%
52-217	1,648,019	0.2967174%
52-272	1,468,978	0.2644820%
52-746	327,147	0.0589011%
53-007	183,302	0.0330026%
53-010	243,801	0.0438951%
53-012	558,998	0.1006447%
54-001	176,135	0.0317122%
54-030	171,561	0.0308887%
54-040	157,629	0.0283803%
54-041	204,218	0.0367684%
54-042	270,306	0.0486672%
54-222	743,639	0.1338884%
54-396	209,406	0.0377025%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
55-001	677,280	0.1219408%
55-002	271,635	0.0489065%
55-009	175,913	0.0316722%
55-014	254,947	0.0459019%
55-179	683,490	0.1230589%
55-197	1,088,429	0.1959661%
55-322	221,037	0.0397966%
55-350	298,509	0.0537450%
55-369	596,416	0.1073816%
55-393	163,596	0.0294546%
55-757	458,184	0.0824937%
56-022	867,845	0.1562510%
57-001	1,602,707	0.2885592%
57-002	321,829	0.0579437%
57-008	210,929	0.0379767%
57-009	286,039	0.0514999%
57-011	1,037,162	0.1867357%
57-012	535,842	0.0964756%
57-020	470,556	0.0847212%
57-021	70,491	0.0126915%
57-022	31,589	0.0056874%
57-023	14,153	0.0025482%
57-024	9,036	0.0016269%
57-128	5,763,057	1.0376088%
57-165	1,448,930	0.2608724%
57-176	490,640	0.0883372%
57-240	2,540,346	0.4573763%
57-245	777,074	0.1399082%
57-269	1,174,626	0.2114854%
57-274	2,389,049	0.4301360%
57-290	1,187,162	0.2137424%
57-297	1,500,360	0.2701321%
57-298	1,501,128	0.2702704%
57-726	478,951	0.0862327%
57-802	-	0.0000000%
57-804	-	0.0000000%
57-806	33,054	0.0059512%
57-808	29,406	0.0052944%
57-809	-	0.0000000%
57-810	193,818	0.0348959%
57-813	-	0.0000000%
57-814	137,025	0.0246707%
57-815	29,079	0.0052355%
57-818	104,892	0.0188853%
57-819	25,059	0.0045117%
57-820	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
57-824	72,627	0.0130761%
57-825	16,563	0.0029821%
57-826	-	0.0000000%
57-827	-	0.0000000%
57-829	40,407	0.0072751%
57-830	35,702	0.0064280%
57-832	-	0.0000000%
57-834	-	0.0000000%
57-835	254,077	0.0457453%
57-841	-	0.0000000%
57-842	88,714	0.0159725%
57-845	25,547	0.0045996%
57-847	23,192	0.0041756%
57-849	-	0.0000000%
57-850	21,978	0.0039570%
57-851	-	0.0000000%
57-853	-	0.0000000%
57-860	49,113	0.0088425%
57-867	19,016	0.0034237%
57-871	26,922	0.0048472%
57-873	41,063	0.0073932%
57-882	39,136	0.0070462%
57-901	169,342	0.0304892%
57-907	157,870	0.0284237%
58-016	560,994	0.1010041%
59-014	392,271	0.0706264%
59-015	220,070	0.0396225%
59-016	259,282	0.0466824%
59-385	327,347	0.0589372%
59-800	5,560	0.0010011%
60-001	602,833	0.1085370%
60-003	633,893	0.1141292%
60-027	419,551	0.0755380%
60-028	396,786	0.0714393%
60-029	273,946	0.0493226%
60-030	720,343	0.1296941%
60-211	1,110,343	0.1999116%
60-717	467,755	0.0842169%
60-744	432,852	0.0779328%
60-800	12,194	0.0021955%
60-801	101,215	0.0182232%
61-018	265,308	0.0477673%
61-313	235,567	0.0424126%
62-006	249,933	0.0449992%
62-007	252,674	0.0454927%
62-010	2,505	0.0004510%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
62-012	29,014	0.0052238%
62-014	566	0.0001019%
62-015	418,855	0.0754127%
62-236	499,056	0.0898525%
63-001	223,331	0.0402096%
63-002	129,661	0.0233448%
63-014	261,820	0.0471394%
63-392	326,099	0.0587125%
64-020	346,950	0.0624666%
64-021	195,965	0.0352825%
64-270	436,849	0.0786524%
64-324	238,819	0.0429981%
65-001	172,864	0.0311233%
65-020	465,609	0.0838305%
65-021	1,005,755	0.1810810%
65-022	400,228	0.0720590%
65-120	616,756	0.1110438%
66-011	314,319	0.0565915%
66-012	283,683	0.0510757%
66-013	298,136	0.0536779%
66-278	448,105	0.0806790%
66-719	150,614	0.0271173%
67-013	454,655	0.0818583%
67-017	328,167	0.0590848%
67-020	271,093	0.0488089%
67-023	511,870	0.0921596%
67-025	285,332	0.0513726%
67-026	192,923	0.0347348%
67-027	7,904	0.0014231%
67-150	762,724	0.1373245%
67-181	658,926	0.1186362%
67-279	910,955	0.1640128%
67-284	582,336	0.1048466%
67-405	165,197	0.0297429%
67-758	224,350	0.0403931%
68-001	159,217	0.0286662%
68-003	7,055	0.0012702%
68-018	392,090	0.0705938%
68-019	240,304	0.0432655%
68-020	232,325	0.0418289%
68-025	216,559	0.0389903%
68-265	523,717	0.0942926%
69-001	211,091	0.0380059%
69-005	191,218	0.0344278%
69-006	116,611	0.0209952%
69-008	78,673	0.0141647%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
69-009	125,993	0.0226844%
69-010	133,949	0.0241168%
69-012	113,875	0.0205026%
69-015	129,087	0.0232415%
69-017	144,471	0.0260113%
69-019	275,613	0.0496227%
70-001	258,479	0.0465378%
70-006	622,408	0.1120614%
70-007	159,173	0.0286583%
70-008	626,371	0.1127749%
70-010	176,883	0.0318469%
70-012	429,532	0.0773350%
70-013	265,742	0.0478455%
70-014	341,297	0.0614488%
70-015	136,605	0.0245950%
70-158	1,154,025	0.2077763%
70-189	410,042	0.0738260%
70-712	299,995	0.0540126%
70-730	394,255	0.0709836%
70-800	66,283	0.0119339%
70-801	215,978	0.0388857%
70-813	-	0.0000000%
70-820	36,638	0.0065965%
70-870	16,858	0.0030352%
71-001	460,979	0.0829969%
71-007	276,544	0.0497903%
71-013	477,982	0.0860582%
71-014	194,619	0.0350402%
71-015	296,916	0.0534582%
71-017	294,287	0.0529849%
71-018	276,011	0.0496944%
71-118	843,547	0.1518763%
71-755	316,064	0.0569057%
72-012	307,483	0.0553607%
72-013	233,663	0.0420698%
72-140	793,563	0.1428769%
72-320	515,057	0.0927334%
72-334	206,204	0.0371260%
72-716	310,335	0.0558742%
72-735	506,391	0.0911731%
73-001	789,760	0.1421922%
73-002	253,255	0.0455973%
73-004	172,140	0.0309929%
73-005	169,938	0.0305965%
73-008	291,279	0.0524433%
73-013	292,991	0.0527515%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
73-015	332,951	0.0599461%
73-016	333,220	0.0599946%
73-017	377,449	0.0679578%
73-018	153,457	0.0276291%
73-180	566,782	0.1020462%
73-728	269,470	0.0485167%
73-875	120,844	0.0217573%
74-001	757,780	0.1364344%
74-003	213,606	0.0384587%
74-004	-	0.0000000%
74-010	143,722	0.0258764%
74-013	110,435	0.0198833%
74-014	185,045	0.0333164%
74-139	495,621	0.0892340%
74-194	693,534	0.1248672%
74-897	26,234	0.0047233%
75-003	138,070	0.0248588%
75-005	161,426	0.0290639%
75-007	172,725	0.0310983%
75-010	114,955	0.0206971%
75-015	104,964	0.0188982%
75-020	160,574	0.0289105%
75-022	292,842	0.0527247%
75-190	601,328	0.1082660%
75-900	138,133	0.0248701%
76-001	1,923,327	0.3462852%
76-006	553,002	0.0995652%
76-007	333,279	0.0600052%
76-012	1,398,250	0.2517477%
76-013	755,405	0.1360068%
76-022	209,666	0.0377493%
76-024	1,246,013	0.2243382%
76-026	1,505,550	0.2710666%
76-033	429,037	0.0772459%
76-034	536,571	0.0966069%
76-035	384,099	0.0691551%
76-036	382,240	0.0688204%
76-037	295,576	0.0532169%
76-102	892,777	0.1607399%
76-117	3,479,051	0.6263853%
76-164	853,157	0.1536065%
76-262	1,050,984	0.1892243%
76-281	636,290	0.1145608%
76-770	107,482	0.0193516%
76-801	-	0.0000000%
76-803	75,852	0.0136568%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
76-804	-	0.0000000%
76-805	27,565	0.0049629%
76-807	78,851	0.0141967%
76-808	13,015	0.0023433%
76-858	42,949	0.0077328%
76-876	30,127	0.0054242%
76-889	34,471	0.0062063%
77-001	608,100	0.1094853%
77-002	727,073	0.1309058%
77-003	588,567	0.1059685%
77-005	357,554	0.0643758%
77-006	357,033	0.0642820%
77-007	1,023,120	0.1842075%
77-010	182,648	0.0328848%
77-016	448,017	0.0806632%
77-021	22,898	0.0041227%
77-022	51,288	0.0092341%
77-101	7,557,872	1.3607561%
77-106	1,059,450	0.1907485%
77-127	1,016,834	0.1830757%
77-237	621,842	0.1119595%
77-257	1,460,850	0.2630185%
77-277	547,620	0.0985962%
77-280	693,315	0.1248278%
77-285	1,150,803	0.2071962%
77-296	1,214,683	0.2186974%
77-300	1,543,521	0.2779030%
77-502	3,527,834	0.6351684%
77-765	146,294	0.0263395%
77-800	-	0.0000000%
77-804	22,293	0.0040137%
77-810	66,701	0.0120092%
77-811	21,899	0.0039428%
77-820	3,477	0.0006260%
77-825	36,792	0.0066242%
77-826	-	0.0000000%
77-827	20,204	0.0036376%
77-830	121,450	0.0218665%
77-831	30,760	0.0055382%
77-832	31,003	0.0055819%
77-834	-	0.0000000%
77-836	14,234	0.0025628%
77-842	105,635	0.0190190%
77-884	-	0.0000000%
77-888	32,049	0.0057703%
77-897	31,345	0.0056435%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
77-911	533,599	0.0960718%
78-001	784,222	0.1411951%
78-002	88,416	0.0159189%
78-004	120,442	0.0216850%
78-005	197,708	0.0355963%
78-006	279,720	0.0503622%
78-013	649,387	0.1169188%
78-016	283,143	0.0509784%
78-017	144,830	0.0260759%
78-018	132,376	0.0238336%
78-023	117,200	0.0211013%
78-026	213,609	0.0384592%
78-027	254,994	0.0459104%
78-028	300,435	0.0540918%
78-029	187,668	0.0337887%
78-030	149,669	0.0269471%
78-031	186,282	0.0335391%
78-032	133,277	0.0239958%
78-144	426,783	0.0768401%
78-173	443,161	0.0797889%
78-203	1,602,264	0.2884794%
78-338	456,595	0.0822076%
78-356	246,959	0.0444637%
78-718	328,568	0.0591570%
78-803	59,776	0.0107624%
78-805	37,133	0.0066856%
78-833	37,348	0.0067243%
78-865	24,742	0.0044547%
79-001	655,674	0.1180507%
79-019	94,169	0.0169546%
79-023	11,706	0.0021076%
79-029	283,737	0.0510854%
79-031	421,002	0.0757993%
79-032	261,407	0.0470650%
79-132	425,035	0.0765254%
79-172	640,849	0.1153816%
79-198	460,645	0.0829368%
79-354	288,630	0.0519664%
79-763	334,520	0.0602286%
79-800	70,787	0.0127448%
80-020	268,757	0.0483883%
80-022	433,795	0.0781026%
80-345	1,361,077	0.2450549%
81-015	180,004	0.0324088%
81-016	227,506	0.0409613%
81-200	518,595	0.0933704%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	Employer Allocation Percentage
81-768	179,745	0.0323622%
82-019	631,387	0.1136780%
83-001	412,853	0.0743321%
83-003	425,762	0.0766563%
83-013	363,124	0.0653786%
83-014	1,343,346	0.2418626%
83-015	1,380,955	0.2486339%
83-161	1,281,611	0.2307475%
83-167	2,672,952	0.4812513%
83-225	774,736	0.1394872%
83-273	1,482,692	0.2669511%
83-769	390,294	0.0702704%
83-800	39,317	0.0070788%
83-887	36,887	0.0066413%
83-900	817,355	0.1471606%
84-005	330,273	0.0594640%
84-020	533,509	0.0960556%
84-023	187,824	0.0338168%
84-024	170,023	0.0306118%
84-160	529,821	0.0953916%
84-249	215,313	0.0387660%
84-734	236,822	0.0426386%
84-753	319,826	0.0575830%
85-001	372,134	0.0670008%
85-005	275,052	0.0495217%
85-006	282,800	0.0509167%
85-010	218,229	0.0392910%
85-011	263,925	0.0475183%
85-014	383,947	0.0691277%
85-016	229,739	0.0413633%
85-021	341,129	0.0614185%
85-208	1,184,022	0.2131771%
85-235	382,306	0.0688322%
85-364	197,637	0.0355835%
85-709	277,020	0.0498760%
85-870	5,085	0.0009155%
85-907	201,946	0.0363593%
86-007	153,703	0.0276734%
86-016	108,721	0.0195747%
86-020	139,969	0.0252007%
86-021	154,870	0.0278836%
86-022	199,924	0.0359953%
86-213	495,656	0.0892403%
86-351	281,423	0.0506688%
87-001	900,540	0.1621376%
87-012	313,416	0.0564289%

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

School Employees Retirement System of Ohio

**Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023**

<u>Employer Code</u>	<u>2023 Actual Employer Contribution</u>	<u>Employer Allocation Percentage</u>
87-019	188,416	0.0339233%
87-026	244,983	0.0441079%
87-035	377,959	0.0680496%
87-036	344,511	0.0620274%
87-037	361,876	0.0651539%
87-113	775,808	0.1396803%
87-361	1,238,406	0.2229686%
87-383	488,605	0.0879708%
87-701	588,299	0.1059202%
87-738	1,838,876	0.3310802%
88-012	228,865	0.0412060%
88-314	195,611	0.0352188%
88-371	388,654	0.0699752%
TOTAL	<u>\$ 555,417,116</u>	<u>100.00000000%</u>

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

School Employees Retirement System of Ohio

Notes to Schedule of Collective Pension Amounts and Schedule of Employer Allocations

Note 1. Nature of Entity

School Employees Retirement System of Ohio (SERS) is a statewide, cost-sharing, multiple-employer defined benefit public pension 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 (ORC). 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 Board). The Board has fiduciary responsibility for the oversight of the general administration and management of the System. 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 a 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.

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 Plan. State statute requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The 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 FY2023, employee members 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, 2023 and the respective allocation percentage. The Schedule of Collective Pension Amounts presents the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the year ended June 30, 2023 for all SERS employers. The pension expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs.

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

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

Basis of allocation: In determining the proportionate share of the net pension liability and corresponding employer pension amounts for a cost-sharing plan, the basis should be consistent with the manner in which contributions are made to the Plan, excluding those contributions to separately finance specific liabilities of an individual employer. SERS has determined that the actual contributions made to the Plan during FY2023 are appropriate as the allocation basis because they are representative of future contributions.

School Employees Retirement System of Ohio

Notes to Schedule of Collective Pension Amounts and Schedule of Employer Allocations

Note 3. Contributions

The FY2023 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' FY2023 ACFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$556,661,200
Service Credits and ARP Payments Paid by Members	(861,704)
Employer Penalties	(417,200)
Other Employer Payments and Miscellaneous Revenue	34,820
Total Contributions - Schedule of Employer Allocations	<u><u>\$555,417,116</u></u>

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, 2023 is as follows:

	Deferred Outflows (Inflows)*
2024	\$43,929,116
2025	(207,470,279)
2026	358,398,526
2027	4,116,193
	<u><u>\$198,973,556</u></u>

* 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.

Note 5. Pension Expense

The components of pension expense for the year ended June 30, 2023:

Service cost	\$460,216,525
Interest on the total pension liability & cash flow	1,514,327,908
Member contributions	(398,907,335)
Projected earnings on plan investments	(1,168,089,440)
Pension plan administrative expenses	30,540,558
Expensed portion of differences in expected and actual experience	123,704,303
Expensed portion of differences in expected and actual earnings of plan investments	(90,494,979)
Expensed portion of differences in changes of assumptions	51,307,797
Total Pension Expense	<u><u>\$522,605,337</u></u>

The average of the expected remaining service lives of all members for FY2023 is 3.70 years.

School Employees Retirement System of Ohio

Notes to Schedule of Collective Pension Amounts and Schedule of Employer Allocations

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

The net pension liability is the portion of the actuarial present value of projected benefit payments related to past periods.

The components of the net pension liability as of June 30, 2023 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)
\$23,084,316,697	\$17,558,801,466	\$5,525,515,231	76.06%

The activity related to the net pension liability for FY2023 is set forth in the following table:

Total pension liability as of June 30, 2022	\$22,371,468,812
Service cost	460,216,525
Interest	1,514,327,908
Difference between expected and actual experience	177,650,685
Changes of assumptions	37,078,750
Benefit payments	(1,378,757,376)
Refunds of contributions	(97,668,607)
Net change in total pension liability	<u>712,847,885</u>
Total pension liability as of June 30, 2023 (a)	<u>\$23,084,316,697</u>
Plan fiduciary net position as of June 30, 2022	\$16,962,691,005
Contributions – employer	556,661,200
Contributions – member	398,907,335
Net investment income	1,147,508,467
Benefit payments	(1,378,757,376)
Administrative expense	(30,540,558)
Refunds of contributions	(97,668,607)
Net change in plan fiduciary net position	<u>596,110,461</u>
Plan fiduciary net position as of June 30, 2023 (b)	<u>\$17,558,801,466</u>
Net pension liability as of June 30, 2023 (a) - (b)	<u>\$5,525,515,231</u>

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

School Employees Retirement System of Ohio

Notes to Schedule of Collective Pension Amounts and Schedule of Employer Allocations

incorporate the potential effects of legal or contractual funding limitations. Future benefits for all current plan members were projected through 2137.

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, 2023 (the measurement date)
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 investment 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 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. Mortality among disable 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 Collective Pension Amounts and Schedule of Employer Allocations

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*. ORC 3309.15 and the Board-adopted Investment Policy govern investment activity at SERS. 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 a 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.

As of June 30, 2023:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (geometric)
Cash	2.00%	0.75%
US Equity	24.75	4.82
Non-US Equity Developed	13.50	5.19
Non-US Equity Emerging	6.75	5.98
Fixed Income/Global Bonds	19.00	2.24
Private Equity	12.00	7.49
Real Estate/Real Assets	17.00	3.70
Private Debt/Private Credit	5.00	5.64

Total pension liability was calculated using the discount rate of 7.00%. The discount rate determination did not use a municipal bond rate. The projection of cash flows used to determine the discount rate assumed that employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 21-year amortization period of the unfunded actuarial accrued liability. The actuarially determined contribution rate of FY2023 was 14%. 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. The annual money-weighted rate of return, calculated as the internal rate of return on pension plan investments, for FY2023 was 6.90%.

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 1% lower (6.00%) and higher (8.00%) than the current rate.

	1% Lower	Current Discount Rate	1% Higher
Discount Rate	6.00%	7.00%	8.00%
System's Net Pension Liability	\$8,155,377,885	\$5,525,515,231	\$3,310,356,527

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
01-009	\$ 10,156,756	238,293	\$ 30,265	\$ 49,736	\$ 242,178	\$ 560,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 919,518	\$ 89,696	\$ 1,009,214
01-023	1,838,237	43,128	5,478	9,002	73,028	130,636	-	-	-	-	-	166,420	27,048	193,468
02-001	2,608,203	61,192	7,772	12,772	12,772	81,736	-	-	-	(31,587)	(31,587)	236,128	(11,699)	224,429
02-003	4,082,100	95,772	12,164	19,989	-	127,925	-	-	-	(104,300)	(104,300)	369,563	(38,629)	330,934
02-006	5,293,418	124,192	15,773	25,921	-	165,886	-	-	-	(20,448)	(20,448)	479,227	(7,573)	471,654
02-009	1,533,398	35,976	4,569	7,509	-	48,054	-	-	-	(25,477)	(25,477)	138,823	(9,436)	129,387
02-010	5,540,198	129,981	16,509	27,129	-	173,619	-	-	-	(153,452)	(153,452)	501,569	(56,834)	444,735
02-011	2,350,231	55,140	7,003	11,509	44,512	118,164	-	-	-	-	-	212,773	16,486	229,259
02-013	2,124,323	49,840	6,330	10,402	49,222	115,794	-	-	-	-	-	192,321	18,231	210,552
02-131	1,985,065	46,573	5,915	9,721	155,495	217,704	-	-	-	-	-	179,713	57,591	237,304
02-154	12,317,610	288,990	36,704	60,317	-	386,011	-	-	-	(42,257)	(42,257)	1,115,146	(15,651)	1,099,495
02-308	1,998,227	46,881	5,954	9,785	-	62,620	-	-	-	(71,786)	(71,786)	180,905	(26,587)	154,318
02-761	3,360,263	78,837	10,013	16,455	-	105,305	-	-	-	(57,255)	(57,255)	304,213	(21,206)	283,007
02-874	104,627	2,455	312	512	-	3,279	-	-	-	(3,058)	(3,058)	9,472	(1,132)	8,340
02-895	416,649	9,775	1,242	2,040	-	13,057	-	-	-	(12,257)	(12,257)	37,720	(4,539)	33,181
02-900	1,685,548	39,546	5,023	8,254	-	52,823	-	-	-	(20,626)	(20,626)	152,597	(7,639)	144,958
03-013	1,590,621	37,318	4,740	7,789	-	49,847	-	-	-	(15,578)	(15,578)	144,003	(5,769)	138,234
03-014	1,957,180	45,918	5,832	9,584	-	61,334	-	-	-	(18,374)	(18,374)	177,189	(6,805)	170,384
03-015	196,780	4,617	586	964	-	6,167	-	-	-	(8,206)	(8,206)	17,815	(3,039)	14,776
03-103	5,603,321	131,462	16,697	27,438	232,345	407,942	-	-	-	-	-	507,283	86,054	593,337
03-343	2,713,289	63,658	8,085	13,286	75,806	180,835	-	-	-	-	-	245,641	28,076	273,717
03-747	1,353,978	31,766	4,035	6,630	-	42,431	-	-	-	(32,100)	(32,100)	122,579	(11,889)	110,690
03-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04-001	4,024,061	94,411	11,991	19,705	323,901	450,008	-	-	-	-	-	364,309	119,964	484,273
04-019	2,537,659	59,537	7,562	12,426	-	79,525	-	-	-	(125,655)	(125,655)	229,741	(46,539)	183,202
04-031	3,135,946	73,574	9,344	15,356	-	98,274	-	-	-	(87,270)	(87,270)	283,905	(32,322)	251,583
04-033	2,916,743	68,431	8,691	14,283	-	91,405	-	-	-	(53,252)	(53,252)	264,060	(19,723)	244,337
04-034	3,540,449	83,064	10,550	17,337	-	110,951	-	-	-	(223,893)	(223,893)	320,526	(82,923)	237,603
04-035	14,793	347	44	72	-	463	-	-	-	(3,117)	(3,117)	1,339	(1,154)	185
04-104	8,637,007	202,637	25,736	42,294	-	270,667	-	-	-	(186,357)	(186,357)	781,931	(69,021)	712,910
04-125	3,818,905	89,597	11,379	18,700	42,165	161,841	-	-	-	-	-	345,735	15,617	361,352
04-244	4,005,537	93,976	11,936	19,614	-	125,526	-	-	-	(209,451)	(209,451)	362,632	(77,574)	285,058
04-704	2,594,793	60,878	7,732	12,706	-	81,316	-	-	-	(70,255)	(70,255)	234,913	(26,021)	208,892
05-001	4,180,569	98,083	12,457	20,472	91,417	222,429	-	-	-	-	-	378,478	33,858	412,336
05-006	3,362,322	78,885	10,019	16,465	59,277	164,646	-	-	-	-	-	304,400	21,954	326,354
05-017	4,141,084	97,156	12,339	20,278	-	129,773	-	-	-	(112,304)	(112,304)	374,903	(41,594)	333,309
05-018	3,352,613	78,657	9,990	16,417	-	105,064	-	-	-	(73,294)	(73,294)	303,521	(27,146)	276,375
05-105	6,894,922	161,765	20,545	33,763	370,462	586,535	-	-	-	-	-	624,215	137,208	761,423
05-169	2,895,514	67,933	8,628	14,179	-	90,740	-	-	-	(149,163)	(149,163)	262,138	(55,246)	206,892
05-710	1,764,827	41,406	5,259	8,642	-	55,307	-	-	-	(85,558)	(85,558)	159,774	(31,688)	128,086
05-739	7,993,863	187,548	23,820	39,145	-	250,513	-	-	-	(707,403)	(707,403)	723,705	(262,001)	461,704
06-001	3,546,070	83,196	10,566	17,364	205,255	316,381	-	-	-	-	-	321,035	76,021	397,056
06-008	1,655,684	38,845	4,934	8,108	55,057	106,944	-	-	-	-	-	149,893	20,392	170,285
06-010	1,630,882	38,263	4,860	7,986	-	51,109	-	-	-	(53,277)	(53,277)	147,648	(19,732)	127,916
06-011	1,013,603	23,781	3,020	4,963	-	31,764	-	-	-	(38,509)	(38,509)	91,764	(14,262)	77,502
06-017	1,838,416	43,132	5,478	9,002	58,454	116,066	-	-	-	-	-	166,437	21,649	188,086
06-185	4,067,028	95,419	12,119	19,916	-	127,454	-	-	-	(12,705)	(12,705)	368,199	(4,706)	363,493
06-202	5,951,445	139,630	17,734	29,143	-	186,507	-	-	-	(249,687)	(249,687)	538,800	(92,477)	446,323
07-020	3,547,512	83,230	10,571	17,372	-	111,173	-	-	-	(115,338)	(115,338)	321,166	(42,718)	278,448
07-026	1,792,932	42,065	5,343	8,780	39,770	95,958	-	-	-	-	-	162,319	14,730	177,049
07-108	2,968,744	69,651	8,846	14,537	-	93,034	-	-	-	(566,453)	(566,453)	268,768	(209,798)	58,970
07-163	3,518,264	82,544	10,484	17,228	9,703	119,959	-	-	-	-	-	318,518	3,594	322,112
07-294	3,022,972	70,924	9,008	14,803	16,184	110,919	-	-	-	-	-	273,678	5,994	279,672
07-304	3,395,192	79,656	10,117	16,626	140,634	247,033	-	-	-	-	-	307,376	52,087	359,463
07-309	2,322,794	54,496	6,921	11,374	-	72,791	-	-	-	(100,738)	(100,738)	210,289	(37,310)	172,979

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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	Total Employer Pension Expense
07-724	1,261,846	29,605	3,760	6,179	-	39,544	-	-	-	(2,005)	(2,005)	114,238	(742)	113,496
07-748	2,096,278	49,182	6,246	10,265	-	65,693	-	-	-	(4,138)	(4,138)	189,782	(1,533)	188,249
08-001	3,709,612	87,033	11,054	18,165	-	116,252	-	-	-	(132,829)	(132,829)	335,841	(49,196)	286,645
08-005	1,920,281	45,053	5,722	9,403	22,074	82,252	-	-	-	-	-	173,848	8,176	182,024
08-011	6,222,718	145,994	18,542	30,472	-	195,008	-	-	-	(480,056)	(480,056)	563,359	(177,799)	385,560
08-013	2,136,301	50,121	6,366	10,461	-	66,948	-	-	-	(14,554)	(14,554)	193,405	(5,390)	188,015
08-017	2,559,277	60,045	7,626	12,532	-	80,203	-	-	-	(43,020)	(43,020)	231,698	(15,934)	215,764
08-333	2,326,355	54,580	6,932	11,392	1,359	74,263	-	-	-	-	-	210,611	504	211,115
08-743	1,266,989	29,725	3,775	6,204	-	39,704	-	-	-	(141,546)	(141,546)	114,704	(52,424)	62,280
09-001	25,197,861	591,180	75,084	123,389	-	789,653	-	-	-	(393,173)	(393,173)	2,281,229	(145,619)	2,135,610
09-006	3,820,467	89,634	11,384	18,708	-	119,726	-	-	-	(76,908)	(76,908)	345,877	(28,484)	317,393
09-009	2,208,516	51,815	6,581	10,815	67,320	136,531	-	-	-	-	-	199,943	24,933	224,876
09-013	2,851,561	66,902	8,497	13,964	-	89,363	-	-	-	(1,253)	(1,253)	258,159	(464)	257,695
09-015	6,476,313	151,944	19,298	31,713	-	202,955	-	-	-	(334,049)	(334,049)	586,318	(123,722)	462,596
09-022	47,499,881	1,114,419	141,539	232,598	-	1,488,556	-	-	-	(1,258,327)	(1,258,327)	4,300,289	(466,047)	3,834,242
09-024	6,990,924	164,018	20,831	34,233	299,635	518,717	-	-	-	-	-	632,907	110,976	743,883
09-100	7,442,881	174,621	22,178	36,446	-	233,245	-	-	-	(69,612)	(69,612)	673,824	(25,782)	648,042
09-147	24,697,924	579,451	73,594	120,941	-	773,986	-	-	-	(426,003)	(426,003)	2,235,968	(157,779)	2,078,189
09-166	17,345,295	406,947	51,685	84,937	710,463	1,254,032	-	-	-	-	-	1,570,315	263,134	1,833,449
09-291	20,837,295	488,875	62,090	102,037	-	653,002	-	-	-	(1,295,694)	(1,295,694)	1,886,455	(479,886)	1,406,569
09-299	8,230,257	193,094	24,524	40,302	-	257,920	-	-	-	(519,148)	(519,148)	745,107	(192,277)	552,830
09-760	9,202,704	215,909	27,422	45,064	481,632	770,027	-	-	-	-	-	833,145	178,382	1,011,527
09-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-820	146,898	3,446	438	719	-	4,603	-	-	-	(23,724)	(23,724)	13,299	(8,786)	4,513
09-835	228,276	5,356	680	1,118	-	7,154	-	-	-	(36,991)	(36,991)	20,666	(13,700)	6,966
09-870	578,132	13,564	1,723	2,831	124,631	142,749	-	-	-	-	-	52,340	46,159	98,499
09-884	473,405	11,107	1,411	2,318	79,129	93,965	-	-	-	-	-	42,859	29,307	72,166
10-003	1,533,895	35,988	4,571	7,511	-	48,070	-	-	-	(30,770)	(30,770)	138,868	(11,396)	127,472
10-315	4,261,639	99,985	12,699	20,868	-	133,552	-	-	-	(72,602)	(72,602)	385,817	(26,890)	358,927
11-001	5,888,143	138,145	17,545	28,833	221,214	405,737	-	-	-	-	-	533,069	81,931	615,000
11-007	2,046,755	48,020	6,099	10,023	-	64,142	-	-	-	(105,353)	(105,353)	185,298	(39,019)	146,279
11-008	2,598,812	60,972	7,744	12,726	46,102	127,544	-	-	-	-	-	235,277	17,075	252,352
11-012	3,925,502	92,098	11,697	19,222	52,727	175,744	-	-	-	-	-	355,386	19,528	374,914
11-199	4,028,408	94,513	12,004	19,726	-	126,243	-	-	-	(104,059)	(104,059)	364,702	(38,540)	326,162
11-346	1,974,878	46,334	5,885	9,671	-	61,890	-	-	-	(42,261)	(42,261)	178,791	(15,652)	163,139
12-001	4,404,309	103,332	13,124	21,567	607,863	745,886	-	-	-	-	-	398,734	225,135	623,869
12-007	3,784,016	88,779	11,276	18,530	-	118,585	-	-	-	(193,559)	(193,559)	342,577	(71,688)	270,889
12-009	6,792,881	159,371	20,241	33,264	-	212,876	-	-	-	(110,842)	(110,842)	614,977	(41,052)	573,925
12-011	7,084,499	166,213	21,110	34,692	-	222,015	-	-	-	(303,715)	(303,715)	641,378	(112,487)	528,891
12-013	1,857,009	43,568	5,533	9,093	-	58,194	-	-	-	(2,148)	(2,148)	168,120	(795)	167,325
12-014	4,591,160	107,716	13,681	22,482	339,499	483,378	-	-	-	-	-	415,650	125,741	541,391
12-016	3,385,831	79,437	10,089	16,580	-	106,106	-	-	-	(371,661)	(371,661)	306,528	(137,652)	168,876
12-191	20,270,207	475,570	60,401	99,260	668,477	1,303,708	-	-	-	-	-	1,835,115	247,584	2,082,699
12-703	2,179,129	51,126	6,493	10,671	-	68,290	-	-	-	(27,460)	(27,460)	197,282	(10,170)	187,112
12-723	13,824,226	324,337	41,193	67,695	-	433,225	-	-	-	(621,664)	(621,664)	1,251,543	(230,246)	1,021,297
12-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-816	227,221	5,331	677	1,113	10,279	17,400	-	-	-	-	-	20,571	3,807	24,378
12-871	599,929	14,075	1,788	2,938	124,322	143,123	-	-	-	-	-	54,313	46,045	100,358
12-890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13-001	4,268,165	100,138	12,718	20,900	-	133,756	-	-	-	(213,390)	(213,390)	386,408	(79,033)	307,375
13-003	4,545,198	106,637	13,544	22,257	164,716	307,154	-	-	-	-	-	411,489	61,006	472,495
13-004	3,498,755	82,086	10,425	17,133	27,028	136,672	-	-	-	-	-	316,751	10,010	326,761
13-007	1,723,193	40,429	5,135	8,438	-	54,002	-	-	-	(93,389)	(93,389)	156,005	(34,588)	121,417
13-008	6,561,173	153,935	19,551	32,129	31,603	237,218	-	-	-	-	-	594,000	11,705	605,705
13-027	2,830,351	66,404	8,434	13,860	388,288	476,986	-	-	-	-	-	256,239	143,811	400,050

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
13-029	4,858,861	113,996	14,478	23,793	71,044	223,311	-	-	-	-	-	439,885	26,313	466,198
13-030	19,729,501	462,884	58,789	96,612	265,580	883,865	-	-	-	-	-	1,786,163	98,363	1,884,526
13-388	19,749,885	463,362	58,789	96,612	265,580	883,865	-	-	-	-	-	1,788,009	181,851	1,969,860
13-399	5,959,872	139,828	17,759	29,184	-	186,771	-	-	-	(113,249)	(113,249)	539,563	(41,944)	497,619
13-764	1,179,583	27,675	3,515	5,776	24,574	61,540	-	-	-	-	-	106,791	9,102	115,893
14-001	1,441,872	33,829	4,296	7,061	-	45,186	-	-	-	(88,329)	(88,329)	130,536	(32,714)	97,822
14-003	3,049,654	71,550	9,087	14,934	-	95,571	-	-	-	(68,763)	(68,763)	276,093	(25,468)	250,625
14-017	4,078,130	95,679	12,152	19,970	292,881	420,682	-	-	-	-	-	369,204	108,474	477,678
14-018	3,910,540	91,747	11,653	19,149	125,675	248,224	-	-	-	-	-	354,031	46,546	400,577
14-207	6,401,491	150,189	19,075	31,347	39,773	240,384	-	-	-	-	-	579,544	14,731	594,275
15-001	4,950,606	116,149	14,752	24,242	378,795	533,938	-	-	-	-	-	448,191	140,295	588,486
15-002	2,899,951	68,037	8,641	14,201	-	90,879	-	-	-	(154,709)	(154,709)	262,540	(57,299)	205,241
15-021	2,031,862	47,671	6,054	9,950	-	63,675	-	-	-	(61,751)	(61,751)	183,950	(22,871)	161,079
15-022	2,460,420	57,725	7,331	12,048	-	77,104	-	-	-	(48,936)	(48,936)	222,748	(18,125)	204,623
15-023	2,906,855	68,199	8,662	14,234	50,780	141,875	-	-	-	-	-	263,165	18,807	281,972
15-024	2,118,394	49,701	6,312	10,373	-	66,386	-	-	-	(149,060)	(149,060)	191,784	(55,208)	136,576
15-134	5,464,112	128,196	16,282	26,757	-	171,235	-	-	-	(24,007)	(24,007)	494,680	(8,892)	485,788
15-135	2,066,821	48,491	6,159	10,121	-	64,771	-	-	-	(23,755)	(23,755)	187,115	(8,798)	178,317
15-186	3,409,777	79,999	10,160	16,697	-	106,856	-	-	-	(79,011)	(79,011)	308,696	(29,264)	279,432
15-321	2,030,331	47,635	6,050	9,942	51,123	114,750	-	-	-	-	-	183,811	18,934	202,745
15-340	1,883,880	44,199	5,614	9,225	110,246	169,284	-	-	-	-	-	170,553	40,832	211,385
15-341	1,266,064	29,704	3,773	6,200	-	39,677	-	-	-	(35,536)	(35,536)	114,620	(13,162)	101,458
15-759	1,512,287	35,481	4,506	7,405	-	47,392	-	-	-	(85,410)	(85,410)	136,911	(31,633)	105,278
15-811	901,296	21,146	2,686	4,413	-	28,245	-	-	-	(43,222)	(43,222)	81,597	(16,008)	65,589
16-023	2,984,552	70,022	8,893	14,615	82,112	175,642	-	-	-	-	-	270,199	30,412	300,611
16-024	4,423,310	103,778	13,180	21,660	-	138,618	-	-	-	(190,383)	(190,383)	400,454	(70,512)	329,942
16-126	3,786,294	88,832	11,282	18,541	-	118,655	-	-	-	(308,315)	(308,315)	342,783	(114,191)	228,592
16-772	824,156	19,336	2,456	4,036	-	25,828	-	-	-	(24,863)	(24,863)	74,613	(9,209)	65,404
17-009	2,491,479	58,454	7,424	12,200	-	78,078	-	-	-	(66,236)	(66,236)	225,560	(24,532)	201,028
17-014	2,107,530	49,446	6,280	10,320	-	66,046	-	-	-	(9,619)	(9,619)	190,800	(3,563)	187,237
17-015	2,138,002	50,161	6,371	10,469	-	67,001	-	-	-	(74,378)	(74,378)	193,559	(27,547)	166,012
17-114	3,602,507	84,520	10,735	17,641	-	112,896	-	-	-	(103,143)	(103,143)	326,144	(38,201)	287,943
17-141	4,243,453	99,558	12,645	20,779	25,786	158,768	-	-	-	-	-	384,171	9,551	393,722
17-323	1,684,663	39,525	5,020	8,249	-	52,794	-	-	-	(84,026)	(84,026)	152,517	(31,121)	121,396
18-001	31,594,756	741,261	94,145	154,714	274,355	1,264,475	-	-	-	-	-	2,860,356	101,613	2,961,969
18-006	3,820,168	89,627	11,383	18,707	-	119,717	-	-	-	(38,567)	(38,567)	345,850	(14,284)	331,566
18-007	328,307	7,703	978	1,608	88,556	98,845	-	-	-	-	-	29,723	32,799	62,522
18-008	737,993	17,314	2,199	3,614	82,108	105,235	-	-	-	-	-	66,812	30,410	97,222
18-009	3,440,059	80,709	10,251	16,845	13,480	121,285	-	-	-	-	-	311,438	4,992	316,430
18-014	2,291,088	53,752	6,827	11,219	34,429	106,227	-	-	-	-	-	207,418	12,751	220,169
18-018	858,746	20,147	2,559	4,205	197,539	224,450	-	-	-	-	-	77,745	73,163	150,908
18-019	152,111	3,569	453	745	-	4,767	-	-	-	(47,967)	(47,967)	13,771	(17,766)	(3,995)
18-020	286,673	6,726	854	1,404	83,208	92,192	-	-	-	-	-	25,953	30,818	56,771
18-021	132,831	3,116	396	650	14,823	18,985	-	-	-	-	-	12,026	5,490	17,516
18-022	305,217	7,161	909	1,495	85,857	95,422	-	-	-	-	-	27,632	31,799	59,431
18-023	447,131	10,490	1,332	2,190	319,392	333,404	-	-	-	-	-	40,480	118,293	158,773
18-024	52,796	1,239	157	259	37,713	39,368	-	-	-	-	-	4,780	13,968	18,748
18-107	13,474,709	316,137	40,152	65,983	573,827	996,099	-	-	-	-	-	1,219,901	212,528	1,432,429
18-111	16,782,673	393,747	50,009	82,182	-	525,938	-	-	-	(930,592)	(930,592)	1,519,379	(344,664)	1,174,715
18-121	169,589,689	3,978,832	505,339	830,451	-	5,314,622	-	-	-	(4,924,075)	(4,924,075)	15,353,400	(1,823,731)	13,529,669
18-122	24,690,234	579,270	73,571	120,904	1,037,960	1,811,705	-	-	-	-	-	2,235,272	384,429	2,619,701
18-133	8,338,476	195,633	24,847	40,832	544,681	805,993	-	-	-	-	-	756,904	201,734	956,638
18-137	18,679,914	438,259	55,662	91,472	512,308	1,097,701	-	-	-	-	-	1,611,142	189,744	1,800,886
18-143	8,960,440	210,226	26,700	43,878	334,042	614,846	-	-	-	-	-	891,212	123,719	934,931
18-152	16,147,060	378,835	48,115	79,069	-	506,019	-	-	-	(528,669)	(528,669)	1,461,836	(195,803)	1,266,033

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
18-159	10,043,324	235,632	29,927	49,180	170,321	485,060	-	-	-	-	909,248	63,082	972,330	
18-178	34,255,408	803,684	102,073	167,743	478,293	1,551,793	-	-	-	-	3,101,232	177,146	3,278,378	
18-183	7,514,927	176,312	22,393	36,799	176,312	235,504	-	-	-	-	680,346	(73,880)	606,466	
18-188	25,028,410	587,205	74,579	122,560	-	784,344	-	-	-	(105,109)	(105,109)	(38,929)	2,226,959	
18-215	14,891,561	349,379	44,373	72,921	-	466,673	-	-	-	(983,406)	(983,406)	(364,225)	983,947	
18-219	9,585,170	224,883	28,562	46,937	126,253	426,635	-	-	-	-	867,771	46,761	914,532	
18-221	3,298,663	77,392	9,829	16,153	138,298	241,672	-	-	-	-	298,637	51,222	349,859	
18-224	5,478,010	128,522	16,323	26,825	-	171,670	-	-	-	(57,197)	(57,197)	(21,184)	474,755	
18-230	16,526,790	387,744	49,246	80,929	-	517,919	-	-	-	(641,121)	(641,121)	(237,452)	1,258,762	
18-233	11,385,146	267,113	33,925	55,751	-	356,789	-	-	-	(1,390,585)	(1,390,585)	(515,032)	515,695	
18-247	12,238,042	287,123	36,467	59,928	-	383,518	-	-	-	(480,407)	(480,407)	(177,929)	930,013	
18-250	8,745,306	205,178	26,059	42,824	80,530	354,591	-	-	-	-	791,735	29,826	821,561	
18-251	11,098,840	260,396	33,072	54,349	-	347,817	-	-	-	(318,055)	(318,055)	(117,798)	887,009	
18-258	12,144,050	284,918	36,187	59,467	-	380,572	-	-	-	(695,211)	(695,211)	(257,485)	841,948	
18-264	18,716,494	439,117	55,771	91,651	-	586,539	-	-	-	(210,388)	(210,388)	(77,922)	1,616,531	
18-271	9,854,613	231,204	29,365	48,256	-	308,825	-	-	-	(47,427)	(47,427)	(17,565)	874,599	
18-288	15,836,600	371,551	47,189	77,549	-	496,289	-	-	-	(101,343)	(101,343)	(37,535)	1,396,194	
18-289	18,258,599	428,374	54,406	89,409	347,642	919,831	-	-	-	-	1,652,999	128,756	1,781,755	
18-292	9,416,525	220,926	28,059	46,111	-	295,096	-	-	-	(572,692)	(572,692)	(212,108)	640,395	
18-317	7,188,589	168,655	21,420	35,201	-	225,276	-	-	-	(150,170)	(150,170)	(55,619)	595,183	
18-731	5,804,766	136,189	17,297	28,425	492,979	674,890	-	-	-	-	525,521	182,585	708,106	
18-742	3,759,622	88,206	11,203	18,410	-	117,819	-	-	-	(233,023)	(233,023)	(86,305)	254,063	
18-801	377,830	8,864	1,126	1,850	118,962	130,802	-	-	-	-	34,206	44,060	78,266	
18-802	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-803	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-805	426,239	10,000	1,270	2,087	120,047	133,404	-	-	-	-	38,589	44,462	83,051	
18-808	3,555,192	83,410	10,594	17,409	-	111,413	-	-	-	(580,617)	(580,617)	(215,043)	106,818	
18-809	358,421	8,409	1,068	1,755	36,231	47,463	-	-	-	-	32,449	13,419	45,868	
18-813	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-814	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-815	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-817	1,168,759	27,421	3,483	5,723	413,984	450,611	-	-	-	-	105,811	153,328	259,139	
18-818	210,687	4,943	628	1,032	-	6,603	-	-	-	(21,152)	(21,152)	(7,834)	11,240	
18-819	639,682	15,008	1,906	3,132	127,166	147,212	-	-	-	-	57,912	47,098	105,010	
18-820	6,069	142	18	30	-	190	-	-	-	(29,656)	(29,656)	(10,984)	(10,435)	
18-821	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-822	-	-	-	-	-	-	-	-	-	(29,156)	(29,156)	(10,799)	(10,799)	
18-824	530,857	12,455	1,582	2,600	-	16,637	-	-	-	(30,333)	(30,333)	(11,235)	36,825	
18-826	304,521	7,145	907	1,491	26,281	35,824	-	-	-	-	27,569	9,734	37,303	
18-827	149,534	3,508	446	732	-	4,686	-	-	-	(43,777)	(43,777)	(16,214)	(2,676)	
18-828	586,230	13,754	1,747	2,871	-	18,372	-	-	-	(7,259)	(7,259)	(2,688)	50,385	
18-830	675,069	15,838	2,012	3,306	72,845	94,001	-	-	-	-	61,116	26,979	88,095	
18-831	2,616	61	8	13	-	82	-	-	-	(325,001)	(325,001)	(120,371)	(120,134)	
18-833	295,885	6,942	882	1,449	61,781	71,054	-	-	-	-	26,787	22,882	49,669	
18-834	410,143	9,623	1,222	2,008	6,418	19,271	-	-	-	-	37,131	2,377	39,508	
18-836	806,796	18,929	2,404	3,951	235,063	260,347	-	-	-	-	73,041	87,061	160,102	
18-838	331,640	7,781	988	1,624	69,825	80,218	-	-	-	-	30,024	25,861	55,885	
18-839	962,628	22,585	2,868	4,714	-	30,167	-	-	-	(8,273)	(8,273)	(3,064)	84,085	
18-840	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-841	506,921	11,893	1,511	2,482	23,291	39,177	-	-	-	-	45,893	8,626	54,519	
18-844	228,972	5,372	682	1,121	22,079	29,254	-	-	-	-	20,729	8,178	28,907	
18-845	414,779	9,731	1,236	2,031	-	12,998	-	-	-	(46,550)	(46,550)	(17,241)	20,310	
18-846	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-847	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-848	143,108	3,358	426	701	-	4,485	-	-	-	(15,229)	(15,229)	(5,641)	7,315	

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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	Total Employer Pension Expense
18-849	140,959	3,307	420	690	-	4,417	-	-	-	(14,080)	(14,080)	12,761	(5,215)	7,546
18-850	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-851	258,201	6,058	769	1,264	37,594	45,685	-	-	-	-	-	23,376	13,924	37,300
18-852	694,130	16,285	2,068	3,399	85,379	107,131	-	-	-	-	-	62,841	31,622	94,463
18-855	413,088	9,692	1,231	2,023	92,777	105,723	-	-	-	-	-	37,398	34,362	71,760
18-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-858	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-862	174,247	4,088	519	853	-	5,460	-	-	-	(63,168)	(63,168)	15,775	(23,395)	(7,620)
18-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-865	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-867	1,209,268	28,371	3,603	5,922	62,037	99,933	-	-	-	-	-	109,478	22,977	132,455
18-869	236,573	5,550	705	1,158	7,413	9,933	-	-	-	(18,406)	(18,406)	21,418	(6,817)	14,601
18-870	333,560	7,826	994	1,633	-	10,453	-	-	-	(158,639)	(158,639)	30,198	(58,755)	(28,557)
18-871	142,053	3,333	423	696	10,825	15,277	-	-	-	-	-	12,860	4,009	16,869
18-872	252,938	5,934	754	1,239	2,453	10,380	-	-	-	-	-	22,899	908	23,807
18-873	350,452	8,222	1,044	1,716	24,457	35,439	-	-	-	-	-	31,727	9,058	40,785
18-876	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-877	192,731	4,522	574	944	11,679	17,719	-	-	-	-	-	17,448	4,326	21,774
18-878	147,087	3,451	438	720	-	4,609	-	-	-	(16,322)	(16,322)	13,316	(6,045)	7,271
18-879	353,646	8,297	1,054	1,732	95,320	106,403	-	-	-	-	-	32,016	35,304	67,320
18-880	537,542	12,612	1,602	2,632	86,914	103,760	-	-	-	-	-	48,665	32,191	80,856
18-881	84,929	1,993	253	416	-	2,662	-	-	-	(397)	(397)	7,689	(147)	7,542
18-882	232,315	5,450	692	1,138	82,724	90,004	-	-	-	-	-	21,032	30,639	51,671
18-883	292,026	6,851	870	1,430	-	9,151	-	-	-	(9,791)	(9,791)	26,438	(3,626)	22,812
18-884	1,263,398	29,641	3,765	6,187	210,056	249,649	-	-	-	-	-	114,379	77,799	192,178
18-888	28,363	665	85	139	-	889	-	-	-	(32,858)	(32,858)	2,568	(12,170)	(9,602)
18-889	324,985	7,625	968	1,591	-	10,184	-	-	-	(54,020)	(54,020)	29,422	(20,008)	9,414
18-891	430,607	10,103	1,283	2,109	-	13,495	-	-	-	(110,208)	(110,208)	38,984	(40,818)	(1,834)
18-893	213,413	5,007	636	1,045	38,432	45,120	-	-	-	-	-	19,321	14,234	33,555
18-894	170,625	4,003	508	836	779	6,126	-	-	-	-	-	15,447	289	15,736
18-895	706,725	16,581	2,106	3,461	148,239	170,387	-	-	-	-	-	63,982	54,904	118,886
18-897	720,593	16,906	2,147	3,529	84,034	106,616	-	-	-	-	-	65,237	31,124	96,361
18-899	570,819	13,392	1,701	2,795	-	17,888	-	-	-	(54,511)	(54,511)	51,678	(20,189)	31,489
18-900	432,974	10,158	1,290	2,120	24,211	37,779	-	-	-	-	-	39,198	8,967	48,165
18-910	3,308,840	77,630	9,860	16,203	-	103,693	-	-	-	(539,121)	(539,121)	299,558	(199,674)	99,884
18-930	423,563	9,937	1,262	2,074	140,831	154,104	-	-	-	-	-	38,346	52,159	90,505
18-931	207,832	4,876	619	1,018	3,817	10,330	-	-	-	-	-	18,816	1,414	20,230
18-935	202,768	4,757	604	993	25,765	32,119	-	-	-	-	-	18,357	9,542	27,899
18-946	274,417	6,438	818	1,344	87,131	95,731	-	-	-	-	-	24,844	32,271	57,115
18-947	569,487	13,361	1,697	2,789	96,715	114,562	-	-	-	-	-	51,557	35,821	87,378
18-948	487,850	11,446	1,454	2,389	20,016	35,305	-	-	-	-	-	44,166	7,414	51,580
18-950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-951	552,017	12,951	1,645	2,703	135,441	152,740	-	-	-	-	-	49,976	50,163	100,139
18-953	89,227	2,093	266	437	-	2,796	-	-	-	(19,726)	(19,726)	8,078	(7,306)	772
18-954	261,633	6,138	780	1,281	4,516	12,715	-	-	-	-	-	23,686	1,672	25,358
18-955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-956	677,068	15,885	2,018	3,315	210,119	231,337	-	-	-	-	-	61,297	77,822	139,119
18-957	558,016	13,092	1,663	2,733	121,002	138,490	-	-	-	-	-	50,519	44,815	95,334
18-958	633,087	14,853	1,886	3,100	163,985	183,824	-	-	-	-	-	57,315	60,735	118,050
19-001	1,257,747	29,509	3,748	6,159	75,518	114,934	-	-	-	-	-	113,867	27,970	141,837
19-003	1,969,695	46,212	5,869	9,645	39,508	101,234	-	-	-	-	-	178,322	14,632	192,954
19-028	2,366,129	55,513	7,051	11,587	-	74,151	-	-	-	(48,750)	(48,750)	214,212	(18,055)	196,157
19-045	1,933,145	45,355	5,760	9,466	-	60,581	-	-	-	(52,397)	(52,397)	175,013	(19,406)	155,607
19-046	1,953,499	45,832	5,821	9,566	-	61,219	-	-	-	(1,667)	(1,667)	176,855	(618)	176,237

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
19-047	1,500,449	35,203	4,471	7,347	-	47,021	-	-	-	(24,281)	(24,281)	135,840	(8,993)	126,847
19-146	5,180,503	121,542	15,437	25,368	-	162,347	-	-	-	(152,213)	(152,213)	469,005	(56,375)	412,630
19-372	3,383,224	79,376	10,081	16,567	-	106,024	-	-	-	(86,568)	(86,568)	306,292	(32,062)	274,230
20-005	1,593,407	37,384	4,748	7,803	-	49,935	-	-	-	(50,688)	(50,688)	144,255	(18,774)	125,481
20-013	2,076,371	48,715	6,187	10,168	-	65,070	-	-	-	(99,216)	(99,216)	187,979	(36,746)	151,233
20-014	2,247,325	52,726	6,697	11,005	-	70,428	-	-	-	(68,519)	(68,519)	203,456	(25,378)	178,078
20-129	5,678,879	133,235	16,922	27,808	-	177,965	-	-	-	(156,814)	(156,814)	514,124	(58,079)	456,045
20-381	2,121,010	49,762	6,320	10,386	40,947	107,415	-	-	-	-	-	192,021	15,166	207,187
21-014	10,073,707	236,344	30,017	49,329	-	315,690	-	-	-	(30,679)	(30,679)	911,999	(11,362)	900,637
21-016	59,837,218	1,403,872	178,301	293,012	2,758,875	4,634,060	-	-	-	-	-	5,417,220	1,021,806	6,439,026
21-018	4,904,246	115,061	14,614	24,015	-	153,690	-	-	-	(6,700)	(6,700)	443,994	(2,481)	441,513
21-130	14,763,385	346,371	43,992	72,294	-	462,657	-	-	-	(42,967)	(42,967)	1,336,568	(15,914)	1,320,654
21-756	4,009,486	94,069	11,947	19,634	4,046	129,696	-	-	-	-	-	362,989	1,499	364,488
22-001	5,382,267	126,276	16,038	26,356	29,109	197,779	-	-	-	-	-	487,271	10,781	498,052
22-006	145,844	3,422	435	714	-	4,571	-	-	-	(24,528)	(24,528)	13,204	(9,084)	4,120
22-007	4,070,749	95,506	12,130	19,934	131,143	258,713	-	-	-	-	-	368,536	48,571	417,107
22-010	5,576,420	130,831	16,616	27,307	-	174,754	-	-	-	(43,709)	(43,709)	504,848	(16,189)	488,659
22-011	5,368,946	125,964	15,998	26,291	115,075	283,328	-	-	-	-	-	486,065	42,620	528,685
22-012	3,766,188	88,360	11,222	18,442	10,863	128,887	-	-	-	-	-	340,963	4,024	344,987
22-187	11,389,851	267,223	33,939	55,774	146,354	503,290	-	-	-	-	-	1,031,153	54,205	1,085,358
22-259	2,740,070	64,286	8,165	13,418	-	85,869	-	-	-	(116,676)	(116,676)	248,066	(43,213)	204,853
22-708	4,942,090	115,949	14,726	24,201	-	154,876	-	-	-	(143,951)	(143,951)	447,420	(53,315)	394,105
22-800	923,411	21,665	2,752	4,522	83,086	112,025	-	-	-	-	-	83,599	30,772	114,371
23-001	3,747,674	87,926	11,167	18,352	103,382	220,827	-	-	-	-	-	339,287	38,289	377,576
23-003	2,644,018	62,033	7,879	12,947	-	82,859	-	-	-	(191,061)	(191,061)	239,370	(70,764)	168,606
23-009	25,880,193	607,189	77,117	126,731	375,122	1,186,159	-	-	-	-	-	2,343,002	138,934	2,481,936
23-010	4,686,764	109,959	13,965	22,950	-	146,874	-	-	-	(158,154)	(158,154)	424,305	(58,576)	365,729
23-013	1,496,370	35,107	4,459	7,327	50,765	97,658	-	-	-	-	-	135,470	18,802	154,272
23-014	4,713,674	110,590	14,046	23,082	29,299	177,017	-	-	-	-	-	426,741	10,851	437,592
23-015	4,225,984	99,148	12,592	20,694	334,261	466,695	-	-	-	-	-	382,589	123,801	506,390
23-016	3,259,745	76,479	9,713	15,962	-	102,154	-	-	-	(121,329)	(121,329)	295,113	(44,937)	250,176
23-153	16,382,469	384,358	48,816	80,222	-	513,396	-	-	-	(721,217)	(721,217)	1,483,148	(267,117)	1,216,031
24-013	7,536,167	176,810	22,456	36,903	-	236,169	-	-	-	(308,301)	(308,301)	682,269	(114,185)	568,084
24-204	4,774,996	112,029	14,228	23,382	35,345	184,984	-	-	-	-	-	432,293	13,091	445,384
25-001	8,689,267	203,863	25,892	42,550	47,203	319,508	-	-	-	-	-	786,662	17,482	804,144
25-004	11,259,766	264,171	33,552	55,137	419,843	772,703	-	-	-	-	-	1,019,376	155,497	1,174,873
25-007	5,467,048	128,265	16,291	26,771	-	171,327	-	-	-	(118,177)	(118,177)	494,946	(43,769)	451,177
25-010	17,245,891	404,615	51,389	84,450	936,386	1,476,840	-	-	-	-	-	1,561,316	346,810	1,908,126
25-016	14,649,028	343,688	43,651	71,734	197,093	656,166	-	-	-	-	-	1,326,215	72,998	1,399,213
25-028	140,561	3,298	419	688	-	4,405	-	-	-	(35,177)	(35,177)	12,725	(13,029)	(304)
25-029	410,849	9,639	1,224	2,012	59,034	71,909	-	-	-	-	-	37,195	21,865	59,060
25-030	101,245	2,375	302	496	-	3,173	-	-	-	(31,670)	(31,670)	9,166	(11,729)	(2,563)
25-033	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-034	720,961	16,915	2,148	3,530	106,589	129,182	-	-	-	-	-	65,270	39,478	104,748
25-035	353,825	8,301	1,054	1,733	39,433	50,521	-	-	-	-	-	32,033	14,605	46,638
25-037	175,858	4,126	524	861	-	5,511	-	-	-	(36,772)	(36,772)	15,921	(13,619)	2,302
25-038	120,296	2,822	358	589	-	3,769	-	-	-	(23,192)	(23,192)	10,891	(8,590)	2,301
25-039	162,418	3,811	484	795	31,986	37,076	-	-	-	-	-	14,704	11,847	26,551
25-040	113,710	2,668	339	557	-	3,564	-	-	-	(32,570)	(32,570)	10,294	(12,063)	(1,769)
25-041	465,655	10,925	1,388	2,280	-	14,593	-	-	-	(138,152)	(138,152)	42,157	(51,168)	(9,011)
25-042	199,863	4,689	596	979	-	6,264	-	-	-	(30,561)	(30,561)	18,094	(11,319)	6,775
25-043	322,288	7,561	960	1,578	58,941	69,040	-	-	-	-	-	29,178	21,830	51,008
25-044	511,696	12,005	1,525	2,506	93,057	109,093	-	-	-	-	-	46,325	34,466	80,791
25-045	90,769	2,130	270	444	24,598	27,442	-	-	-	-	-	8,218	9,111	17,329
25-046	82,542	1,937	246	404	3,001	5,588	-	-	-	-	-	7,473	1,111	8,584

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
25-047	242,144	5,681	722	1,186	172,966	180,555	-	-	-	-	21,922	64,062	85,984	
25-048	145,217	3,407	433	711	103,730	108,281	-	-	-	-	13,147	38,419	51,566	
25-112	7,000,823	164,250	20,861	34,282	-	219,393	-	-	-	(8,517)	633,803	(3,155)	630,648	
25-123	231,417,063	5,429,396	689,570	1,133,208	4,587,131	11,839,305	-	-	-	-	20,950,794	1,698,938	22,649,732	
25-124	51,255,872	1,202,541	152,731	250,991	544,015	2,150,278	-	-	-	-	4,640,329	201,487	4,841,816	
25-145	4,396,499	103,149	13,101	21,529	-	137,779	-	-	-	(25,658)	398,027	(9,503)	388,524	
25-216	19,573,619	459,227	58,325	95,849	341,277	954,678	-	-	-	-	1,772,051	126,399	1,898,450	
25-241	8,805,096	206,581	26,237	43,117	-	275,935	-	-	-	(282,105)	797,148	(104,483)	692,665	
25-255	55,552,757	1,303,352	165,535	272,032	191,313	1,932,232	-	-	-	-	5,029,337	70,856	5,100,193	
25-263	34,273,136	804,100	102,126	167,829	-	1,074,055	-	-	-	(936,472)	3,102,837	(346,841)	2,755,996	
25-275	32,034,625	751,581	95,456	156,868	-	1,003,905	-	-	-	(111,187)	2,900,179	(41,181)	2,858,998	
25-282	41,960,289	984,452	125,032	205,472	-	1,314,956	-	-	-	(526,699)	3,798,775	(195,074)	3,603,701	
25-293	13,747,116	322,528	40,963	67,317	73,894	504,702	-	-	-	-	1,244,562	27,368	1,271,930	
25-295	19,079,601	447,636	56,853	93,429	414,621	1,012,539	-	-	-	-	1,727,326	153,563	1,880,889	
25-707	5,736,311	134,583	17,093	28,090	238,575	418,341	-	-	-	-	519,323	88,361	607,684	
25-720	71,364,456	1,674,319	212,650	349,459	1,496,118	3,732,546	-	-	-	-	6,460,811	554,118	7,014,929	
25-800	266,219	6,246	793	1,304	2,289	10,632	-	-	-	-	24,102	848	24,950	
25-801	238,722	5,601	711	1,169	-	7,481	-	-	-	(96,974)	21,612	(35,916)	(14,304)	
25-803	5,738,271	134,629	17,099	28,099	248,275	428,102	-	-	-	-	519,501	91,954	611,455	
25-804	375,105	8,801	1,118	1,837	56,828	68,584	-	-	-	-	33,959	21,047	55,006	
25-805	-	-	-	-	-	-	-	-	-	-	-	-	-	
25-806	709,123	16,637	2,113	3,472	110,104	132,326	-	-	-	-	64,199	40,779	104,978	
25-807	-	-	-	-	-	-	-	-	-	-	-	-	-	
25-808	2,000,077	46,925	5,960	9,794	443,069	505,748	-	-	-	-	181,072	164,100	345,172	
25-809	-	-	-	-	-	-	-	-	-	-	-	-	-	
25-810	907,852	21,300	2,705	4,446	25,050	53,501	-	-	-	-	82,190	9,278	91,468	
25-811	907,603	21,294	2,704	4,444	53,969	82,411	-	-	-	-	82,168	19,989	102,157	
25-812	-	-	-	-	-	-	-	-	-	-	-	-	-	
25-813	1,101,120	25,834	3,281	5,392	162,563	197,070	-	-	-	-	99,687	60,209	159,896	
25-814	-	-	-	-	-	-	-	-	-	-	-	-	-	
25-815	262,200	6,152	781	1,284	17,531	25,748	-	-	-	-	23,738	6,493	30,231	
25-816	-	-	-	-	-	-	-	-	-	-	-	-	-	
25-817	1,620,665	38,023	4,829	7,936	78,444	129,232	-	-	-	-	146,723	29,054	175,777	
25-818	249,327	5,850	743	1,221	58,568	66,382	-	-	-	-	22,572	21,692	44,264	
25-820	1,254,753	29,438	3,739	6,144	147,996	187,317	-	-	-	-	113,596	54,814	168,410	
25-821	121,868	2,859	363	597	-	3,819	-	-	-	(27,647)	11,033	(10,239)	794	
25-823	73,051	1,714	218	358	-	2,290	-	-	-	(19,325)	6,614	(7,158)	(544)	
25-824	1,261,428	29,595	3,759	6,177	369,207	408,738	-	-	-	-	114,200	136,744	250,944	
25-825	480,349	11,270	1,431	2,352	104,929	119,982	-	-	-	-	43,487	38,863	82,350	
25-826	-	-	-	-	-	-	-	-	-	-	-	-	-	
25-829	-	-	-	-	-	-	-	-	-	-	-	-	-	
25-830	229,918	5,394	685	1,126	46,598	53,803	-	-	-	-	20,815	17,259	38,074	
25-831	259,544	6,089	773	1,271	60,317	68,450	-	-	-	-	23,497	22,339	45,836	
25-832	90,063	2,113	268	441	-	2,822	-	-	-	(4,035)	8,154	(1,495)	6,659	
25-833	277,471	6,510	827	1,359	43,481	52,177	-	-	-	-	25,120	16,104	41,224	
25-834	612,235	14,364	1,824	2,998	66,594	85,780	-	-	-	-	55,427	24,665	80,092	
25-836	424,698	9,964	1,266	2,080	14,549	27,859	-	-	-	-	38,449	5,389	43,838	
25-838	889,576	20,871	2,651	4,356	14,641	42,519	-	-	-	-	80,536	5,422	85,958	
25-840	2,600,474	61,011	7,749	12,734	533,091	614,585	-	-	-	-	235,428	197,441	432,869	
25-841	796,738	18,693	2,374	3,901	-	24,968	-	-	-	(40,952)	72,131	(15,167)	56,964	
25-842	137,497	3,226	410	673	39,600	43,909	-	-	-	-	12,448	14,666	27,114	
25-843	-	-	-	-	-	-	-	-	-	-	-	-	-	
25-844	302,909	7,107	903	1,483	-	9,493	-	-	-	(15,511)	27,423	(5,745)	21,678	
25-846	913,682	21,436	2,723	4,474	8,595	37,228	-	-	-	-	82,718	3,184	85,902	
25-847	285,728	6,704	851	1,399	-	8,954	-	-	-	(20,281)	25,868	(7,511)	18,357	

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
25-849	238,015	5,584	709	1,166	-	7,459	-	-	-	(120,513)	(120,513)	21,548	(44,635)	(23,087)
25-852	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-853	1,461,371	34,286	4,355	7,156	67,899	113,696	-	-	-	-	-	132,302	25,148	157,450
25-855	1,785,560	41,892	5,321	8,744	68,788	124,745	-	-	-	-	-	161,651	25,477	187,128
25-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-860	750,388	17,605	2,236	3,675	28,202	51,718	-	-	-	-	-	67,935	10,445	78,380
25-864	945,297	22,178	2,817	4,629	160,703	190,327	-	-	-	-	-	85,580	59,519	145,099
25-866	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-867	254,530	5,972	758	1,246	-	7,976	-	-	-	(48,167)	(48,167)	23,043	(17,839)	5,204
25-868	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-870	588,926	13,817	1,755	2,884	102,040	120,496	-	-	-	-	-	53,317	37,793	91,110
25-871	196,809	4,617	586	964	-	6,167	-	-	-	(129,202)	(129,202)	17,818	(47,853)	(30,035)
25-874	85,686	2,010	255	420	929	3,614	-	-	-	-	-	7,757	344	8,101
25-876	426,389	10,004	1,271	2,088	39,190	52,553	-	-	-	-	-	38,602	14,515	53,117
25-879	721,339	16,924	2,149	3,532	47,588	70,193	-	-	-	-	-	65,305	17,625	82,930
25-880	462,929	10,861	1,379	2,267	65,813	80,320	-	-	-	-	-	41,910	24,375	66,285
25-881	542,865	12,736	1,618	2,658	-	17,012	-	-	-	(224,147)	(224,147)	49,147	(83,018)	(33,871)
25-882	623,476	14,628	1,858	3,053	1,010	20,549	-	-	-	-	-	56,445	374	56,819
25-883	1,726,914	40,516	5,146	8,456	441,531	495,649	-	-	-	-	-	156,342	163,530	319,872
25-886	216,119	5,070	644	1,058	6,358	13,130	-	-	-	-	-	19,566	2,355	21,921
25-887	890,492	20,892	2,653	4,361	93,413	121,319	-	-	-	-	-	80,619	34,597	115,216
25-888	188,134	4,414	561	921	13,674	19,570	-	-	-	-	-	17,032	5,064	22,096
25-889	280,893	6,590	837	1,375	-	8,802	-	-	-	(14,708)	(14,708)	25,430	(5,447)	19,983
25-890	279,371	6,554	832	1,368	1,765	10,519	-	-	-	-	-	25,292	654	25,946
25-891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-892	999,029	23,439	2,977	4,892	192,098	223,406	-	-	-	-	-	90,445	71,147	161,592
25-894	396,335	9,299	1,181	1,941	80,040	92,461	-	-	-	-	-	35,881	29,645	65,526
25-895	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-896	294,453	6,908	877	1,442	-	9,227	-	-	-	(9,316)	(9,316)	26,658	(3,450)	23,208
25-898	1,368,712	32,112	4,078	6,702	371,157	414,049	-	-	-	-	-	123,913	137,466	261,379
25-912	53,075,823	1,245,239	158,154	259,903	502,190	2,165,486	-	-	-	-	-	4,805,094	185,996	4,991,090
25-914	10,873,956	255,120	32,402	53,248	190,746	531,516	-	-	-	-	-	984,448	70,646	1,055,094
25-930	545,203	12,791	1,625	2,670	5,210	22,296	-	-	-	-	-	49,359	1,930	51,289
25-933	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-937	259,305	6,084	773	1,270	37,333	45,460	-	-	-	-	-	23,476	13,827	37,303
25-939	814,088	19,100	2,426	3,986	56,029	81,541	-	-	-	-	-	73,702	20,751	94,453
25-940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-943	969,691	22,750	2,889	4,748	294,301	324,688	-	-	-	-	-	87,789	109,001	196,790
25-945	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-948	519,625	12,191	1,548	2,545	60,065	76,349	-	-	-	-	-	47,043	22,246	69,289
25-950	299,308	7,022	892	1,466	-	9,380	-	-	-	(19,117)	(19,117)	27,097	(7,081)	20,016
25-953	662,166	15,535	1,973	3,243	49,727	70,478	-	-	-	-	-	59,948	18,418	78,366
26-001	7,104,336	166,679	21,169	34,789	449,071	671,708	-	-	-	-	-	643,174	166,322	809,496
26-002	2,524,866	59,237	7,524	12,364	-	79,125	-	-	-	(25,195)	(25,195)	228,583	(9,331)	219,252
26-010	862,915	20,245	2,571	4,226	-	27,042	-	-	-	(31,476)	(31,476)	78,122	(11,658)	66,464
26-013	1,527,916	35,847	4,553	7,482	55,013	102,895	-	-	-	-	-	138,326	20,375	158,701
26-017	3,278,298	76,914	9,769	16,053	115,542	218,278	-	-	-	-	-	296,793	42,793	339,586
26-019	2,998,032	70,338	8,933	14,681	-	93,952	-	-	-	(6,557)	(6,557)	271,420	(2,429)	268,991
26-020	2,954,119	69,308	8,803	14,466	41,295	133,872	-	-	-	-	-	267,444	15,294	282,738
26-374	3,541,324	83,085	10,552	17,341	-	110,978	-	-	-	(47,285)	(47,285)	320,605	(17,513)	303,092
26-876	801,573	18,806	2,389	3,925	51,739	76,859	-	-	-	-	-	72,568	19,162	91,730
27-001	1,012,827	23,762	3,018	4,960	14,967	46,707	-	-	-	-	-	91,694	5,544	97,238
27-019	6,143,450	144,135	18,306	30,083	269,971	462,495	-	-	-	-	-	556,183	99,989	656,172

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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	Total Employer Pension Expense
27-142	3,838,911	90,067	11,439	18,798	-	120,304	-	-	-	(226,828)	(226,828)	347,547	(84,011)	263,536
27-762	2,098,387	49,231	6,253	10,275	-	65,759	-	-	-	(106,416)	(106,416)	189,973	(39,414)	150,559
28-005	7,783,444	182,611	23,193	38,114	32,633	276,551	-	-	-	-	-	704,656	12,086	716,742
28-006	6,554,070	153,768	19,530	32,094	21,383	226,775	-	-	-	-	-	593,357	7,919	601,276
28-014	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28-019	8,591,723	201,575	25,601	42,072	-	269,248	-	-	-	(817,034)	(817,034)	777,831	(302,605)	475,226
28-020	2,633,861	61,794	7,848	12,898	-	82,540	-	-	-	(192,519)	(192,519)	238,450	(71,303)	167,147
28-023	4,316,136	101,263	12,861	21,135	200,368	335,627	-	-	-	-	-	390,751	74,210	464,961
29-001	3,935,570	92,334	11,727	19,272	202,750	326,083	-	-	-	-	-	356,297	75,093	431,390
29-004	1,793,270	42,073	5,344	8,781	-	56,198	-	-	-	(132,694)	(132,694)	162,349	(49,146)	113,203
29-011	6,021,790	141,280	17,944	29,488	262,792	451,504	-	-	-	-	-	545,168	97,331	642,499
29-013	3,626,801	85,090	10,807	17,760	24,093	137,750	-	-	-	-	-	328,344	8,924	337,268
29-209	11,193,957	262,627	33,355	54,815	412,802	763,599	-	-	-	-	-	1,013,418	152,889	1,166,307
29-223	12,862,912	301,783	38,329	62,987	264,890	667,989	-	-	-	-	-	1,164,513	98,108	1,262,621
29-401	2,440,334	57,254	7,272	11,950	267,036	343,512	-	-	-	-	-	220,930	98,902	319,832
29-406	22,383,138	525,142	66,697	109,606	109,606	701,445	-	-	-	(334,326)	(334,326)	2,026,404	(123,825)	1,902,579
29-706	2,263,700	53,110	6,745	11,085	-	70,940	-	-	-	(157,107)	(157,107)	204,939	(58,188)	146,751
29-800	390,962	9,173	1,165	1,914	13,758	26,010	-	-	-	-	-	35,395	5,096	40,491
29-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29-899	345,508	8,106	1,030	1,692	16,599	27,427	-	-	-	-	-	31,280	6,148	37,428
29-909	3,284,944	77,070	9,788	16,086	-	102,944	-	-	-	(185,398)	(185,398)	297,395	(68,666)	228,729
30-001	3,033,657	71,174	9,040	14,855	410,731	505,800	-	-	-	-	-	274,645	152,123	426,768
30-027	3,698,370	86,769	11,020	18,110	-	115,899	-	-	-	(122,506)	(122,506)	334,823	(45,373)	289,450
30-028	3,447,302	80,879	10,272	16,881	-	108,032	-	-	-	(60,705)	(60,705)	312,093	(22,483)	289,610
30-115	4,332,432	101,645	12,910	21,215	-	135,770	-	-	-	(136,863)	(136,863)	392,226	(50,690)	341,536
31-001	19,560,557	458,920	58,286	95,785	-	612,991	-	-	-	(952,240)	(952,240)	1,770,869	(352,681)	1,418,188
31-004	634,529	14,887	1,891	3,107	171,997	191,882	-	-	-	-	-	57,446	63,702	121,148
31-009	306,371	7,188	913	1,500	-	9,601	-	-	-	(23,679)	(23,679)	27,737	(8,770)	18,967
31-013	1,284,488	30,136	3,827	6,290	245,053	285,306	-	-	-	-	-	116,288	90,761	207,049
31-015	3,394,048	79,630	10,113	16,620	-	106,363	-	-	-	(277,103)	(277,103)	307,272	(102,631)	204,641
31-044	7,209,212	169,139	21,482	35,302	436,414	662,337	-	-	-	-	-	652,669	161,635	814,304
31-046	17,653,049	414,167	52,602	86,444	670,382	1,223,595	-	-	-	-	-	1,598,177	248,289	1,846,466
31-047	6,217,595	145,874	18,527	30,446	-	194,847	-	-	-	(294,309)	(294,309)	562,895	(109,004)	453,891
31-048	16,483,236	386,722	49,116	80,715	-	516,553	-	-	-	(715,439)	(715,439)	1,492,271	(264,978)	1,227,293
31-049	20,882,461	489,934	62,225	102,258	-	654,417	-	-	-	(1,339,034)	(1,339,034)	1,890,544	(495,939)	1,394,605
31-052	442,754	10,388	1,319	2,168	4,306	18,181	-	-	-	-	-	40,084	1,595	41,679
31-053	30,084	706	90	147	-	943	-	-	-	(7,927)	(7,927)	2,724	(2,936)	(212)
31-054	572,700	13,436	1,707	2,804	115,825	133,772	-	-	-	-	-	51,848	42,898	94,746
31-055	203,465	4,774	606	996	51,921	58,297	-	-	-	-	-	18,420	19,230	37,650
31-056	296,373	6,953	883	1,451	-	9,287	-	-	-	(21,463)	(21,463)	26,831	(7,949)	18,882
31-057	541,432	12,703	1,613	2,651	386,752	403,719	-	-	-	-	-	49,017	143,241	192,258
31-058	3,340,486	78,373	9,954	16,358	2,386,152	2,490,837	-	-	-	-	-	302,423	883,760	1,186,183
31-119	157,228,197	3,688,812	468,504	769,919	-	4,927,235	-	-	-	(4,098,478)	(4,098,478)	14,234,281	(1,517,955)	12,716,326
31-155	801,673	18,808	2,389	3,926	11,808	36,931	-	-	-	-	-	72,578	4,373	76,951
31-175	6,149,986	144,288	18,326	30,115	-	192,729	-	-	-	(413,010)	(413,010)	556,774	(152,966)	403,808
31-182	2,593,301	60,843	7,727	12,699	-	81,269	-	-	-	(18,914)	(18,914)	234,778	(7,005)	227,773
31-184	2,687,850	63,061	8,009	13,162	17,364	101,596	-	-	-	-	-	243,338	6,431	249,769
31-212	3,499,252	82,098	10,427	17,135	24,719	134,379	-	-	-	-	-	316,797	9,155	325,952
31-218	4,335,535	101,718	12,919	21,230	-	135,867	-	-	-	(144,813)	(144,813)	392,507	(53,635)	338,872
31-220	4,394,728	103,107	13,095	21,520	-	137,722	-	-	-	(353,628)	(353,628)	397,866	(130,973)	266,893
31-231	11,176,577	262,219	33,304	54,730	633,608	983,861	-	-	-	-	-	1,011,845	234,670	1,246,515
31-248	4,658,461	109,295	13,881	22,812	-	145,988	-	-	-	(992)	(992)	421,743	(367)	421,376
31-252	11,056,738	259,408	32,947	54,143	964,586	1,311,084	-	-	-	-	-	1,000,996	357,254	1,358,250
31-253	22,914,553	537,610	68,280	112,208	66,919	785,017	-	-	-	-	-	2,074,515	24,785	2,099,300
31-256	16,589,595	389,217	49,433	81,236	-	519,886	-	-	-	(585,567)	(585,567)	1,501,900	(216,876)	1,285,024

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
31-261	14,197,978	333,106	42,307	69,525	-	444,938	-	-	-	(85,885)	(85,885)	1,285,380	(31,809)	1,253,571
31-268	4,743,221	111,283	14,134	23,227	-	148,644	-	-	-	(261,831)	(261,831)	429,416	(96,974)	332,442
31-310	7,646,007	179,387	179,387	22,783	37,441	25,211	22,783	37,441	-	-	-	692,213	9,338	701,551
31-733	16,311,815	382,700	48,605	79,876	-	511,181	-	-	-	(52,287)	(52,287)	1,476,751	(19,366)	1,457,385
31-736	9,970,124	233,914	29,709	48,822	-	312,445	-	-	-	(238,660)	(238,660)	902,621	(88,393)	814,228
31-800	1,122,608	26,338	3,345	5,497	37,859	73,039	-	-	-	-	-	101,633	14,022	115,655
31-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-807	954,340	22,390	2,844	4,673	-	29,907	-	-	-	(387,041)	(387,041)	86,399	(143,348)	(56,949)
31-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-810	370,687	8,697	1,105	1,815	-	11,617	-	-	-	(5,441)	(5,441)	33,559	(2,015)	31,544
31-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-823	271,880	6,379	810	1,331	1,585	10,105	-	-	-	-	-	24,614	587	25,201
31-824	170,247	3,994	507	834	-	5,335	-	-	-	(18,969)	(18,969)	15,413	(7,025)	8,388
31-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-838	2,438,146	57,203	7,265	11,939	48,201	124,608	-	-	-	-	-	220,732	17,852	238,584
31-841	135,845	3,187	405	665	-	4,257	-	-	-	(51,420)	(51,420)	12,298	(19,045)	(6,747)
31-845	1,984,021	46,548	5,912	9,715	137,355	199,530	-	-	-	-	-	179,619	50,872	230,491
31-846	341,927	8,022	1,019	1,674	-	10,715	-	-	-	(28,937)	(28,937)	30,956	(10,718)	20,238
31-848	1,076,816	25,264	3,209	5,273	11,180	44,926	-	-	-	-	-	97,487	4,141	101,628
31-849	85,616	2,009	255	419	18,676	21,359	-	-	-	-	-	7,751	6,917	14,668
31-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-856	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-860	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-868	413,495	9,701	1,232	2,025	-	12,958	-	-	-	(51,023)	(51,023)	37,435	(18,897)	18,538
31-872	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-873	5,882,552	138,014	17,529	28,806	727,198	911,547	-	-	-	-	-	532,563	269,332	801,895
31-877	386,704	9,073	1,152	1,894	-	12,119	-	-	-	(139,741)	(139,741)	35,009	(51,756)	(16,747)
31-878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-879	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-883	428,120	10,044	1,276	2,096	2,615	16,031	-	-	-	-	-	38,759	968	39,727
31-896	768,485	18,030	2,290	3,763	15,627	39,710	-	-	-	-	-	69,573	5,788	75,361
31-900	1,765,832	41,429	5,262	8,647	301,696	357,034	-	-	-	-	-	159,865	111,739	271,604
32-001	2,691,024	63,136	8,019	13,177	119,220	203,552	-	-	-	-	-	243,625	44,156	287,781
32-002	1,823,314	42,778	5,433	8,928	8,595	65,734	-	-	-	-	-	165,069	3,184	168,253
32-003	1,292,149	30,316	3,850	6,327	-	40,493	-	-	-	(25,386)	(25,386)	116,982	(9,402)	107,580
32-005	2,739,353	64,269	8,163	13,414	-	85,846	-	-	-	(94,260)	(94,260)	248,001	(34,911)	213,090
32-006	1,401,154	32,873	4,175	6,861	48,061	91,970	-	-	-	-	-	126,850	17,801	144,651
32-009	1,719,791	40,349	5,125	8,422	-	53,896	-	-	-	(3,065)	(3,065)	155,697	(1,135)	154,562
32-010	2,860,953	67,122	8,525	14,010	16,404	106,061	-	-	-	-	-	259,010	6,076	265,086
32-011	692,767	16,253	2,064	3,392	14,406	36,115	-	-	-	-	-	62,718	5,336	68,054
32-138	14,029,362	329,150	41,804	68,699	-	439,653	-	-	-	(244,117)	(244,117)	1,270,115	(90,414)	1,179,701
33-003	1,032,366	24,221	3,076	5,055	-	32,352	-	-	-	(2,817)	(2,817)	93,463	(1,044)	92,419
33-008	1,336,081	31,346	3,981	6,543	7,429	49,299	-	-	-	-	-	120,959	2,751	123,710
33-011	1,897,221	44,512	5,653	9,290	-	59,455	-	-	-	(131,202)	(131,202)	171,760	(48,594)	123,166
33-012	1,376,153	32,287	4,101	6,739	-	43,127	-	-	-	(2,928)	(2,928)	124,587	(1,084)	123,503
33-151	4,480,494	105,119	13,351	21,940	-	140,410	-	-	-	(239,582)	(239,582)	405,631	(88,734)	316,897
33-301	1,969,237	46,201	5,868	9,643	86,370	148,082	-	-	-	-	-	178,280	31,989	210,269
34-004	2,523,771	59,212	7,520	12,358	100,543	179,633	-	-	-	-	-	228,484	37,238	265,722
34-286	4,374,314	102,628	13,034	21,420	-	137,082	-	-	-	(48,238)	(48,238)	396,018	(17,866)	378,152
35-006	1,076,865	25,265	3,209	5,273	-	33,747	-	-	-	(41,085)	(41,085)	97,491	(15,217)	82,274
35-007	2,921,917	68,553	8,707	14,308	-	91,568	-	-	-	(81,803)	(81,803)	264,529	(30,297)	234,232
35-014	2,637,959	61,891	7,861	12,918	-	82,670	-	-	-	(138,971)	(138,971)	238,821	(51,471)	187,350
35-232	4,242,657	99,539	12,642	20,776	-	132,957	-	-	-	(122,675)	(122,675)	384,099	(45,435)	338,664

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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	Total Employer Pension Expense
35-715	3,339,779	78,356	9,952	16,354	-	104,662	-	-	-	(75,510)	(75,510)	302,359	(27,967)	274,392
35-729	6,232,150	146,216	18,570	30,518	-	195,304	-	-	-	(336,861)	(336,861)	564,213	(124,764)	439,449
35-904	4,303,929	100,977	12,825	21,076	178,371	313,249	-	-	-	-	-	389,646	66,063	455,709
36-018	3,706,279	86,955	11,044	18,149	100,746	216,894	-	-	-	-	-	335,539	37,314	372,853
36-019	2,432,385	57,067	7,248	11,911	-	76,226	-	-	-	(18,327)	(18,327)	220,210	(6,788)	213,422
36-022	2,391,268	56,103	7,125	11,710	171,287	246,225	-	-	-	-	-	216,488	63,440	279,928
36-226	6,302,435	147,865	18,780	30,862	142,164	339,671	-	-	-	-	-	570,576	52,654	623,230
36-336	5,501,857	129,082	16,394	26,942	-	172,418	-	-	-	(41,359)	(41,359)	498,098	(15,318)	482,780
37-015	12,620,529	296,097	37,606	61,800	-	395,503	-	-	-	(475,542)	(475,542)	1,142,570	(176,126)	966,444
38-016	4,032,298	94,604	12,015	19,745	16,725	143,089	-	-	-	-	-	365,055	6,195	371,250
38-018	4,990,330	117,081	14,870	24,437	-	156,388	-	-	-	(138,088)	(138,088)	451,788	(51,144)	400,644
39-012	1,425,179	33,437	4,247	6,979	-	44,663	-	-	-	(4,607)	(4,607)	129,025	(1,706)	127,319
39-014	2,414,230	56,641	7,194	11,822	224,044	299,701	-	-	-	-	-	218,567	82,979	301,546
39-024	2,039,801	47,857	6,078	9,989	-	63,924	-	-	-	(115,024)	(115,024)	184,669	(42,602)	142,067
39-025	2,258,248	52,982	6,729	11,058	23,546	94,315	-	-	-	-	-	204,445	8,721	213,166
39-110	4,641,837	108,905	13,832	22,730	-	145,467	-	-	-	(52,530)	(52,530)	420,238	(19,455)	400,783
39-174	5,604,216	131,483	16,699	27,443	152,775	328,400	-	-	-	-	-	507,364	56,583	563,947
39-246	3,102,440	72,788	9,245	15,192	-	97,225	-	-	-	(46,150)	(46,150)	280,872	(17,093)	263,779
40-015	2,485,162	58,306	7,405	12,169	35,176	113,056	-	-	-	-	-	224,988	13,028	238,016
40-149	6,905,338	162,010	20,576	33,814	-	216,400	-	-	-	(304,410)	(304,410)	625,158	(112,745)	512,413
40-205	3,167,613	74,317	9,439	15,511	-	99,267	-	-	-	(162,558)	(162,558)	286,772	(60,207)	226,565
41-001	7,005,538	164,361	20,875	34,305	1,691,983	1,911,524	-	-	-	-	-	634,230	626,660	1,260,890
41-010	3,819,452	89,610	11,381	18,703	102,577	222,271	-	-	-	-	-	345,785	37,992	383,777
41-025	2,842,260	66,684	8,469	13,918	7,958	97,029	-	-	-	-	-	257,317	2,947	260,264
41-027	4,140,975	97,154	12,339	20,278	-	129,771	-	-	-	(168,583)	(168,583)	374,893	(62,438)	312,455
41-192	4,131,285	96,926	12,310	20,230	-	129,466	-	-	-	(31,094)	(31,094)	374,016	(11,516)	362,500
41-196	2,054,436	48,200	6,122	10,060	73,528	137,910	-	-	-	-	-	185,993	27,232	213,225
41-721	14,097,718	330,754	42,008	69,034	568,902	1,010,698	-	-	-	-	-	1,276,303	210,704	1,487,007
41-766	1,133,064	26,583	3,376	5,548	40,599	76,106	-	-	-	-	-	102,579	15,037	117,616
41-800	71,032	1,667	212	348	10,591	12,818	-	-	-	-	-	6,431	3,922	10,353
41-900	2,150,179	50,446	6,407	10,529	5,941	73,323	-	-	-	-	-	194,661	2,201	196,862
42-001	4,616,230	108,304	13,755	22,605	237,333	381,997	-	-	-	-	-	417,919	87,901	505,820
42-004	2,230,154	52,323	6,645	10,921	3,849	73,738	-	-	-	-	-	201,902	1,426	203,328
42-007	1,533,378	35,975	4,569	7,509	-	48,053	-	-	-	(58,677)	(58,677)	138,821	(21,732)	117,089
42-008	2,473,422	58,030	7,370	12,112	-	77,512	-	-	-	(803)	(803)	223,925	(298)	223,627
42-011	1,876,617	44,028	5,592	9,189	-	58,809	-	-	-	(41,203)	(41,203)	169,895	(15,261)	154,634
42-168	6,547,086	153,605	19,509	32,060	-	205,174	-	-	-	(10,232)	(10,232)	592,725	(3,790)	588,935
42-714	2,364,278	55,470	7,045	11,577	-	74,092	-	-	-	(56,734)	(56,734)	214,044	(21,013)	193,031
43-001	5,765,340	135,264	17,179	28,232	-	180,675	-	-	-	(360,813)	(360,813)	521,951	(133,635)	388,316
43-003	2,546,066	59,735	7,587	12,468	-	79,790	-	-	-	(66,540)	(66,540)	230,502	(24,644)	205,858
43-005	5,580,360	130,924	16,628	27,326	71,194	246,072	-	-	-	-	-	505,205	26,368	531,573
43-008	10,979,529	257,596	32,716	53,765	567,274	911,351	-	-	-	-	-	994,006	210,102	1,204,108
43-009	6,299,978	147,807	18,772	30,850	-	197,429	-	-	-	(537,893)	(537,893)	570,353	(199,220)	371,133
43-014	8,139,110	190,956	24,253	39,856	-	255,065	-	-	-	(29,383)	(29,383)	736,855	(10,882)	725,973
43-238	3,783,856	88,775	11,275	18,529	-	118,579	-	-	-	(91,072)	(91,072)	342,562	(33,730)	308,832
43-239	22,516,895	528,281	67,095	110,261	-	705,637	-	-	-	(576,127)	(576,127)	2,038,514	(213,381)	1,825,133
43-329	810,377	19,013	2,415	3,968	-	25,396	-	-	-	(1,717)	(1,717)	73,366	(636)	72,730
43-397	23,590,716	553,474	70,295	115,520	158,713	898,002	-	-	-	-	-	2,135,729	58,783	2,194,512
43-551	19,739,956	463,129	58,821	96,663	-	618,613	-	-	-	(1,466,975)	(1,466,975)	1,787,110	(543,324)	1,243,786
43-702	1,971,058	46,244	5,873	9,652	9,435	71,204	-	-	-	-	-	178,445	3,494	181,939
43-836	280,495	6,581	836	1,374	-	8,791	-	-	-	(18,158)	(18,158)	25,394	(6,725)	18,669
44-001	940,005	22,054	2,801	4,603	48,480	77,938	-	-	-	-	-	85,101	17,955	103,056
44-016	4,024,449	94,420	11,992	19,707	-	126,119	-	-	-	(87,136)	(87,136)	364,344	(32,273)	332,071
44-017	5,461,715	128,140	16,275	26,745	129,331	300,491	-	-	-	-	-	494,463	47,901	542,364
44-022	2,547,081	59,758	7,590	12,473	-	79,821	-	-	-	(152,517)	(152,517)	230,594	(56,488)	174,106

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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	Total Employer Pension Expense
44-024	3,588,102	84,182	10,692	17,570	43,778	156,222	-	-	-	-	-	324,840	16,214	341,054
44-025	2,402,271	56,361	7,158	11,763	8,485	83,767	-	-	-	-	-	217,484	3,142	220,626
44-148	3,345,778	78,497	9,970	16,384	-	104,851	-	-	-	-	-	302,902	(11,674)	291,228
44-319	2,698,197	63,304	8,040	13,213	-	84,557	-	-	-	(31,519)	(31,519)	244,275	(8,349)	235,926
44-771	2,120,861	49,759	6,320	10,385	29,134	95,598	-	-	-	(22,541)	(22,541)	192,007	10,790	202,797
45-001	5,159,930	121,060	15,375	25,267	-	161,702	-	-	-	-	-	467,142	(57,851)	409,291
45-007	10,340,881	242,613	30,813	50,637	-	324,063	-	-	-	(156,197)	(156,197)	936,187	(28,118)	908,069
45-016	3,515,021	82,468	10,474	17,212	165,845	275,999	-	-	-	(75,919)	(75,919)	318,224	61,424	379,648
45-029	5,237,508	122,880	15,607	25,647	88,051	252,185	-	-	-	-	-	474,165	32,612	506,777
45-031	10,131,159	237,692	30,189	49,610	639,456	956,947	-	-	-	-	-	917,200	236,836	1,154,036
45-032	5,244,959	123,055	15,629	25,684	-	164,368	-	-	-	-	-	474,840	(48,008)	426,832
45-033	4,157,628	97,544	12,389	20,359	19,663	149,955	-	-	-	(129,620)	(129,620)	376,401	7,282	383,683
45-034	4,564,448	107,089	13,601	22,351	210,066	353,107	-	-	-	-	-	413,231	77,802	491,033
45-035	2,285,945	53,632	6,812	11,194	170,860	242,498	-	-	-	-	-	206,953	63,281	270,234
45-170	16,010,826	375,638	47,709	78,402	-	501,749	-	-	-	(379,669)	(379,669)	1,449,502	(140,618)	1,308,884
45-267	3,944,444	92,543	11,754	19,315	38,672	162,284	-	-	-	-	-	357,101	14,323	371,424
45-394	5,306,719	124,504	15,813	25,986	32,217	198,520	-	-	-	-	-	480,431	11,932	492,363
45-737	2,868,155	67,291	8,546	14,045	-	89,882	-	-	-	(222,727)	(222,727)	259,662	(82,492)	177,170
45-842	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45-866	472,082	11,076	1,407	2,312	-	14,795	-	-	-	-	-	42,739	(17,195)	25,544
46-005	1,965,049	46,103	5,855	9,622	-	61,580	-	-	-	(46,425)	(46,425)	177,901	(1,252)	176,649
46-018	3,656,726	85,792	10,896	17,906	-	114,594	-	-	-	(3,379)	(3,379)	331,053	(63,113)	267,940
46-019	3,876,695	90,953	11,552	18,983	-	121,488	-	-	-	(170,405)	(170,405)	350,967	(43,601)	307,366
46-109	5,321,592	124,853	15,857	26,059	125,056	291,825	-	-	-	(117,722)	(117,722)	481,778	46,317	528,095
46-601	5,709,182	133,946	17,012	27,957	1,062,418	1,241,333	-	-	-	-	-	516,867	393,488	910,355
46-752	2,415,463	56,670	7,198	11,828	9,185	84,881	-	-	-	-	-	218,678	3,402	222,080
47-001	2,657,747	62,355	7,919	13,015	331,726	415,015	-	-	-	-	-	240,613	122,862	363,475
47-004	9,443,754	221,565	28,140	46,244	185,271	481,220	-	-	-	-	-	854,968	68,619	923,587
47-009	3,423,336	80,317	10,201	16,763	2,181	109,462	-	-	-	-	-	309,924	808	310,732
47-010	2,979,080	69,894	8,877	14,588	169,667	263,026	-	-	-	-	-	269,704	62,839	332,543
47-026	135,159	3,171	403	662	-	4,236	-	-	-	(34,418)	(34,418)	12,236	(12,747)	(511)
47-028	4,409,413	103,452	13,139	21,592	48,553	186,736	-	-	-	-	-	399,196	17,982	417,178
47-029	6,711,006	157,450	19,997	32,863	-	210,310	-	-	-	(68,241)	(68,241)	607,565	(25,274)	582,291
47-031	3,466,413	81,327	10,329	16,974	146,158	254,788	-	-	-	-	-	313,823	54,132	367,955
47-032	47,503	1,115	142	233	33,932	35,422	-	-	-	-	-	4,301	12,568	16,869
47-033	64,953	1,524	194	318	46,397	48,433	-	-	-	-	-	5,880	17,184	23,064
47-034	65,719	1,542	196	322	46,944	49,004	-	-	-	-	-	5,950	17,387	23,337
47-136	17,343,316	406,901	51,679	84,927	467,113	1,010,620	-	-	-	-	-	1,570,136	173,005	1,743,141
47-157	27,801,180	652,258	82,841	136,137	895,047	1,766,283	-	-	-	-	-	2,516,914	331,499	2,848,413
47-234	3,357,736	78,778	10,005	16,442	54,430	159,655	-	-	-	-	-	303,985	20,159	324,144
47-266	11,512,923	270,111	34,306	56,377	-	360,794	-	-	-	(190,714)	(190,714)	1,042,295	(70,635)	971,660
47-276	4,709,446	110,491	14,033	23,061	379,807	527,392	-	-	-	-	-	426,359	140,669	567,028
47-287	10,161,362	238,401	30,279	49,758	-	318,438	-	-	-	(291,849)	(291,849)	919,935	(108,092)	811,843
47-302	8,861,324	207,900	26,405	43,392	-	277,697	-	-	-	(629,830)	(629,830)	802,239	(233,270)	568,969
47-389	3,235,281	75,905	9,640	15,843	158,579	259,967	-	-	-	-	-	292,899	58,733	351,632
47-725	4,434,214	104,033	13,213	21,714	130,387	269,347	-	-	-	-	-	401,441	48,291	449,732
47-800	856,040	20,084	2,551	4,192	-	26,827	-	-	-	(107,677)	(107,677)	77,500	(39,880)	37,620
47-801	1,295,392	30,392	3,860	6,343	183,925	224,520	-	-	-	-	-	117,275	68,120	185,395
47-806	167,939	3,940	500	822	-	5,262	-	-	-	(7,162)	(7,162)	15,204	(2,653)	12,551
47-838	249,874	5,862	745	1,224	8,513	16,344	-	-	-	-	-	22,622	3,153	25,775
47-856	271,950	6,380	810	1,332	26,666	35,188	-	-	-	-	-	24,620	9,876	34,496
47-876	135,418	3,177	404	663	-	4,244	-	-	-	(36,692)	(36,692)	12,260	(13,590)	(1,330)
47-877	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47-885	389,997	9,150	1,162	1,910	-	12,222	-	-	-	(1,799)	(1,799)	35,307	(666)	34,641
47-887	459,676	10,785	1,370	2,251	-	14,406	-	-	-	(25,535)	(25,535)	41,616	(9,457)	32,159

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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	Total Employer Pension Expense
47-888	156,717	3,677	467	767	24,134	29,045	-	-	-	-	-	14,188	8,938	23,126
47-890	484,427	11,365	1,443	2,372	67,722	82,902	-	-	-	-	-	43,856	25,082	68,938
47-891	611,847	14,355	1,823	2,996	42,158	61,332	-	-	-	-	-	55,392	15,614	71,006
47-903	57,253	1,343	171	280	-	1,794	-	-	-	(325)	(325)	5,183	(121)	5,062
48-001	3,379,593	79,290	10,070	16,549	-	105,909	-	-	-	(132,767)	(132,767)	305,963	(49,173)	256,790
48-005	78,831	1,850	235	386	7,964	10,435	-	-	-	-	-	7,137	2,950	10,087
48-008	3,276,190	76,864	9,762	16,043	-	102,669	-	-	-	(215,574)	(215,574)	296,602	(79,842)	216,760
48-013	8,372,032	196,421	24,947	40,996	386,460	648,824	-	-	-	-	-	757,942	143,133	901,075
48-015	17,489,766	410,337	52,116	85,644	-	548,097	-	-	-	(417,672)	(417,672)	1,583,394	(154,694)	1,428,700
48-016	9,659,743	226,632	28,784	47,302	79,009	381,727	-	-	-	-	-	874,522	29,263	903,785
48-018	621,825	14,589	1,853	3,045	113,053	132,540	-	-	-	-	-	56,295	41,871	98,166
48-019	1,135,143	26,632	3,382	5,559	-	35,573	-	-	-	(25,357)	(25,357)	102,767	(9,391)	93,376
48-020	402,771	9,450	1,200	1,972	16,692	29,314	-	-	-	-	-	36,464	6,182	42,646
48-021	536,776	12,594	1,599	2,628	168,827	185,648	-	-	-	-	-	48,596	62,528	111,124
48-022	188,144	4,414	561	921	98,122	104,018	-	-	-	-	-	17,033	36,341	53,374
48-023	48,628	1,141	145	238	34,735	36,259	-	-	-	-	-	4,402	12,865	17,267
48-195	95,732,968	2,246,041	285,262	468,787	-	3,000,090	-	-	-	(245,412)	(245,412)	8,666,957	(90,893)	8,576,064
48-229	6,679,599	156,714	19,904	32,709	39,818	249,145	-	-	-	-	-	604,722	14,748	619,470
48-254	18,314,887	429,695	54,574	89,685	-	573,954	-	-	-	(1,002,936)	(1,002,936)	1,658,095	(371,458)	1,286,637
48-260	9,568,924	224,502	28,513	46,857	-	299,872	-	-	-	(212,518)	(212,518)	866,300	(78,710)	787,590
48-801	240,095	5,633	715	1,176	6,939	14,463	-	-	-	-	-	21,736	2,570	24,306
48-802	3,469,109	81,391	10,337	16,988	-	108,716	-	-	-	(12,735)	(12,735)	314,068	(4,716)	309,352
48-805	808,109	18,959	2,408	3,957	-	25,324	-	-	-	(7,036)	(7,036)	73,160	(2,606)	70,554
48-806	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-807	264,578	6,207	788	1,296	-	8,291	-	-	-	(36,505)	(36,505)	23,953	(13,521)	10,432
48-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-809	614,722	14,422	1,832	3,010	36,432	55,696	-	-	-	-	-	55,652	13,494	69,146
48-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-811	669,239	15,701	1,994	3,277	81,639	102,611	-	-	-	-	-	60,588	30,236	90,824
48-812	258,370	6,062	770	1,265	-	8,097	-	-	-	(2,686)	(2,686)	23,391	(995)	22,396
48-815	1,613,801	37,862	4,809	7,902	-	50,573	-	-	-	(15,001)	(15,001)	146,102	(5,556)	140,546
48-818	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-821	1,014,559	23,803	3,023	4,968	-	31,794	-	-	-	(39,953)	(39,953)	91,851	(14,798)	77,053
48-822	1,164,212	27,314	3,469	5,701	104,967	141,451	-	-	-	-	-	105,399	38,877	144,276
48-823	869,143	20,391	2,590	4,256	80,842	108,079	-	-	-	-	-	78,686	29,942	108,628
48-824	617,657	14,491	1,840	3,025	21,782	41,138	-	-	-	-	-	55,918	8,067	63,985
48-825	1,406,376	32,996	4,191	6,887	157,649	201,723	-	-	-	-	-	127,323	58,388	185,711
48-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-828	581,693	13,647	1,733	2,848	4,740	22,968	-	-	-	-	-	52,662	1,756	54,418
48-830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-831	10,576,022	248,130	31,514	51,789	-	331,433	-	-	-	(987,109)	(987,109)	957,475	(365,596)	591,879
48-832	1,491,575	34,995	4,445	7,304	258,513	305,257	-	-	-	-	-	135,036	95,746	230,782
48-833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-834	302,630	7,100	902	1,482	41,595	51,079	-	-	-	-	-	27,398	15,406	42,804
48-835	478,857	11,235	1,427	2,345	120,116	135,123	-	-	-	-	-	43,352	44,488	87,840
48-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-845	475,106	11,147	1,416	2,327	95,114	110,004	-	-	-	-	-	43,013	35,227	78,240
48-847	1,316,662	30,891	3,923	6,447	-	41,261	-	-	-	(78,751)	(78,751)	119,201	(29,167)	90,034
48-854	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-860	805,751	18,904	2,401	3,946	-	25,251	-	-	-	(26,016)	(26,016)	72,947	(9,635)	63,312
48-861	218,945	5,137	652	1,072	-	6,861	-	-	-	(104,143)	(104,143)	19,822	(38,571)	(18,749)
48-867	260,260	6,106	776	1,274	-	8,156	-	-	-	(69,062)	(69,062)	23,562	(25,578)	(2,016)
49-006	3,204,600	75,185	9,549	15,692	42,083	142,509	-	-	-	-	-	290,121	15,586	305,707
49-018	3,304,353	77,525	9,846	16,181	158,494	262,046	-	-	-	-	-	299,152	58,702	357,854

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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	Total Employer Pension Expense
49-019	4,269,856	100,177	12,723	20,909	52,276	186,085	-	-	-	-	-	386,561	19,361	405,922
49-021	132,523	3,109	395	649	-	4,153	-	-	-	(78,450)	(78,450)	11,998	(29,056)	(17,058)
49-228	3,770,725	88,467	11,236	18,465	-	118,168	-	-	-	(137,774)	(137,774)	341,374	(51,028)	290,346
49-754	2,153,054	50,514	6,416	10,543	-	67,473	-	-	-	(17,454)	(17,454)	194,922	(6,465)	188,457
50-001	3,402,464	79,827	10,139	16,661	75,770	182,397	-	-	-	-	-	308,034	28,063	336,097
50-002	9,282,659	217,785	27,660	45,456	9,341	300,242	-	-	-	-	-	840,383	3,459	843,842
50-005	9,684,476	227,213	28,858	47,423	-	303,494	-	-	-	(81,012)	(81,012)	876,761	(30,004)	846,757
50-006	5,756,824	135,064	17,154	28,190	35,231	215,639	-	-	-	-	-	521,180	13,048	534,228
50-011	2,000,933	46,945	5,962	9,798	-	62,705	-	-	-	(37,500)	(37,500)	181,150	(13,889)	167,261
50-012	1,029,003	24,142	3,066	5,039	-	32,247	-	-	-	(63,765)	(63,765)	93,158	(23,616)	69,542
50-013	2,993,674	70,236	8,920	14,659	-	93,815	-	-	-	(45,860)	(45,860)	271,025	(16,985)	254,040
50-014	3,369,874	79,062	10,041	16,502	76,898	182,503	-	-	-	-	-	305,084	28,481	333,565
50-016	2,085,285	48,924	6,214	10,211	-	65,349	-	-	-	(53,106)	(53,106)	188,786	(19,669)	169,117
50-019	1,277,972	29,983	3,808	6,258	2,244	42,293	-	-	-	-	-	115,698	831	116,529
50-020	1,410,157	33,084	4,202	6,905	5,357	49,548	-	-	-	-	-	127,665	1,984	129,649
50-021	3,707,174	86,976	11,047	18,153	-	116,176	-	-	-	(57,857)	(57,857)	335,620	(21,429)	314,191
50-022	135,010	3,168	402	661	42,169	46,400	-	-	-	-	-	12,223	15,618	27,841
50-116	4,204,754	98,650	12,529	20,590	-	131,769	-	-	-	(4,462)	(4,462)	380,667	(1,653)	379,014
50-193	3,595,364	84,353	10,713	17,606	-	112,672	-	-	-	(126,243)	(126,243)	325,498	(46,757)	278,741
50-210	26,922,806	631,650	80,224	131,836	988,507	1,832,217	-	-	-	-	-	2,437,392	366,114	2,803,506
50-741	2,282,264	53,545	6,801	11,176	-	71,522	-	-	-	(3,465)	(3,465)	206,619	(1,284)	205,335
50-800	131,627	3,088	392	645	40,893	45,018	-	-	-	-	-	11,917	15,146	27,063
50-802	396,961	9,313	1,183	1,944	-	12,440	-	-	-	(8,523)	(8,523)	35,938	(3,157)	32,781
50-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-808	1,389,564	32,601	4,141	6,804	19,922	63,468	-	-	-	-	-	125,801	7,378	133,179
50-810	699,253	16,406	2,084	3,424	178,970	200,884	-	-	-	-	-	63,305	66,285	129,590
50-812	739,256	17,344	2,203	3,620	31,570	54,737	-	-	-	-	-	66,927	11,692	78,619
50-831	601,689	14,117	1,793	2,946	13,719	32,575	-	-	-	-	-	54,473	5,081	59,554
50-836	642,607	15,077	1,915	3,147	11,218	31,357	-	-	-	-	-	58,177	4,155	62,332
50-850	660,922	15,506	1,969	3,236	6,137	26,848	-	-	-	-	-	59,835	2,273	62,108
50-851	160,547	3,767	478	786	13,512	18,543	-	-	-	-	-	14,535	5,005	19,540
50-875	141,526	3,320	422	693	-	4,435	-	-	-	(89,867)	(89,867)	12,813	(33,284)	(20,471)
50-886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-892	453,747	10,646	1,352	2,222	-	14,220	-	-	-	(33,792)	(33,792)	41,079	(12,515)	28,564
50-900	5,809,511	136,300	17,311	28,448	112,962	295,021	-	-	-	-	-	525,950	41,838	567,788
51-011	2,485,530	58,314	7,406	12,171	-	77,891	-	-	-	(67,226)	(67,226)	225,022	(24,898)	200,124
51-016	1,758,948	41,268	5,241	8,613	-	55,122	-	-	-	(32,428)	(32,428)	159,242	(12,011)	147,231
51-017	3,974,438	93,246	11,843	19,462	-	124,551	-	-	-	(68,349)	(68,349)	359,816	(25,314)	334,502
51-018	2,589,222	60,747	7,715	12,679	-	81,141	-	-	-	(48,296)	(48,296)	234,409	(17,887)	216,522
51-019	171,411	4,022	511	839	27,659	33,031	-	-	-	-	-	15,518	10,244	25,762
51-020	1,148,723	26,951	3,423	5,625	331,860	367,859	-	-	-	-	-	103,997	122,911	226,908
51-021	635,036	14,899	1,892	3,110	112,271	132,172	-	-	-	-	-	57,492	41,582	99,074
51-162	11,660,557	273,574	34,746	57,100	-	365,420	-	-	-	(542,874)	(542,874)	1,055,661	(201,064)	854,597
51-750	4,180,928	98,091	12,458	20,473	-	131,022	-	-	-	(370,933)	(370,933)	378,510	(137,382)	241,128
51-767	3,095,835	72,633	9,225	15,160	127,671	224,689	-	-	-	-	-	280,274	47,286	327,560
51-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51-811	4,079,454	95,710	12,156	19,976	-	127,842	-	-	-	(40,955)	(40,955)	369,324	(15,168)	354,156
51-908	11,738,006	275,391	34,977	57,479	-	367,847	-	-	-	(268,468)	(268,468)	1,062,672	(99,433)	963,239
52-001	2,651,430	62,207	7,901	12,984	-	83,092	-	-	-	(19,344)	(19,344)	240,041	(7,164)	232,877
52-020	4,089,074	95,936	12,185	20,023	-	128,144	-	-	-	(98,828)	(98,828)	370,195	(36,603)	333,592
52-021	7,210,953	169,180	21,487	35,311	-	225,978	-	-	-	(320,910)	(320,910)	652,827	(118,855)	533,972
52-022	7,339,875	172,205	21,871	35,942	-	230,018	-	-	-	(10,210)	(10,210)	664,498	(3,781)	660,717
52-023	3,021,600	70,891	9,004	14,796	-	94,691	-	-	-	(73,678)	(73,678)	273,553	(27,288)	246,265
52-201	11,599,434	272,140	34,564	56,800	-	363,504	-	-	-	(43,510)	(43,510)	1,050,127	(16,115)	1,034,012
52-217	16,395,163	384,655	48,854	80,284	-	513,793	-	-	-	(509,438)	(509,438)	1,484,297	(188,681)	1,295,616

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
52-272	14,613,990	342,866	43,546	71,562	-	457,974	-	-	-	(222,033)	(222,033)	1,323,043	(82,235)	1,240,808
52-746	3,254,591	76,358	9,698	15,937	65,320	167,313	-	-	-	-	-	294,647	24,192	318,839
53-007	1,823,563	42,784	5,434	8,930	-	57,148	-	-	-	(7,982)	(7,982)	165,092	(2,956)	162,136
53-010	2,425,432	56,904	7,227	11,877	-	76,008	-	-	-	(44,229)	(44,229)	219,581	(16,381)	203,200
53-012	5,561,139	130,473	16,571	27,232	15,110	189,386	-	-	-	-	-	503,465	5,596	509,061
54-001	1,752,262	41,111	5,221	8,581	70,078	124,991	-	-	-	-	-	158,637	25,955	184,592
54-030	1,706,759	40,043	5,086	8,358	15,764	69,251	-	-	-	-	-	154,517	5,838	160,355
54-040	1,568,157	36,791	4,673	7,679	-	49,143	-	-	-	(38,511)	(38,511)	141,969	(14,263)	127,706
54-041	2,031,644	47,665	6,054	9,949	-	63,668	-	-	-	(69,297)	(69,297)	183,930	(25,665)	158,265
54-042	2,689,114	63,091	8,013	13,168	102,515	186,787	-	-	-	-	-	243,453	37,968	281,421
54-222	7,398,023	173,569	22,044	36,227	-	231,840	-	-	-	(98,856)	(98,856)	669,762	(36,613)	633,149
54-396	2,083,256	48,876	6,208	10,201	-	65,285	-	-	-	(65,070)	(65,070)	188,603	(24,100)	164,503
55-001	6,737,857	158,080	20,077	32,994	-	211,151	-	-	-	(202,861)	(202,861)	609,996	(75,134)	534,862
55-002	2,702,336	63,401	8,052	13,233	110,388	195,074	-	-	-	-	-	244,650	40,884	285,534
55-009	1,750,054	41,059	5,215	8,570	46,086	100,930	-	-	-	-	-	158,437	17,069	175,506
55-014	2,536,316	59,506	7,558	12,420	-	79,484	-	-	-	(47,008)	(47,008)	229,619	(17,411)	212,208
55-179	6,799,637	159,530	20,261	33,297	-	213,088	-	-	-	(161,648)	(161,648)	615,589	(59,870)	555,719
55-197	10,828,134	254,044	32,265	53,023	369,089	708,421	-	-	-	-	-	980,299	136,699	1,116,998
55-322	2,198,966	51,591	6,552	10,768	36,540	105,451	-	-	-	-	-	199,078	13,533	212,611
55-350	2,969,689	69,673	8,849	14,542	-	93,064	-	-	-	(88,214)	(88,214)	268,854	(32,672)	236,182
55-369	5,933,389	139,206	17,680	29,055	111,914	297,855	-	-	-	-	-	537,165	41,449	578,614
55-393	1,627,520	38,184	4,850	7,970	17,273	68,277	-	-	-	-	-	147,344	6,397	153,741
55-757	4,558,201	106,942	13,582	22,321	347	143,192	-	-	-	-	-	412,666	128	412,794
56-022	8,633,675	202,559	25,726	42,278	-	270,563	-	-	-	(97,050)	(97,050)	781,629	(35,944)	745,685
57-001	15,944,381	374,079	47,511	78,077	755,421	1,255,088	-	-	-	-	-	1,443,487	279,785	1,723,272
57-002	3,201,686	75,116	9,540	15,678	70,506	170,840	-	-	-	-	-	289,857	26,114	315,971
57-008	2,098,407	49,232	6,253	10,276	56,800	122,561	-	-	-	-	-	189,974	21,037	211,011
57-009	2,845,632	66,763	8,479	13,935	-	89,177	-	-	-	(31,392)	(31,392)	245,623	(11,627)	234,996
57-011	10,318,109	242,079	30,746	50,526	405,844	729,195	-	-	-	-	-	934,125	150,313	1,084,438
57-012	5,330,774	125,068	15,884	26,104	25,150	192,206	-	-	-	-	-	482,609	9,315	491,924
57-020	4,681,282	109,830	13,949	22,923	184,906	331,608	-	-	-	-	-	423,809	68,484	492,293
57-021	701,273	16,453	2,090	3,434	119,902	141,879	-	-	-	-	-	63,488	44,408	107,896
57-022	314,260	7,373	936	1,539	62,107	71,955	-	-	-	-	-	28,451	23,002	51,453
57-023	140,800	3,303	420	689	-	4,412	-	-	-	(16,610)	(16,610)	12,747	(6,152)	6,595
57-024	89,894	2,109	268	440	64,213	67,030	-	-	-	-	-	8,138	23,782	31,920
57-128	57,333,233	1,345,125	170,840	280,751	-	1,796,716	-	-	-	(2,109,965)	(2,109,965)	5,190,528	(781,469)	4,409,059
57-165	14,414,545	338,187	42,952	70,585	-	451,724	-	-	-	(74,514)	(74,514)	1,304,987	(27,598)	1,277,389
57-176	4,881,086	114,518	14,545	23,902	-	152,965	-	-	-	(80,186)	(80,186)	441,898	(29,698)	412,200
57-240	25,272,394	592,929	75,306	123,754	-	791,989	-	-	-	(1,230,573)	(1,230,573)	2,287,976	(455,768)	1,832,208
57-245	7,730,648	181,373	23,036	37,856	212,116	454,381	-	-	-	-	-	699,876	78,561	778,437
57-269	11,685,657	274,163	34,821	57,223	367,010	733,217	-	-	-	-	-	1,057,933	135,930	1,193,863
57-274	23,767,231	557,615	70,821	116,384	-	744,820	-	-	-	(162,807)	(162,807)	2,151,710	(60,299)	2,091,411
57-290	11,810,370	277,089	35,192	57,833	626,953	997,067	-	-	-	-	-	1,069,224	232,205	1,301,429
57-297	14,926,191	350,191	44,477	73,091	117,540	585,299	-	-	-	-	-	1,351,307	43,534	1,394,841
57-298	14,933,832	350,370	44,499	73,128	-	467,997	-	-	-	(36,632)	(36,632)	1,351,999	(13,567)	1,338,432
57-726	4,764,799	111,789	14,198	23,332	-	149,319	-	-	-	(222,463)	(222,463)	431,370	(82,394)	348,976
57-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-806	328,834	7,715	980	1,610	35,001	45,306	-	-	-	-	-	29,770	12,964	42,734
57-808	292,543	6,864	872	1,433	147,142	156,311	-	-	-	-	-	26,485	54,497	80,982
57-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-810	1,928,180	45,238	5,746	9,442	159,080	219,506	-	-	-	-	-	174,563	58,918	233,481
57-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-814	1,363,181	31,982	4,062	6,675	70,407	113,126	-	-	-	-	-	123,412	26,077	149,489
57-815	289,289	6,787	862	1,417	-	9,066	-	-	-	(61,615)	(61,615)	26,190	(22,820)	3,370

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
57-818	1,043,508	24,482	3,109	5,110	34,598	67,299	-	-	-	-	-	94,472	12,814	107,286
57-819	249,297	5,849	743	1,221	54,628	62,441	-	-	-	-	-	22,570	20,232	42,802
57-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-824	722,523	16,951	2,153	3,538	-	22,642	-	-	-	(40,238)	(40,238)	65,412	(14,903)	50,509
57-825	164,775	3,866	491	807	-	5,164	-	-	-	(1,027)	(1,027)	14,918	(380)	14,538
57-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-829	401,985	9,431	1,198	1,968	106,089	118,686	-	-	-	-	-	36,393	39,292	75,685
57-830	355,178	8,333	1,058	1,739	72,172	83,302	-	-	-	-	-	32,155	26,731	58,886
57-832	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-835	2,527,661	59,303	7,532	12,378	715,868	795,081	-	-	-	-	-	228,836	265,136	493,972
57-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-842	882,563	20,706	2,630	4,322	80,577	108,235	-	-	-	-	-	79,901	29,843	109,744
57-845	254,152	5,963	757	1,245	-	7,965	-	-	-	(27,849)	(27,849)	23,009	(10,315)	12,694
57-847	230,723	5,413	688	1,130	-	7,231	-	-	-	(39,876)	(39,876)	20,888	(14,769)	6,119
57-849	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-850	218,646	5,130	652	1,071	-	6,853	-	-	-	(8,094)	(8,094)	19,795	(2,998)	16,797
57-851	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-860	488,596	11,463	1,456	2,393	72,918	88,230	-	-	-	-	-	44,234	27,006	71,240
57-867	189,179	4,438	564	926	-	5,928	-	-	-	(91,264)	(91,264)	17,127	(33,802)	(16,675)
57-871	267,831	6,284	798	1,312	32,841	41,235	-	-	-	-	-	24,247	12,164	36,411
57-873	408,511	9,584	1,217	2,000	-	12,801	-	-	-	(90,445)	(90,445)	36,984	(33,498)	3,486
57-882	389,341	9,135	1,160	1,907	17,127	29,329	-	-	-	-	-	35,248	6,344	41,592
57-901	1,684,683	39,525	5,020	8,250	-	52,795	-	-	-	(486,143)	(486,143)	152,519	(180,053)	(27,534)
57-907	1,570,555	36,848	4,680	7,691	126,112	175,331	-	-	-	-	-	142,186	46,708	188,894
58-016	5,580,996	130,939	16,630	27,329	-	174,898	-	-	-	(58,751)	(58,751)	505,262	(21,759)	483,503
59-014	3,902,471	91,558	11,628	19,110	-	122,296	-	-	-	(13,294)	(13,294)	353,301	(4,924)	348,377
59-015	2,189,346	51,365	6,524	10,721	-	68,610	-	-	-	(86,246)	(86,246)	198,207	(31,943)	166,264
59-016	2,579,443	60,518	7,686	12,631	188,467	269,302	-	-	-	-	-	233,524	69,802	303,326
59-385	3,256,581	76,404	9,704	15,947	-	102,055	-	-	-	(53,913)	(53,913)	294,827	(19,968)	274,859
59-800	55,313	1,298	165	271	-	1,734	-	-	-	(9,297)	(9,297)	5,008	(3,443)	1,565
60-001	5,997,228	140,704	17,870	29,367	462,112	650,053	-	-	-	-	-	542,945	171,153	714,098
60-003	6,306,225	147,954	18,791	30,880	137,977	335,602	-	-	-	-	-	570,919	51,102	622,021
60-027	4,173,864	97,925	12,437	20,439	-	130,801	-	-	-	(197,256)	(197,256)	377,871	(73,058)	304,813
60-028	3,947,388	92,612	11,762	19,330	-	123,704	-	-	-	(223,275)	(223,275)	357,367	(82,695)	274,672
60-029	2,725,326	63,940	8,121	13,345	59,041	144,447	-	-	-	-	-	246,731	21,867	268,598
60-030	7,166,265	168,131	21,354	35,092	-	224,577	-	-	-	(130,274)	(130,274)	648,781	(48,250)	600,531
60-211	11,046,144	259,159	32,915	54,091	800,810	1,146,975	-	-	-	-	-	1,000,036	296,596	1,296,632
60-717	4,653,417	109,176	13,866	22,787	223,211	369,040	-	-	-	-	-	421,286	82,671	503,957
60-744	4,306,188	101,030	12,831	21,087	-	134,948	-	-	-	(109,249)	(109,249)	389,850	(40,462)	349,388
60-800	121,311	2,846	361	594	-	3,801	-	-	-	(45,585)	(45,585)	10,983	(16,883)	(5,900)
60-801	1,006,928	23,624	3,000	4,931	-	31,555	-	-	-	(38,000)	(38,000)	91,160	(14,074)	77,086
61-018	2,639,392	61,924	7,865	12,925	-	82,714	-	-	-	(172,433)	(172,433)	238,951	(63,864)	175,087
61-313	2,343,516	54,982	6,983	11,476	22,290	95,731	-	-	-	-	-	212,165	8,255	220,420
62-006	2,486,435	58,336	7,409	12,176	96,055	173,976	-	-	-	-	-	225,103	35,576	260,679
62-007	2,513,704	58,975	7,490	12,309	17,120	95,894	-	-	-	-	-	227,572	6,341	233,913
62-010	24,921	585	74	122	4	785	-	-	-	-	-	2,256	2	2,258
62-012	288,643	6,772	860	1,413	-	9,045	-	-	-	(1,618)	(1,618)	26,132	(599)	25,533
62-014	5,631	132	17	28	-	177	-	-	-	(240)	(240)	510	(89)	421
62-015	4,166,940	97,763	12,417	20,405	-	130,585	-	-	-	(30,266)	(30,266)	377,244	(11,209)	366,035
62-236	4,964,812	116,482	14,794	24,312	-	155,588	-	-	-	(9,856)	(9,856)	449,477	(3,651)	445,826
63-001	2,221,788	52,127	6,620	10,880	86,896	156,523	-	-	-	-	-	201,144	32,184	233,328
63-002	1,289,920	30,263	3,844	6,317	-	40,424	-	-	-	(27,617)	(27,617)	116,780	(10,228)	106,552

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
63-014	2,604,692	61,110	7,761	12,755	-	81,626	-	-	-	(2,836)	(2,836)	235,810	(1,050)	234,760
63-392	3,244,165	76,113	9,667	15,886	-	101,666	-	-	-	(97,492)	(97,492)	293,703	(36,108)	257,595
64-020	3,451,600	80,980	10,285	16,902	-	108,167	-	-	-	(562,654)	(562,654)	312,482	(208,391)	104,091
64-021	1,949,539	45,739	5,809	9,547	-	61,095	-	-	-	(23,864)	(23,864)	176,497	(8,838)	167,659
64-270	4,345,951	101,963	12,950	21,281	132,050	268,244	-	-	-	-	-	393,450	48,907	442,357
64-324	2,375,868	55,741	7,080	11,634	15,564	90,019	-	-	-	-	-	215,094	5,764	220,858
65-001	1,719,722	40,347	5,124	8,421	106,634	160,526	-	-	-	-	-	155,691	39,494	195,185
65-020	4,632,068	108,675	13,803	22,682	125,873	271,033	-	-	-	-	-	419,353	46,619	465,972
65-021	10,005,659	234,748	29,815	48,996	267,967	581,526	-	-	-	-	-	905,839	99,247	1,005,086
65-022	3,981,631	93,415	11,864	19,497	-	124,776	-	-	-	(195,381)	(195,381)	360,468	(72,364)	288,104
65-120	6,135,739	143,954	18,283	30,046	-	192,283	-	-	-	(113,244)	(113,244)	555,485	(41,942)	513,543
66-011	3,126,973	73,364	9,318	15,312	-	97,994	-	-	-	(56,006)	(56,006)	283,093	(20,743)	262,350
66-012	2,822,194	66,213	8,409	13,820	-	88,442	-	-	-	(85,650)	(85,650)	255,501	(31,722)	223,779
66-013	2,965,978	69,586	8,838	14,524	2,674	95,622	-	-	-	-	-	268,518	991	269,509
66-278	4,457,930	104,590	13,284	21,830	-	139,704	-	-	-	(119,632)	(119,632)	403,588	(44,308)	359,280
66-719	1,498,369	35,154	4,465	7,337	19,576	66,532	-	-	-	-	-	135,651	7,250	142,901
67-013	4,523,093	106,119	13,478	22,149	-	141,746	-	-	-	(32,783)	(32,783)	409,487	(12,142)	397,345
67-017	3,264,739	76,596	9,728	15,987	-	102,311	-	-	-	(164,801)	(164,801)	295,565	(61,038)	234,527
67-020	2,696,943	63,274	8,036	13,206	-	84,516	-	-	-	(135,495)	(135,495)	244,161	(50,183)	193,978
67-023	5,092,291	119,473	15,174	24,936	199,343	358,926	-	-	-	-	-	461,018	73,831	534,849
67-025	2,838,599	66,598	8,458	13,900	63,469	152,425	-	-	-	-	-	256,986	23,507	280,493
67-026	1,919,277	45,029	5,719	9,398	-	60,146	-	-	-	(210,222)	(210,222)	173,757	(77,860)	95,897
67-027	78,632	1,845	234	385	45,377	47,841	-	-	-	-	-	7,119	16,806	23,925
67-150	7,587,888	178,023	22,610	37,157	40,951	278,741	-	-	-	-	-	686,951	15,167	702,118
67-181	6,555,264	153,796	19,533	32,100	95,163	300,592	-	-	-	-	-	593,465	35,245	628,710
67-279	9,062,551	212,621	27,004	44,378	72,769	356,772	-	-	-	-	-	820,456	26,951	847,407
67-284	5,793,315	135,920	17,263	28,369	-	181,552	-	-	-	(5,636)	(5,636)	524,484	(2,087)	522,397
67-405	1,643,447	38,558	4,897	8,048	-	51,503	-	-	-	(49,417)	(49,417)	148,786	(18,303)	130,483
67-758	2,231,925	52,364	6,651	10,929	-	69,944	-	-	-	(84,004)	(84,004)	202,062	(31,113)	170,949
68-001	1,583,955	37,162	4,720	7,756	158,399	208,037	-	-	-	-	-	143,400	58,666	202,066
68-003	70,186	1,647	209	344	1,300	3,500	-	-	-	-	-	6,354	481	6,835
68-018	3,900,671	91,516	11,623	19,101	-	122,240	-	-	-	(18,768)	(18,768)	353,138	(6,951)	346,187
68-019	2,390,642	56,088	7,124	11,707	134,251	209,170	-	-	-	-	-	216,431	49,723	266,154
68-020	2,311,263	54,226	6,887	11,318	-	72,431	-	-	-	(89,263)	(89,263)	209,245	(33,061)	176,184
68-025	2,154,417	50,546	6,420	10,550	104,742	172,258	-	-	-	-	-	195,045	38,793	233,838
68-265	5,210,150	122,238	15,525	25,513	-	163,276	-	-	-	(183,191)	(183,191)	471,689	(67,849)	403,840
69-001	2,100,019	49,270	6,258	10,283	-	65,811	-	-	-	(18,734)	(18,734)	190,120	(6,939)	183,181
69-005	1,902,314	44,631	5,668	9,315	-	59,614	-	-	-	(70,752)	(70,752)	172,222	(26,205)	146,017
69-006	1,160,094	27,218	3,457	5,681	-	36,356	-	-	-	(8,734)	(8,734)	105,026	(3,235)	101,791
69-008	782,671	18,363	2,332	3,833	24,229	48,757	-	-	-	-	-	70,857	8,974	79,831
69-009	1,253,429	29,407	3,735	6,138	-	39,280	-	-	-	(52,408)	(52,408)	113,476	(19,410)	94,066
69-010	1,332,579	31,264	3,971	6,525	-	41,760	-	-	-	(30,595)	(30,595)	120,642	(11,332)	109,310
69-012	1,132,875	26,579	3,376	5,547	109,019	144,521	-	-	-	-	-	102,562	40,377	142,939
69-015	1,284,210	30,130	3,827	6,289	-	40,246	-	-	-	(12,210)	(12,210)	116,263	(4,522)	111,741
69-017	1,437,256	33,720	4,283	7,038	-	45,041	-	-	-	(55,219)	(55,219)	130,119	(20,452)	109,667
69-019	2,741,910	64,329	8,170	13,427	-	85,926	-	-	-	(172,836)	(172,836)	248,232	(64,014)	184,218
70-001	2,571,454	60,330	7,662	12,592	217,501	298,085	-	-	-	-	-	232,801	80,556	313,357
70-006	6,191,968	145,273	18,451	30,321	335,903	529,948	-	-	-	-	-	560,575	124,409	684,984
70-007	1,583,518	37,152	4,719	7,754	10,324	59,949	-	-	-	-	-	143,360	3,824	147,184
70-008	6,231,393	146,198	18,568	30,514	-	195,280	-	-	-	(21,061)	(21,061)	564,144	(7,801)	556,343
70-010	1,759,704	41,285	5,244	8,617	-	55,146	-	-	-	(17,360)	(17,360)	159,311	(6,429)	152,882
70-012	4,273,159	100,255	12,733	20,925	97,388	231,301	-	-	-	-	-	386,860	36,070	422,930
70-013	2,643,709	62,025	7,878	12,946	83,229	166,078	-	-	-	-	-	239,342	30,825	270,167
70-014	3,395,361	79,660	10,117	16,626	11,974	118,377	-	-	-	-	-	307,391	4,435	311,826
70-015	1,359,002	31,884	4,050	6,655	970,753	1,013,342	-	-	-	-	-	123,034	359,538	482,572

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
70-158	11,480,710	269,355	34,210	56,219	555,931	915,715	-	-	-	-	-	1,039,379	205,900	1,245,279
70-189	4,079,265	95,706	12,155	19,975	-	127,836	-	-	-	(335,500)	(335,500)	369,307	(124,259)	245,048
70-712	2,984,472	70,020	8,893	14,614	-	93,527	-	-	-	(1,081,141)	(1,081,141)	270,192	(400,423)	(130,231)
70-730	3,922,209	92,021	11,687	19,206	-	122,914	-	-	-	(103,829)	(103,829)	355,088	(38,455)	316,633
70-800	659,410	15,471	1,965	3,229	72,928	93,593	-	-	-	-	-	59,698	27,011	86,709
70-801	2,148,637	50,410	6,402	10,521	52,259	119,592	-	-	-	-	-	194,522	19,355	213,877
70-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70-820	364,490	8,551	1,086	1,785	-	11,422	-	-	-	(89,711)	(89,711)	32,998	(33,226)	(228)
70-870	167,710	3,935	500	821	-	5,256	-	-	-	(730)	(730)	15,183	(271)	14,912
71-001	4,586,006	107,595	13,665	22,457	282,874	426,591	-	-	-	-	-	415,183	104,768	519,951
71-007	2,751,172	64,547	8,198	13,472	-	86,217	-	-	-	(56,850)	(56,850)	249,071	(21,056)	228,015
71-013	4,755,159	111,563	14,169	23,285	85,740	234,757	-	-	-	-	-	430,497	31,755	462,252
71-014	1,936,149	45,425	5,769	9,481	42,669	103,344	-	-	-	-	-	175,285	15,803	191,088
71-015	2,953,841	69,302	8,802	14,464	-	92,568	-	-	-	(98,260)	(98,260)	267,419	(36,392)	231,027
71-017	2,927,687	68,688	8,724	14,336	-	91,748	-	-	-	(2,551)	(2,551)	265,051	(945)	264,106
71-018	2,745,869	64,422	8,182	13,446	-	86,050	-	-	-	(80,010)	(80,010)	248,591	(29,633)	218,958
71-118	8,391,949	196,888	25,006	41,094	313,984	576,972	-	-	-	-	-	759,745	116,290	876,035
71-755	3,144,333	73,771	9,369	15,397	37,556	136,093	-	-	-	-	-	284,665	13,909	298,574
72-012	3,058,966	71,768	9,115	14,979	-	95,862	-	-	-	(59,439)	(59,439)	276,936	(22,015)	254,921
72-013	2,324,574	54,538	6,927	11,383	-	72,848	-	-	-	(61,121)	(61,121)	210,450	(22,638)	187,812
72-140	7,894,687	185,221	23,524	38,659	-	247,404	-	-	-	(290,797)	(290,797)	714,727	(107,703)	607,024
72-320	5,123,996	120,217	15,268	25,091	-	160,576	-	-	-	(267,817)	(267,817)	463,889	(99,192)	364,697
72-334	2,051,401	48,129	6,113	10,045	-	64,287	-	-	-	(106,320)	(106,320)	185,719	(39,378)	146,341
72-716	3,087,339	72,434	9,200	15,118	64,147	160,899	-	-	-	-	-	279,505	23,758	303,263
72-735	5,037,784	118,194	15,011	24,669	16,025	173,899	-	-	-	-	-	456,084	5,935	462,019
73-001	7,856,853	184,334	23,412	38,474	989,122	1,235,342	-	-	-	-	-	711,302	366,341	1,077,643
73-002	2,519,484	59,111	7,507	12,337	-	78,955	-	-	-	(27,460)	(27,460)	228,095	(10,171)	217,924
73-004	1,712,519	40,178	5,103	8,386	81,919	135,586	-	-	-	-	-	155,039	30,341	185,380
73-005	1,690,612	39,664	5,038	8,279	143,055	196,036	-	-	-	-	-	153,056	52,984	206,040
73-008	2,897,762	67,986	8,635	14,190	-	90,811	-	-	-	(85,519)	(85,519)	262,342	(31,674)	230,668
73-013	2,914,794	68,385	8,685	14,273	78,711	170,054	-	-	-	-	-	263,884	29,152	293,036
73-015	3,312,332	77,712	9,870	16,220	-	103,802	-	-	-	(59,523)	(59,523)	299,874	(22,046)	277,828
73-016	3,315,008	77,775	9,878	16,233	166,942	270,828	-	-	-	-	-	300,116	61,830	361,946
73-017	3,755,016	88,098	11,189	18,388	-	117,675	-	-	-	(264,072)	(264,072)	339,951	(97,805)	242,146
73-018	1,526,652	35,818	4,549	7,476	41,196	89,039	-	-	-	-	-	138,212	15,258	153,470
73-180	5,638,578	132,290	16,802	27,611	8,071	184,774	-	-	-	-	-	510,475	2,989	513,464
73-728	2,680,797	62,896	7,988	13,127	-	84,011	-	-	-	(65,997)	(65,997)	242,700	(24,444)	218,256
73-875	1,202,205	28,206	3,582	5,887	-	37,675	-	-	-	(31,120)	(31,120)	108,839	(11,526)	97,313
74-001	7,538,704	176,869	22,464	36,916	464,713	700,962	-	-	-	-	-	682,499	172,116	854,615
74-003	2,125,039	49,857	6,332	10,406	55,343	121,938	-	-	-	-	-	192,385	20,497	212,882
74-004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74-010	1,429,805	33,545	4,260	7,002	-	44,807	-	-	-	(72,971)	(72,971)	129,444	(27,026)	102,418
74-013	1,098,652	25,776	3,274	5,380	54,387	88,817	-	-	-	-	-	99,464	20,143	119,607
74-014	1,840,903	43,190	5,485	9,015	76,429	134,119	-	-	-	-	-	166,662	28,307	194,969
74-139	4,930,639	115,680	14,692	24,144	163,199	317,715	-	-	-	-	-	446,384	60,444	506,828
74-194	6,899,558	161,874	20,559	33,786	79,339	295,558	-	-	-	-	-	624,635	29,385	654,020
74-897	260,987	6,123	778	1,278	79,117	87,296	-	-	-	-	-	23,628	29,302	52,930
75-003	1,373,576	32,226	4,093	6,726	-	43,045	-	-	-	(40,677)	(40,677)	124,353	(15,066)	109,287
75-005	1,605,931	37,678	4,785	7,864	-	50,327	-	-	-	(43,017)	(43,017)	145,389	(15,932)	129,457
75-007	1,718,339	40,315	5,120	8,414	27,655	81,504	-	-	-	-	-	155,566	10,242	165,808
75-010	1,143,619	26,831	3,408	5,600	14,215	50,054	-	-	-	-	-	103,535	5,265	108,800
75-015	1,044,225	24,499	3,112	5,113	22,767	55,491	-	-	-	-	-	94,536	8,432	102,968
75-020	1,597,455	37,479	4,760	7,822	-	50,061	-	-	-	(136,789)	(136,789)	144,622	(50,662)	93,960
75-022	2,913,311	68,351	8,681	14,266	-	91,298	-	-	-	(7,373)	(7,373)	263,750	(2,731)	261,019
75-190	5,982,255	140,353	17,826	29,294	374,625	562,098	-	-	-	-	-	541,589	138,750	680,339

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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	Total Employer Pension Expense
75-900	1,374,203	32,241	4,095	6,729	-	43,065	-	-	-	(21,754)	(21,754)	124,410	(8,057)	116,353
76-001	19,134,039	448,914	57,015	93,696	1,189,624	1,789,249	-	-	-	-	-	1,732,255	440,601	2,172,856
76-006	5,501,489	129,073	16,393	26,940	-	172,406	-	-	-	-	-	498,064	(116,101)	381,963
76-007	3,315,595	77,789	9,880	16,236	-	103,905	-	-	-	(313,471)	(313,471)	300,169	(13,465)	286,704
76-012	13,910,359	326,358	41,450	68,117	48,110	484,035	-	-	-	-	-	1,259,341	17,819	1,277,160
76-013	7,515,076	176,315	22,393	36,800	-	235,508	-	-	-	(240,425)	(240,425)	680,360	(89,046)	591,314
76-022	2,085,843	48,937	6,215	10,214	13,471	78,837	-	-	-	-	-	188,837	4,989	193,826
76-024	12,395,844	290,825	36,937	60,700	210,251	598,713	-	-	-	-	-	1,122,228	77,871	1,200,099
76-026	14,977,824	351,403	44,631	73,344	-	469,378	-	-	-	(154,888)	(154,888)	1,355,982	(57,366)	1,298,616
76-033	4,268,235	100,139	12,718	20,901	60,930	194,688	-	-	-	-	-	386,414	22,566	408,980
76-034	5,338,026	125,238	15,906	26,139	-	167,283	-	-	-	(177,267)	(177,267)	483,266	(65,655)	417,611
76-035	3,821,173	89,651	11,386	18,712	-	119,749	-	-	-	(100,863)	(100,863)	345,941	(37,356)	308,585
76-036	3,802,679	89,217	11,331	18,621	111,389	230,558	-	-	-	-	-	344,267	41,255	385,522
76-037	2,940,510	68,989	8,762	14,399	-	92,150	-	-	-	(25,097)	(25,097)	266,212	(9,295)	256,917
76-102	8,881,708	208,378	26,465	43,492	-	278,335	-	-	-	(352,343)	(352,343)	804,084	(130,498)	673,586
76-117	34,611,013	812,027	103,133	169,484	456,380	1,541,024	-	-	-	-	-	3,133,426	169,030	3,302,456
76-164	8,487,553	199,131	25,291	41,562	-	265,984	-	-	-	(279,470)	(279,470)	768,400	(103,507)	664,893
76-262	10,455,616	245,305	31,155	51,199	-	327,659	-	-	-	(226,729)	(226,729)	946,574	(83,974)	862,600
76-281	6,330,072	148,513	18,862	30,997	-	198,372	-	-	-	(104,995)	(104,995)	573,078	(38,887)	534,191
76-770	1,069,275	25,087	3,186	5,236	-	33,509	-	-	-	(17,399)	(17,399)	96,804	(6,444)	90,360
76-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	754,606	17,704	2,249	3,695	90,269	113,917	-	-	-	-	-	68,316	33,433	101,749
76-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-805	274,228	6,434	817	1,343	10,583	19,177	-	-	-	-	-	24,827	3,920	28,747
76-807	784,442	18,404	2,337	3,841	201,323	225,905	-	-	-	-	-	71,018	74,564	145,582
76-808	129,478	3,038	386	634	20,476	24,534	-	-	-	-	-	11,722	7,584	19,306
76-858	427,274	10,025	1,273	2,092	43,711	57,101	-	-	-	-	-	38,682	16,189	54,871
76-876	299,716	7,032	893	1,468	-	9,393	-	-	-	(25,829)	(25,829)	27,134	(9,566)	17,568
76-889	342,932	8,046	1,022	1,679	-	10,747	-	-	-	(958)	(958)	31,047	(355)	30,692
77-001	6,049,626	141,933	18,027	29,624	401,771	591,355	-	-	-	-	-	547,689	148,804	696,493
77-002	7,233,218	169,702	21,553	35,420	-	226,675	-	-	-	(175,499)	(175,499)	654,842	(64,999)	589,843
77-003	5,855,304	137,374	17,447	28,672	-	183,493	-	-	-	(103,976)	(103,976)	530,096	(38,509)	491,587
77-005	3,557,092	83,455	10,599	17,418	-	111,472	-	-	-	(92,518)	(92,518)	322,033	(34,266)	287,767
77-006	3,551,909	83,333	10,584	17,393	-	111,310	-	-	-	(131,151)	(131,151)	321,564	(48,574)	272,990
77-007	10,178,413	238,801	30,329	49,842	-	318,972	-	-	-	(205,806)	(205,806)	921,478	(76,224)	845,254
77-010	1,817,056	42,631	5,414	8,898	-	56,943	-	-	-	(71,517)	(71,517)	164,503	(26,488)	138,015
77-016	4,457,055	104,569	13,281	21,825	-	139,675	-	-	-	(160,859)	(160,859)	403,509	(59,578)	343,931
77-021	227,799	5,345	679	1,115	-	7,139	-	-	-	(44,136)	(44,136)	20,623	(16,347)	4,276
77-022	510,234	11,971	1,520	2,499	217,261	233,251	-	-	-	-	-	46,193	80,467	126,660
77-101	75,188,783	1,764,043	224,045	368,186	864,147	3,220,421	-	-	-	-	-	6,807,038	320,054	7,127,092
77-106	10,539,839	247,281	31,406	51,612	-	330,299	-	-	-	(142,637)	(142,637)	954,199	(52,829)	901,370
77-127	10,115,878	237,334	30,143	49,536	-	317,013	-	-	-	(130,228)	(130,228)	915,817	(48,232)	867,585
77-237	6,186,337	145,141	18,434	30,293	55,130	248,998	-	-	-	-	-	560,065	20,418	580,483
77-257	14,533,129	340,969	43,305	71,166	-	455,440	-	-	-	(291,030)	(291,030)	1,315,722	(107,789)	1,207,933
77-277	5,447,946	127,817	16,234	26,678	22,730	193,459	-	-	-	-	-	493,217	8,418	501,635
77-280	6,897,380	161,823	20,553	33,775	-	216,151	-	-	-	(109,571)	(109,571)	624,438	(40,582)	583,856
77-285	11,448,656	268,603	34,114	56,062	-	358,779	-	-	-	(328,024)	(328,024)	1,036,477	(121,490)	914,987
77-296	12,084,160	283,513	36,008	59,174	-	378,695	-	-	-	(81,673)	(81,673)	1,094,011	(30,249)	1,063,762
77-300	15,355,574	360,265	45,756	75,194	-	481,215	-	-	-	(73,254)	(73,254)	1,390,180	(27,131)	1,363,049
77-502	35,096,327	823,413	104,579	171,860	-	1,099,852	-	-	-	(4,148,430)	(4,148,430)	3,177,363	(1,536,455)	1,640,908
77-765	1,455,392	34,146	4,337	7,127	-	45,610	-	-	-	(55,373)	(55,373)	131,760	(20,508)	111,252
77-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-804	221,780	5,203	661	1,086	49,109	56,059	-	-	-	-	-	20,078	18,189	38,267
77-810	663,569	15,568	1,977	3,249	-	20,794	-	-	-	(66,697)	(66,697)	60,075	(24,702)	35,373
77-811	217,860	5,111	649	1,067	31,954	38,781	-	-	-	-	-	19,723	11,835	31,558

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
77-820	34,591	812	103	169	-	1,084	-	-	-	(20,235)	(20,235)	3,132	(7,495)	(4,363)
77-825	366,022	8,587	1,091	1,792	1,489	12,959	-	-	-	-	-	33,137	551	33,688
77-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-827	200,998	4,716	599	984	-	6,299	-	-	-	(38,028)	(38,028)	18,197	(14,084)	4,113
77-830	1,208,234	28,347	3,600	5,917	-	37,864	-	-	-	(49,055)	(49,055)	109,385	(18,168)	91,217
77-831	306,013	7,180	912	1,498	13,896	23,486	-	-	-	-	-	27,704	5,147	32,851
77-832	308,430	7,236	919	1,510	52,093	61,758	-	-	-	-	-	27,923	19,294	47,217
77-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-836	141,606	3,322	422	693	-	4,437	-	-	-	(35,283)	(35,283)	12,820	(13,068)	(248)
77-842	1,050,900	24,656	3,131	5,146	375,933	408,866	-	-	-	-	-	95,141	139,234	234,375
77-884	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-888	318,837	7,480	950	1,561	-	9,991	-	-	-	(44,456)	(44,456)	28,865	(16,465)	12,400
77-897	311,833	7,316	929	1,527	-	9,772	-	-	-	(26,850)	(26,850)	28,231	(9,945)	18,286
77-911	5,308,460	124,545	15,818	25,995	-	166,358	-	-	-	(29,904)	(29,904)	480,589	(11,075)	469,514
78-001	7,801,759	183,041	23,247	38,204	-	244,492	-	-	-	(836,278)	(836,278)	706,314	(309,732)	396,582
78-002	879,598	20,637	2,621	4,307	73,171	100,736	-	-	-	-	-	79,632	27,100	106,732
78-004	1,198,206	28,112	3,570	5,867	36,133	73,682	-	-	-	-	-	108,477	13,382	121,859
78-005	1,966,880	46,146	5,861	9,631	87,520	149,158	-	-	-	-	-	178,067	32,415	210,482
78-006	2,782,768	65,288	8,292	13,627	-	87,207	-	-	-	(7,620)	(7,620)	251,931	(2,822)	249,109
78-013	6,460,366	151,570	19,250	31,635	97,698	300,153	-	-	-	-	-	584,874	36,185	621,059
78-016	2,816,821	66,087	8,393	13,793	87,762	176,035	-	-	-	-	-	255,014	32,504	287,518
78-017	1,440,828	33,804	4,293	7,055	-	45,152	-	-	-	(107,041)	(107,041)	130,442	(39,645)	90,797
78-018	1,316,930	30,897	3,924	6,449	13,796	55,066	-	-	-	-	-	119,225	5,109	124,334
78-023	1,165,953	27,355	3,474	5,709	99,450	135,988	-	-	-	-	-	105,557	36,833	142,390
78-026	2,125,069	49,857	6,332	10,406	-	66,595	-	-	-	(48,831)	(48,831)	192,388	(18,086)	174,302
78-027	2,536,784	59,517	7,559	12,422	14,271	93,769	-	-	-	-	-	229,662	5,285	234,947
78-028	2,988,850	70,123	8,906	14,636	-	93,665	-	-	-	(247,265)	(247,265)	270,588	(91,580)	179,008
78-029	1,866,998	43,803	5,563	9,142	46,079	104,587	-	-	-	-	-	169,024	17,066	186,090
78-030	1,488,968	34,933	4,437	7,291	54,398	101,059	-	-	-	-	-	134,800	20,147	154,947
78-031	1,853,209	43,479	5,522	9,075	25,462	83,538	-	-	-	-	-	167,776	9,431	177,207
78-032	1,325,894	31,107	3,951	6,493	947,103	988,654	-	-	-	-	-	120,037	350,779	470,816
78-144	4,245,811	99,613	12,652	20,791	120,606	253,662	-	-	-	-	-	384,384	44,669	429,053
78-173	4,408,746	103,436	13,137	21,589	155,674	293,836	-	-	-	-	-	399,135	57,657	456,792
78-203	15,939,974	373,976	47,497	78,055	190,598	690,126	-	-	-	-	-	1,443,088	70,592	1,513,680
78-338	4,542,393	106,571	13,535	22,243	15,621	157,970	-	-	-	-	-	411,235	5,786	417,021
78-356	2,456,849	57,641	7,321	12,031	-	76,993	-	-	-	(74,625)	(74,625)	222,425	(27,639)	194,786
78-718	3,268,728	76,689	9,740	16,006	-	102,435	-	-	-	(210,042)	(210,042)	295,927	(77,793)	218,134
78-803	594,676	13,952	1,772	2,912	14,227	32,863	-	-	-	-	-	53,838	5,269	59,107
78-805	369,414	8,667	1,101	1,809	58,494	70,071	-	-	-	-	-	33,444	21,665	55,109
78-833	371,553	8,717	1,107	1,819	44,286	55,929	-	-	-	-	-	33,638	16,402	50,040
78-865	246,143	5,775	733	1,205	-	7,713	-	-	-	(369)	(369)	22,284	(136)	22,148
79-001	6,522,912	153,037	19,437	31,942	435,614	640,030	-	-	-	-	-	590,536	161,339	751,875
79-019	936,831	21,979	2,792	4,587	40,189	69,547	-	-	-	-	-	84,814	14,885	99,699
79-023	116,456	2,732	347	570	-	3,649	-	-	-	(20,532)	(20,532)	10,543	(7,604)	2,939
79-029	2,822,731	66,226	8,411	13,822	213,620	302,079	-	-	-	-	-	255,549	79,119	334,668
79-031	4,188,299	98,264	12,480	20,509	32,312	163,565	-	-	-	-	-	379,178	11,967	391,145
79-032	2,600,583	61,014	7,749	12,735	-	81,498	-	-	-	(14,549)	(14,549)	235,438	(5,388)	230,050
79-132	4,228,421	99,205	12,600	20,706	133,204	265,715	-	-	-	-	-	382,810	49,335	432,145
79-172	6,375,426	149,577	18,997	31,219	1,562	201,355	-	-	-	-	-	577,184	578	577,762
79-198	4,582,684	107,517	13,655	22,441	-	143,613	-	-	-	(173,903)	(173,903)	414,882	(64,409)	350,473
79-354	2,871,409	67,368	8,556	14,061	-	89,985	-	-	-	(16,706)	(16,706)	259,956	(6,187)	253,769
79-763	3,327,941	78,079	9,917	16,296	26,295	130,587	-	-	-	-	-	301,287	9,739	311,026
79-800	704,218	16,522	2,098	3,448	-	22,068	-	-	-	(61,886)	(61,886)	63,755	(22,921)	40,834
80-020	2,673,704	62,729	7,967	13,093	-	83,789	-	-	-	(19,201)	(19,201)	242,057	(7,112)	234,945
80-022	4,315,569	101,250	12,859	21,133	-	135,242	-	-	-	(69,357)	(69,357)	390,700	(25,688)	365,012

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
80-345	13,540,547	317,682	40,348	66,306	7,354	431,690	-	-	-	-	-	1,225,861	2,724	1,228,585
81-015	1,790,753	42,014	5,336	8,769	-	56,119	-	-	-	(69,739)	(69,739)	162,122	(25,829)	136,293
81-016	2,263,322	53,101	6,744	11,083	-	70,928	-	-	-	(68,208)	(68,208)	204,905	(25,262)	179,643
81-200	5,159,194	121,043	15,373	25,264	-	161,680	-	-	-	(58,862)	(58,862)	467,075	(21,801)	445,274
81-768	1,788,176	41,953	5,328	8,756	-	56,037	-	-	-	(52,583)	(52,583)	161,888	(19,475)	142,413
82-019	6,281,295	147,369	18,717	30,758	22,644	219,488	-	-	-	-	-	568,662	8,386	577,048
83-001	4,107,229	96,362	12,239	20,112	205,816	334,529	-	-	-	-	-	371,838	76,228	448,066
83-003	4,235,653	99,375	12,621	20,741	35,505	168,242	-	-	-	-	-	383,465	13,150	396,615
83-013	3,612,505	84,755	10,764	17,690	362,263	475,472	-	-	-	-	-	327,050	134,171	461,221
83-014	13,364,152	313,543	39,822	65,442	55,421	474,228	-	-	-	-	-	1,209,892	20,526	1,230,418
83-015	13,738,302	322,321	40,937	67,274	177,548	608,080	-	-	-	-	-	1,243,765	65,758	1,309,523
83-161	12,749,987	299,134	37,992	62,434	-	399,560	-	-	-	(198,173)	(198,173)	1,154,290	(73,397)	1,080,893
83-167	26,591,613	623,880	79,237	130,214	-	833,331	-	-	-	(1,399,359)	(1,399,359)	2,407,408	(518,281)	1,889,127
83-225	7,707,389	180,827	22,966	37,742	-	241,535	-	-	-	(549,654)	(549,654)	697,770	(203,576)	494,194
83-273	14,750,423	346,067	43,953	72,230	556,625	1,018,875	-	-	-	-	-	1,335,394	206,158	1,541,552
83-769	3,882,803	91,096	11,570	19,013	-	121,679	-	-	-	(209,408)	(209,408)	351,520	(77,558)	273,962
83-800	391,141	9,177	1,166	1,915	48,699	60,957	-	-	-	-	-	35,411	18,036	53,447
83-887	366,967	8,610	1,093	1,797	-	36,117	-	-	-	-	-	33,222	9,118	42,340
83-900	8,131,380	190,775	24,230	39,818	667,909	922,732	-	-	-	-	-	736,155	247,374	983,529
84-005	3,285,690	77,087	9,791	16,089	52,287	155,254	-	-	-	-	-	297,462	19,366	316,828
84-020	5,307,565	124,524	15,815	25,990	41,394	207,723	-	-	-	-	-	480,508	15,331	495,839
84-023	1,868,550	43,839	5,568	9,150	-	58,557	-	-	-	(118,130)	(118,130)	169,165	(43,752)	125,413
84-024	1,691,458	39,684	5,040	8,283	-	53,007	-	-	-	(29,750)	(29,750)	153,132	(11,018)	142,114
84-160	5,270,875	123,663	15,706	25,811	-	165,180	-	-	-	(228,124)	(228,124)	477,186	(84,490)	392,696
84-249	2,142,021	50,255	6,383	10,489	17,639	84,766	-	-	-	-	-	193,923	6,533	200,456
84-734	2,356,002	55,275	7,020	11,537	112,543	186,375	-	-	-	-	-	213,295	41,682	254,977
84-753	3,181,759	74,649	9,481	15,581	76,256	175,967	-	-	-	-	-	288,053	28,243	316,296
85-001	3,702,141	86,858	11,032	18,129	-	116,019	-	-	-	(190,680)	(190,680)	335,164	(70,622)	264,542
85-005	2,736,329	64,198	8,154	13,399	-	85,751	-	-	-	(18,729)	(18,729)	247,727	(6,936)	240,791
85-006	2,813,409	66,007	8,383	13,777	19,000	107,167	-	-	-	-	-	254,705	7,037	261,742
85-010	2,171,031	50,936	6,469	10,631	153,746	221,782	-	-	-	-	-	196,549	56,943	253,492
85-011	2,625,633	61,601	7,824	12,857	-	82,282	-	-	-	(64,223)	(64,223)	237,705	(23,786)	213,919
85-014	3,819,661	89,615	11,382	18,704	-	119,701	-	-	-	(184,568)	(184,568)	345,804	(68,358)	277,446
85-016	2,285,537	53,622	6,810	11,192	21,757	93,381	-	-	-	-	-	206,916	8,058	214,974
85-021	3,393,690	79,621	10,112	16,618	52,590	158,941	-	-	-	-	-	307,240	19,478	326,718
85-208	11,779,132	276,356	35,099	57,680	502,058	871,193	-	-	-	-	-	1,066,396	185,948	1,252,344
85-235	3,803,335	89,232	11,333	18,624	-	119,189	-	-	-	(93,913)	(93,913)	344,326	(34,782)	309,544
85-364	1,966,173	46,129	5,859	9,628	-	61,616	-	-	-	(92,871)	(92,871)	178,003	(34,396)	143,607
85-709	2,755,908	64,658	8,212	13,495	-	86,365	-	-	-	(180)	(180)	249,500	(67)	249,433
85-870	50,588	1,187	151	248	-	1,586	-	-	-	(8,911)	(8,911)	4,580	(3,300)	1,280
85-907	2,009,041	47,135	5,986	9,838	71,445	134,404	-	-	-	-	-	181,884	26,461	208,345
86-007	1,529,100	35,875	4,556	7,488	6,514	54,433	-	-	-	-	-	138,433	2,413	140,846
86-016	1,081,601	25,376	3,223	5,296	-	33,895	-	-	-	(23,466)	(23,466)	97,920	(8,691)	89,229
86-020	1,392,469	32,669	4,149	6,819	50,434	94,071	-	-	-	-	-	126,064	18,679	144,743
86-021	1,540,710	36,147	4,591	7,545	-	48,283	-	-	-	(40,675)	(40,675)	139,485	(15,065)	124,420
86-022	1,988,925	46,663	5,927	9,739	117,196	179,525	-	-	-	-	-	180,063	43,406	223,469
86-213	4,930,987	115,688	14,693	24,146	-	154,527	-	-	-	(240,467)	(240,467)	446,415	(89,062)	357,353
86-351	2,799,711	65,685	8,343	13,710	-	87,738	-	-	-	(48,067)	(48,067)	253,465	(17,803)	235,662
87-001	8,958,938	210,190	26,696	43,870	386,015	666,771	-	-	-	-	-	811,076	142,969	954,045
87-012	3,117,990	73,153	9,291	15,268	-	97,712	-	-	-	(35,249)	(35,249)	282,280	(13,055)	269,225
87-019	1,874,439	43,977	5,585	9,179	-	58,741	-	-	-	(48,921)	(48,921)	169,698	(18,119)	151,579
87-026	2,437,190	57,180	7,262	11,934	-	76,376	-	-	-	(4,214)	(4,214)	220,645	(1,561)	219,084
87-035	3,760,090	88,217	11,204	18,412	121,901	239,734	-	-	-	-	-	340,411	45,148	385,559
87-036	3,427,336	80,411	10,213	16,783	-	107,407	-	-	-	(52,667)	(52,667)	310,286	(19,506)	290,780
87-037	3,600,090	84,464	10,727	17,629	-	112,820	-	-	-	(81,981)	(81,981)	325,926	(30,364)	295,562

School Employees Retirement System of Ohio

Supplementary Information—Schedule of Pension Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the pension expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
87-113	7,718,053	181,077	22,998	37,794	397,728	639,597	-	-	-	-	-	698,736	147,306	846,042
87-361	12,320,166	289,050	36,711	60,330	-	386,091	-	-	-	(345,593)	(345,593)	1,115,377	(127,997)	987,380
87-383	4,860,841	114,043	14,484	23,803	530	152,860	-	-	-	-	-	440,065	196	440,261
87-701	5,852,637	137,312	17,440	28,659	22,119	205,530	-	-	-	-	-	529,855	8,192	538,047
87-738	18,293,886	429,202	54,512	89,582	-	573,296	-	-	-	(371,381)	(371,381)	1,656,193	(137,548)	1,518,645
88-012	2,276,842	53,418	6,784	11,149	-	71,351	-	-	-	(201,524)	(201,524)	206,128	(74,639)	131,489
88-314	1,946,018	45,657	5,799	9,529	-	60,985	-	-	-	(33,768)	(33,768)	176,178	(12,506)	163,672
88-371	3,866,488	90,714	11,521	18,934	-	121,169	-	-	-	(12,995)	(12,995)	350,043	(4,813)	345,230
TOTAL	\$ 5,525,515,231	\$ 129,636,986	\$ 16,464,778	\$ 27,057,466	\$ 92,613,428	\$ 265,772,658	\$ -	\$ -	\$ -	\$ (92,613,428)	\$ (92,613,428)	\$ 500,239,394	\$ -	\$ 500,239,394



Schedule of Collective OPEB Amounts and
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2023

Contents

Independent Auditor's Report	3
Schedule of Collective OPEB Amounts	5
Schedule of Employer Allocations	6
Notes to Schedule of Collective OPEB Amounts and Schedule of Employer Allocations	32
Supplementary Information	
Schedule of OPEB Amounts by Employer	38

Independent Auditor's Report

To the Retirement Board
School Employees Retirement System of Ohio

Report on the Audit of the Schedules

Opinions

We have audited the schedule of employer allocations of School Employees Retirement System of Ohio's (SERS) Health Care Fund as of and for the year ended June 30, 2023 and the related notes. We have also audited the total for all entities of the rows titled net OPEB liability, total deferred outflows of resources (excluding contributions subsequent to June 30, 2023 and excluding employer specific amounts), total deferred inflows of resources (excluding employer specific amounts), and collective employer OPEB expense (income) (the "specified rows") included in the accompanying schedule of collective OPEB amounts as of and for the year ended June 30, 2023 and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and the collective net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and OPEB expense (income) for SERS as of and for the year ended June 30, 2023 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 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 the specified rows included in the schedule of collective OPEB amounts 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 the specified rows included in the schedule of collective OPEB amounts.

To the Retirement Board
School Employees Retirement System of Ohio

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 the specified rows included in the schedule of collective OPEB amounts, 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 the specified rows included in the schedule of collective OPEB amounts.
- 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 SERS' 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 the specified rows included in the schedule of collective OPEB amounts.

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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the schedule of collective OPEB amounts. The supplementary information, as identified in the table of contents, is presented for the purpose of additional analysis and is not a required part of the audit of the schedule of collective OPEB amounts. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the schedule of collective OPEB amounts. The information has been subjected to the auditing procedures applied in the audit, including comparing and reconciling such information directly to the underlying records used to prepare the schedule of collective OPEB amounts, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects in relation to the schedule of collective OPEB amounts as a whole.

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, 2023, and our report thereon dated December 5, 2023 expressed an unmodified opinion on those financial statements.

Restriction on Use

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

Plante & Moran, PLLC

April 12, 2024

Schedule of Collective OPEB Amounts¹ as of and for the year ended June 30, 2023

Net OPEB Liability	\$1,647,445,311
Deferred Outflows of Resources	
Differences Between Expected and Actual Experience	\$3,432,011
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	12,768,295
Changes of Assumptions	557,049,686
Total Deferred Outflows of Resources²	\$573,249,992
Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	(\$849,648,656)
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	—
Changes of Assumptions	(467,890,347)
Total Deferred Inflows of Resources²	(\$1,317,539,003)
Collective Employer OPEB Expense (Income)	(\$113,015,834)

¹ The amounts shown should be amortized at the employer level.

² The change in proportionate share of contributions as reflected on the Schedule of OPEB Amounts by Employer results in deferred outflows and inflows. These have been excluded from this table, as well as contributions subsequent to June 30, 2023 and employer specific amounts.

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 1,020,943	\$ 133,667	\$ 1,154,610	0.1883844%
01-023	184,777	25,278	210,055	0.0342723%
02-001	262,173	33,694	295,867	0.0482732%
02-003	410,327	55,000	465,327	0.0759221%
02-006	532,087	69,828	601,915	0.0982076%
02-009	154,135	20,798	174,933	0.0285418%
02-010	556,893	74,660	631,553	0.1030432%
02-011	236,242	30,246	266,488	0.0434798%
02-013	213,534	29,439	242,973	0.0396431%
02-131	199,536	26,076	225,612	0.0368105%
02-154	1,238,149	160,756	1,398,905	0.2282432%
02-308	200,859	28,178	229,037	0.0373693%
02-761	337,769	35,408	373,177	0.0608870%
02-874	10,517	1,081	11,598	0.0018923%
02-895	41,881	724	42,605	0.0069514%
02-900	169,429	-	169,429	0.0276438%
03-013	159,887	20,835	180,722	0.0294863%
03-014	196,733	26,051	222,784	0.0363491%
03-015	19,780	1,795	21,575	0.0035201%
03-103	563,238	76,197	639,435	0.1043293%
03-343	272,736	36,960	309,696	0.0505295%
03-747	136,100	13,777	149,877	0.0244537%
03-800	-	-	-	0.0000000%
04-001	404,493	52,215	456,708	0.0745158%
04-019	255,082	28,258	283,340	0.0462293%
04-031	315,221	42,913	358,134	0.0584326%
04-033	293,187	26,536	319,723	0.0521655%
04-034	355,881	48,372	404,253	0.0659573%
04-035	1,487	-	1,487	0.0002426%
04-104	868,180	117,227	985,407	0.1607775%
04-125	383,871	50,394	434,265	0.0708540%
04-244	402,631	54,727	457,358	0.0746218%
04-704	260,825	22,564	283,389	0.0462373%
05-001	420,225	57,738	477,963	0.0779837%
05-006	337,976	30,395	368,371	0.0601029%
05-017	416,256	57,724	473,980	0.0773339%
05-018	337,000	42,493	379,493	0.0619175%
05-105	693,068	91,945	785,013	0.1280815%
05-169	291,053	38,090	329,143	0.0537025%
05-710	177,398	11,346	188,744	0.0307952%
05-739	803,532	110,427	913,959	0.1491202%
06-001	356,446	48,835	405,281	0.0661250%
06-008	166,427	21,846	188,273	0.0307183%
06-010	163,934	21,582	185,516	0.0302685%
06-011	101,886	13,448	115,334	0.0188177%
06-017	184,795	24,735	209,530	0.0341866%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
06-185	408,812	53,602	462,414	0.0754468%
06-202	598,231	77,477	675,708	0.1102475%
07-020	356,591	43,707	400,298	0.0653120%
07-026	180,223	24,354	204,577	0.0333785%
07-108	298,414	36,958	335,372	0.0547188%
07-163	353,651	45,764	399,415	0.0651680%
07-294	303,865	38,714	342,579	0.0558947%
07-304	341,280	46,984	388,264	0.0633486%
07-309	233,484	32,131	265,615	0.0433373%
07-724	126,839	11,089	137,928	0.0225041%
07-748	210,715	19,033	229,748	0.0374853%
08-001	372,885	49,262	422,147	0.0688769%
08-005	193,024	25,598	218,622	0.0356700%
08-011	625,499	66,129	691,628	0.1128450%
08-013	214,738	28,429	243,167	0.0396748%
08-017	257,255	34,035	291,290	0.0475264%
08-333	233,842	31,564	265,406	0.0433032%
08-743	127,356	2,008	129,364	0.0211068%
09-001	2,532,854	175,856	2,708,710	0.4419491%
09-006	384,028	51,856	435,884	0.0711182%
09-009	221,997	26,521	248,518	0.0405478%
09-013	286,635	94	286,729	0.0467823%
09-015	650,990	81,541	732,531	0.1195187%
09-022	4,774,622	574,085	5,348,707	0.8726870%
09-024	702,718	92,180	794,898	0.1296944%
09-100	748,148	101,999	850,147	0.1387087%
09-147	2,482,601	305,268	2,787,869	0.4548645%
09-166	1,743,525	166,861	1,910,386	0.3116957%
09-291	2,094,536	287,302	2,381,838	0.3886171%
09-299	827,294	109,046	936,340	0.1527718%
09-760	925,043	29,989	955,032	0.1558216%
09-800	-	-	-	0.0000000%
09-820	14,766	-	14,766	0.0024092%
09-835	22,946	3,320	26,266	0.0042855%
09-870	58,113	2,236	60,349	0.0098465%
09-884	47,586	3,671	51,257	0.0083630%
10-003	154,185	21,237	175,422	0.0286216%
10-315	428,374	58,485	486,859	0.0794352%
11-001	591,868	81,107	672,975	0.1098016%
11-007	205,737	29,264	235,001	0.0383424%
11-008	261,229	35,804	297,033	0.0484635%
11-012	394,586	53,666	448,252	0.0731361%
11-199	404,930	54,484	459,414	0.0749573%
11-346	198,512	27,441	225,953	0.0368662%
12-001	442,715	49,776	492,491	0.0803541%
12-007	380,364	50,417	430,781	0.0702856%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
12-009	682,811	93,969	776,780	0.1267383%
12-011	712,124	93,064	805,188	0.1313733%
12-013	186,664	25,729	212,393	0.0346537%
12-014	461,497	61,417	522,914	0.0853179%
12-016	340,339	48,608	388,947	0.0634600%
12-191	2,037,533	255,007	2,292,540	0.3740474%
12-703	219,043	8,056	227,099	0.0370531%
12-723	1,389,592	81,584	1,471,176	0.2400349%
12-810	-	-	-	0.0000000%
12-816	22,840	-	22,840	0.0037265%
12-871	60,304	747	61,051	0.0099610%
12-890	-	-	-	0.0000000%
13-001	429,030	51,359	480,389	0.0783796%
13-003	456,877	58,933	515,810	0.0841588%
13-004	351,690	43,105	394,795	0.0644142%
13-007	173,213	23,443	196,656	0.0320861%
13-008	659,520	81,797	741,317	0.1209522%
13-027	284,503	37,412	321,915	0.0525232%
13-029	488,406	62,262	550,668	0.0898462%
13-030	1,983,182	260,023	2,243,205	0.3659980%
13-388	1,985,231	266,493	2,251,724	0.3673879%
13-399	599,078	78,039	677,117	0.1104774%
13-764	118,570	4,231	122,801	0.0200360%
14-001	144,935	10,188	155,123	0.0253096%
14-003	306,547	39,785	346,332	0.0565070%
14-017	409,928	54,360	464,288	0.0757525%
14-018	393,082	53,930	447,012	0.0729338%
14-207	643,469	88,294	731,763	0.1193934%
15-001	497,628	65,936	563,564	0.0919503%
15-002	291,499	38,282	329,781	0.0538066%
15-021	204,240	27,342	231,582	0.0377846%
15-022	247,318	34,162	281,480	0.0459259%
15-023	292,193	39,036	331,229	0.0540428%
15-024	212,938	30,187	243,125	0.0396679%
15-134	549,245	76,755	626,000	0.1021372%
15-135	207,754	27,722	235,476	0.0384199%
15-186	342,746	44,851	387,597	0.0632397%
15-321	204,086	26,830	230,916	0.0376759%
15-340	189,365	25,987	215,352	0.0351365%
15-341	127,263	17,250	144,513	0.0235785%
15-759	152,013	9,641	161,654	0.0263752%
15-811	90,597	3,668	94,265	0.0153801%
16-023	300,003	35,833	335,836	0.0547945%
16-024	444,625	60,881	505,506	0.0824776%
16-126	380,593	52,056	432,649	0.0705904%
16-772	82,843	3,446	86,289	0.0140788%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
17-009	250,440	33,207	283,647	0.0462794%
17-014	211,846	30,131	241,977	0.0394806%
17-015	214,909	28,380	243,289	0.0396947%
17-114	362,119	47,039	409,158	0.0667576%
17-141	426,546	54,580	481,126	0.0784998%
17-323	169,340	23,124	192,464	0.0314021%
18-001	3,175,861	124,608	3,300,469	0.5384996%
18-006	383,998	38,244	422,242	0.0688924%
18-007	33,001	3,457	36,458	0.0059484%
18-008	74,182	551	74,733	0.0121933%
18-009	345,790	44,958	390,748	0.0637539%
18-014	230,297	28,594	258,891	0.0422403%
18-018	86,320	4,652	90,972	0.0148429%
18-019	15,290	1,998	17,288	0.0028207%
18-020	28,816	3,946	32,762	0.0053454%
18-021	13,352	1,125	14,477	0.0023621%
18-022	30,680	349	31,029	0.0050627%
18-023	44,945	564	45,509	0.0074252%
18-024	5,307	-	5,307	0.0008659%
18-107	1,354,459	96,806	1,451,265	0.2367862%
18-111	1,686,971	205,767	1,892,738	0.3088163%
18-121	17,046,920	541,700	17,588,620	2.8697328%
18-122	2,481,828	214,515	2,696,343	0.4399313%
18-133	838,172	34,291	872,463	0.1423498%
18-137	1,877,679	238,417	2,116,096	0.3452591%
18-143	900,691	83,352	984,043	0.1605550%
18-152	1,623,080	218,449	1,841,529	0.3004611%
18-159	1,009,541	86,227	1,095,768	0.1787839%
18-178	3,443,306	477,070	3,920,376	0.6396427%
18-183	755,390	97,177	852,567	0.1391036%
18-188	2,515,821	271,456	2,787,277	0.4547679%
18-215	1,496,879	139,020	1,635,899	0.2669108%
18-219	963,488	123,422	1,086,910	0.1773386%
18-221	331,577	43,160	374,737	0.0611415%
18-224	550,642	72,486	623,128	0.1016686%
18-230	1,661,250	152,943	1,814,193	0.2960010%
18-233	1,144,419	157,254	1,301,673	0.2123790%
18-247	1,230,151	121,203	1,351,354	0.2204849%
18-250	879,066	66,684	945,750	0.1543072%
18-251	1,115,640	148,715	1,264,355	0.2062903%
18-258	1,220,703	131,852	1,352,555	0.2206808%
18-264	1,881,356	202,088	2,083,444	0.3399316%
18-271	990,572	117,596	1,108,168	0.1808070%
18-288	1,591,873	119,232	1,711,105	0.2791813%
18-289	1,835,329	225,912	2,061,241	0.3363090%
18-292	946,536	130,075	1,076,611	0.1756582%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
18-317	722,587	96,730	819,317	0.1336785%
18-731	583,487	13,506	596,993	0.0974045%
18-742	377,912	11,271	389,183	0.0634985%
18-801	37,979	35	38,014	0.0062023%
18-802	-	-	-	0.0000000%
18-803	-	-	-	0.0000000%
18-805	42,845	2,043	44,888	0.0073239%
18-808	357,363	7,770	365,133	0.0595746%
18-809	36,028	2,378	38,406	0.0062663%
18-813	-	-	-	0.0000000%
18-814	-	-	-	0.0000000%
18-815	-	-	-	0.0000000%
18-817	117,482	3,352	120,834	0.0197151%
18-818	21,178	2,931	24,109	0.0039336%
18-819	64,300	6,682	70,982	0.0115813%
18-820	610	-	610	0.0000995%
18-821	-	-	-	0.0000000%
18-822	-	-	-	0.0000000%
18-824	53,361	5,078	58,439	0.0095348%
18-826	30,610	2,500	33,110	0.0054022%
18-827	15,031	1,750	16,781	0.0027380%
18-828	58,927	8,168	67,095	0.0109471%
18-830	67,857	3,806	71,663	0.0116924%
18-831	263	-	263	0.0000429%
18-833	29,742	3,381	33,123	0.0054043%
18-834	41,227	2,815	44,042	0.0071858%
18-836	81,098	6,328	87,426	0.0142643%
18-838	33,336	2,364	35,700	0.0058248%
18-839	96,762	35	96,797	0.0157933%
18-840	-	-	-	0.0000000%
18-841	50,955	528	51,483	0.0083999%
18-844	23,016	3,186	26,202	0.0042751%
18-845	41,693	3,482	45,175	0.0073707%
18-846	-	-	-	0.0000000%
18-847	-	-	-	0.0000000%
18-848	14,385	852	15,237	0.0024861%
18-849	14,169	632	14,801	0.0024149%
18-850	-	-	-	0.0000000%
18-851	25,954	653	26,607	0.0043412%
18-852	69,773	3,753	73,526	0.0119964%
18-855	41,523	5,677	47,200	0.0077011%
18-857	-	-	-	0.0000000%
18-858	-	-	-	0.0000000%
18-859	-	-	-	0.0000000%
18-862	17,515	1,292	18,807	0.0030685%
18-863	-	-	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
18-865	-	-	-	0.0000000%
18-867	121,554	13,332	134,886	0.0220078%
18-869	23,780	3,346	27,126	0.0044258%
18-870	33,529	4,726	38,255	0.0062416%
18-871	14,279	1,977	16,256	0.0026523%
18-872	25,425	-	25,425	0.0041483%
18-873	35,227	-	35,227	0.0057476%
18-876	-	-	-	0.0000000%
18-877	19,373	1,016	20,389	0.0033266%
18-878	14,785	2,057	16,842	0.0027479%
18-879	35,548	4,572	40,120	0.0065459%
18-880	54,033	176	54,209	0.0088447%
18-881	8,537	1,181	9,718	0.0015856%
18-882	23,352	1,116	24,468	0.0039922%
18-883	29,354	3,522	32,876	0.0053640%
18-884	126,995	1,355	128,350	0.0209414%
18-888	2,851	327	3,178	0.0005185%
18-889	32,667	268	32,935	0.0053736%
18-891	43,284	6,179	49,463	0.0080703%
18-893	21,452	2,031	23,483	0.0038315%
18-894	17,151	-	17,151	0.0027983%
18-895	71,039	346	71,385	0.0116471%
18-897	72,433	9,488	81,921	0.0133661%
18-899	57,378	2,887	60,265	0.0098328%
18-900	43,522	6,051	49,573	0.0080883%
18-910	332,600	1,613	334,213	0.0545297%
18-930	42,576	5,368	47,944	0.0078225%
18-931	20,891	-	20,891	0.0034085%
18-935	20,382	2,821	23,203	0.0037858%
18-946	27,584	3,827	31,411	0.0051250%
18-947	57,244	1,813	59,057	0.0096357%
18-948	49,038	6,188	55,226	0.0090106%
18-950	-	-	-	0.0000000%
18-951	55,488	1,104	56,592	0.0092335%
18-953	8,969	1,243	10,212	0.0016662%
18-954	26,299	28	26,327	0.0042955%
18-955	-	-	-	0.0000000%
18-956	68,058	7,146	75,204	0.0122702%
18-957	56,091	6,125	62,216	0.0101511%
18-958	63,637	2,975	66,612	0.0108683%
19-001	126,427	17,135	143,562	0.0234234%
19-003	197,991	26,600	224,591	0.0366439%
19-028	237,840	30,627	268,467	0.0438027%
19-045	194,317	25,289	219,606	0.0358306%
19-046	196,363	27,182	223,545	0.0364733%
19-047	150,823	19,794	170,617	0.0278376%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
19-146	520,737	68,351	589,088	0.0961147%
19-372	340,077	45,833	385,910	0.0629645%
20-005	160,167	20,672	180,839	0.0295054%
20-013	208,714	28,771	237,485	0.0387477%
20-014	225,898	29,331	255,229	0.0416428%
20-129	570,833	72,089	642,922	0.1048982%
20-381	213,201	29,468	242,669	0.0395935%
21-014	1,012,595	133,488	1,146,083	0.1869932%
21-016	6,014,754	819,694	6,834,448	1.1150983%
21-018	492,968	64,468	557,436	0.0909504%
21-130	1,483,995	197,984	1,681,979	0.2744292%
21-756	403,028	4,392	407,420	0.0664740%
22-001	541,018	71,324	612,342	0.0999088%
22-006	14,660	353	15,013	0.0024495%
22-007	409,186	56,073	465,259	0.0759110%
22-010	560,534	75,199	635,733	0.1037252%
22-011	539,679	74,973	614,652	0.1002857%
22-012	378,572	51,047	429,619	0.0700960%
22-187	1,144,892	114,135	1,259,027	0.2054210%
22-259	275,428	35,083	310,511	0.0506625%
22-708	496,772	18,859	515,631	0.0841296%
22-800	92,820	1,886	94,706	0.0154521%
23-001	376,711	51,566	428,277	0.0698770%
23-003	265,773	33,664	299,437	0.0488557%
23-009	2,601,441	349,862	2,951,303	0.4815302%
23-010	471,107	64,771	535,878	0.0874331%
23-013	150,413	16,638	167,051	0.0272558%
23-014	473,812	62,174	535,986	0.0874507%
23-015	424,790	56,170	480,960	0.0784727%
23-016	327,665	45,787	373,452	0.0609319%
23-153	1,646,743	213,844	1,860,587	0.3035706%
24-013	757,525	88,973	846,498	0.1381133%
24-204	479,976	63,482	543,458	0.0886698%
25-001	873,433	28,264	901,697	0.1471195%
25-004	1,131,816	114,804	1,246,620	0.2033967%
25-007	549,540	67,600	617,140	0.1006916%
25-010	1,733,533	128,672	1,862,205	0.3038346%
25-016	1,472,500	102,879	1,575,379	0.2570365%
25-028	14,129	612	14,741	0.0024051%
25-029	41,298	2,419	43,717	0.0071328%
25-030	10,177	1,366	11,543	0.0018833%
25-033	-	-	-	0.0000000%
25-034	72,470	3,140	75,610	0.0123364%
25-035	35,566	-	35,566	0.0058029%
25-037	17,677	2,304	19,981	0.0032601%
25-038	12,092	1,154	13,246	0.0021612%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
25-039	16,326	2,093	18,419	0.0030052%
25-040	11,430	1,512	12,942	0.0021116%
25-041	46,807	4,627	51,434	0.0083919%
25-042	20,090	819	20,909	0.0034115%
25-043	32,396	3,696	36,092	0.0058887%
25-044	51,435	429	51,864	0.0084621%
25-045	9,124	1,244	10,368	0.0016916%
25-046	8,297	1,143	9,440	0.0015402%
25-047	24,340	1,792	26,132	0.0042637%
25-048	14,597	-	14,597	0.0023816%
25-112	703,713	73,588	777,301	0.1268233%
25-123	23,261,722	955,412	24,217,134	3.9512312%
25-124	5,152,169	583,561	5,735,730	0.9358331%
25-145	441,930	58,684	500,614	0.0816794%
25-216	1,967,513	265,706	2,233,219	0.3643687%
25-241	885,076	48,337	933,413	0.1522943%
25-255	5,584,086	527,264	6,111,350	0.9971187%
25-263	3,445,088	456,473	3,901,561	0.6365728%
25-275	3,220,076	367,517	3,587,593	0.5853463%
25-282	4,217,790	251,781	4,469,571	0.7292485%
25-293	1,381,841	174,192	1,556,033	0.2538800%
25-295	1,917,855	160,952	2,078,807	0.3391750%
25-707	576,606	23,645	600,251	0.0979361%
25-720	7,173,456	221,339	7,394,795	1.2065237%
25-800	26,760	2,535	29,295	0.0047797%
25-801	23,996	2,774	26,770	0.0043678%
25-803	576,803	53,723	630,526	0.1028757%
25-804	37,705	1,966	39,671	0.0064727%
25-805	-	-	-	0.0000000%
25-806	71,280	2,047	73,327	0.0119639%
25-807	-	-	-	0.0000000%
25-808	201,045	12,780	213,825	0.0348874%
25-809	-	-	-	0.0000000%
25-810	91,256	892	92,148	0.0150347%
25-811	91,231	2,213	93,444	0.0152462%
25-812	-	-	-	0.0000000%
25-813	110,683	8,063	118,746	0.0193744%
25-814	-	-	-	0.0000000%
25-815	26,356	-	26,356	0.0043002%
25-816	-	-	-	0.0000000%
25-817	162,907	4,234	167,141	0.0272705%
25-818	25,062	2,103	27,165	0.0044322%
25-820	126,126	353	126,479	0.0206361%
25-821	12,250	-	12,250	0.0019987%
25-823	7,343	-	7,343	0.0011981%
25-824	126,797	16,602	143,399	0.0233968%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
25-825	48,284	3,388	51,672	0.0084307%
25-826	-	-	-	0.0000000%
25-829	-	-	-	0.0000000%
25-830	23,111	2,651	25,762	0.0042033%
25-831	26,089	1,608	27,697	0.0045190%
25-832	9,053	1,253	10,306	0.0016815%
25-833	27,891	-	27,891	0.0045507%
25-834	61,541	1,708	63,249	0.0103196%
25-836	42,690	5,910	48,600	0.0079295%
25-838	89,419	-	89,419	0.0145895%
25-840	261,396	20,849	282,245	0.0460507%
25-841	80,087	2,054	82,141	0.0134020%
25-842	13,821	-	13,821	0.0022550%
25-843	-	-	-	0.0000000%
25-844	30,448	356	30,804	0.0050259%
25-846	91,842	593	92,435	0.0150816%
25-847	28,721	903	29,624	0.0048334%
25-849	23,925	2,357	26,282	0.0042881%
25-852	-	-	-	0.0000000%
25-853	146,895	18,060	164,955	0.0269138%
25-855	179,482	2,509	181,991	0.0296934%
25-859	-	-	-	0.0000000%
25-860	75,428	3,300	78,728	0.0128451%
25-864	95,020	4,137	99,157	0.0161783%
25-866	-	-	-	0.0000000%
25-867	25,585	535	26,120	0.0042617%
25-868	-	-	-	0.0000000%
25-869	-	-	-	0.0000000%
25-870	59,198	-	59,198	0.0096587%
25-871	19,783	-	19,783	0.0032278%
25-874	8,613	-	8,613	0.0014053%
25-876	42,860	3,210	46,070	0.0075167%
25-879	72,508	3,157	75,665	0.0123454%
25-880	46,533	4,412	50,945	0.0083121%
25-881	54,568	7,265	61,833	0.0100886%
25-882	62,671	8,969	71,640	0.0116887%
25-883	173,587	1,548	175,135	0.0285748%
25-886	21,724	2,918	24,642	0.0040206%
25-887	89,511	7,479	96,990	0.0158247%
25-888	18,911	-	18,911	0.0030855%
25-889	28,235	970	29,205	0.0047650%
25-890	28,082	-	28,082	0.0045818%
25-891	-	-	-	0.0000000%
25-892	100,421	7,329	107,750	0.0175803%
25-894	39,839	694	40,533	0.0066133%
25-895	-	-	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
25-896	29,598	322	29,920	0.0048817%
25-898	137,581	7,507	145,088	0.0236723%
25-912	5,335,108	735,348	6,070,456	0.9904465%
25-914	1,093,035	1,342	1,094,377	0.1785569%
25-930	54,803	1,077	55,880	0.0091173%
25-933	-	-	-	0.0000000%
25-936	-	-	-	0.0000000%
25-937	26,065	2,296	28,361	0.0046273%
25-939	81,831	10,204	92,035	0.0150163%
25-940	-	-	-	0.0000000%
25-943	97,472	2,113	99,585	0.0162481%
25-945	-	-	-	0.0000000%
25-948	52,232	1,421	53,653	0.0087539%
25-950	30,086	532	30,618	0.0049956%
25-953	66,560	874	67,434	0.0110024%
26-001	714,118	97,142	811,260	0.1323640%
26-002	253,796	33,103	286,899	0.0468100%
26-010	86,739	12,019	98,758	0.0161132%
26-013	153,584	20,950	174,534	0.0284767%
26-017	329,530	45,680	375,210	0.0612187%
26-019	301,358	39,853	341,211	0.0556715%
26-020	296,944	38,967	335,911	0.0548067%
26-374	355,969	47,566	403,535	0.0658402%
26-876	80,573	11,262	91,835	0.0149837%
27-001	101,808	13,535	115,343	0.0188192%
27-019	617,531	81,455	698,986	0.1140455%
27-142	385,882	51,451	437,333	0.0713546%
27-762	210,927	12,984	223,911	0.0365330%
28-005	782,381	107,638	890,019	0.1452142%
28-006	658,806	87,134	745,940	0.1217065%
28-014	-	-	-	0.0000000%
28-019	863,628	106,052	969,680	0.1582115%
28-020	264,752	34,689	299,441	0.0488563%
28-023	433,852	58,358	492,210	0.0803082%
29-001	395,598	21,069	416,667	0.0679828%
29-004	180,257	24,697	204,954	0.0334400%
29-011	605,302	79,002	684,304	0.1116500%
29-013	364,561	47,766	412,327	0.0672747%
29-209	1,125,201	152,475	1,277,676	0.2084637%
29-223	1,292,962	170,610	1,463,572	0.2387942%
29-401	245,299	31,610	276,909	0.0451801%
29-406	2,249,922	198,537	2,448,459	0.3994869%
29-706	227,544	12,114	239,658	0.0391022%
29-800	39,299	5,496	44,795	0.0073087%
29-801	-	-	-	0.0000000%
29-899	34,730	4,979	39,709	0.0064789%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
29-909	330,198	5,908	336,106	0.0548386%
30-001	304,939	40,053	344,992	0.0562884%
30-027	371,755	47,512	419,267	0.0684070%
30-028	346,518	46,397	392,915	0.0641074%
30-115	435,490	60,378	495,868	0.0809051%
31-001	1,966,200	78,514	2,044,714	0.3336125%
31-004	63,782	2,879	66,661	0.0108763%
31-009	30,796	3,422	34,218	0.0055830%
31-013	129,115	11,862	140,977	0.0230016%
31-015	341,165	48,602	389,767	0.0635938%
31-044	724,660	94,786	819,446	0.1336996%
31-046	1,774,460	226,715	2,001,175	0.3265087%
31-047	624,984	85,005	709,989	0.1158407%
31-048	1,656,872	213,772	1,870,644	0.3052115%
31-049	2,099,076	283,468	2,382,544	0.3887323%
31-052	44,505	3,743	48,248	0.0078721%
31-053	3,024	-	3,024	0.0004934%
31-054	57,567	688	58,255	0.0095048%
31-055	20,452	2,121	22,573	0.0036830%
31-056	29,791	1,024	30,815	0.0050277%
31-057	54,424	7,980	62,404	0.0101817%
31-058	335,781	13,959	349,740	0.0570631%
31-119	15,804,360	911,132	16,715,492	2.7272746%
31-155	80,583	10,932	91,515	0.0149315%
31-175	618,188	83,240	701,428	0.1144439%
31-182	260,675	35,971	296,646	0.0484003%
31-184	270,179	34,019	304,198	0.0496325%
31-212	351,740	48,344	400,084	0.0652771%
31-218	435,802	57,999	493,801	0.0805678%
31-220	441,752	56,878	498,630	0.0813557%
31-231	1,123,454	146,723	1,270,177	0.2072402%
31-248	468,262	63,101	531,363	0.0866964%
31-252	1,111,408	126,385	1,237,793	0.2019565%
31-253	2,303,339	138,366	2,441,705	0.3983849%
31-256	1,667,563	173,452	1,841,015	0.3003772%
31-261	1,427,161	113,741	1,540,902	0.2514113%
31-268	476,782	62,944	539,726	0.0880609%
31-310	768,566	73,481	842,047	0.1373871%
31-733	1,639,641	71,379	1,711,020	0.2791675%
31-736	1,002,183	96,088	1,098,271	0.1791923%
31-800	112,843	1,891	114,734	0.0187198%
31-802	-	-	-	0.0000000%
31-807	95,929	2,038	97,967	0.0159842%
31-809	-	-	-	0.0000000%
31-810	37,261	2,174	39,435	0.0064342%
31-816	-	-	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
31-823	27,329	1,409	28,738	0.0046889%
31-824	17,113	636	17,749	0.0028959%
31-834	-	-	-	0.0000000%
31-838	245,079	18,512	263,591	0.0430071%
31-841	13,655	-	13,655	0.0022279%
31-845	199,431	3,260	202,691	0.0330708%
31-846	34,370	4,872	39,242	0.0064027%
31-848	108,240	14,607	122,847	0.0200435%
31-849	8,606	-	8,606	0.0014041%
31-853	-	-	-	0.0000000%
31-856	-	-	-	0.0000000%
31-857	-	-	-	0.0000000%
31-860	-	-	-	0.0000000%
31-863	-	-	-	0.0000000%
31-868	41,564	3,556	45,120	0.0073617%
31-872	-	-	-	0.0000000%
31-873	591,306	55,044	646,350	0.1054575%
31-877	38,871	418	39,289	0.0064103%
31-878	-	-	-	0.0000000%
31-879	-	-	-	0.0000000%
31-883	43,034	5,678	48,712	0.0079478%
31-896	77,247	8,411	85,658	0.0139758%
31-900	177,499	21,101	198,600	0.0324033%
32-001	270,498	35,528	306,026	0.0499307%
32-002	183,277	24,897	208,174	0.0339654%
32-003	129,885	16,255	146,140	0.0238440%
32-005	275,356	37,497	312,853	0.0510446%
32-006	140,842	19,424	160,266	0.0261488%
32-009	172,871	23,954	196,825	0.0321137%
32-010	287,579	39,959	327,538	0.0534406%
32-011	69,636	9,583	79,219	0.0129253%
32-138	1,410,212	189,767	1,599,979	0.2610502%
33-003	103,772	12,618	116,390	0.0189900%
33-008	134,301	18,545	152,846	0.0249381%
33-011	190,706	26,394	217,100	0.0354217%
33-012	138,329	18,851	157,180	0.0256453%
33-151	450,373	59,372	509,745	0.0831692%
33-301	197,945	25,990	223,935	0.0365369%
34-004	253,686	32,980	286,666	0.0467720%
34-286	439,700	60,181	499,881	0.0815598%
35-006	108,245	14,555	122,800	0.0200359%
35-007	293,707	39,786	333,493	0.0544122%
35-014	265,164	35,904	301,068	0.0491218%
35-232	426,466	58,045	484,511	0.0790521%
35-715	335,710	14,391	350,101	0.0571220%
35-729	626,447	19,252	645,699	0.1053513%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
35-904	432,625	1,088	433,713	0.0707640%
36-018	372,550	45,957	418,507	0.0682830%
36-019	244,500	31,746	276,246	0.0450719%
36-022	240,367	30,883	271,250	0.0442567%
36-226	633,512	68,691	702,203	0.1145704%
36-336	553,039	71,858	624,897	0.1019573%
37-015	1,268,598	171,391	1,439,989	0.2349464%
38-016	405,321	53,004	458,325	0.0747796%
38-018	501,621	68,820	570,441	0.0930723%
39-012	143,257	18,265	161,522	0.0263537%
39-014	242,675	31,295	273,970	0.0447005%
39-024	205,038	28,905	233,943	0.0381698%
39-025	226,996	30,533	257,529	0.0420180%
39-110	466,591	64,816	531,407	0.0867036%
39-174	563,328	77,014	640,342	0.1044772%
39-246	311,853	42,665	354,518	0.0578426%
40-015	249,805	34,508	284,313	0.0463881%
40-149	694,115	94,754	788,869	0.1287107%
40-205	318,404	45,314	363,718	0.0593437%
41-001	704,187	61,601	765,788	0.1249448%
41-010	383,926	51,573	435,499	0.0710554%
41-025	285,700	38,069	323,769	0.0528257%
41-027	416,245	56,438	472,683	0.0771223%
41-192	415,271	52,080	467,351	0.0762523%
41-196	206,509	26,082	232,591	0.0379492%
41-721	1,417,083	28,039	1,445,122	0.2357839%
41-766	113,894	12,467	126,361	0.0206169%
41-800	7,140	-	7,140	0.0011650%
41-900	216,133	-	216,133	0.0352639%
42-001	464,017	58,159	522,176	0.0851975%
42-004	224,172	28,958	253,130	0.0413003%
42-007	154,133	21,718	175,851	0.0286916%
42-008	248,625	33,787	282,412	0.0460779%
42-011	188,635	26,051	214,686	0.0350279%
42-168	658,104	64,714	722,818	0.1179339%
42-714	237,654	10,490	248,144	0.0404868%
43-001	579,524	65,800	645,324	0.1052901%
43-003	255,927	32,903	288,830	0.0471251%
43-005	560,930	75,076	636,006	0.1037698%
43-008	1,103,647	150,325	1,253,972	0.2045962%
43-009	633,265	76,688	709,953	0.1158349%
43-014	818,132	79,275	897,407	0.1464196%
43-238	380,348	47,504	427,852	0.0698077%
43-239	2,263,367	303,148	2,566,515	0.4187487%
43-329	81,458	11,157	92,615	0.0151109%
43-397	2,371,306	251,319	2,622,625	0.4279036%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
43-551	1,984,233	143,878	2,128,111	0.3472194%
43-702	198,128	18,331	216,459	0.0353171%
43-836	28,195	2,379	30,574	0.0049884%
44-001	94,488	12,134	106,622	0.0173963%
44-016	404,532	53,630	458,162	0.0747530%
44-017	549,004	67,980	616,984	0.1006662%
44-022	256,029	34,674	290,703	0.0474307%
44-024	360,671	46,909	407,580	0.0665001%
44-025	241,473	32,052	273,525	0.0446279%
44-148	336,313	40,931	377,244	0.0615506%
44-319	271,219	35,126	306,345	0.0499828%
44-771	213,186	16,181	229,367	0.0374232%
45-001	518,669	69,716	588,385	0.0960000%
45-007	1,039,451	139,537	1,178,988	0.1923619%
45-016	353,325	47,516	400,841	0.0654006%
45-029	526,467	69,327	595,794	0.0972089%
45-031	1,018,370	102,629	1,120,999	0.1829005%
45-032	527,216	70,889	598,105	0.0975859%
45-033	417,919	53,120	471,039	0.0768540%
45-034	458,812	64,044	522,856	0.0853084%
45-035	229,780	-	229,780	0.0374906%
45-170	1,609,386	212,687	1,822,073	0.2972867%
45-267	396,490	52,328	448,818	0.0732285%
45-394	533,424	73,108	606,532	0.0989609%
45-737	288,303	20,984	309,287	0.0504628%
45-842	-	-	-	0.0000000%
45-866	47,453	6,063	53,516	0.0087316%
46-005	197,524	27,339	224,863	0.0366883%
46-018	367,569	49,247	416,816	0.0680071%
46-019	389,680	54,683	444,363	0.0725016%
46-109	534,919	70,598	605,517	0.0987952%
46-601	573,879	79,238	653,117	0.1065616%
46-752	242,799	11,172	253,971	0.0414375%
47-001	267,153	35,555	302,708	0.0493894%
47-004	949,273	127,882	1,077,155	0.1757470%
47-009	344,109	44,939	389,048	0.0634765%
47-010	299,453	39,695	339,148	0.0553349%
47-026	13,586	1,707	15,293	0.0024952%
47-028	443,228	60,579	503,807	0.0822004%
47-029	674,581	82,363	756,944	0.1235019%
47-031	348,439	43,952	392,391	0.0640219%
47-032	4,775	515	5,290	0.0008631%
47-033	6,529	960	7,489	0.0012219%
47-034	6,606	971	7,577	0.0012363%
47-136	1,743,326	228,130	1,971,456	0.3216598%
47-157	2,794,536	271,146	3,065,682	0.5001921%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
47-234	337,515	45,207	382,722	0.0624444%
47-266	1,157,263	152,793	1,310,056	0.2137468%
47-276	473,387	60,782	534,169	0.0871542%
47-287	1,021,406	138,834	1,160,240	0.1893030%
47-302	890,728	114,082	1,004,810	0.1639433%
47-389	325,206	43,654	368,860	0.0601826%
47-725	445,721	17,790	463,511	0.0756258%
47-800	86,048	9,357	95,405	0.0155661%
47-801	130,211	15,204	145,415	0.0237257%
47-806	16,881	-	16,881	0.0027543%
47-838	25,117	2,568	27,685	0.0045170%
47-856	27,336	3,913	31,249	0.0050985%
47-876	13,612	1,266	14,878	0.0024275%
47-877	-	-	-	0.0000000%
47-885	39,202	5,596	44,798	0.0073092%
47-887	46,206	700	46,906	0.0076531%
47-888	15,753	1,160	16,913	0.0027595%
47-890	48,694	6,907	55,601	0.0090718%
47-891	61,502	1,951	63,453	0.0103529%
47-903	5,755	-	5,755	0.0009390%
48-001	339,712	38,158	377,870	0.0616527%
48-005	7,924	-	7,924	0.0012929%
48-008	329,318	42,271	371,589	0.0606279%
48-013	841,545	114,789	956,334	0.1560340%
48-015	1,758,047	235,552	1,993,599	0.3252726%
48-016	970,984	132,040	1,103,024	0.1799677%
48-018	62,505	8,713	71,218	0.0116198%
48-019	114,103	592	114,695	0.0187135%
48-020	40,486	2,263	42,749	0.0069749%
48-021	53,956	3,586	57,542	0.0093885%
48-022	18,912	2,662	21,574	0.0035200%
48-023	4,888	598	5,486	0.0008951%
48-195	9,622,945	677,207	10,300,152	1.6805573%
48-229	671,424	88,119	759,543	0.1239259%
48-254	1,840,987	255,141	2,096,128	0.3420011%
48-260	961,855	126,400	1,088,255	0.1775581%
48-801	24,134	2,511	26,645	0.0043474%
48-802	348,710	3,754	352,464	0.0575075%
48-805	81,230	11,167	92,397	0.0150754%
48-806	-	-	-	0.0000000%
48-807	26,595	890	27,485	0.0044844%
48-808	-	-	-	0.0000000%
48-809	61,791	7,289	69,080	0.0112710%
48-810	-	-	-	0.0000000%
48-811	67,271	7,857	75,128	0.0122578%
48-812	25,971	3,640	29,611	0.0048313%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
48-815	162,217	21,714	183,931	0.0300099%
48-818	-	-	-	0.0000000%
48-820	-	-	-	0.0000000%
48-821	101,982	4,349	106,331	0.0173488%
48-822	117,025	2,127	119,152	0.0194407%
48-823	87,365	3,300	90,665	0.0147928%
48-824	62,086	8,531	70,617	0.0115218%
48-825	141,367	7,574	148,941	0.0243010%
48-826	-	-	-	0.0000000%
48-828	58,471	7,770	66,241	0.0108078%
48-830	-	-	-	0.0000000%
48-831	1,063,087	8,167	1,071,254	0.1747842%
48-832	149,931	5,701	155,632	0.0253927%
48-833	-	-	-	0.0000000%
48-834	30,420	-	30,420	0.0049633%
48-835	48,134	1,476	49,610	0.0080943%
48-841	-	-	-	0.0000000%
48-845	47,757	5,858	53,615	0.0087477%
48-847	132,349	5,420	137,769	0.0224782%
48-854	-	-	-	0.0000000%
48-860	80,993	6,843	87,836	0.0143312%
48-861	22,008	3,116	25,124	0.0040992%
48-867	26,161	3,711	29,872	0.0048739%
49-006	322,122	21,712	343,834	0.0560994%
49-018	332,149	43,246	375,395	0.0612489%
49-019	429,200	58,198	487,398	0.0795231%
49-021	13,321	205	13,526	0.0022069%
49-228	379,028	50,261	429,289	0.0700422%
49-754	216,422	7,337	223,759	0.0365082%
50-001	342,011	4,751	346,762	0.0565772%
50-002	933,080	130,248	1,063,328	0.1734910%
50-005	973,470	131,700	1,105,170	0.1803179%
50-006	578,668	77,361	656,029	0.1070367%
50-011	201,131	26,136	227,267	0.0370805%
50-012	103,434	13,515	116,949	0.0190812%
50-013	300,920	40,752	341,672	0.0557467%
50-014	338,735	40,962	379,697	0.0619508%
50-016	209,610	28,127	237,737	0.0387888%
50-019	128,460	17,323	145,783	0.0237857%
50-020	141,747	18,458	160,205	0.0261388%
50-021	372,640	50,917	423,557	0.0691069%
50-022	13,571	1,879	15,450	0.0025208%
50-116	422,656	55,110	477,766	0.0779516%
50-193	361,401	49,174	410,575	0.0669888%
50-210	2,706,243	276,418	2,982,661	0.4866465%
50-741	229,410	13,470	242,880	0.0396279%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
50-800	13,231	1,555	14,786	0.0024125%
50-802	39,902	-	39,902	0.0065104%
50-805	-	-	-	0.0000000%
50-808	139,677	-	139,677	0.0227895%
50-810	70,288	1,231	71,519	0.0116689%
50-812	74,309	8,476	82,785	0.0135071%
50-831	60,481	4,302	64,783	0.0105699%
50-836	64,594	3,748	68,342	0.0111506%
50-850	66,435	7,514	73,949	0.0120654%
50-851	16,138	-	16,138	0.0026331%
50-875	14,226	1,992	16,218	0.0026461%
50-886	-	-	-	0.0000000%
50-892	45,610	1,710	47,320	0.0077207%
50-900	583,964	76,688	660,652	0.1077910%
51-011	249,842	33,725	283,567	0.0462664%
51-016	176,807	22,905	199,712	0.0325847%
51-017	399,505	53,477	452,982	0.0739079%
51-018	260,265	33,334	293,599	0.0479032%
51-019	17,230	1,967	19,197	0.0031322%
51-020	115,468	1,275	116,743	0.0190476%
51-021	63,833	6,233	70,066	0.0114319%
51-162	1,172,103	164,871	1,336,974	0.2181387%
51-750	420,261	11,827	432,088	0.0704988%
51-767	311,189	16,278	327,467	0.0534290%
51-808	-	-	-	0.0000000%
51-811	410,061	6,561	416,622	0.0679754%
51-908	1,179,888	4,446	1,184,334	0.1932342%
52-001	266,518	34,234	300,752	0.0490702%
52-020	411,028	56,219	467,247	0.0762353%
52-021	724,835	100,985	825,820	0.1347396%
52-022	737,794	100,946	838,740	0.1368476%
52-023	303,727	41,666	345,393	0.0563538%
52-201	1,165,959	156,584	1,322,543	0.2157841%
52-217	1,648,019	224,802	1,872,821	0.3055667%
52-272	1,468,978	200,731	1,669,709	0.2724272%
52-746	327,147	10,174	337,321	0.0550368%
53-007	183,302	23,995	207,297	0.0338223%
53-010	243,801	35,135	278,936	0.0455108%
53-012	558,998	75,782	634,780	0.1035698%
54-001	176,135	24,382	200,517	0.0327161%
54-030	171,561	23,238	194,799	0.0317831%
54-040	157,629	21,678	179,307	0.0292555%
54-041	204,218	27,675	231,893	0.0378353%
54-042	270,306	36,324	306,630	0.0500293%
54-222	743,639	94,867	838,506	0.1368094%
54-396	209,406	28,574	237,980	0.0388285%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
55-001	677,280	90,671	767,951	0.1252977%
55-002	271,635	36,276	307,911	0.0502383%
55-009	175,913	23,887	199,800	0.0325991%
55-014	254,947	34,300	289,247	0.0471931%
55-179	683,490	90,569	774,059	0.1262943%
55-197	1,088,429	137,832	1,226,261	0.2000749%
55-322	221,037	30,444	251,481	0.0410313%
55-350	298,509	39,923	338,432	0.0552181%
55-369	596,416	81,338	677,754	0.1105813%
55-393	163,596	20,555	184,151	0.0300458%
55-757	458,184	21,493	479,677	0.0782634%
56-022	867,845	105,030	972,875	0.1587328%
57-001	1,602,707	84,246	1,686,953	0.2752407%
57-002	321,829	38,911	360,740	0.0588578%
57-008	210,929	18,725	229,654	0.0374700%
57-009	286,039	37,670	323,709	0.0528159%
57-011	1,037,162	136,353	1,173,515	0.1914690%
57-012	535,842	54,698	590,540	0.0963516%
57-020	470,556	62,048	532,604	0.0868989%
57-021	70,491	349	70,840	0.0115582%
57-022	31,589	4,428	36,017	0.0058765%
57-023	14,153	905	15,058	0.0024568%
57-024	9,036	1,333	10,369	0.0016918%
57-128	5,763,057	425,012	6,188,069	1.0096361%
57-165	1,448,930	196,447	1,645,377	0.2684572%
57-176	490,640	65,695	556,335	0.0907708%
57-240	2,540,346	338,828	2,879,174	0.4697617%
57-245	777,074	101,188	878,262	0.1432959%
57-269	1,174,626	152,012	1,326,638	0.2164523%
57-274	2,389,049	318,365	2,707,414	0.4417376%
57-290	1,187,162	95,707	1,282,869	0.2093110%
57-297	1,500,360	144,228	1,644,588	0.2683285%
57-298	1,501,128	202,834	1,703,962	0.2780159%
57-726	478,951	37,758	516,709	0.0843055%
57-802	-	-	-	0.0000000%
57-804	-	-	-	0.0000000%
57-806	33,054	3,515	36,569	0.0059665%
57-808	29,406	3,987	33,393	0.0054484%
57-809	-	-	-	0.0000000%
57-810	193,818	17,479	211,297	0.0344749%
57-813	-	-	-	0.0000000%
57-814	137,025	7,803	144,828	0.0236299%
57-815	29,079	4,122	33,201	0.0054170%
57-818	104,892	14,104	118,996	0.0194152%
57-819	25,059	3,403	28,462	0.0046438%
57-820	-	-	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
57-824	72,627	1,617	74,244	0.0121135%
57-825	16,563	-	16,563	0.0027024%
57-826	-	-	-	0.0000000%
57-827	-	-	-	0.0000000%
57-829	40,407	2,044	42,451	0.0069262%
57-830	35,702	4,985	40,687	0.0066384%
57-832	-	-	-	0.0000000%
57-834	-	-	-	0.0000000%
57-835	254,077	34,280	288,357	0.0470479%
57-841	-	-	-	0.0000000%
57-842	88,714	7,959	96,673	0.0157730%
57-845	25,547	3,642	29,189	0.0047624%
57-847	23,192	3,208	26,400	0.0043074%
57-849	-	-	-	0.0000000%
57-850	21,978	1,702	23,680	0.0038636%
57-851	-	-	-	0.0000000%
57-853	-	-	-	0.0000000%
57-860	49,113	1,159	50,272	0.0082023%
57-867	19,016	2,632	21,648	0.0035321%
57-871	26,922	2,619	29,541	0.0048199%
57-873	41,063	4,972	46,035	0.0075110%
57-882	39,136	4,278	43,414	0.0070834%
57-901	169,342	1,765	171,107	0.0279176%
57-907	157,870	168	158,038	0.0257852%
58-016	560,994	76,041	637,035	0.1039377%
59-014	392,271	53,752	446,023	0.0727724%
59-015	220,070	27,963	248,033	0.0404687%
59-016	259,282	31,834	291,116	0.0474981%
59-385	327,347	40,167	367,514	0.0599630%
59-800	5,560	327	5,887	0.0009605%
60-001	602,833	80,232	683,065	0.1114479%
60-003	633,893	85,187	719,080	0.1173240%
60-027	419,551	55,119	474,670	0.0774464%
60-028	396,786	52,772	449,558	0.0733492%
60-029	273,946	35,844	309,790	0.0505449%
60-030	720,343	98,021	818,364	0.1335230%
60-211	1,110,343	102,245	1,212,588	0.1978440%
60-717	467,755	30,207	497,962	0.0812467%
60-744	432,852	6,045	438,897	0.0716098%
60-800	12,194	400	12,594	0.0020548%
60-801	101,215	6,771	107,986	0.0176188%
61-018	265,308	36,033	301,341	0.0491664%
61-313	235,567	32,278	267,845	0.0437012%
62-006	249,933	33,529	283,462	0.0462492%
62-007	252,674	34,017	286,691	0.0467761%
62-010	2,505	336	2,841	0.0004635%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
62-012	29,014	1,061	30,075	0.0049070%
62-014	566	153	719	0.0001173%
62-015	418,855	54,958	473,813	0.0773066%
62-236	499,056	60,676	559,732	0.0913250%
63-001	223,331	31,049	254,380	0.0415043%
63-002	129,661	17,093	146,754	0.0239442%
63-014	261,820	34,170	295,990	0.0482933%
63-392	326,099	45,763	371,862	0.0606725%
64-020	346,950	47,514	394,464	0.0643602%
64-021	195,965	23,935	219,900	0.0358786%
64-270	436,849	48,432	485,281	0.0791777%
64-324	238,819	32,081	270,900	0.0441996%
65-001	172,864	9,060	181,924	0.0296825%
65-020	465,609	63,162	528,771	0.0862735%
65-021	1,005,755	133,904	1,139,659	0.1859451%
65-022	400,228	54,494	454,722	0.0741918%
65-120	616,756	78,201	694,957	0.1133881%
66-011	314,319	20,447	334,766	0.0546199%
66-012	283,683	38,122	321,805	0.0525052%
66-013	298,136	27,241	325,377	0.0530880%
66-278	448,105	60,779	508,884	0.0830288%
66-719	150,614	9,671	160,285	0.0261519%
67-013	454,655	60,508	515,163	0.0840532%
67-017	328,167	45,053	373,220	0.0608940%
67-020	271,093	35,623	306,716	0.0500433%
67-023	511,870	63,109	574,979	0.0938127%
67-025	285,332	37,176	322,508	0.0526199%
67-026	192,923	26,180	219,103	0.0357485%
67-027	7,904	826	8,730	0.0014244%
67-150	762,724	103,563	866,287	0.1413421%
67-181	658,926	88,978	747,904	0.1220269%
67-279	910,955	108,980	1,019,935	0.1664111%
67-284	582,336	78,765	661,101	0.1078643%
67-405	165,197	22,420	187,617	0.0306113%
67-758	224,350	10,214	234,564	0.0382711%
68-001	159,217	21,397	180,614	0.0294687%
68-003	7,055	148	7,203	0.0011752%
68-018	392,090	52,107	444,197	0.0724745%
68-019	240,304	32,756	273,060	0.0445521%
68-020	232,325	31,010	263,335	0.0429653%
68-025	216,559	27,058	243,617	0.0397482%
68-265	523,717	72,031	595,748	0.0972014%
69-001	211,091	26,302	237,393	0.0387327%
69-005	191,218	24,207	215,425	0.0351484%
69-006	116,611	16,118	132,729	0.0216559%
69-008	78,673	10,831	89,504	0.0146033%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
69-009	125,993	17,210	143,203	0.0233648%
69-010	133,949	17,921	151,870	0.0247789%
69-012	113,875	14,854	128,729	0.0210032%
69-015	129,087	16,652	145,739	0.0237786%
69-017	144,471	18,250	162,721	0.0265493%
69-019	275,613	39,085	314,698	0.0513457%
70-001	258,479	32,119	290,598	0.0474135%
70-006	622,408	78,214	700,622	0.1143124%
70-007	159,173	20,073	179,246	0.0292455%
70-008	626,371	86,050	712,421	0.1162375%
70-010	176,883	23,118	200,001	0.0326319%
70-012	429,532	53,130	482,662	0.0787504%
70-013	265,742	34,751	300,493	0.0490280%
70-014	341,297	47,166	388,463	0.0633810%
70-015	136,605	-	136,605	0.0222883%
70-158	1,154,025	103,239	1,257,264	0.2051333%
70-189	410,042	56,278	466,320	0.0760841%
70-712	299,995	39,532	339,527	0.0553967%
70-730	394,255	31,964	426,219	0.0695413%
70-800	66,283	9,205	75,488	0.0123165%
70-801	215,978	6,698	222,676	0.0363315%
70-813	-	-	-	0.0000000%
70-820	36,638	919	37,557	0.0061277%
70-870	16,858	2,237	19,095	0.0031155%
71-001	460,979	63,295	524,274	0.0855398%
71-007	276,544	37,308	313,852	0.0512076%
71-013	477,982	61,837	539,819	0.0880761%
71-014	194,619	26,002	220,621	0.0359962%
71-015	296,916	38,702	335,618	0.0547589%
71-017	294,287	40,027	334,314	0.0545462%
71-018	276,011	34,996	311,007	0.0507434%
71-118	843,547	114,515	958,062	0.1563160%
71-755	316,064	26,675	342,739	0.0559208%
72-012	307,483	41,383	348,866	0.0569205%
72-013	233,663	32,028	265,691	0.0433497%
72-140	793,563	104,617	898,180	0.1465457%
72-320	515,057	68,985	584,042	0.0952914%
72-334	206,204	28,469	234,673	0.0382889%
72-716	310,335	28,057	338,392	0.0552115%
72-735	506,391	42,984	549,375	0.0896352%
73-001	789,760	101,068	890,828	0.1453462%
73-002	253,255	34,210	287,465	0.0469024%
73-004	172,140	21,625	193,765	0.0316144%
73-005	169,938	23,536	193,474	0.0315669%
73-008	291,279	37,974	329,253	0.0537204%
73-013	292,991	39,121	332,112	0.0541869%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
73-015	332,951	44,085	377,036	0.0615166%
73-016	333,220	46,098	379,318	0.0618890%
73-017	377,449	46,563	424,012	0.0691812%
73-018	153,457	19,742	173,199	0.0282589%
73-180	566,782	64,744	631,526	0.1030388%
73-728	269,470	19,279	288,749	0.0471119%
73-875	120,844	16,050	136,894	0.0223354%
74-001	757,780	97,538	855,318	0.1395524%
74-003	213,606	26,948	240,554	0.0392484%
74-004	-	-	-	0.0000000%
74-010	143,722	19,503	163,225	0.0266316%
74-013	110,435	15,073	125,508	0.0204777%
74-014	185,045	24,291	209,336	0.0341550%
74-139	495,621	65,633	561,254	0.0915734%
74-194	693,534	89,366	782,900	0.1277368%
74-897	26,234	-	26,234	0.0042803%
75-003	138,070	19,730	157,800	0.0257464%
75-005	161,426	21,575	183,001	0.0298582%
75-007	172,725	23,856	196,581	0.0320739%
75-010	114,955	14,026	128,981	0.0210444%
75-015	104,964	14,141	119,105	0.0194330%
75-020	160,574	20,988	181,562	0.0296234%
75-022	292,842	36,444	329,286	0.0537258%
75-190	601,328	78,612	679,940	0.1109380%
75-900	138,133	-	138,133	0.0225376%
76-001	1,923,327	166,399	2,089,726	0.3409566%
76-006	553,002	73,611	626,613	0.1022372%
76-007	333,279	43,832	377,111	0.0615289%
76-012	1,398,250	188,494	1,586,744	0.2588908%
76-013	755,405	106,571	861,976	0.1406387%
76-022	209,666	27,807	237,473	0.0387457%
76-024	1,246,013	163,149	1,409,162	0.2299168%
76-026	1,505,550	200,568	1,706,118	0.2783677%
76-033	429,037	57,576	486,613	0.0793951%
76-034	536,571	71,762	608,333	0.0992547%
76-035	384,099	52,453	436,552	0.0712272%
76-036	382,240	51,265	433,505	0.0707300%
76-037	295,576	39,358	334,934	0.0546473%
76-102	892,777	126,222	1,018,999	0.1662584%
76-117	3,479,051	400,411	3,879,462	0.6329672%
76-164	853,157	112,671	965,828	0.1575831%
76-262	1,050,984	146,917	1,197,901	0.1954477%
76-281	636,290	85,723	722,013	0.1178026%
76-770	107,482	12,700	120,182	0.0196087%
76-801	-	-	-	0.0000000%
76-803	75,852	1,457	77,309	0.0126136%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
76-804	-	-	-	0.0000000%
76-805	27,565	1,270	28,835	0.0047047%
76-807	78,851	4,781	83,632	0.0136453%
76-808	13,015	1,795	14,810	0.0024164%
76-858	42,949	6,160	49,109	0.0080126%
76-876	30,127	-	30,127	0.0049155%
76-889	34,471	1,607	36,078	0.0058864%
77-001	608,100	76,876	684,976	0.1117597%
77-002	727,073	92,433	819,506	0.1337094%
77-003	588,567	77,465	666,032	0.1086688%
77-005	357,554	48,744	406,298	0.0662910%
77-006	357,033	44,910	401,943	0.0655804%
77-007	1,023,120	137,090	1,160,210	0.1892981%
77-010	182,648	23,497	206,145	0.0336343%
77-016	448,017	59,634	507,651	0.0828276%
77-021	22,898	1,718	24,616	0.0040163%
77-022	51,288	7,278	58,566	0.0095555%
77-101	7,557,872	711,479	8,269,351	1.3492149%
77-106	1,059,450	144,980	1,204,430	0.1965130%
77-127	1,016,834	144,095	1,160,929	0.1894154%
77-237	621,842	82,502	704,344	0.1149197%
77-257	1,460,850	197,496	1,658,346	0.2705732%
77-277	547,620	75,141	622,761	0.1016088%
77-280	693,315	93,776	787,091	0.1284206%
77-285	1,150,803	111,990	1,262,793	0.2060354%
77-296	1,214,683	160,564	1,375,247	0.2243832%
77-300	1,543,521	208,526	1,752,047	0.2858614%
77-502	3,527,834	51,204	3,579,038	0.5839505%
77-765	146,294	4,415	150,709	0.0245895%
77-800	-	-	-	0.0000000%
77-804	22,293	1,554	23,847	0.0038908%
77-810	66,701	6,670	73,371	0.0119711%
77-811	21,899	2,202	24,101	0.0039323%
77-820	3,477	123	3,600	0.0005874%
77-825	36,792	642	37,434	0.0061077%
77-826	-	-	-	0.0000000%
77-827	20,204	308	20,512	0.0033467%
77-830	121,450	1,033	122,483	0.0199841%
77-831	30,760	2,023	32,783	0.0053488%
77-832	31,003	2,506	33,509	0.0054673%
77-834	-	-	-	0.0000000%
77-836	14,234	1,693	15,927	0.0025986%
77-842	105,635	7,644	113,279	0.0184824%
77-884	-	-	-	0.0000000%
77-888	32,049	4,556	36,605	0.0059724%
77-897	31,345	586	31,931	0.0052098%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
77-911	533,599	6,095	539,694	0.0880557%
78-001	784,222	105,754	889,976	0.1452072%
78-002	88,416	11,907	100,323	0.0163686%
78-004	120,442	16,564	137,006	0.0223537%
78-005	197,708	27,136	224,844	0.0366852%
78-006	279,720	37,738	317,458	0.0517960%
78-013	649,387	89,370	738,757	0.1205345%
78-016	283,143	37,270	320,413	0.0522781%
78-017	144,830	16,411	161,241	0.0263078%
78-018	132,376	17,289	149,665	0.0244191%
78-023	117,200	15,468	132,668	0.0216459%
78-026	213,609	27,347	240,956	0.0393140%
78-027	254,994	33,957	288,951	0.0471448%
78-028	300,435	40,852	341,287	0.0556839%
78-029	187,668	25,984	213,652	0.0348591%
78-030	149,669	19,410	169,079	0.0275867%
78-031	186,282	23,733	210,015	0.0342657%
78-032	133,277	-	133,277	0.0217453%
78-144	426,783	54,689	481,472	0.0785563%
78-173	443,161	59,536	502,697	0.0820193%
78-203	1,602,264	211,813	1,814,077	0.2959821%
78-338	456,595	62,609	519,204	0.0847126%
78-356	246,959	33,468	280,427	0.0457541%
78-718	328,568	10,078	338,646	0.0552530%
78-803	59,776	2,904	62,680	0.0102268%
78-805	37,133	-	37,133	0.0060586%
78-833	37,348	4,216	41,564	0.0067815%
78-865	24,742	-	24,742	0.0040369%
79-001	655,674	84,635	740,309	0.1207877%
79-019	94,169	10,461	104,630	0.0170713%
79-023	11,706	913	12,619	0.0020589%
79-029	283,737	35,372	319,109	0.0520654%
79-031	421,002	57,143	478,145	0.0780134%
79-032	261,407	34,168	295,575	0.0482256%
79-132	425,035	55,011	480,046	0.0783236%
79-172	640,849	85,952	726,801	0.1185838%
79-198	460,645	62,978	523,623	0.0854335%
79-354	288,630	39,381	328,011	0.0535178%
79-763	334,520	6,784	341,304	0.0556867%
79-800	70,787	2,280	73,067	0.0119215%
80-020	268,757	35,388	304,145	0.0496238%
80-022	433,795	59,439	493,234	0.0804753%
80-345	1,361,077	182,433	1,543,510	0.2518368%
81-015	180,004	23,998	204,002	0.0332847%
81-016	227,506	30,548	258,054	0.0421037%
81-200	518,595	72,961	591,556	0.0965174%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2023

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
81-768	179,745	17,851	197,596	0.0322395%
82-019	631,387	86,257	717,644	0.1170897%
83-001	412,853	24,424	437,277	0.0713455%
83-003	425,762	58,047	483,809	0.0789376%
83-013	363,124	39,299	402,423	0.0656587%
83-014	1,343,346	109,401	1,452,747	0.2370280%
83-015	1,380,955	192,292	1,573,247	0.2566886%
83-161	1,281,611	173,643	1,455,254	0.2374371%
83-167	2,672,952	350,623	3,023,575	0.4933220%
83-225	774,736	96,805	871,541	0.1421993%
83-273	1,482,692	163,476	1,646,168	0.2685863%
83-769	390,294	10,585	400,879	0.0654068%
83-800	39,317	216	39,533	0.0064501%
83-887	36,887	3,359	40,246	0.0065665%
83-900	817,355	60,244	877,599	0.1431877%
84-005	330,273	45,008	375,281	0.0612303%
84-020	533,509	71,947	605,456	0.0987853%
84-023	187,824	26,837	214,661	0.0350238%
84-024	170,023	20,880	190,903	0.0311475%
84-160	529,821	73,884	603,705	0.0984996%
84-249	215,313	30,679	245,992	0.0401357%
84-734	236,822	15,999	252,821	0.0412499%
84-753	319,826	10,520	330,346	0.0538988%
85-001	372,134	47,819	419,953	0.0685189%
85-005	275,052	36,737	311,789	0.0508710%
85-006	282,800	38,539	321,339	0.0524292%
85-010	218,229	28,608	246,837	0.0402736%
85-011	263,925	34,823	298,748	0.0487433%
85-014	383,947	51,105	435,052	0.0709824%
85-016	229,739	27,965	257,704	0.0420466%
85-021	341,129	43,536	384,665	0.0627614%
85-208	1,184,022	162,478	1,346,500	0.2196929%
85-235	382,306	50,571	432,877	0.0706276%
85-364	197,637	26,376	224,013	0.0365496%
85-709	277,020	30,679	307,699	0.0502037%
85-870	5,085	-	5,085	0.0008297%
85-907	201,946	2,972	204,918	0.0334341%
86-007	153,703	20,266	173,969	0.0283845%
86-016	108,721	14,437	123,158	0.0200943%
86-020	139,969	17,231	157,200	0.0256485%
86-021	154,870	21,145	176,015	0.0287183%
86-022	199,924	26,825	226,749	0.0369960%
86-213	495,656	65,047	560,703	0.0914835%
86-351	281,423	36,049	317,472	0.0517983%
87-001	900,540	118,290	1,018,830	0.1662308%
87-012	313,416	40,631	354,047	0.0577658%

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

School Employees Retirement System of Ohio

**Schedule of Employer Allocations
As of and for the Year Ended June 30, 2023**

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
87-019	188,416	23,981	212,397	0.0346544%
87-026	244,983	33,302	278,285	0.0454046%
87-035	377,959	48,481	426,440	0.0695773%
87-036	344,511	45,293	389,804	0.0635998%
87-037	361,876	49,021	410,897	0.0670413%
87-113	775,808	105,902	881,710	0.1438585%
87-361	1,238,406	163,098	1,401,504	0.2286673%
87-383	488,605	63,753	552,358	0.0901219%
87-701	588,299	33,352	621,651	0.1014276%
87-738	1,838,876	81,558	1,920,434	0.3133351%
88-012	228,865	29,152	258,017	0.0420977%
88-314	195,611	26,647	222,258	0.0362633%
88-371	388,654	50,655	439,309	0.0716770%
TOTAL	\$ 555,417,116	\$ 57,483,842	\$ 612,900,958	100.0000000%

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

School Employees Retirement System of Ohio

Notes to Schedule of Collective OPEB Amounts and Schedule of Employer Allocations

Note 1. Nature of Entity

School Employees Retirement System of Ohio (SERS) is a statewide, cost-sharing, multiple-employer defined benefit public pension 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 (ORC). 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 Board). The Board has fiduciary responsibility for the oversight of the general administration and management of the System. 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 a third one jointly by the Speaker of the House and President of the Senate.

Health care plan: A cost-sharing, multiple-employer, defined benefit other postemployment benefit plan (the OPEB Plan or Health Care Fund) that provides various levels of health care to retired and disabled members, surviving beneficiaries, and eligible dependents of non-teaching personnel of Ohio schools, the University of Akron, ten community colleges, and four technical colleges. A summary of the benefit provisions can be found in SERS' ACFR.

SERS' ACFR can be accessed on its website at www.ohsers.org.

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing other postemployment benefit (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 Plan. The OPEB 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 pension benefit funded ratio is less than 70%, the entire 14% of 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 collected from employers for employee members who earn less than an actuarially determined minimum salary, which is established annually by the Board based on the actuary's recommendation, and is pro-rated according to service credit earned during the year. Statutes provide that no employer shall pay a health care surcharge greater than 2.0% of that employer's SERS-covered payroll; nor may SERS collect in aggregate more than 1.5% of total statewide SERS-covered payroll for the health care surcharge. 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, 2023 and the respective allocation percentage. The Schedule of Collective OPEB Amounts presents the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the year ended June 30, 2023 for all SERS employers. The OPEB expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on OPEB Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs.

School Employees Retirement System of Ohio

Notes to Schedule of Collective OPEB Amounts and Schedule of Employer Allocations

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 based on statutory or contractual requirements.

Use of estimates: The preparation of the Schedule of Collective OPEB Amounts and Schedule of Employer Allocations in conformity with governmental 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 defined benefit 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 does 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.

Note 3. Contributions

The FY2023 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' FY2023 ACFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$556,661,200
Service Credits and ARP Payments Paid by Members	(861,704)
Employer Penalties	(417,200)
Other Employer Payments and Miscellaneous Revenue	34,820
Total Defined Benefit Plan Employer Contributions	\$555,417,116
OPEB Employer Contributions - ACFR Total	\$57,483,842
Total Contributions - Schedule of Employer Allocations	\$612,900,958

For FY2023, OPEB employer contributions were provided by the health care surcharge. The surcharge minimum salary was \$25,000 for FY2023.

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 OPEB 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.

School Employees Retirement System of Ohio

Notes to Schedule of Collective OPEB Amounts and Schedule of Employer Allocations

The future amortization of the deferred outflows and inflows for the year ended June 30, 2023 is as follows:

	Deferred Outflows (Inflows)*
2024	(\$253,564,445)
2025	(220,205,374)
2026	(133,478,875)
2027	(81,209,584)
2028	(56,057,361)
2029	(56,057,361)
2030	15,625,032
2031	22,714,504
2032	17,944,453
	<u>(\$744,289,011)</u>

* 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.

Note 5. OPEB Expense

The components of OPEB expense for the year ended June 30, 2023:

Service cost	\$123,416,320
Interest on the total OPEB liability and cash flow	80,830,711
Current period benefit changes	(19,096,028)
Projected earnings on plan investments	(44,902,007)
OPEB plan administrative expenses	2,653,377
Expensed portion of differences in expected and actual experience	(271,349,525)
Expensed portion of differences in expected and actual earnings of plan investments	3,985,398
Expensed portion of differences in changes of assumptions	11,445,920
Total OPEB Expense (Income)	<u>(\$113,015,834)</u>

The average of the expected remaining service lives of all members for FY2023 is 9.79 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 components of the net OPEB liability as of June 30, 2023 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 Funds	\$2,354,230,872	\$706,785,561	\$1,647,445,311	30.02%

School Employees Retirement System of Ohio

Notes to Schedule of Collective OPEB Amounts and Schedule of Employer Allocations

The activity related to the net OPEB liability for FY2023 is set forth in the following table:

Total OPEB liability as of June 30, 2022	\$2,015,584,851
Service cost	123,416,320
Interest	80,830,711
Benefit changes	(19,096,028)
Difference between expected and actual experience	(231,260,850)
Changes of assumptions	453,635,839
Benefit payments	(68,879,971)
Net change in total OPEB liability	338,646,021
Total OPEB liability as of June 30, 2023 (a)	\$2,354,230,872
OPEB plan fiduciary net position as of June 30, 2022	\$611,574,409
Contributions – employer	57,483,842
Contributions – non-employer	73,815,170
Net investment income	35,445,488
Benefit payments ¹	(68,879,971)
Administrative expense	(2,653,377)
Net change in OPEB plan fiduciary net position	95,211,152
OPEB plan fiduciary net position as of June 30, 2023 (b)	\$706,785,561
Net OPEB liability as of June 30, 2023 (a) - (b)	\$1,647,445,311

¹ Benefit payments are net of retiree contributions.

The total OPEB liability is determined by SERS' actuaries in accordance with GASB Statement No. 74, as part of their annual actuarial valuation. 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.

School Employees Retirement System of Ohio

Notes to Schedule of Collective OPEB Amounts and Schedule of Employer Allocations

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

Valuation Date	June 30, 2023
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 investment expenses
Municipal Bond Index Rate	
Prior Measurement Date	3.69%
Measurement Date	3.86%
Year FNP is projected to be depleted	2048
Single Equivalent Interest Rate	
Prior Measurement Date	4.08%
Measurement Date	4.27%
Future Salary Increases, including Inflation	3.25% - 13.58%
Inflation	2.40%
Health Care Cost Trend Rate	6.75% - 4.40%
Mortality Assumptions	<i>Base Mortality</i> Healthy Retirees – 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. Disabled Retirees – 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. Contingent Survivors - 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. Actives – PUB-2010 General Amount Weighted Below Median Employee mortality table. <i>Mortality Projection</i> Mortality rates are projected using a fully generational projection with Scale MP-2020.

The long-term expected rate of return is reviewed as part of the regular experience studies prepared every five years for SERS. The most recent five-year experience study was performed for the period covering fiscal years 2016 through 2020, and was adopted by the Board on April 15, 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 (expected return, net of investment expense and inflation) 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

School Employees Retirement System of Ohio

Notes to Schedule of Collective OPEB Amounts and Schedule of Employer Allocations

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 long-term expected nominal rate of return has been determined by calculating a 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.

As of June 30, 2023:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (geometric)
Cash	2.00%	0.75%
US Equity	24.75	4.82
Non-US Equity Developed	13.50	5.19
Non-US Equity Emerging	6.75	5.98
Fixed Income/Global Bonds	19.00	2.24
Private Equity	12.00	7.49
Real Estate/Real Assets	17.00	3.70
Private Debt/Private Credit	5.00	5.64

The discount rate used to measure the total OPEB liability at June 30, 2023, was 4.27%. The discount rate used to measure total OPEB liability prior to June 30, 2023, was 4.08%. 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 is projected to be depleted in 2048 by SERS' actuaries. The Fidelity General Obligation 20-year Municipal Bond Index Rate was used in the determination of the single equivalent interest rate for both the June 30, 2022 and the June 30, 2023 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 was 3.86% at June 30, 2023 and 3.69% at June 30, 2022.

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% lower (3.27%) and higher (5.27%) than the current discount rate of 4.27%.

	1% Lower	Current Discount Rate	1% Higher
Discount Rate	3.27%	4.27%	5.27%
Net OPEB Liability	\$2,105,906,165	\$1,647,445,311	\$1,285,929,916

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

	1% Lower	Health Care Cost Trend Rates	1% Higher
	5.75% decreasing to 3.40%	6.75% decreasing to 4.40%	7.75% decreasing to 5.40%
Net OPEB Liability	\$1,210,321,040	\$1,647,445,311	\$2,226,693,896

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
01-009	\$ 3,103,530	-	\$ 14,252	\$ 767,288	\$ 89,991	\$ 871,531	\$ (391,159)	\$ -	\$ -	\$ -	\$ (391,159)	\$ 315,559	\$ 10,238	\$ 325,797
01-023	564,617	-	2,593	139,591	25,421	167,605	(71,162)	-	-	-	(71,162)	57,409	2,892	60,301
02-001	795,275	-	3,652	196,616	-	200,268	(100,234)	-	-	(2,352)	(102,586)	80,862	(268)	80,594
02-003	1,250,774	-	5,744	309,230	-	314,974	(157,644)	-	-	(23,187)	(180,831)	127,176	(2,638)	124,538
02-006	1,617,916	-	7,430	399,999	-	407,429	(203,917)	-	-	(2,485)	(206,402)	164,506	(283)	164,223
02-009	470,211	-	2,159	116,251	-	118,410	(59,264)	-	-	(7,039)	(66,303)	47,810	(801)	47,009
02-010	1,697,581	-	7,795	419,694	-	427,489	(213,958)	-	-	(44,626)	(258,584)	172,606	(5,077)	167,529
02-011	716,306	-	3,289	177,093	18,796	199,178	(90,281)	-	-	-	(90,281)	72,832	2,138	74,970
02-013	653,099	-	2,999	161,466	18,615	183,080	(82,314)	-	-	-	(82,314)	66,405	2,118	68,523
02-131	606,433	-	2,785	149,929	53,248	205,962	(76,433)	-	-	-	(76,433)	61,661	6,058	67,719
02-154	3,760,183	-	17,267	929,633	-	946,900	(473,921)	-	-	(2,721)	(476,642)	382,326	(310)	382,016
02-308	615,639	-	2,827	152,205	-	155,032	(77,593)	-	-	(19,658)	(97,251)	62,597	(2,236)	60,361
02-761	1,003,080	-	4,606	247,992	-	252,598	(126,425)	-	-	(5,898)	(132,323)	101,991	(671)	101,320
02-874	31,175	-	143	7,707	-	7,850	(3,929)	-	-	(830)	(4,759)	3,170	(94)	3,076
02-895	114,520	-	526	28,313	-	28,839	(14,434)	-	-	(10,886)	(25,320)	11,644	(1,238)	10,406
02-900	455,416	-	2,091	112,593	-	114,684	(57,399)	-	-	(6,175)	(63,574)	46,306	(702)	45,604
03-013	485,771	-	2,231	120,098	-	122,329	(61,225)	-	-	(2,420)	(63,645)	49,392	(275)	49,117
03-014	598,832	-	2,750	148,050	-	150,800	(75,475)	-	-	(3,728)	(79,203)	60,888	(424)	60,464
03-015	57,992	-	266	14,338	-	14,604	(7,309)	-	-	(2,882)	(10,191)	5,897	(328)	5,569
03-103	1,718,767	-	7,893	424,932	82,418	515,243	(216,628)	-	-	-	(216,628)	174,760	9,376	184,136
03-343	832,446	-	3,823	205,806	27,174	236,803	(104,919)	-	-	-	(104,919)	84,641	3,091	87,732
03-747	402,861	-	1,850	99,600	-	101,450	(50,775)	-	-	-	(50,775)	40,962	(1,708)	39,254
03-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04-001	1,227,607	-	5,637	303,502	105,429	414,568	(154,724)	-	-	-	(154,724)	124,820	11,994	136,814
04-019	761,603	-	3,497	188,292	-	191,789	(95,990)	-	-	-	(95,990)	77,438	(3,460)	73,978
04-031	962,645	-	4,421	237,996	-	242,417	(121,329)	-	-	(23,858)	(145,187)	97,879	(2,714)	95,165
04-033	859,398	-	3,946	212,470	-	216,416	(108,316)	-	-	(19,565)	(127,881)	87,382	(2,226)	85,156
04-034	1,086,611	-	4,990	268,644	-	273,634	(136,953)	-	-	(67,742)	(204,695)	110,484	(7,707)	102,777
04-035	3,997	-	18	988	-	1,006	(504)	-	-	(903)	(1,407)	406	(103)	303
04-104	2,648,722	-	12,163	654,846	-	667,009	(333,836)	-	-	(49,721)	(383,557)	269,316	(5,657)	263,659
04-125	1,167,281	-	5,360	288,588	19,846	313,794	(147,120)	-	-	-	(147,120)	118,686	2,258	120,944
04-244	1,229,354	-	5,645	303,934	-	309,579	(154,944)	-	-	(65,691)	(220,635)	124,998	(7,473)	117,525
04-704	761,735	-	3,498	188,324	-	191,822	(96,007)	-	-	(38,910)	(134,917)	77,451	(4,427)	73,024
05-001	1,284,739	-	5,900	317,627	38,449	361,976	(161,924)	-	-	-	(161,924)	130,629	4,374	135,003
05-006	990,162	-	4,547	244,798	17,156	266,501	(124,797)	-	-	-	(124,797)	100,677	1,952	102,629
05-017	1,274,033	-	5,850	314,980	-	320,830	(160,575)	-	-	(28,796)	(189,371)	129,541	(3,276)	126,265
05-018	1,020,057	-	4,684	252,190	-	256,874	(128,565)	-	-	(21,478)	(150,043)	103,717	(2,443)	101,274
05-105	2,110,073	-	9,690	521,675	133,446	664,811	(265,947)	-	-	-	(265,947)	214,547	15,182	229,729
05-169	884,719	-	4,063	218,730	-	222,793	(111,507)	-	-	(45,668)	(157,175)	89,956	(5,195)	84,761
05-710	507,334	-	2,330	125,429	-	127,759	(63,943)	-	-	(19,248)	(83,191)	51,584	(2,190)	49,394
05-739	2,456,673	-	11,281	607,365	-	618,646	(309,631)	-	-	(224,442)	(534,073)	249,789	(25,534)	224,255
06-001	1,089,374	-	5,003	269,327	71,102	345,432	(137,301)	-	-	-	(137,301)	110,765	8,089	118,854
06-008	506,068	-	2,324	125,116	19,775	147,215	(63,783)	-	-	-	(63,783)	51,456	2,250	53,706
06-010	498,657	-	2,290	123,283	-	125,573	(62,849)	-	-	(14,279)	(77,128)	50,702	(1,625)	49,077
06-011	310,012	-	1,424	76,644	-	78,068	(39,073)	-	-	(11,096)	(50,169)	31,521	(1,262)	30,259
06-017	563,206	-	2,586	139,242	20,790	162,618	(70,985)	-	-	-	(70,985)	57,265	2,365	59,630
06-185	1,242,944	-	5,708	307,294	2,036	315,038	(156,657)	-	-	-	(156,657)	126,380	232	126,612
06-202	1,816,267	-	8,340	449,037	-	457,377	(228,916)	-	-	(67,154)	(296,070)	184,674	(7,640)	177,034
07-020	1,075,980	-	4,941	266,015	-	270,956	(135,613)	-	-	(37,359)	(172,972)	109,403	(4,250)	105,153
07-026	549,892	-	2,525	135,950	17,206	155,681	(69,307)	-	-	-	(69,307)	55,912	1,958	57,870

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
07-108	901,462	-	4,140	222,869	-	227,009	(113,617)	-	-	(180,666)	(294,283)	91,658	(20,554)	71,104
07-163	1,073,606	-	4,930	265,429	9,578	279,937	(135,314)	-	-	-	(135,314)	109,162	1,090	110,252
07-294	920,834	-	4,229	227,659	8,469	240,357	(116,059)	-	-	-	(116,059)	93,628	964	94,592
07-304	1,043,633	-	4,792	258,018	56,118	318,928	(131,536)	-	-	-	(131,536)	106,114	6,384	112,498
07-309	713,959	-	3,279	176,513	-	179,792	(89,985)	-	-	(26,234)	(116,219)	72,594	(2,984)	69,610
07-724	370,743	-	1,702	91,659	-	93,361	(46,727)	-	-	(7,471)	(54,198)	37,696	(850)	36,846
07-748	617,550	-	2,836	152,677	-	155,513	(77,834)	-	-	(1,041)	(78,875)	62,791	(118)	62,673
08-001	1,134,709	-	5,211	280,535	-	285,746	(143,015)	-	-	(38,028)	(181,043)	115,374	(4,326)	111,048
08-005	587,644	-	2,699	145,284	9,253	157,236	(74,065)	-	-	-	(74,065)	59,750	1,053	60,803
08-011	1,859,059	-	8,537	459,617	-	468,154	(234,310)	-	-	(155,738)	(390,048)	189,025	(17,718)	171,307
08-013	653,620	-	3,001	161,595	-	164,596	(82,380)	-	-	(3,615)	(85,995)	66,458	(411)	66,047
08-017	782,972	-	3,595	193,575	-	197,170	(98,683)	-	-	(11,867)	(110,550)	79,611	(1,350)	78,261
08-333	713,397	-	3,276	176,374	2,795	182,445	(89,914)	-	-	-	(89,914)	72,536	318	72,854
08-743	347,724	-	1,597	85,968	-	87,565	(43,826)	-	-	(42,708)	(86,534)	35,356	(4,859)	30,497
09-001	7,280,869	-	33,434	1,800,055	-	1,833,489	(917,657)	-	-	(77,639)	(995,296)	740,301	(8,833)	731,468
09-006	1,171,633	-	5,380	289,664	-	295,044	(147,669)	-	-	(18,746)	(166,415)	119,129	(2,133)	116,996
09-009	668,003	-	3,068	165,151	23,687	191,906	(84,193)	-	-	-	(84,193)	67,921	2,695	70,616
09-013	770,712	-	3,539	190,544	-	194,083	(97,138)	-	-	(1,082)	(98,220)	78,364	(123)	78,241
09-015	1,969,005	-	9,042	486,799	-	495,841	(248,167)	-	-	(107,411)	(355,578)	200,204	(12,220)	187,984
09-022	14,377,041	-	66,021	3,554,447	-	3,620,468	(1,812,036)	-	-	(345,684)	(2,157,720)	1,461,822	(39,327)	1,422,495
09-024	2,136,644	-	9,812	528,244	105,500	643,556	(269,296)	-	-	-	(269,296)	217,249	12,002	229,251
09-100	2,285,150	-	10,494	564,959	-	575,453	(288,013)	-	-	(15,016)	(303,029)	232,348	(1,708)	230,640
09-147	7,493,644	-	34,411	1,852,659	-	1,887,070	(944,475)	-	-	(132,681)	(1,077,156)	761,935	(15,094)	746,841
09-166	5,135,016	-	23,580	1,269,534	157,000	1,450,114	(647,201)	-	-	-	(647,201)	522,116	17,861	539,977
09-291	6,402,254	-	29,400	1,582,834	-	1,612,234	(806,920)	-	-	(363,193)	(1,170,113)	650,965	(41,319)	609,646
09-299	2,516,832	-	11,558	622,238	-	633,796	(317,213)	-	-	(156,461)	(473,674)	255,905	(17,800)	238,105
09-760	2,567,075	-	11,788	634,660	154,142	800,590	(323,546)	-	-	-	(323,546)	261,014	17,536	278,550
09-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-820	39,690	-	182	9,813	-	9,995	(5,002)	-	-	(7,788)	(12,790)	4,036	(886)	3,150
09-835	70,602	-	324	17,455	-	17,779	(8,898)	-	-	(7,523)	(16,421)	7,179	(856)	6,323
09-870	162,215	-	745	40,105	40,087	80,937	(20,445)	-	-	-	(20,445)	16,494	4,561	21,055
09-884	137,776	-	633	34,063	20,643	55,339	(17,365)	-	-	-	(17,365)	14,009	2,348	16,357
10-003	471,525	-	2,165	116,576	-	118,741	(59,429)	-	-	(4,126)	(63,555)	47,944	(469)	47,475
10-315	1,308,651	-	6,009	323,539	-	329,548	(164,938)	-	-	(20,333)	(185,271)	133,060	(2,313)	130,747
11-001	1,808,921	-	8,307	447,221	78,739	534,267	(227,991)	-	-	-	(227,991)	183,927	8,958	192,885
11-007	631,670	-	2,901	156,168	-	159,069	(79,614)	-	-	(28,195)	(107,809)	64,227	(3,208)	61,019
11-008	798,409	-	3,666	197,391	17,906	218,963	(100,629)	-	-	-	(100,629)	81,180	2,037	83,217
11-012	1,204,878	-	5,533	297,883	21,593	325,009	(151,859)	-	-	-	(151,859)	122,509	2,457	124,966
11-199	1,234,881	-	5,671	305,300	-	310,971	(155,640)	-	-	(30,527)	(186,167)	125,560	(3,473)	122,087
11-346	607,350	-	2,789	150,156	-	152,945	(76,548)	-	-	(9,773)	(86,321)	61,754	(1,112)	60,642
12-001	1,323,790	-	6,079	327,282	193,534	526,895	(166,846)	-	-	-	(166,846)	134,600	22,017	156,617
12-007	1,157,916	-	5,317	286,273	-	291,590	(145,940)	-	-	(49,693)	(195,633)	117,734	(5,653)	112,081
12-009	2,087,944	-	9,588	516,204	-	525,792	(263,158)	-	-	(22,234)	(285,392)	212,297	(2,529)	209,768
12-011	2,164,303	-	9,939	535,082	-	545,021	(272,782)	-	-	(87,998)	(360,780)	220,061	(10,011)	210,050
12-013	570,901	-	2,622	141,144	-	143,766	(71,955)	-	-	(900)	(72,855)	58,048	(102)	57,946
12-014	1,405,565	-	6,454	347,499	114,659	468,612	(177,153)	-	-	-	(177,153)	142,914	13,044	155,958
12-016	1,045,469	-	4,801	258,472	-	263,273	(131,768)	-	-	(109,835)	(241,603)	106,301	(12,496)	93,805
12-191	6,162,226	-	28,297	1,523,492	212,412	1,764,201	(776,667)	-	-	-	(776,667)	626,560	24,165	650,725
12-703	610,430	-	2,803	150,917	-	153,720	(76,937)	-	-	(7,162)	(84,099)	62,067	(815)	61,252
12-723	3,954,443	-	18,159	977,660	-	995,819	(498,405)	-	-	(146,762)	(645,167)	402,078	(16,696)	385,382

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
12-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-816	61,393	-	282	15,178	170	15,630	(7,738)	-	-	-	(7,738)	6,242	19	6,261
12-871	164,102	-	754	40,571	37,468	78,793	(20,683)	-	-	-	(20,683)	16,685	4,263	20,948
12-890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13-001	1,291,260	-	5,930	319,239	-	325,169	(162,746)	-	-	(74,014)	(236,760)	131,292	(8,420)	122,872
13-003	1,386,470	-	6,367	342,778	49,421	398,566	(174,746)	-	-	-	(174,746)	140,973	5,622	146,595
13-004	1,061,188	-	4,873	262,358	11,720	278,951	(133,749)	-	-	-	(133,749)	107,899	1,333	109,232
13-007	528,601	-	2,427	130,686	-	133,113	(66,623)	-	-	(27,250)	(93,873)	53,747	(3,100)	50,647
13-008	1,992,621	-	9,150	492,637	12,588	514,375	(251,144)	-	-	-	(251,144)	202,605	1,432	204,037
13-027	865,291	-	3,973	213,926	126,411	344,310	(109,058)	-	-	-	(109,058)	87,981	14,381	102,362
13-029	1,480,166	-	6,797	365,943	28,686	401,426	(186,555)	-	-	-	(186,555)	150,500	3,263	153,763
13-030	6,029,616	-	27,689	1,490,707	114,002	1,632,398	(759,953)	-	-	-	(759,953)	613,077	12,969	626,046
13-388	6,052,515	-	27,794	1,496,368	152,714	1,676,876	(762,839)	-	-	-	(762,839)	615,405	17,374	632,779
13-399	1,820,055	-	8,358	449,974	-	458,332	(229,394)	-	-	(28,907)	(258,301)	185,059	(3,289)	181,770
13-764	330,083	-	1,516	81,607	3,294	86,417	(41,603)	-	-	-	(41,603)	33,562	375	33,937
14-001	416,962	-	1,915	103,086	-	105,001	(52,553)	-	-	(31,628)	(84,181)	42,396	(3,598)	38,798
14-003	930,922	-	4,275	230,153	-	234,428	(117,330)	-	-	(27,036)	(144,366)	94,654	(3,076)	91,578
14-017	1,247,982	-	5,731	308,539	99,590	413,860	(157,292)	-	-	-	(157,292)	126,892	11,330	138,222
14-018	1,201,545	-	5,518	297,059	47,339	349,916	(151,439)	-	-	-	(151,439)	122,170	5,385	127,555
14-207	1,966,940	-	9,032	486,288	20,956	516,276	(247,907)	-	-	-	(247,907)	199,994	2,384	202,378
15-001	1,514,830	-	6,956	374,513	131,755	513,224	(190,924)	-	-	-	(190,924)	154,024	14,989	169,013
15-002	886,434	-	4,071	219,154	-	223,225	(111,723)	-	-	(48,249)	(159,972)	90,130	(5,489)	84,641
15-021	622,480	-	2,858	153,896	-	156,754	(78,455)	-	-	(16,196)	(94,651)	63,292	(1,842)	61,450
15-022	756,603	-	3,474	187,056	-	190,530	(95,360)	-	-	(13,254)	(108,614)	76,930	(1,508)	75,422
15-023	890,326	-	4,088	220,116	19,692	243,896	(112,214)	-	-	-	(112,214)	90,526	2,240	92,766
15-024	653,507	-	3,001	161,567	-	164,568	(82,366)	-	-	(44,126)	(126,492)	66,447	(5,020)	61,427
15-134	1,682,655	-	7,727	416,004	2,677	426,408	(212,076)	-	-	-	(212,076)	171,088	305	171,393
15-135	632,947	-	2,907	156,484	-	159,391	(79,775)	-	-	(5,639)	(85,414)	64,356	(642)	63,714
15-186	1,041,840	-	4,784	257,575	-	262,359	(131,310)	-	-	(22,310)	(153,620)	105,932	(2,538)	103,394
15-321	620,690	-	2,850	153,454	21,296	177,600	(78,230)	-	-	-	(78,230)	63,110	2,423	65,533
15-340	578,855	-	2,658	143,111	40,217	185,986	(72,957)	-	-	-	(72,957)	58,857	4,575	63,432
15-341	388,443	-	1,784	96,035	-	97,819	(48,958)	-	-	(10,279)	(59,237)	39,496	(1,169)	38,327
15-759	434,517	-	1,995	107,426	-	109,421	(54,765)	-	-	(22,446)	(77,211)	44,181	(2,554)	41,627
15-811	253,379	-	1,164	62,643	-	63,807	(31,935)	-	-	(17,308)	(49,243)	25,763	(1,969)	23,794
16-023	902,709	-	4,145	223,178	20,472	247,795	(113,775)	-	-	-	(113,775)	91,785	2,329	94,114
16-024	1,358,773	-	6,240	335,931	-	342,171	(171,255)	-	-	(52,822)	(224,077)	138,157	(6,009)	132,148
16-126	1,162,938	-	5,340	287,514	-	292,854	(146,573)	-	-	(96,859)	(243,432)	118,245	(11,019)	107,226
16-772	231,940	-	1,065	57,343	-	58,408	(29,233)	-	-	(7,634)	(36,867)	23,583	(868)	22,715
17-009	762,428	-	3,501	188,496	-	191,997	(96,094)	-	-	(12,250)	(108,344)	77,522	(1,394)	76,128
17-014	650,421	-	2,987	160,804	946	164,737	(81,977)	-	-	-	(81,977)	66,133	108	66,241
17-015	653,948	-	3,003	161,676	-	164,679	(82,421)	-	-	(20,224)	(102,645)	66,492	(2,301)	64,191
17-114	1,099,795	-	5,050	271,903	-	276,953	(138,615)	-	-	(29,037)	(167,652)	111,824	(3,303)	108,521
17-141	1,293,241	-	5,939	319,729	8,056	333,724	(162,996)	-	-	-	(162,996)	131,494	917	132,411
17-323	517,333	-	2,376	127,901	-	130,277	(65,203)	-	-	(26,299)	(91,502)	52,601	(2,992)	49,609
18-001	8,871,486	-	40,739	2,193,304	-	2,234,043	(1,118,134)	-	-	(91,676)	(1,209,810)	902,031	(10,430)	891,601
18-006	1,134,964	-	5,212	280,598	-	285,810	(143,047)	-	-	(36,730)	(179,777)	115,400	(4,179)	111,221
18-007	97,997	-	450	24,228	27,123	51,801	(12,351)	-	-	-	(12,351)	9,964	3,086	13,050
18-008	200,878	-	922	49,663	17,453	68,038	(25,318)	-	-	-	(25,318)	20,425	1,986	22,411
18-009	1,050,310	-	4,823	259,669	6,931	271,423	(132,378)	-	-	-	(132,378)	106,793	789	107,582
18-014	695,885	-	3,196	172,044	11,686	186,926	(87,707)	-	-	-	(87,707)	70,756	1,330	72,086

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
18-018	244,528	-	1,123	60,455	62,123	123,701	(30,820)	-	-	-	(30,820)	24,863	7,067	31,930
18-019	46,469	-	213	11,489	-	11,702	(5,857)	-	-	(16,013)	(21,870)	4,725	(1,822)	2,903
18-020	88,063	-	404	21,772	27,243	49,419	(11,099)	-	-	-	(11,099)	8,954	3,099	12,053
18-021	38,913	-	179	9,621	3,762	13,562	(4,905)	-	-	-	(4,905)	3,957	428	4,385
18-022	83,404	-	383	20,620	25,104	46,107	(10,512)	-	-	-	(10,512)	8,480	2,856	11,336
18-023	122,326	-	562	30,243	93,601	124,406	(15,418)	-	-	-	(15,418)	12,438	10,649	23,087
18-024	14,265	-	66	3,527	10,915	14,508	(1,798)	-	-	-	(1,798)	1,450	1,242	2,692
18-107	3,900,923	-	17,913	964,428	123,632	1,105,973	(491,660)	-	-	-	(491,660)	396,636	14,065	410,701
18-111	5,087,579	-	23,363	1,257,806	-	1,281,169	(641,222)	-	-	(275,938)	(917,160)	517,293	(31,392)	485,901
18-121	47,277,279	-	217,101	11,688,398	-	11,905,499	(5,958,676)	-	-	(1,329,026)	(7,287,702)	4,807,037	(151,197)	4,655,840
18-122	7,247,627	-	33,282	1,791,837	301,906	2,127,025	(913,468)	-	-	-	(913,468)	736,921	34,347	771,268
18-133	2,345,134	-	10,769	579,789	160,762	751,320	(295,573)	-	-	-	(295,573)	238,447	18,289	256,736
18-137	5,687,954	-	26,120	1,406,237	188,189	1,620,546	(716,891)	-	-	-	(716,891)	578,337	21,409	599,746
18-143	2,645,055	-	12,146	653,939	55,603	721,688	(333,374)	-	-	-	(333,374)	268,943	6,326	275,269
18-152	4,949,932	-	22,731	1,223,776	-	1,246,507	(623,874)	-	-	(165,930)	(789,804)	503,297	(18,877)	484,420
18-159	2,945,366	-	13,525	728,185	60,511	802,221	(371,224)	-	-	-	(371,224)	299,478	6,884	306,362
18-178	10,537,763	-	48,390	2,605,259	237,281	2,890,930	(1,328,146)	-	-	-	(1,328,146)	1,071,454	26,994	1,098,448
18-183	2,291,655	-	10,523	566,568	-	577,091	(288,833)	-	-	(60,900)	(349,733)	233,010	(6,928)	226,082
18-188	7,492,053	-	34,404	1,852,266	-	1,886,670	(944,274)	-	-	(88,796)	(1,033,070)	761,773	(10,102)	751,671
18-215	4,397,210	-	20,192	1,087,126	-	1,107,318	(554,210)	-	-	(278,193)	(832,403)	447,097	(31,649)	415,448
18-219	2,921,556	-	13,416	722,299	33,353	769,068	(368,224)	-	-	-	(368,224)	297,057	3,794	300,851
18-221	1,007,273	-	4,625	249,029	47,320	300,974	(126,953)	-	-	-	(126,953)	102,417	5,383	107,800
18-224	1,674,935	-	7,691	414,096	-	421,787	(211,103)	-	-	(17,773)	(228,876)	170,303	(2,022)	168,281
18-230	4,876,455	-	22,393	1,205,610	-	1,228,003	(614,613)	-	-	(255,236)	(869,849)	495,826	(29,037)	466,789
18-233	3,498,828	-	16,067	865,018	-	881,085	(440,981)	-	-	(442,796)	(883,777)	355,752	(50,375)	305,377
18-247	3,632,368	-	16,680	898,033	-	914,713	(457,812)	-	-	(188,377)	(646,189)	369,330	(21,431)	347,899
18-250	2,542,126	-	11,674	628,492	58,283	698,449	(320,401)	-	-	-	(320,401)	258,477	6,631	265,108
18-251	3,398,519	-	15,606	840,219	-	855,825	(428,338)	-	-	(94,603)	(522,941)	345,553	(10,763)	334,790
18-258	3,635,596	-	16,695	898,831	-	915,526	(458,219)	-	-	(246,095)	(704,314)	369,658	(27,997)	341,661
18-264	5,600,187	-	25,717	1,384,539	-	1,410,256	(705,830)	-	-	(57,627)	(763,457)	569,413	(6,556)	562,857
18-271	2,978,697	-	13,678	736,426	-	750,104	(375,425)	-	-	(18,735)	(394,160)	302,867	(2,131)	300,736
18-288	4,599,360	-	21,121	1,137,103	-	1,158,224	(579,688)	-	-	(44,417)	(624,105)	467,652	(5,053)	462,599
18-289	5,540,507	-	25,442	1,369,784	89,513	1,484,739	(698,308)	-	-	-	(698,308)	563,345	10,183	573,528
18-292	2,893,873	-	13,289	715,455	-	728,744	(364,734)	-	-	(166,002)	(530,736)	294,242	(18,885)	275,357
18-317	2,202,281	-	10,113	544,472	-	554,585	(277,568)	-	-	(40,236)	(317,804)	223,922	(4,577)	219,345
18-731	1,604,686	-	7,369	396,728	144,744	548,841	(202,249)	-	-	-	(202,249)	163,160	16,467	179,627
18-742	1,046,103	-	4,804	258,629	-	263,433	(131,847)	-	-	(66,829)	(198,676)	106,365	(7,603)	98,762
18-801	102,180	-	469	25,262	31,411	57,142	(12,878)	-	-	-	(12,878)	10,389	3,573	13,962
18-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-805	120,657	-	554	29,830	38,529	68,913	(15,207)	-	-	-	(15,207)	12,268	4,383	16,651
18-808	981,458	-	4,507	242,647	-	247,154	(123,700)	-	-	(166,277)	(289,977)	99,792	(18,917)	80,875
18-809	103,233	-	474	25,522	15,341	41,337	(13,011)	-	-	-	(13,011)	10,497	1,745	12,242
18-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-815	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-817	324,795	-	1,491	80,299	113,639	195,429	(40,936)	-	-	-	(40,936)	33,024	12,928	45,952
18-818	64,804	-	298	16,021	-	16,319	(8,168)	-	-	(6,721)	(14,889)	6,589	(765)	5,824
18-819	190,796	-	876	47,171	40,458	88,505	(24,047)	-	-	-	(24,047)	19,400	4,603	24,003
18-820	1,640	-	8	405	-	413	(207)	-	-	(8,590)	(8,797)	167	(977)	(810)

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
18-821	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-822	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-824	157,081	-	721	38,835	-	39,556	(19,798)	-	-	(9,564)	(9,564)	15,972	(336)	15,636
18-826	88,998	-	409	22,003	8,031	30,443	(11,217)	-	-	(2,949)	(22,747)	9,049	914	9,963
18-827	45,106	-	207	11,152	-	11,359	(5,685)	-	-	-	(11,217)	4,586	914	2,973
18-828	180,348	-	828	44,588	3,890	49,306	(22,730)	-	-	(14,181)	(19,866)	18,337	443	18,780
18-830	192,626	-	885	47,623	21,302	69,810	(24,278)	-	-	-	(22,730)	19,586	2,423	22,009
18-831	707	-	3	175	-	178	(89)	-	-	-	(24,278)	2,208	2,208	(11,723)
18-833	89,033	-	409	22,012	19,410	41,831	(11,221)	-	-	(103,675)	(103,764)	72	(11,795)	(11,723)
18-834	118,383	-	544	29,268	-	29,812	(14,921)	-	-	-	(11,221)	9,053	2,208	11,261
18-836	234,996	-	1,079	58,098	80,994	140,171	(29,618)	-	-	(485)	(15,406)	12,037	(55)	11,982
18-838	95,960	-	441	23,724	19,171	43,336	(12,094)	-	-	-	(29,618)	23,894	9,214	33,108
18-839	260,185	-	1,195	64,326	-	65,521	(12,094)	-	-	-	(12,094)	9,757	2,181	11,938
18-840	-	-	-	-	-	-	(3,793)	-	-	(3,085)	(35,878)	26,455	(351)	26,104
18-841	138,384	-	635	34,213	1,594	36,442	-	-	-	-	-	-	-	-
18-844	70,430	-	323	17,412	7,483	25,218	(17,441)	-	-	-	(17,441)	14,071	181	14,252
18-845	121,428	-	558	30,021	-	30,579	(8,877)	-	-	-	(8,877)	7,161	851	8,012
18-846	-	-	-	-	-	-	(15,304)	-	-	(17,046)	(32,350)	12,347	(1,939)	10,408
18-847	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-848	40,956	-	188	10,126	-	10,314	-	-	-	-	-	-	-	-
18-849	39,784	-	183	9,836	-	10,019	(5,162)	-	-	(7,191)	(12,353)	4,164	(818)	3,346
18-850	-	-	-	-	-	-	(5,014)	-	-	(3,048)	(8,062)	4,045	(347)	3,698
18-851	71,518	-	328	17,682	12,199	30,209	-	-	-	-	-	-	-	-
18-852	197,634	-	908	48,861	18,200	67,969	(9,014)	-	-	-	(9,014)	7,272	1,388	8,660
18-855	126,871	-	583	31,366	33,661	65,610	(24,909)	-	-	-	(24,909)	20,095	2,070	22,165
18-857	-	-	-	-	-	-	(15,990)	-	-	-	(15,990)	12,900	3,830	16,730
18-858	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-862	50,552	-	232	12,498	-	12,730	-	-	-	-	-	-	-	-
18-863	-	-	-	-	-	-	(6,371)	-	-	(22,869)	(29,240)	5,140	(2,602)	2,538
18-865	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-867	362,566	-	1,665	89,638	15,638	106,941	-	-	-	-	-	-	-	-
18-869	72,913	-	335	18,026	-	18,361	(45,697)	-	-	-	(45,697)	36,865	1,779	38,644
18-870	102,827	-	472	25,422	-	25,894	(9,190)	-	-	(5,683)	(14,873)	7,414	(646)	6,768
18-871	43,695	-	201	10,803	3,700	14,704	(12,960)	-	-	(51,560)	(64,520)	10,455	(5,866)	4,589
18-872	68,341	-	314	16,896	-	17,210	(5,507)	-	-	-	(5,507)	4,443	421	4,864
18-873	94,688	-	435	23,410	7,042	30,887	(8,613)	-	-	(4,460)	(13,073)	6,949	(507)	6,442
18-876	-	-	-	-	-	-	(11,934)	-	-	-	(11,934)	9,628	801	10,429
18-877	54,805	-	252	13,549	2,541	16,342	-	-	-	-	-	-	-	-
18-878	45,270	-	208	11,192	-	11,400	(6,907)	-	-	-	(6,907)	5,572	289	5,861
18-879	107,840	-	495	26,661	32,622	59,778	(5,706)	-	-	(5,033)	(10,739)	4,603	(573)	4,030
18-880	145,711	-	669	36,024	23,140	59,833	(13,592)	-	-	-	(13,592)	10,965	3,711	14,676
18-881	26,121	-	120	6,458	-	6,578	(18,365)	-	-	-	(18,365)	14,816	2,633	17,449
18-882	65,769	-	302	16,260	23,337	39,899	(3,292)	-	-	(32)	(3,324)	2,656	(4)	2,652
18-883	88,369	-	406	21,848	-	22,254	(8,289)	-	-	-	(8,289)	6,687	2,655	9,342
18-884	344,998	-	1,584	85,294	63,453	150,331	(11,138)	-	-	(3,154)	(14,292)	8,985	(359)	8,626
18-888	8,542	-	39	2,112	-	2,151	(43,482)	-	-	-	(43,482)	35,079	7,219	42,298
18-889	88,528	-	407	21,887	-	22,294	(9,077)	-	-	(8,846)	(9,923)	869	(1,006)	(137)
18-891	132,954	-	611	32,870	-	33,481	(11,158)	-	-	(25,712)	(36,870)	9,001	(2,925)	6,076
18-893	63,121	-	290	15,605	10,898	26,793	(16,757)	-	-	(34,746)	(51,503)	13,518	(3,953)	9,565
		-					(7,956)	-	-	-	(7,956)	6,418	1,240	7,658

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
18-894	46,101	-	212	11,398	-	11,610	(5,810)	-	-	(1,280)	(7,090)	4,687	(146)	4,541
18-895	191,879	-	881	47,438	43,557	91,876	(24,184)	-	-	-	(24,184)	19,510	4,955	24,465
18-897	220,199	-	1,011	54,440	29,624	85,075	(27,753)	-	-	-	(27,753)	22,389	3,370	25,759
18-899	161,989	-	744	40,049	-	40,793	(20,417)	-	-	(12,876)	(33,293)	16,471	(1,465)	15,006
18-900	133,250	-	612	32,943	8,145	41,700	(16,794)	-	-	-	(16,794)	13,548	927	14,475
18-910	898,347	-	4,125	222,099	-	226,224	(113,225)	-	-	(154,905)	(268,130)	91,342	(17,623)	73,719
18-930	128,871	-	592	31,861	48,383	80,836	(16,242)	-	-	-	(16,242)	13,103	5,504	18,607
18-931	56,154	-	258	13,883	-	14,141	(7,077)	-	-	(4,667)	(11,744)	5,710	(531)	5,179
18-935	62,368	-	286	15,419	13,048	28,753	(7,861)	-	-	-	(7,861)	6,341	1,484	7,825
18-946	84,431	-	388	20,874	28,886	50,148	(10,641)	-	-	-	(10,641)	8,585	3,286	11,871
18-947	158,742	-	729	39,246	30,150	70,125	(20,007)	-	-	-	(20,007)	16,141	3,430	19,571
18-948	148,445	-	682	36,700	15,367	52,749	(18,709)	-	-	-	(18,709)	15,093	1,748	16,841
18-950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-951	152,116	-	699	37,608	34,544	72,851	(19,172)	-	-	-	(19,172)	15,467	3,930	19,397
18-953	27,449	-	126	6,786	-	6,912	(3,460)	-	-	(6,480)	(9,940)	2,791	(737)	2,054
18-954	70,766	-	325	17,495	-	17,820	(8,919)	-	-	(1,946)	(10,865)	7,195	(221)	6,974
18-955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-956	202,144	-	928	49,976	65,131	116,035	(25,478)	-	-	-	(25,478)	20,554	7,410	27,964
18-957	167,233	-	768	41,345	36,886	78,499	(21,078)	-	-	-	(21,078)	17,004	4,139	21,143
18-958	179,049	-	822	44,267	43,143	88,232	(22,567)	-	-	-	(22,567)	18,205	4,908	23,113
19-001	385,887	-	1,772	95,403	25,499	122,674	(48,636)	-	-	-	(48,636)	39,236	2,901	42,137
19-003	603,689	-	2,772	149,250	14,512	166,534	(76,087)	-	-	-	(76,087)	61,382	1,651	63,033
19-028	721,625	-	3,314	178,408	-	181,722	(90,951)	-	-	(13,282)	(104,233)	73,373	(1,511)	71,862
19-045	590,289	-	2,711	145,938	-	148,649	(74,398)	-	-	(12,912)	(87,310)	60,019	(1,469)	58,550
19-046	600,877	-	2,759	148,555	1,727	153,041	(75,733)	-	-	-	(75,733)	61,096	196	61,292
19-047	458,609	-	2,106	113,382	-	115,488	(57,802)	-	-	(6,422)	(64,224)	46,630	(731)	45,899
19-146	1,583,437	-	7,271	391,474	-	398,745	(199,571)	-	-	(46,601)	(246,172)	161,000	(5,302)	155,698
19-372	1,037,306	-	4,763	256,454	-	261,217	(130,739)	-	-	(25,624)	(156,363)	105,471	(2,915)	102,556
20-005	486,086	-	2,232	120,175	-	122,407	(61,265)	-	-	(14,626)	(75,891)	49,424	(1,664)	47,760
20-013	638,347	-	2,931	157,819	-	160,750	(80,455)	-	-	(27,591)	(108,046)	64,906	(3,139)	61,767
20-014	686,042	-	3,150	169,611	-	172,761	(86,467)	-	-	(19,180)	(105,647)	69,755	(2,182)	67,573
20-129	1,728,140	-	7,936	427,249	-	435,185	(217,809)	-	-	(51,945)	(269,754)	175,713	(5,910)	169,803
20-381	652,281	-	2,995	161,264	15,809	180,068	(82,211)	-	-	-	(82,211)	66,322	1,799	68,121
21-014	3,080,610	-	14,146	761,622	11,828	787,596	(388,270)	-	-	-	(388,270)	313,229	1,346	314,575
21-016	18,370,634	-	84,360	4,541,786	964,251	5,590,397	(2,315,376)	-	-	-	(2,315,376)	1,867,881	109,699	1,977,580
21-018	1,498,358	-	6,881	370,440	1,331	378,652	(188,848)	-	-	-	(188,848)	152,349	151	152,500
21-130	4,521,070	-	20,761	1,117,748	-	1,138,509	(569,821)	-	-	(804)	(570,625)	459,691	(91)	459,600
21-756	1,095,123	-	5,029	270,748	-	275,777	(138,026)	-	-	(8,891)	(146,917)	111,349	(1,012)	110,337
22-001	1,645,943	-	7,558	406,928	13,591	428,077	(207,449)	-	-	-	(207,449)	167,355	1,546	168,901
22-006	40,354	-	185	9,977	-	10,162	(5,086)	-	-	(8,063)	(13,149)	4,103	(917)	3,186
22-007	1,250,592	-	5,743	309,185	48,714	363,642	(157,621)	-	-	-	(157,621)	127,157	5,542	132,699
22-010	1,708,817	-	7,847	422,472	-	430,319	(215,374)	-	-	(3,152)	(218,526)	173,748	(359)	173,389
22-011	1,652,152	-	7,587	408,463	48,359	464,409	(208,232)	-	-	-	(208,232)	167,987	5,502	173,489
22-012	1,154,793	-	5,303	285,500	2,802	293,605	(145,546)	-	-	-	(145,546)	117,417	319	117,736
22-187	3,384,198	-	15,541	836,678	-	852,219	(426,533)	-	-	(5,879)	(432,412)	344,097	(669)	343,428
22-259	834,637	-	3,833	206,348	-	210,181	(105,195)	-	-	(37,288)	(142,483)	84,864	(4,242)	80,622
22-708	1,385,989	-	6,365	342,659	-	349,024	(174,686)	-	-	(49,329)	(224,015)	140,924	(5,612)	135,312
22-800	254,565	-	1,169	62,936	25,564	89,669	(32,085)	-	-	-	(32,085)	25,884	2,908	28,792
23-001	1,151,186	-	5,286	284,609	38,288	328,183	(145,092)	-	-	-	(145,092)	117,050	4,356	121,406
23-003	804,871	-	3,696	198,989	-	202,685	(101,443)	-	-	(55,285)	(156,728)	81,837	(6,289)	75,548

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
23-009	7,932,946	-	36,429	1,961,268	144,123	2,141,820	(999,843)	-	-	-	(999,843)	806,602	16,396	822,998
23-010	1,440,412	-	6,614	356,114	-	362,728	(181,545)	-	-	(38,415)	(219,960)	146,458	(4,370)	142,088
23-013	449,024	-	2,062	111,013	18,548	131,623	(56,594)	-	-	-	(56,594)	45,656	2,110	47,766
23-014	1,440,702	-	6,616	356,186	13,648	376,450	(181,581)	-	-	-	(181,581)	146,487	1,553	148,040
23-015	1,292,795	-	5,937	319,619	104,524	430,080	(162,940)	-	-	-	(162,940)	131,448	11,891	143,339
23-016	1,003,819	-	4,610	248,175	-	252,785	(126,518)	-	-	(32,804)	(159,322)	102,066	(3,732)	98,334
23-153	5,001,159	-	22,966	1,236,440	-	1,259,406	(630,330)	-	-	(222,364)	(852,694)	508,506	(25,297)	483,209
24-013	2,275,342	-	10,449	562,535	-	572,984	(286,777)	-	-	(120,188)	(406,965)	231,351	(13,673)	217,678
24-204	1,460,786	-	6,708	361,151	15,369	383,228	(184,113)	-	-	-	(184,113)	148,529	1,749	150,278
25-001	2,423,714	-	11,130	599,217	23,250	633,597	(305,477)	-	-	-	(305,477)	246,437	2,645	249,082
25-004	3,350,849	-	15,387	828,433	70,708	914,528	(422,330)	-	-	-	(422,330)	340,706	8,044	348,750
25-007	1,658,840	-	7,618	410,116	133	417,867	(209,075)	-	-	-	(209,075)	168,667	15	168,682
25-010	5,005,508	-	22,986	1,237,516	211,330	1,471,832	(630,878)	-	-	-	(630,878)	508,948	24,042	532,990
25-016	4,234,535	-	19,445	1,046,907	-	1,066,352	(533,707)	-	-	(31,780)	(565,487)	430,557	(3,616)	426,941
25-028	39,623	-	182	9,796	-	9,978	(4,994)	-	-	(12,239)	(17,233)	4,029	(1,392)	2,637
25-029	117,509	-	540	29,052	20,635	50,227	(14,810)	-	-	-	(14,810)	11,948	2,347	14,295
25-030	31,027	-	142	7,671	-	7,813	(3,911)	-	-	-	(3,911)	3,155	(944)	2,211
25-033	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-034	203,236	-	933	50,246	25,825	77,004	(25,615)	-	-	-	(25,615)	20,664	2,938	23,602
25-035	95,600	-	439	23,635	11,377	35,451	(12,049)	-	-	-	(12,049)	9,720	1,294	11,014
25-037	53,708	-	247	13,278	-	13,525	(6,769)	-	-	(12,219)	(18,988)	5,461	(1,390)	4,071
25-038	35,605	-	163	8,803	-	8,966	(4,487)	-	-	-	(4,358)	3,620	(496)	3,124
25-039	49,509	-	227	12,240	10,089	22,556	(6,240)	-	-	-	(6,240)	5,034	1,148	6,182
25-040	34,787	-	160	8,601	-	8,761	(4,384)	-	-	-	(8,543)	(12,927)	3,537	2,565
25-041	138,252	-	635	34,180	-	34,815	(17,425)	-	-	(36,032)	(53,457)	14,057	(4,099)	9,958
25-042	56,202	-	258	13,895	-	14,153	(7,084)	-	-	(8,783)	(15,867)	5,715	(999)	4,716
25-043	97,013	-	445	23,985	17,516	41,946	(12,227)	-	-	-	(12,227)	9,864	1,993	11,857
25-044	139,408	-	640	34,466	26,130	61,236	(17,570)	-	-	-	(17,570)	14,175	2,973	17,148
25-045	27,869	-	128	6,890	9,671	16,689	(3,512)	-	-	-	(3,512)	2,834	1,100	3,934
25-046	25,374	-	117	6,273	1,059	7,449	(3,198)	-	-	-	(3,198)	2,580	121	2,701
25-047	70,241	-	323	17,366	53,747	71,436	(8,853)	-	-	-	(8,853)	7,142	6,115	13,257
25-048	39,236	-	180	9,700	30,022	39,902	(4,945)	-	-	-	(4,945)	3,989	3,416	7,405
25-112	2,089,344	-	9,594	516,550	-	526,144	(263,334)	-	-	(31,765)	(295,099)	212,439	(3,614)	208,825
25-123	65,094,373	-	298,919	16,093,333	1,290,160	17,682,412	(8,204,285)	-	-	-	(8,204,285)	6,618,636	146,776	6,765,412
25-124	15,417,338	-	70,798	3,811,641	105,155	3,987,594	(1,943,152)	-	-	-	(1,943,152)	1,567,597	11,963	1,579,560
25-145	1,345,624	-	6,179	332,680	-	338,859	(169,598)	-	-	(6,963)	(176,561)	136,820	(792)	136,028
25-216	6,002,774	-	27,565	1,484,071	135,490	1,647,126	(756,570)	-	-	-	(756,570)	610,347	15,414	625,761
25-241	2,508,965	-	11,521	620,293	-	631,814	(316,222)	-	-	(111,437)	(427,659)	255,105	(12,678)	242,427
25-255	16,426,985	-	75,434	4,061,256	-	4,136,690	(2,070,404)	-	-	(9,578)	(2,079,982)	1,670,255	(1,090)	1,669,165
25-263	10,487,189	-	48,158	2,592,756	-	2,640,914	(1,321,772)	-	-	(241,969)	(1,563,741)	1,066,312	(27,528)	1,038,784
25-275	9,643,260	-	44,283	2,384,111	-	2,428,394	(1,215,405)	-	-	(131,641)	(1,347,046)	980,503	(14,976)	965,527
25-282	12,013,970	-	55,169	2,970,223	-	3,025,392	(1,514,202)	-	-	(161,974)	(1,676,176)	1,221,551	(18,427)	1,203,124
25-293	4,182,534	-	19,207	1,034,051	15,382	1,068,640	(527,153)	-	-	-	(527,153)	425,270	1,750	427,020
25-295	5,587,723	-	25,659	1,381,457	39,488	1,446,604	(704,259)	-	-	-	(704,259)	568,146	4,492	572,638
25-707	1,613,443	-	7,409	398,893	62,745	469,047	(203,353)	-	-	-	(203,353)	164,051	7,138	171,189
25-720	19,876,817	-	91,276	4,914,161	302,524	5,307,961	(2,505,210)	-	-	-	(2,505,210)	2,021,026	34,417	2,055,443
25-800	78,743	-	362	19,468	292	20,122	(9,925)	-	-	-	(9,925)	8,006	33	8,039
25-801	71,956	-	330	17,790	-	18,120	(9,069)	-	-	(31,106)	(40,175)	7,316	(3,539)	3,777
25-803	1,694,821	-	7,783	419,012	50,564	477,359	(213,610)	-	-	-	(213,610)	172,325	5,753	178,078
25-804	106,634	-	490	26,363	17,259	44,112	(13,440)	-	-	-	(13,440)	10,842	1,963	12,805

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
25-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-806	197,099	-	905	48,729	25,388	75,022	(24,842)	-	-	(24,842)	20,041	2,888	22,929	
25-807	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-808	574,750	-	2,639	142,096	134,099	278,834	(72,440)	-	-	(72,440)	58,439	15,256	73,695	
25-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-810	247,689	-	1,137	61,236	3,256	65,629	(31,218)	-	-	(31,218)	25,184	370	25,554	
25-811	251,172	-	1,153	62,098	16,916	80,167	(31,657)	-	-	(31,657)	25,539	1,924	27,463	
25-812	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-813	319,183	-	1,466	78,912	48,397	128,775	(40,229)	-	-	(40,229)	32,454	5,506	37,960	
25-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-815	70,844	-	325	17,515	-	17,840	(8,929)	-	-	(9,073)	7,203	(16)	7,187	
25-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-817	449,266	-	2,063	111,072	24,773	137,908	(56,624)	-	-	(56,624)	45,680	2,818	48,498	
25-818	73,018	-	335	18,052	21,256	39,643	(9,203)	-	-	(9,203)	7,424	2,418	9,842	
25-820	339,969	-	1,561	84,051	37,380	122,992	(42,849)	-	-	(42,849)	34,567	4,253	38,820	
25-821	32,927	-	151	8,141	-	8,292	(4,150)	-	(9,341)	(13,491)	3,348	(1,063)	2,285	
25-823	19,738	-	91	4,880	-	4,971	(2,488)	-	-	(5,606)	2,007	(638)	1,369	
25-824	385,449	-	1,770	95,295	128,026	225,091	(48,581)	-	-	(48,581)	39,192	14,565	53,757	
25-825	138,892	-	638	34,338	31,046	66,022	(17,505)	-	-	(17,505)	14,122	3,532	17,654	
25-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-829	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-830	69,247	-	318	17,120	17,810	35,248	(8,728)	-	-	(8,728)	7,041	2,026	9,067	
25-831	74,448	-	342	18,406	15,726	34,474	(9,383)	-	-	(9,383)	7,570	1,789	9,359	
25-832	27,702	-	127	6,849	-	6,976	(3,491)	-	(1,293)	(4,784)	2,817	(147)	2,670	
25-833	74,969	-	344	18,535	9,234	28,113	(9,449)	-	-	(9,449)	7,623	1,051	8,674	
25-834	170,010	-	781	42,032	19,744	62,557	(21,428)	-	-	(21,428)	17,286	2,246	19,532	
25-836	130,634	-	600	32,297	5,217	38,114	(16,465)	-	-	(16,465)	13,283	594	13,877	
25-838	240,354	-	1,104	59,423	1,106	61,633	(30,293)	-	-	(30,293)	24,439	126	24,565	
25-840	758,660	-	3,484	187,564	163,725	354,773	(95,619)	-	-	(95,619)	77,139	18,626	95,765	
25-841	220,791	-	1,014	54,586	-	55,600	(27,828)	-	(14,462)	(42,290)	22,449	(1,645)	20,804	
25-842	37,150	-	171	9,185	11,451	20,807	(4,682)	-	-	(4,682)	3,777	1,303	5,080	
25-843	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-844	82,799	-	380	20,471	-	20,851	(10,436)	-	(4,270)	(14,706)	8,419	(486)	7,933	
25-846	248,460	-	1,141	61,427	228	62,796	(31,315)	-	-	(31,315)	25,263	26	25,289	
25-847	79,628	-	366	19,686	-	20,052	(10,036)	-	(4,050)	(14,086)	8,096	(461)	7,635	
25-849	70,645	-	324	17,466	-	17,790	(8,904)	-	(41,588)	(50,492)	7,183	(4,731)	2,452	
25-852	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-853	443,390	-	2,036	109,620	25,052	136,708	(55,883)	-	-	(55,883)	45,083	2,850	47,933	
25-855	489,182	-	2,246	120,941	20,637	143,824	(61,655)	-	-	(61,655)	49,739	2,348	52,087	
25-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-860	211,617	-	972	52,318	13,049	66,339	(26,671)	-	-	(26,671)	21,517	1,484	23,001	
25-864	266,529	-	1,224	65,894	42,936	110,054	(33,592)	-	-	(33,592)	27,100	4,885	31,985	
25-866	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-867	70,209	-	322	17,358	-	17,680	(8,849)	-	(21,917)	(30,766)	7,139	(2,493)	4,646	
25-868	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-870	159,121	-	731	39,340	24,148	64,219	(20,055)	-	-	(20,055)	16,179	2,747	18,926	
25-871	53,176	-	244	13,147	-	13,391	(6,702)	-	(37,441)	(44,143)	5,407	(4,259)	1,148	
25-874	23,151	-	106	5,724	259	6,089	(2,918)	-	-	(2,918)	2,354	29	2,383	
25-876	123,834	-	569	30,615	14,865	46,049	(15,608)	-	-	(15,608)	12,591	1,691	14,282	

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
25-879	203,384	-	934	50,283	6,181	57,398	(25,634)	-	-	-	(25,634)	20,680	703	21,383
25-880	136,937	-	629	33,855	17,244	51,728	(17,259)	-	-	-	(17,259)	13,923	1,962	15,885
25-881	166,204	-	763	41,091	-	41,854	(20,948)	-	-	(58,878)	(79,826)	16,899	(6,698)	10,201
25-882	192,564	-	884	47,608	1,584	50,076	(24,270)	-	-	-	(24,270)	19,579	180	19,759
25-883	470,754	-	2,162	116,385	121,662	240,209	(59,332)	-	-	-	(59,332)	47,865	13,841	61,706
25-886	66,236	-	304	16,376	7,116	23,796	(8,348)	-	-	-	(8,348)	6,735	810	7,545
25-887	260,704	-	1,197	64,454	24,570	90,221	(32,858)	-	-	-	(32,858)	26,508	2,795	29,303
25-888	50,832	-	233	12,567	3,937	16,737	(6,407)	-	-	-	(6,407)	5,168	448	5,616
25-889	78,501	-	360	19,408	-	19,768	(9,894)	-	-	(8,641)	(18,535)	7,982	(983)	6,999
25-890	75,483	-	347	18,662	261	19,270	(9,514)	-	-	-	(9,514)	7,675	30	7,705
25-891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-892	289,626	-	1,330	71,605	62,316	135,251	(36,504)	-	-	-	(36,504)	29,448	7,089	36,537
25-894	108,951	-	500	26,936	24,342	51,778	(13,732)	-	-	-	(13,732)	11,078	2,769	13,847
25-895	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-896	80,423	-	369	19,883	-	20,252	(10,136)	-	-	(5,591)	(15,727)	8,177	(636)	7,541
25-898	389,989	-	1,791	96,417	99,304	197,512	(49,153)	-	-	-	(49,153)	39,653	11,297	50,950
25-912	16,317,064	-	74,929	4,034,080	325,123	4,434,132	(2,056,550)	-	-	-	(2,056,550)	1,659,079	36,988	1,696,067
25-914	2,941,627	-	13,508	727,261	50,666	791,435	(370,753)	-	-	-	(370,753)	299,097	5,764	304,861
25-930	150,203	-	690	37,135	-	37,825	(18,931)	-	-	(3,789)	(22,720)	15,272	(431)	14,841
25-933	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-937	76,233	-	350	18,847	9,815	29,012	(9,608)	-	-	-	(9,608)	7,751	1,117	8,868
25-939	247,385	-	1,136	61,161	24,260	86,557	(31,180)	-	-	-	(31,180)	25,154	2,760	27,914
25-940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-943	267,679	-	1,229	66,179	89,084	156,492	(33,737)	-	-	-	(33,737)	27,217	10,135	37,352
25-945	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-948	144,216	-	662	35,655	9,621	45,938	(18,177)	-	-	-	(18,177)	14,664	1,095	15,759
25-950	82,300	-	378	20,347	-	20,725	(10,373)	-	-	(4,862)	(15,235)	8,368	(553)	7,815
25-953	181,259	-	832	44,813	2,017	47,662	(22,845)	-	-	-	(22,845)	18,430	230	18,660
26-001	2,180,624	-	10,014	539,117	154,633	703,764	(274,839)	-	-	-	(274,839)	221,720	17,592	239,312
26-002	771,169	-	3,541	190,657	-	194,198	(97,196)	-	-	(6,272)	(103,468)	78,411	(714)	77,697
26-010	265,456	-	1,219	65,629	-	66,848	(33,457)	-	-	(8,978)	(42,435)	26,991	(1,021)	25,970
26-013	469,138	-	2,154	115,985	19,808	137,947	(59,129)	-	-	-	(59,129)	47,701	2,253	49,954
26-017	1,008,545	-	4,631	249,343	44,334	298,308	(127,114)	-	-	-	(127,114)	102,546	5,044	107,590
26-019	917,157	-	4,212	226,749	933	231,894	(115,596)	-	-	-	(115,596)	93,254	106	93,360
26-020	902,911	-	4,146	223,227	14,863	242,236	(113,800)	-	-	-	(113,800)	91,806	1,691	93,497
26-374	1,084,681	-	4,981	268,166	-	273,147	(136,710)	-	-	(8,776)	(145,486)	110,288	(998)	109,290
26-876	246,848	-	1,134	61,028	15,768	77,930	(31,112)	-	-	-	(31,112)	25,099	1,794	26,893
27-001	310,036	-	1,424	76,650	6,207	84,281	(39,076)	-	-	-	(39,076)	31,524	706	32,230
27-019	1,878,837	-	8,628	464,506	94,277	567,411	(236,803)	-	-	-	(236,803)	191,036	10,726	201,762
27-142	1,175,528	-	5,398	290,627	-	296,025	(148,160)	-	-	(66,890)	(215,050)	119,525	(7,610)	111,915
27-762	601,861	-	2,764	148,799	-	151,563	(75,857)	-	-	(34,859)	(110,716)	61,196	(3,966)	57,230
28-005	2,392,324	-	10,986	591,456	31,416	633,858	(301,521)	-	-	-	(301,521)	243,246	3,574	246,820
28-006	2,005,047	-	9,207	495,709	12,301	517,217	(252,710)	-	-	-	(252,710)	203,868	1,399	205,267
28-014	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28-019	2,606,448	-	11,969	644,394	-	656,363	(328,508)	-	-	(256,211)	(584,719)	265,017	(29,148)	235,869
28-020	804,881	-	3,696	198,991	-	202,687	(101,445)	-	-	(58,813)	(160,258)	81,838	(6,691)	75,147
28-023	1,323,034	-	6,075	327,095	63,406	396,576	(166,751)	-	-	-	(166,751)	134,523	7,213	141,736
29-001	1,119,979	-	5,143	276,893	51,027	333,063	(141,159)	-	-	-	(141,159)	113,877	5,805	119,682
29-004	550,906	-	2,530	136,201	-	138,731	(69,434)	-	-	(37,217)	(106,651)	56,015	(4,234)	51,781

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
29-011	1,839,373	-	8,447	454,750	91,980	555,177	(231,829)	-	-	-	(231,829)	187,023	10,464	197,487
29-013	1,108,313	-	5,089	274,009	12,667	291,765	(139,688)	-	-	-	(139,688)	112,691	1,441	114,132
29-209	3,434,325	-	15,771	849,071	137,663	1,002,505	(432,851)	-	-	-	(432,851)	349,194	15,661	364,855
29-223	3,934,004	-	18,065	972,607	96,782	1,087,454	(495,829)	-	-	-	(495,829)	400,000	11,010	411,010
29-401	744,317	-	3,418	184,018	91,800	279,236	(93,811)	-	-	-	(93,811)	75,680	10,444	86,124
29-406	6,581,328	-	30,222	1,627,107	-	1,657,329	(829,489)	-	-	(185,371)	(1,014,860)	669,173	(21,089)	648,084
29-706	644,188	-	2,958	159,263	-	162,221	(81,191)	-	-	(46,574)	(127,765)	65,499	(5,298)	60,201
29-800	120,407	-	553	29,768	5,408	35,729	(15,176)	-	-	-	(15,176)	12,243	615	12,858
29-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29-899	106,736	-	490	26,388	6,369	33,247	(13,453)	-	-	-	(13,453)	10,853	725	11,578
29-909	903,435	-	4,149	223,357	-	227,506	(113,866)	-	-	(67,419)	(181,285)	91,859	(7,670)	84,189
30-001	927,320	-	4,258	229,262	137,429	370,949	(116,876)	-	-	-	(116,876)	94,288	15,635	109,923
30-027	1,126,967	-	5,175	278,621	-	283,796	(142,039)	-	-	(39,795)	(181,834)	114,587	(4,527)	110,060
30-028	1,056,135	-	4,850	261,109	-	265,959	(133,112)	-	-	(17,614)	(150,726)	107,385	(2,004)	105,381
30-115	1,332,867	-	6,121	329,526	-	335,647	(167,990)	-	-	(29,573)	(197,563)	135,523	(3,364)	132,159
31-001	5,496,083	-	25,239	1,358,801	-	1,384,040	(692,709)	-	-	(320,906)	(1,013,615)	558,828	(36,508)	522,320
31-004	179,181	-	823	44,299	44,441	89,563	(22,583)	-	-	-	(22,583)	18,219	5,056	23,275
31-009	91,976	-	422	22,739	-	23,161	(11,592)	-	-	(4,749)	(16,341)	9,352	(540)	8,812
31-013	378,939	-	1,740	93,685	68,831	164,256	(47,760)	-	-	-	(47,760)	38,530	7,831	46,361
31-015	1,047,673	-	4,811	259,017	-	263,828	(132,045)	-	-	(48,266)	(180,311)	106,525	(5,491)	101,034
31-044	2,202,627	-	10,115	544,557	151,061	705,733	(277,612)	-	-	-	(277,612)	223,958	17,186	241,144
31-046	5,379,052	-	24,701	1,329,867	200,953	1,555,521	(677,958)	-	-	-	(677,958)	546,929	22,862	569,791
31-047	1,908,413	-	8,764	471,818	-	480,582	(240,530)	-	-	(86,136)	(326,666)	194,043	(9,799)	184,244
31-048	5,028,192	-	23,090	1,243,124	-	1,266,214	(633,737)	-	-	(218,330)	(852,067)	511,254	(24,839)	486,415
31-049	6,404,152	-	29,408	1,583,303	-	1,612,711	(807,159)	-	-	(416,648)	(1,223,807)	651,158	(47,400)	603,758
31-052	129,688	-	596	32,063	8,124	40,783	(16,345)	-	-	-	(16,345)	13,186	924	14,110
31-053	8,128	-	37	2,010	-	2,047	(1,024)	-	-	(2,299)	(3,323)	826	(262)	564
31-054	156,586	-	719	38,713	33,477	72,909	(19,736)	-	-	-	(19,736)	15,921	3,809	19,730
31-055	60,675	-	279	15,001	15,680	30,960	(7,647)	-	-	-	(7,647)	6,169	1,784	7,953
31-056	82,829	-	380	20,478	-	20,858	(10,440)	-	-	(9,023)	(19,463)	8,422	(1,026)	7,396
31-057	167,739	-	770	41,470	128,351	170,591	(21,141)	-	-	-	(21,141)	17,055	14,602	31,657
31-058	940,083	-	4,317	232,417	719,335	956,069	(118,485)	-	-	-	(118,485)	95,585	81,836	177,421
31-119	44,930,357	-	206,324	11,108,167	-	11,314,491	(5,662,877)	-	-	(1,371,067)	(7,033,944)	4,568,408	(155,980)	4,412,428
31-155	245,987	-	1,130	60,816	5,046	66,992	(31,003)	-	-	-	(31,003)	25,011	574	25,585
31-175	1,885,401	-	8,658	466,129	-	474,787	(237,630)	-	-	(128,535)	(366,165)	191,703	(14,623)	177,080
31-182	797,369	-	3,662	197,134	-	200,796	(100,498)	-	-	(4,993)	(105,491)	81,074	(568)	80,506
31-184	817,668	-	3,755	202,153	9,165	215,073	(103,056)	-	-	-	(103,056)	83,138	1,043	84,181
31-212	1,075,405	-	4,938	265,873	22,422	293,233	(135,541)	-	-	-	(135,541)	109,344	2,551	111,895
31-218	1,327,311	-	6,095	328,152	-	334,247	(167,290)	-	-	(42,479)	(209,769)	134,958	(4,833)	130,125
31-220	1,340,291	-	6,155	331,361	-	337,516	(168,926)	-	-	(112,043)	(280,969)	136,277	(12,747)	123,530
31-231	3,414,168	-	15,678	844,088	215,162	1,074,928	(430,311)	-	-	-	(430,311)	347,144	24,478	371,622
31-248	1,428,276	-	6,559	353,114	5,928	365,601	(180,015)	-	-	-	(180,015)	145,224	674	145,898
31-252	3,327,122	-	15,278	822,567	322,338	1,160,183	(419,340)	-	-	-	(419,340)	338,294	36,671	374,965
31-253	6,563,174	-	30,139	1,622,619	-	1,652,758	(827,201)	-	-	(36,342)	(863,543)	667,327	(4,135)	663,192
31-256	4,948,551	-	22,724	1,223,434	-	1,246,158	(623,699)	-	-	(229,849)	(853,548)	503,156	(26,149)	477,007
31-261	4,141,863	-	19,020	1,023,996	-	1,043,016	(522,027)	-	-	(62,173)	(584,200)	421,134	(7,073)	414,061
31-268	1,450,755	-	6,662	358,671	-	365,333	(182,848)	-	-	(80,481)	(263,329)	147,509	(9,156)	138,353
31-310	2,263,378	-	10,394	559,577	-	569,971	(285,269)	-	-	(34,332)	(319,601)	230,135	(3,906)	226,229
31-733	4,599,131	-	21,120	1,137,047	-	1,158,167	(579,660)	-	-	(21,837)	(601,497)	467,628	(2,484)	465,144
31-736	2,952,094	-	13,556	729,849	-	743,405	(372,072)	-	-	(58,886)	(430,958)	300,162	(6,699)	293,463

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
31-800	308,399	-	1,416	76,246	9,789	87,451	(38,870)	-	-	-	(38,870)	31,357	1,114	32,471
31-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-807	263,330	-	1,209	65,103	-	66,312	(33,189)	-	-	(134,056)	(167,245)	26,775	(15,251)	11,524
31-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-810	105,999	-	487	26,206	-	26,693	(13,360)	-	-	(5,090)	(18,450)	10,778	(579)	10,199
31-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-823	77,246	-	355	19,098	1,041	20,494	(9,736)	-	-	-	(9,736)	7,854	118	7,972
31-824	47,708	-	219	11,795	-	12,014	(6,013)	-	-	(6,537)	(12,550)	4,851	(744)	4,107
31-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-838	708,519	-	3,254	175,168	11,863	190,285	(89,299)	-	-	-	(89,299)	72,040	1,350	73,390
31-841	36,704	-	169	9,074	-	9,243	(4,626)	-	-	(19,246)	(23,872)	3,732	(2,190)	1,542
31-845	544,823	-	2,502	134,697	32,633	169,832	(68,668)	-	-	-	(68,668)	55,396	3,713	59,109
31-846	105,480	-	484	26,078	-	26,562	(13,294)	-	-	(6,777)	(20,071)	10,725	(771)	9,954
31-848	330,206	-	1,516	81,637	4,846	87,999	(41,618)	-	-	(41,618)	(41,618)	33,575	551	34,126
31-849	23,132	-	106	5,719	3,740	9,565	(2,916)	-	-	-	(2,916)	2,352	425	2,777
31-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-856	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-860	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-868	121,280	-	557	29,984	-	30,541	(15,286)	-	-	(8,269)	(23,555)	12,331	(941)	11,390
31-872	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-873	1,737,355	-	7,978	429,528	243,436	680,942	(218,971)	-	-	-	(218,971)	176,650	27,695	204,345
31-877	105,607	-	485	26,109	-	26,594	(13,310)	-	-	(46,285)	(59,595)	10,738	(5,266)	5,472
31-878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-879	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-883	130,935	-	601	32,371	5,830	38,802	(16,503)	-	-	-	(16,503)	13,313	663	13,976
31-896	230,244	-	1,057	56,923	223	58,203	(29,019)	-	-	-	(29,019)	23,411	25	23,436
31-900	533,826	-	2,451	131,978	98,281	232,710	(67,282)	-	-	-	(67,282)	54,278	11,181	65,459
32-001	822,582	-	3,777	203,367	41,472	248,616	(103,676)	-	-	-	(103,676)	83,638	4,718	88,356
32-002	559,561	-	2,570	138,341	4,163	145,074	(70,525)	-	-	-	(70,525)	56,895	474	57,369
32-003	392,817	-	1,804	97,116	-	98,920	(49,509)	-	-	(6,999)	(56,508)	39,941	(796)	39,145
32-005	840,932	-	3,862	207,904	-	211,766	(105,988)	-	-	(27,459)	(133,447)	85,504	(3,124)	82,380
32-006	430,787	-	1,978	106,504	17,754	126,236	(54,295)	-	-	-	(54,295)	43,801	2,020	45,821
32-009	529,055	-	2,429	130,799	1,066	134,294	(66,680)	-	-	-	(66,680)	53,793	121	53,914
32-010	880,405	-	4,043	217,663	10,739	232,445	(110,963)	-	-	-	(110,963)	89,517	1,222	90,739
32-011	212,936	-	978	52,644	5,946	59,568	(26,838)	-	-	-	(26,838)	21,651	676	22,327
32-138	4,300,659	-	19,749	1,063,255	-	1,083,004	(542,041)	-	-	(60,415)	(602,456)	437,280	(6,873)	430,407
33-003	312,850	-	1,437	77,346	1,025	79,808	(39,431)	-	-	-	(39,431)	31,810	117	31,927
33-008	410,842	-	1,887	101,573	4,620	108,080	(51,781)	-	-	-	(51,781)	41,773	526	42,299
33-011	583,553	-	2,680	144,272	-	146,952	(73,549)	-	-	(40,987)	(114,536)	59,334	(4,663)	54,671
33-012	422,491	-	1,940	104,453	619	107,012	(53,249)	-	-	-	(53,249)	42,958	70	43,028
33-151	1,370,168	-	6,292	338,748	-	345,040	(172,692)	-	-	(73,322)	(246,014)	139,315	(8,342)	130,973
33-301	601,925	-	2,764	148,814	27,481	179,059	(75,865)	-	-	-	(75,865)	61,202	3,126	64,328
34-004	770,543	-	3,538	190,502	37,428	231,468	(97,117)	-	-	-	(97,117)	78,347	4,258	82,605
34-286	1,343,654	-	6,170	332,193	-	338,363	(169,350)	-	-	(11,229)	(180,579)	136,619	(1,278)	135,341
35-006	330,080	-	1,516	81,606	-	83,122	(41,602)	-	-	(12,402)	(54,004)	33,562	(1,411)	32,151
35-007	896,412	-	4,116	221,621	-	225,737	(112,981)	-	-	(24,451)	(137,432)	91,145	(2,782)	88,363
35-014	809,255	-	3,716	200,073	-	203,789	(101,996)	-	-	(36,519)	(138,515)	82,283	(4,155)	78,128
35-232	1,302,340	-	5,980	321,979	-	327,959	(164,143)	-	-	(35,638)	(199,781)	132,419	(4,054)	128,365

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
35-715	941,053	-	4,321	232,657	-	236,978	(118,607)	-	-	(22,434)	(141,041)	95,684	(2,552)	93,132
35-729	1,735,605	-	7,970	429,095	-	437,065	(218,750)	-	-	(81,141)	(299,891)	176,472	(9,231)	167,241
35-904	1,165,798	-	5,353	288,221	43,316	336,890	(146,933)	-	-	-	(146,933)	118,535	4,928	123,463
36-018	1,124,925	-	5,166	278,116	-	319,234	(141,782)	-	-	-	(141,782)	114,380	4,090	118,470
36-019	742,535	-	3,410	183,577	-	186,987	(93,587)	-	-	(3,027)	(96,614)	75,499	(344)	75,155
36-022	729,106	-	3,348	180,257	57,317	240,922	(91,894)	-	-	-	(91,894)	74,134	6,521	80,655
36-226	1,887,485	-	8,667	466,644	24,453	499,764	(237,892)	-	-	-	(237,892)	191,915	2,782	194,697
36-336	1,679,690	-	7,713	415,271	-	422,984	(211,703)	-	-	(8,723)	(220,426)	170,787	(992)	169,795
37-015	3,870,614	-	17,774	956,935	-	974,709	(487,840)	-	-	(149,578)	(637,418)	393,555	(17,017)	376,538
38-016	1,231,953	-	5,657	304,577	480	310,714	(155,271)	-	-	-	(155,271)	125,262	55	125,317
38-018	1,533,315	-	7,041	379,083	-	386,124	(193,254)	-	-	(40,781)	(234,035)	155,904	(4,639)	151,265
39-012	434,163	-	1,994	107,338	-	109,332	(54,720)	-	-	(3,538)	(58,258)	44,145	(403)	43,742
39-014	736,417	-	3,382	182,065	71,411	256,858	(92,816)	-	-	-	(92,816)	74,877	8,124	83,001
39-024	628,826	-	2,888	155,465	-	158,353	(79,255)	-	-	(31,801)	(111,056)	63,938	(3,618)	60,320
39-025	692,224	-	3,179	171,139	10,002	184,320	(87,246)	-	-	-	(87,246)	70,384	1,138	71,522
39-110	1,428,394	-	6,559	353,143	-	359,702	(180,030)	-	-	(11,656)	(191,686)	145,236	(1,326)	143,910
39-174	1,721,205	-	7,904	425,535	56,047	489,486	(216,935)	-	-	-	(216,935)	175,008	6,376	181,384
39-246	952,926	-	4,376	235,593	-	239,969	(120,104)	-	-	(10,831)	(130,935)	96,891	(1,232)	95,659
40-015	764,218	-	3,509	188,938	13,532	205,979	(96,320)	-	-	-	(96,320)	77,704	1,540	79,244
40-149	2,120,438	-	9,737	524,238	-	533,975	(267,253)	-	-	(90,737)	(357,990)	215,601	(10,323)	205,278
40-205	977,655	-	4,489	241,706	-	246,195	(123,220)	-	-	(47,267)	(170,487)	99,406	(5,377)	94,029
41-001	2,058,398	-	9,452	508,899	489,412	1,007,763	(259,434)	-	-	-	(259,434)	209,293	55,678	264,971
41-010	1,170,598	-	5,375	289,408	34,567	329,350	(147,538)	-	-	-	(147,538)	119,024	3,932	122,956
41-025	870,274	-	3,996	215,158	7,496	226,650	(109,687)	-	-	-	(109,687)	88,487	853	89,340
41-027	1,270,547	-	5,834	314,118	-	319,952	(160,136)	-	-	(46,406)	(206,542)	129,186	(5,279)	123,907
41-192	1,256,215	-	5,769	310,575	-	316,344	(158,329)	-	-	(7,345)	(165,674)	127,729	(836)	126,893
41-196	625,192	-	2,871	154,567	21,451	178,889	(78,797)	-	-	-	(78,797)	63,568	2,440	66,008
41-721	3,884,411	-	17,838	960,346	137,329	1,115,513	(489,579)	-	-	-	(489,579)	394,957	15,623	410,580
41-766	339,652	-	1,560	83,972	12,830	98,362	(42,809)	-	-	-	(42,809)	34,535	1,460	35,995
41-800	19,192	-	88	4,745	3,057	7,890	(2,419)	-	-	-	(2,419)	1,951	348	2,299
41-900	580,954	-	2,668	143,630	1,464	147,762	(73,222)	-	-	-	(73,222)	59,070	167	59,237
42-001	1,403,581	-	6,445	347,009	81,333	434,787	(176,903)	-	-	-	(176,903)	142,713	9,253	151,966
42-004	680,400	-	3,124	168,216	5,374	176,714	(85,755)	-	-	-	(85,755)	69,181	611	69,792
42-007	472,678	-	2,171	116,861	-	119,032	(59,575)	-	-	(16,051)	(75,626)	48,061	(1,826)	46,235
42-008	759,109	-	3,486	187,675	2,900	194,061	(95,676)	-	-	-	(95,676)	77,184	330	77,514
42-011	577,065	-	2,650	142,668	-	145,318	(72,731)	-	-	(11,385)	(84,116)	58,675	(1,295)	57,380
42-168	1,942,897	-	8,922	480,344	-	489,266	(244,876)	-	-	(22,194)	(267,070)	197,549	(2,525)	195,024
42-714	666,998	-	3,063	164,902	-	167,965	(84,066)	-	-	(15,252)	(99,318)	67,819	(1,735)	66,084
43-001	1,734,597	-	7,965	428,846	-	436,811	(218,623)	-	-	(117,922)	(336,545)	176,370	(13,415)	162,955
43-003	776,360	-	3,565	191,940	-	195,505	(97,850)	-	-	(19,825)	(117,675)	78,938	(2,255)	76,683
43-005	1,709,550	-	7,850	422,653	29,310	459,813	(215,466)	-	-	-	(215,466)	173,823	3,334	177,157
43-008	3,370,610	-	15,478	833,319	197,579	1,046,376	(424,821)	-	-	-	(424,821)	342,715	22,478	365,193
43-009	1,908,316	-	8,763	471,794	-	480,557	(240,518)	-	-	(105,196)	(345,714)	194,033	(11,968)	182,065
43-014	2,412,183	-	11,077	596,366	-	607,443	(304,024)	-	-	(62,607)	(366,631)	245,265	(7,123)	238,142
43-238	1,150,044	-	5,281	284,326	-	289,607	(144,948)	-	-	(24,388)	(169,336)	116,934	(2,774)	114,160
43-239	6,898,656	-	31,679	1,705,560	-	1,737,239	(869,484)	-	-	(166,877)	(1,036,361)	701,438	(18,985)	682,453
43-329	248,944	-	1,143	61,547	124	62,814	(31,376)	-	-	-	(31,376)	25,312	14	25,326
43-397	7,049,477	-	32,372	1,742,848	-	1,775,220	(888,493)	-	-	(73,851)	(962,344)	716,773	(8,402)	708,371
43-551	5,720,250	-	26,268	1,414,222	-	1,440,490	(720,962)	-	-	(451,172)	(1,172,134)	581,621	(51,328)	530,293
43-702	581,830	-	2,672	143,846	-	146,518	(73,332)	-	-	(6,305)	(79,637)	59,159	(717)	58,442

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
43-836	82,181	-	377	20,318	-	20,695	(10,358)	-	-	(6,446)	(16,804)	8,356	(733)	7,623
44-001	286,594	-	1,316	70,855	18,056	90,227	(36,121)	-	-	-	(36,121)	29,140	2,054	31,194
44-016	1,231,515	-	5,655	304,468	-	310,123	(155,216)	-	-	(25,858)	(181,074)	125,217	(2,942)	122,275
44-017	1,658,420	-	7,616	410,013	35,212	452,841	(209,022)	-	-	-	(209,022)	168,624	4,006	172,630
44-022	781,394	-	3,588	193,185	-	196,773	(98,484)	-	-	(47,544)	(146,028)	79,450	(5,409)	74,041
44-024	1,095,553	-	5,031	270,855	17,698	293,584	(138,080)	-	-	-	(138,080)	111,393	2,013	113,406
44-025	735,221	-	3,376	181,769	3,607	188,752	(92,665)	-	-	-	(92,665)	74,755	410	75,165
44-148	1,014,012	-	4,656	250,695	-	255,351	(127,803)	-	-	(7,429)	(135,232)	103,102	(845)	102,257
44-319	823,439	-	3,781	203,579	-	207,360	(103,784)	-	-	(2,582)	(106,366)	83,725	(294)	83,431
44-771	616,526	-	2,831	152,424	7,974	163,229	(77,705)	-	-	-	(77,705)	62,687	907	63,594
45-001	1,581,548	-	7,263	391,007	-	398,270	(199,333)	-	-	(45,194)	(244,527)	160,808	(5,142)	155,666
45-007	3,169,057	-	14,553	783,488	-	798,041	(399,418)	-	-	(18,173)	(417,591)	322,222	(2,067)	320,155
45-016	1,077,439	-	4,948	266,376	56,713	328,037	(135,797)	-	-	-	(135,797)	109,551	6,452	116,003
45-029	1,601,463	-	7,354	395,931	34,613	437,898	(201,843)	-	-	-	(201,843)	162,833	3,938	166,771
45-031	3,013,186	-	13,837	744,952	153,789	912,578	(379,772)	-	-	-	(379,772)	306,373	17,496	323,869
45-032	1,607,674	-	7,383	397,467	-	404,850	(202,626)	-	-	(37,652)	(240,278)	163,464	(4,284)	159,180
45-033	1,266,128	-	5,814	313,026	2,762	321,602	(159,579)	-	-	-	(159,579)	128,737	314	129,051
45-034	1,405,409	-	6,454	347,460	79,344	433,258	(177,133)	-	-	-	(177,133)	142,899	9,027	151,926
45-035	617,636	-	2,836	152,699	49,207	204,742	(77,845)	-	-	-	(77,845)	62,800	5,598	68,398
45-170	4,897,636	-	22,490	1,210,846	-	1,233,336	(617,282)	-	-	(106,749)	(724,031)	497,980	(12,144)	485,836
45-267	1,206,399	-	5,540	298,259	17,764	321,563	(152,051)	-	-	-	(152,051)	122,664	2,021	124,685
45-394	1,630,326	-	7,487	403,067	15,775	426,329	(205,481)	-	-	-	(205,481)	165,768	1,795	167,563
45-737	831,347	-	3,818	205,535	-	209,353	(104,780)	-	-	(68,494)	(173,274)	84,529	(7,792)	76,737
45-842	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45-866	143,848	-	661	35,564	-	36,225	(18,130)	-	-	(15,922)	(34,052)	14,626	(1,811)	12,815
46-005	604,420	-	2,776	149,431	938	153,145	(76,179)	-	-	-	(76,179)	61,456	107	61,563
46-018	1,120,379	-	5,145	276,992	-	282,137	(141,209)	-	-	(52,850)	(194,059)	113,917	(6,012)	107,905
46-019	1,194,424	-	5,485	295,298	-	300,783	(150,541)	-	-	(27,075)	(177,616)	121,446	(3,080)	118,366
46-109	1,627,598	-	7,474	402,392	41,213	451,079	(205,137)	-	-	-	(205,137)	165,490	4,689	170,179
46-601	1,755,544	-	8,062	434,024	361,863	803,949	(221,263)	-	-	-	(221,263)	178,499	41,168	219,667
46-752	682,661	-	3,135	168,775	-	171,910	(86,040)	-	-	(11,105)	(97,145)	69,411	(1,263)	68,148
47-001	813,663	-	3,736	201,163	110,706	315,605	(102,551)	-	-	-	(102,551)	82,731	12,594	95,325
47-004	2,895,336	-	13,296	715,816	67,887	796,999	(364,919)	-	-	-	(364,919)	294,391	7,723	302,114
47-009	1,045,740	-	4,802	258,539	3,626	266,967	(131,802)	-	-	-	(131,802)	106,328	412	106,740
47-010	911,612	-	4,186	225,379	59,034	288,599	(114,897)	-	-	-	(114,897)	92,690	6,716	99,406
47-026	41,107	-	189	10,163	-	10,352	(5,181)	-	-	(8,566)	(13,747)	4,180	(975)	3,205
47-028	1,354,206	-	6,219	334,802	19,458	360,479	(170,680)	-	-	-	(170,680)	137,692	2,214	139,906
47-029	2,034,625	-	9,343	503,022	-	512,365	(256,438)	-	-	(9,543)	(265,981)	206,876	(1,086)	205,790
47-031	1,054,726	-	4,843	260,761	43,354	308,958	(132,934)	-	-	-	(132,934)	107,242	4,932	112,174
47-032	14,219	-	65	3,515	10,880	14,460	(1,792)	-	-	-	(1,792)	1,446	1,238	2,684
47-033	20,130	-	92	4,977	15,403	20,472	(2,537)	-	-	-	(2,537)	2,047	1,752	3,799
47-034	20,367	-	94	5,035	15,584	20,713	(2,567)	-	-	-	(2,567)	2,071	1,773	3,844
47-136	5,299,169	-	24,334	1,310,118	156,386	1,490,838	(667,890)	-	-	-	(667,890)	538,806	17,791	556,597
47-157	8,240,391	-	37,841	2,037,278	133,200	2,208,319	(1,038,592)	-	-	-	(1,038,592)	837,863	15,154	853,017
47-234	1,028,737	-	4,724	254,335	18,654	277,713	(129,659)	-	-	-	(129,659)	104,599	2,122	106,721
47-266	3,521,361	-	16,170	870,589	-	886,759	(443,821)	-	-	(51,451)	(495,272)	358,043	(5,853)	352,190
47-276	1,435,818	-	6,593	354,978	115,737	477,308	(180,966)	-	-	-	(180,966)	145,990	13,167	159,157
47-287	3,118,664	-	14,321	771,030	-	785,351	(393,066)	-	-	(85,601)	(478,667)	317,098	(9,738)	307,360
47-302	2,700,876	-	12,403	667,740	-	680,143	(340,410)	-	-	(204,423)	(544,833)	274,618	(23,256)	251,362
47-389	991,476	-	4,553	245,123	56,312	305,988	(124,962)	-	-	-	(124,962)	100,811	6,406	107,217

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
47-725	1,245,893	-	5,721	308,023	33,718	347,462	(157,028)	-	-	-	(157,028)	126,679	3,836	130,515
47-800	256,444	-	1,178	63,401	-	64,579	(32,321)	-	-	(41,747)	(74,068)	26,075	(4,749)	21,326
47-801	390,868	-	1,795	96,635	55,884	154,314	(49,264)	-	-	-	(49,264)	39,742	6,358	46,100
47-806	45,375	-	208	11,218	-	11,426	(5,719)	-	-	(4,581)	(10,300)	4,614	(521)	4,093
47-838	74,416	-	342	18,398	2,142	20,882	(9,379)	-	-	-	(9,379)	7,566	244	7,810
47-856	83,996	-	386	20,766	9,288	30,440	(10,587)	-	-	-	(10,587)	8,540	1,057	9,597
47-876	39,991	-	184	9,887	-	10,071	(5,040)	-	-	(13,169)	(18,209)	4,066	(1,498)	2,568
47-877	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47-885	120,415	-	553	29,770	3,364	33,687	(15,177)	-	-	-	(15,177)	12,243	383	12,626
47-887	126,081	-	579	31,171	-	31,750	(15,891)	-	-	(19,614)	(35,505)	12,820	(2,231)	10,589
47-888	45,461	-	209	11,239	6,481	17,929	(5,730)	-	-	-	(5,730)	4,622	737	5,359
47-890	149,453	-	686	36,949	24,291	61,926	(18,837)	-	-	-	(18,837)	15,196	2,764	17,960
47-891	170,558	-	783	42,167	5,261	48,211	(21,497)	-	-	-	(21,497)	17,342	599	17,941
47-903	15,469	-	71	3,824	-	3,895	(1,950)	-	-	(101)	(2,051)	1,573	(12)	1,561
48-001	1,015,695	-	4,664	251,111	-	255,775	(128,015)	-	-	(51,369)	(179,384)	103,273	(5,844)	97,429
48-005	21,299	-	98	5,266	2,297	7,661	(2,684)	-	-	-	(2,684)	2,166	261	2,427
48-008	998,811	-	4,587	246,937	-	251,524	(125,887)	-	-	(67,324)	(193,211)	101,557	(7,659)	93,898
48-013	2,570,575	-	11,804	635,525	130,083	777,412	(323,987)	-	-	-	(323,987)	261,370	14,799	276,169
48-015	5,358,689	-	24,608	1,324,833	-	1,349,441	(675,392)	-	-	(91,335)	(766,727)	544,858	(10,391)	534,467
48-016	2,964,870	-	13,615	733,007	25,646	772,268	(373,683)	-	-	-	(373,683)	301,461	2,918	304,379
48-018	191,430	-	879	47,327	38,174	86,380	(24,127)	-	-	-	(24,127)	19,464	4,343	23,807
48-019	308,294	-	1,416	76,220	-	77,636	(38,856)	-	-	(12,654)	(51,510)	31,347	(1,440)	29,907
48-020	114,907	-	528	28,409	-	28,937	(14,483)	-	-	(1,502)	(15,985)	11,683	(171)	11,512
48-021	154,670	-	710	38,239	46,982	85,931	(19,494)	-	-	-	(19,494)	15,726	5,345	21,071
48-022	57,990	-	266	14,337	33,868	48,471	(7,309)	-	-	-	(7,309)	5,896	3,853	9,749
48-023	14,746	-	68	3,646	11,283	14,997	(1,859)	-	-	-	(1,859)	1,499	1,284	2,783
48-195	27,686,263	-	127,138	6,844,896	-	6,972,034	(3,489,487)	-	-	(31,965)	(3,521,452)	2,815,071	(3,637)	2,811,434
48-229	2,041,611	-	9,375	504,749	19,752	533,876	(257,318)	-	-	-	(257,318)	207,586	2,247	209,833
48-254	5,634,281	-	25,873	1,392,968	-	1,418,841	(710,127)	-	-	(278,489)	(988,616)	572,880	(31,682)	541,198
48-260	2,925,172	-	13,433	723,192	-	736,625	(368,679)	-	-	(62,007)	(430,686)	297,424	(7,054)	290,370
48-801	71,620	-	329	17,707	781	18,817	(9,027)	-	-	-	(9,027)	7,282	89	7,371
48-802	947,405	-	4,351	234,228	-	238,579	(119,408)	-	-	(13,134)	(132,542)	96,330	(1,494)	94,836
48-805	248,358	-	1,140	61,402	-	62,542	(31,302)	-	-	(1,703)	(33,005)	25,252	(194)	25,058
48-806	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-807	73,878	-	339	18,265	-	18,604	(9,311)	-	-	(17,453)	(26,764)	7,512	(1,985)	5,527
48-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-809	185,683	-	853	45,907	10,434	57,194	(23,403)	-	-	-	(23,403)	18,880	1,187	20,067
48-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-811	201,940	-	927	49,926	28,798	79,651	(25,452)	-	-	-	(25,452)	20,533	3,276	23,809
48-812	79,593	-	365	19,678	-	20,043	(10,032)	-	-	(777)	(10,809)	8,093	(88)	8,005
48-815	494,397	-	2,270	122,230	-	124,500	(62,312)	-	-	(8,153)	(70,465)	50,269	(927)	49,342
48-818	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-821	285,812	-	1,312	70,662	-	71,974	(36,023)	-	-	(24,690)	(60,713)	29,061	(2,809)	26,252
48-822	320,274	-	1,471	79,182	29,390	110,043	(40,366)	-	-	-	(40,366)	32,565	3,344	35,909
48-823	243,703	-	1,119	60,251	23,793	85,163	(30,716)	-	-	-	(30,716)	24,779	2,707	27,486
48-824	189,815	-	872	46,928	9,330	57,130	(23,924)	-	-	-	(23,924)	19,300	1,061	20,361
48-825	400,346	-	1,838	98,978	38,172	138,988	(50,458)	-	-	-	(50,458)	40,706	4,343	45,049
48-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-828	178,052	-	818	44,020	2,062	46,900	(22,441)	-	-	-	(22,441)	18,104	235	18,339

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
48-830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-831	2,879,474	-	13,223	711,895	-	725,118	(362,920)	-	-	(285,506)	(648,426)	292,778	(32,481)	260,297
48-832	418,331	-	1,921	103,424	81,388	186,733	(52,725)	-	-	-	(52,725)	42,535	9,259	51,794
48-833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-834	81,767	-	375	20,215	9,844	30,434	(10,306)	-	-	-	(10,306)	8,314	1,120	9,434
48-835	133,349	-	612	32,968	32,407	65,987	(16,807)	-	-	-	(16,807)	13,559	3,687	17,246
48-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-845	144,114	-	662	35,629	29,811	66,102	(18,164)	-	-	-	(18,164)	14,653	3,392	18,045
48-847	370,316	-	1,701	91,553	-	93,254	(46,673)	-	-	(25,741)	(72,414)	37,653	(2,928)	34,725
48-854	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-860	236,099	-	1,084	58,371	-	59,455	(29,757)	-	-	(2,259)	(32,016)	24,006	(257)	23,749
48-861	67,532	-	310	16,696	-	17,006	(8,512)	-	-	(33,741)	(42,253)	6,866	(3,839)	3,027
48-867	80,294	-	369	19,851	-	20,220	(10,120)	-	-	(22,224)	(32,344)	8,164	(2,528)	5,636
49-006	924,208	-	4,244	228,493	-	232,737	(116,484)	-	-	(20,374)	(136,858)	93,971	(2,318)	91,653
49-018	1,009,042	-	4,634	249,466	56,613	310,713	(127,176)	-	-	-	(127,176)	102,597	6,441	109,038
49-019	1,310,100	-	6,016	323,897	21,629	351,542	(165,121)	-	-	-	(165,121)	133,208	2,461	135,669
49-021	36,357	-	167	8,989	-	9,156	(4,582)	-	-	(22,314)	(26,896)	3,697	(2,539)	1,158
49-228	1,153,906	-	5,299	285,281	-	290,580	(145,435)	-	-	(41,394)	(186,829)	117,326	(4,709)	112,617
49-754	601,452	-	2,762	148,698	-	151,460	(75,805)	-	-	(5,615)	(81,420)	61,154	(639)	60,515
50-001	932,078	-	4,280	230,438	12,186	246,904	(117,476)	-	-	-	(117,476)	94,771	1,386	96,157
50-002	2,858,169	-	13,125	706,627	33,486	753,238	(360,234)	-	-	-	(360,234)	290,612	3,809	294,421
50-005	2,970,638	-	13,641	734,433	-	748,074	(374,410)	-	-	(17,838)	(392,248)	302,047	(2,029)	300,018
50-006	1,763,371	-	8,098	435,960	21,129	465,187	(222,250)	-	-	-	(222,250)	179,295	2,404	181,699
50-011	610,882	-	2,805	151,029	-	153,834	(76,994)	-	-	(9,957)	(86,951)	62,113	(1,133)	60,980
50-012	314,353	-	1,444	77,718	-	79,162	(39,620)	-	-	(20,534)	(60,154)	31,963	(2,336)	29,627
50-013	918,396	-	4,217	227,056	-	231,273	(115,752)	-	-	(11,931)	(127,683)	93,380	(1,357)	92,023
50-014	1,020,605	-	4,687	252,325	20,248	277,260	(128,634)	-	-	-	(128,634)	103,773	2,303	106,076
50-016	639,024	-	2,934	157,987	-	160,921	(80,541)	-	-	(12,490)	(93,031)	64,974	(1,421)	63,553
50-019	391,857	-	1,799	96,879	1,572	100,250	(49,388)	-	-	-	(49,388)	39,843	179	40,022
50-020	430,623	-	1,977	106,463	3,275	111,715	(54,274)	-	-	-	(54,274)	43,785	373	44,158
50-021	1,138,499	-	5,228	281,472	-	286,700	(143,493)	-	-	(14,417)	(157,910)	115,760	(1,640)	114,120
50-022	41,529	-	191	10,267	13,975	24,433	(5,234)	-	-	-	(5,234)	4,223	1,590	5,813
50-116	1,284,210	-	5,897	317,496	-	323,393	(161,858)	-	-	(1,597)	(163,455)	130,575	(182)	130,393
50-193	1,103,604	-	5,068	272,845	-	277,913	(139,095)	-	-	(37,411)	(176,506)	112,212	(4,256)	107,956
50-210	8,017,235	-	36,816	1,982,107	186,416	2,205,339	(1,010,466)	-	-	-	(1,010,466)	815,173	21,208	836,381
50-741	652,849	-	2,998	161,404	-	164,402	(82,283)	-	-	(5,331)	(87,614)	66,380	(606)	65,774
50-800	39,744	-	183	9,826	12,889	22,898	(5,009)	-	-	-	(5,009)	4,041	1,466	5,507
50-802	107,254	-	493	26,517	-	27,010	(13,518)	-	-	(2,516)	(16,034)	10,905	(286)	10,619
50-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-808	375,444	-	1,724	92,821	5,330	99,875	(47,320)	-	-	-	(47,320)	38,174	606	38,780
50-810	192,239	-	883	47,527	47,065	95,475	(24,229)	-	-	-	(24,229)	19,546	5,354	24,900
50-812	222,522	-	1,022	55,014	17,593	73,629	(28,046)	-	-	-	(28,046)	22,625	2,002	24,627
50-831	174,133	-	800	43,051	1,289	45,140	(21,947)	-	-	-	(21,947)	17,705	147	17,852
50-836	183,700	-	844	45,416	-	46,260	(23,153)	-	-	(4,437)	(27,590)	18,678	(505)	18,173
50-850	198,771	-	913	49,142	1,731	51,786	(25,052)	-	-	-	(25,052)	20,211	197	20,408
50-851	43,378	-	199	10,724	-	10,923	(5,467)	-	-	(4)	(5,471)	4,411	-	4,411
50-875	43,593	-	200	10,778	-	10,978	(5,494)	-	-	(29,309)	(34,803)	4,432	(3,334)	1,098
50-886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-892	127,194	-	584	31,446	-	32,030	(16,031)	-	-	(13,070)	(29,101)	12,933	(1,487)	11,446
50-900	1,775,798	-	8,155	439,032	42,758	489,945	(223,816)	-	-	-	(223,816)	180,559	4,864	185,423

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
51-011	762,213	-	3,500	188,443	-	191,943	(96,067)	-	-	(14,094)	(110,161)	77,500	(1,603)	75,897
51-016	536,815	-	2,465	132,717	-	135,182	(67,658)	-	-	(9,017)	(76,675)	54,582	(1,026)	53,556
51-017	1,217,592	-	5,591	301,026	-	306,617	(153,461)	-	-	(18,173)	(171,634)	123,802	(2,068)	121,734
51-018	789,179	-	3,624	195,109	-	198,733	(99,466)	-	-	(11,222)	(110,688)	80,242	(1,277)	78,965
51-019	51,600	-	237	12,757	11,853	24,847	(6,504)	-	-	-	(6,504)	5,247	1,348	6,595
51-020	313,799	-	1,441	77,581	97,687	176,709	(39,550)	-	-	-	(39,550)	31,906	11,113	43,019
51-021	188,334	-	865	46,562	45,257	92,684	(23,737)	-	-	-	(23,737)	19,149	5,149	24,298
51-162	3,593,715	-	16,503	888,477	-	904,980	(452,940)	-	-	(145,135)	(598,075)	365,400	(16,511)	348,889
51-750	1,161,430	-	5,333	287,141	-	292,474	(146,383)	-	-	(119,599)	(265,982)	118,091	(13,606)	104,485
51-767	880,214	-	4,042	217,616	49,103	270,761	(110,939)	-	-	-	(110,939)	89,498	5,586	95,084
51-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51-811	1,119,858	-	5,142	276,863	-	282,005	(141,143)	-	-	(17,795)	(158,938)	113,864	(2,024)	111,840
51-908	3,183,427	-	14,619	787,041	-	801,660	(401,229)	-	-	(85,560)	(486,789)	323,683	(9,734)	313,949
52-001	808,405	-	3,712	199,863	-	203,575	(101,889)	-	-	(2,711)	(104,600)	82,197	(308)	81,889
52-020	1,255,935	-	5,767	310,506	-	316,273	(158,294)	-	-	(28,225)	(186,519)	127,700	(3,211)	124,489
52-021	2,219,760	-	10,193	548,793	-	558,986	(279,771)	-	-	(93,088)	(372,859)	225,700	(10,590)	215,110
52-022	2,254,489	-	10,353	557,379	5,427	573,159	(284,148)	-	-	-	(284,148)	229,231	617	229,848
52-023	928,398	-	4,263	229,529	-	233,792	(117,012)	-	-	(18,247)	(135,259)	94,397	(2,076)	92,321
52-201	3,554,926	-	16,325	878,887	-	895,212	(448,051)	-	-	(4,450)	(452,501)	361,456	(506)	360,950
52-217	5,034,044	-	23,117	1,244,571	-	1,267,688	(634,475)	-	-	(146,226)	(780,701)	511,849	(16,636)	495,213
52-272	4,488,089	-	20,610	1,109,594	-	1,130,204	(565,664)	-	-	(56,031)	(621,695)	456,338	(6,374)	449,964
52-746	906,701	-	4,164	224,164	8,140	236,468	(114,278)	-	-	-	(114,278)	92,191	926	93,117
53-007	557,203	-	2,559	137,758	144	140,461	(70,228)	-	-	-	(70,228)	56,655	16	56,671
53-010	749,765	-	3,443	185,365	-	188,808	(94,498)	-	-	(9,040)	(103,538)	76,234	(1,028)	75,206
53-012	1,706,255	-	7,835	421,839	10,844	440,518	(215,051)	-	-	-	(215,051)	173,488	1,234	174,722
54-001	538,979	-	2,475	133,252	24,816	160,543	(67,931)	-	-	-	(67,931)	54,802	2,823	57,625
54-030	523,609	-	2,404	129,452	8,289	140,145	(65,994)	-	-	-	(65,994)	53,239	943	54,182
54-040	481,968	-	2,213	119,157	-	121,370	(60,746)	-	-	(8,639)	(69,385)	49,005	(983)	48,022
54-041	623,316	-	2,862	154,103	-	156,965	(78,561)	-	-	(20,687)	(99,248)	63,377	(2,354)	61,023
54-042	824,205	-	3,785	203,769	37,493	245,047	(103,880)	-	-	-	(103,880)	83,803	4,265	88,068
54-222	2,253,860	-	10,350	557,223	-	567,573	(284,069)	-	-	(25,889)	(309,958)	229,167	(2,945)	226,222
54-396	639,678	-	2,937	158,148	-	161,085	(80,623)	-	-	(19,365)	(99,988)	65,041	(2,203)	62,838
55-001	2,064,212	-	9,479	510,337	-	519,816	(260,167)	-	-	(60,393)	(320,560)	209,884	(6,871)	203,013
55-002	827,649	-	3,801	204,620	39,679	248,100	(104,314)	-	-	-	(104,314)	84,153	4,514	88,667
55-009	537,052	-	2,466	132,776	18,822	154,064	(67,688)	-	-	-	(67,688)	54,606	2,141	56,747
55-014	777,481	-	3,570	192,217	-	195,787	(97,991)	-	-	(13,677)	(111,668)	79,052	(1,556)	77,496
55-179	2,080,630	-	9,554	514,396	-	523,950	(262,236)	-	-	(45,445)	(307,681)	211,553	(5,170)	206,383
55-197	3,296,125	-	15,136	814,903	120,833	950,872	(415,433)	-	-	-	(415,433)	335,142	13,747	348,889
55-322	675,968	-	3,104	167,120	14,251	184,475	(85,197)	-	-	-	(85,197)	68,731	1,621	70,352
55-350	909,687	-	4,177	224,903	-	229,080	(114,654)	-	-	(23,145)	(137,799)	92,495	(2,633)	89,862
55-369	1,821,767	-	8,366	450,397	43,120	501,883	(229,610)	-	-	-	(229,610)	185,233	4,906	190,139
55-393	494,988	-	2,273	122,376	7,444	132,093	(62,387)	-	-	-	(62,387)	50,329	847	51,176
55-757	1,289,346	-	5,921	318,766	4,924	329,611	(162,505)	-	-	-	(162,505)	131,098	560	131,658
56-022	2,615,036	-	12,008	646,517	-	658,525	(329,591)	-	-	(21,406)	(350,997)	265,890	(2,435)	263,455
57-001	4,534,440	-	20,823	1,121,053	230,689	1,372,565	(571,506)	-	-	-	(571,506)	461,051	26,245	487,296
57-002	969,650	-	4,453	239,727	18,135	262,315	(122,212)	-	-	-	(122,212)	98,592	2,063	100,655
57-008	617,298	-	2,835	152,615	10,543	165,993	(77,802)	-	-	-	(77,802)	62,765	1,199	63,964
57-009	870,113	-	3,996	215,119	-	219,115	(109,666)	-	-	(8,824)	(118,490)	88,471	(1,004)	87,467
57-011	3,154,346	-	14,485	779,851	139,659	933,995	(397,564)	-	-	-	(397,564)	320,726	15,888	336,614
57-012	1,587,340	-	7,289	392,439	-	399,728	(200,063)	-	-	(18,947)	(219,010)	161,397	(2,156)	159,241

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
57-020	1,431,611	-	6,574	353,938	67,962	428,474	(180,436)	-	-	-	(180,436)	145,563	7,732	153,295
57-021	190,414	-	874	47,076	33,287	81,237	(23,999)	-	-	-	(23,999)	19,361	3,787	23,148
57-022	96,812	-	445	23,935	20,619	44,999	(12,202)	-	-	-	(12,202)	9,844	2,346	12,190
57-023	40,475	-	186	10,007	-	10,193	(5,101)	-	-	(2,966)	(8,067)	4,115	(337)	3,778
57-024	27,871	-	128	6,891	21,327	28,346	(3,513)	-	-	-	(3,513)	2,834	2,426	5,260
57-128	16,633,202	-	76,381	4,112,239	-	4,188,620	(2,096,395)	-	-	(755,576)	(2,851,971)	1,691,223	(85,959)	1,605,264
57-165	4,422,686	-	20,309	1,093,424	-	1,113,733	(557,421)	-	-	(1,673)	(559,094)	449,688	(190)	449,498
57-176	1,495,399	-	6,867	369,709	-	376,576	(188,475)	-	-	(19,291)	(207,766)	152,048	(2,195)	149,853
57-240	7,739,067	-	35,538	1,913,336	-	1,948,874	(975,407)	-	-	(356,113)	(1,331,520)	786,889	(40,513)	746,376
57-245	2,360,722	-	10,841	583,643	73,009	667,493	(297,538)	-	-	-	(297,538)	240,032	8,306	248,338
57-269	3,565,933	-	16,375	881,608	114,794	1,012,777	(449,439)	-	-	-	(449,439)	362,575	13,060	375,635
57-274	7,277,385	-	33,418	1,799,194	-	1,832,612	(917,218)	-	-	(24,378)	(941,596)	739,947	(2,773)	737,174
57-290	3,448,284	-	15,835	852,522	186,969	1,055,326	(434,611)	-	-	-	(434,611)	350,613	21,271	371,884
57-297	4,420,565	-	20,300	1,092,900	-	1,113,200	(595,154)	-	-	(38,214)	(595,368)	449,472	(4,347)	445,125
57-298	4,580,160	-	21,032	1,132,356	6,899	1,160,287	(577,269)	-	-	-	(577,269)	465,699	785	466,484
57-726	1,388,886	-	6,378	343,375	-	349,753	(175,051)	-	-	(53,906)	(228,957)	141,219	(6,133)	135,086
57-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-806	98,295	-	451	24,302	9,858	34,611	(12,389)	-	-	-	(12,389)	9,994	1,122	11,116
57-808	89,759	-	412	22,191	48,490	71,093	(11,313)	-	-	-	(11,313)	9,126	5,517	14,643
57-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-810	567,955	-	2,608	140,416	51,562	194,586	(71,583)	-	-	-	(71,583)	57,748	5,866	63,614
57-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-814	389,290	-	1,788	96,244	26,577	124,609	(49,065)	-	-	-	(49,065)	39,582	3,023	42,605
57-815	89,243	-	410	22,064	-	22,474	(11,248)	-	-	(19,771)	(31,019)	9,074	(2,249)	6,825
57-818	319,855	-	1,469	79,078	11,213	91,760	(40,313)	-	-	-	(40,313)	32,522	1,276	33,798
57-819	76,504	-	351	18,914	17,877	37,142	(9,642)	-	-	-	(9,642)	7,779	2,034	9,813
57-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-824	199,564	-	916	49,338	-	50,254	(25,152)	-	-	(10,782)	(35,934)	20,291	(1,227)	19,064
57-825	44,520	-	204	11,007	-	11,211	(5,611)	-	-	(318)	(5,929)	4,527	(36)	4,491
57-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-829	114,106	-	524	28,211	27,269	56,004	(14,382)	-	-	-	(14,382)	11,602	3,102	14,704
57-830	109,365	-	502	27,038	25,317	52,857	(13,784)	-	-	-	(13,784)	11,120	2,880	14,000
57-832	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-835	775,088	-	3,559	191,626	235,682	430,867	(97,690)	-	-	-	(97,690)	78,809	26,812	105,621
57-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-842	259,852	-	1,193	64,243	26,324	91,760	(32,751)	-	-	-	(32,751)	26,421	2,995	29,416
57-845	78,458	-	360	19,397	-	19,757	(9,889)	-	-	(8,646)	(18,535)	7,977	(984)	6,993
57-847	70,962	-	326	17,544	-	17,870	(8,944)	-	-	(12,131)	(21,075)	7,215	(1,380)	5,835
57-849	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-850	63,651	-	292	15,736	-	16,028	(8,022)	-	-	(5,183)	(13,205)	6,472	(590)	5,882
57-851	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-860	135,128	-	621	33,408	14,042	48,071	(17,031)	-	-	-	(17,031)	13,740	1,597	15,337
57-867	58,189	-	267	14,386	-	14,653	(7,334)	-	-	(29,741)	(37,075)	5,916	(3,384)	2,532
57-871	79,405	-	365	19,631	11,799	31,795	(10,008)	-	-	-	(10,008)	8,074	1,342	9,416
57-873	123,740	-	568	30,592	-	31,160	(15,596)	-	-	(24,332)	(39,928)	12,582	(2,768)	9,814
57-882	116,694	-	536	28,850	5,780	35,166	(14,708)	-	-	-	(14,708)	11,865	658	12,523

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
57-901	459,927	-	2,112	113,708	-	115,820	(57,968)	-	-	(140,560)	(198,528)	46,764	(15,991)	30,773
57-907	424,798	-	1,951	105,023	36,679	143,653	(53,540)	-	-	-	(53,540)	43,192	4,173	47,365
58-016	1,712,316	-	7,863	423,337	-	431,200	(215,815)	-	-	(10,631)	(226,446)	174,104	(1,209)	172,895
59-014	1,198,886	-	5,505	296,402	2,083	303,990	(151,104)	-	-	-	(151,104)	121,900	237	122,137
59-015	666,700	-	3,062	164,829	-	167,891	(84,029)	-	-	(25,434)	(109,463)	67,788	(2,893)	64,895
59-016	782,504	-	3,593	193,459	59,323	256,375	(98,624)	-	-	-	(98,624)	79,563	6,749	86,312
59-385	987,858	-	4,536	244,229	-	248,765	(124,506)	-	-	(16,235)	(140,741)	100,443	(1,847)	98,596
59-800	15,824	-	73	3,912	-	3,985	(1,994)	-	-	(3,053)	(5,047)	1,609	(347)	1,262
60-001	1,836,043	-	8,431	453,926	157,310	619,667	(231,409)	-	-	-	(231,409)	186,684	17,896	204,580
60-003	1,932,849	-	8,876	477,860	53,808	540,544	(243,610)	-	-	-	(243,610)	196,527	6,122	202,649
60-027	1,275,888	-	5,859	315,439	-	321,298	(160,809)	-	-	(58,854)	(219,663)	129,729	(6,696)	123,033
60-028	1,208,388	-	5,549	298,751	-	304,300	(152,301)	-	-	(65,581)	(217,882)	122,866	(7,461)	115,405
60-029	832,699	-	3,824	205,869	21,849	231,542	(104,951)	-	-	-	(104,951)	84,667	2,486	87,153
60-030	2,199,719	-	10,101	543,838	-	553,939	(277,246)	-	-	(34,433)	(311,679)	223,662	(3,917)	219,745
60-211	3,259,372	-	14,967	805,817	193,268	1,014,052	(410,801)	-	-	-	(410,801)	331,405	21,987	353,392
60-717	1,338,495	-	6,146	330,917	72,186	409,249	(168,700)	-	-	-	(168,700)	136,095	8,212	144,307
60-744	1,179,732	-	5,417	291,666	-	297,083	(148,690)	-	-	(33,732)	(182,422)	119,952	(3,837)	116,115
60-800	33,852	-	155	8,369	-	8,524	(4,267)	-	-	(17,175)	(21,442)	3,442	(1,954)	1,488
60-801	290,261	-	1,333	71,761	-	73,094	(36,584)	-	-	(12,487)	(49,071)	29,513	(1,421)	28,092
61-018	809,989	-	3,720	200,254	-	203,974	(102,088)	-	-	(51,467)	(153,555)	82,358	(5,855)	76,503
61-313	719,953	-	3,306	177,995	10,752	192,053	(90,741)	-	-	-	(90,741)	73,203	1,223	74,426
62-006	761,931	-	3,499	188,373	33,079	224,951	(96,031)	-	-	-	(96,031)	77,471	3,763	81,234
62-007	770,610	-	3,539	190,519	7,238	201,296	(97,125)	-	-	-	(97,125)	78,354	823	79,177
62-010	7,636	-	35	1,888	5	1,928	(962)	-	-	-	(962)	776	1	777
62-012	80,840	-	371	19,986	385	20,742	(10,189)	-	-	-	(10,189)	8,220	44	8,264
62-014	1,933	-	9	478	88	575	(244)	-	-	-	(244)	197	10	207
62-015	1,273,584	-	5,848	314,869	-	320,717	(160,518)	-	-	(7,193)	(167,711)	129,495	(818)	128,677
62-236	1,504,530	-	6,909	371,966	-	378,875	(189,626)	-	-	(10,110)	(199,736)	152,977	(1,150)	151,827
63-001	683,760	-	3,140	169,047	32,369	204,556	(86,179)	-	-	-	(86,179)	69,523	3,683	73,206
63-002	394,467	-	1,811	97,524	-	99,335	(49,717)	-	-	(7,216)	(56,933)	40,108	(821)	39,287
63-014	795,605	-	3,653	196,698	1,673	202,024	(100,276)	-	-	-	(100,276)	80,895	190	81,085
63-392	999,545	-	4,590	247,118	-	251,708	(125,979)	-	-	(26,749)	(152,728)	101,631	(3,043)	98,588
64-020	1,060,298	-	4,869	262,138	-	267,007	(133,637)	-	-	(180,329)	(313,966)	107,809	(20,515)	87,294
64-021	591,079	-	2,714	146,133	-	148,847	(74,498)	-	-	(9,427)	(83,925)	60,100	(1,073)	59,027
64-270	1,304,410	-	5,990	322,490	31,960	360,440	(164,404)	-	-	-	(164,404)	132,629	3,636	136,265
64-324	728,165	-	3,344	180,025	4,956	188,325	(91,776)	-	-	-	(91,776)	74,038	564	74,602
65-001	489,002	-	2,246	120,896	30,321	153,463	(61,632)	-	-	-	(61,632)	49,721	3,450	53,171
65-020	1,421,308	-	6,527	351,391	45,831	403,749	(179,137)	-	-	-	(179,137)	144,515	5,214	149,729
65-021	3,063,343	-	14,067	757,353	99,662	871,082	(386,094)	-	-	-	(386,094)	311,473	11,338	322,811
65-022	1,222,269	-	5,613	302,182	-	307,795	(154,051)	-	-	(55,692)	(209,743)	124,277	(6,336)	117,941
65-120	1,868,008	-	8,578	461,829	-	470,407	(235,438)	-	-	(32,344)	(267,782)	189,934	(3,680)	186,254
66-011	899,833	-	4,132	222,466	-	226,598	(113,412)	-	-	(19,761)	(133,173)	91,493	(2,248)	89,245
66-012	864,995	-	3,972	213,853	-	217,825	(109,021)	-	-	(25,242)	(134,263)	87,951	(2,872)	85,079
66-013	874,596	-	4,016	216,227	-	220,243	(110,231)	-	-	(15,973)	(126,204)	88,927	(1,817)	87,110
66-278	1,367,853	-	6,281	338,175	-	344,456	(172,400)	-	-	(34,662)	(207,062)	139,080	(3,943)	135,137
66-719	430,838	-	1,978	106,516	8,003	116,497	(54,301)	-	-	-	(54,301)	43,807	911	44,718
67-013	1,384,731	-	6,359	342,348	-	348,707	(174,527)	-	-	(6,906)	(181,433)	140,796	(786)	140,010
67-017	1,003,196	-	4,607	248,021	-	252,628	(126,440)	-	-	(47,010)	(173,450)	102,002	(5,348)	96,654
67-020	824,436	-	3,786	203,826	-	207,612	(103,909)	-	-	(42,232)	(146,141)	83,827	(4,805)	79,022
67-023	1,545,513	-	7,097	382,098	64,182	453,377	(194,791)	-	-	-	(194,791)	157,144	7,302	164,446

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
67-025	866,884	-	3,981	214,321	20,531	238,833	(109,259)	-	-	-	(109,259)	88,143	2,336	90,479
67-026	588,937	-	2,704	145,603	-	148,307	(74,228)	-	-	(62,267)	(136,495)	59,882	(7,084)	52,798
67-027	23,466	-	108	5,801	14,414	20,323	(2,958)	-	-	-	(2,958)	2,386	1,640	4,026
67-150	2,328,534	-	10,693	575,685	15,795	602,173	(293,481)	-	-	-	(293,481)	236,760	1,797	238,557
67-181	2,010,326	-	9,232	497,015	38,887	545,134	(253,375)	-	-	-	(253,375)	204,405	4,424	208,829
67-279	2,741,531	-	12,589	677,791	16,599	706,979	(345,534)	-	-	-	(345,534)	278,752	1,888	280,640
67-284	1,777,005	-	8,160	439,330	2,984	450,474	(223,968)	-	-	-	(223,968)	180,681	339	181,020
67-405	504,305	-	2,316	124,680	-	126,996	(63,561)	-	-	(13,950)	(77,511)	51,276	(1,587)	49,689
67-758	630,496	-	2,895	155,878	-	158,773	(79,466)	-	-	(33,634)	(113,100)	64,107	(3,826)	60,281
68-001	485,481	-	2,229	120,026	53,440	175,695	(61,188)	-	-	-	(61,188)	49,363	6,080	55,443
68-003	19,361	-	89	4,787	488	5,364	(2,440)	-	-	-	(2,440)	1,969	56	2,025
68-018	1,193,978	-	5,483	295,188	-	300,671	(150,485)	-	-	(6,662)	(157,147)	121,401	(758)	120,643
68-019	733,971	-	3,370	181,460	47,459	232,289	(92,507)	-	-	-	(92,507)	74,628	5,399	80,027
68-020	707,830	-	3,250	174,997	-	178,247	(89,213)	-	-	(27,407)	(116,620)	71,970	(3,118)	68,852
68-025	654,830	-	3,007	161,894	41,508	206,409	(82,533)	-	-	-	(82,533)	66,581	4,722	71,303
68-265	1,601,339	-	7,353	395,900	-	403,253	(201,828)	-	-	(53,782)	(255,610)	162,820	(6,119)	156,701
69-001	638,100	-	2,930	157,758	-	160,688	(80,424)	-	-	(7,248)	(87,672)	64,880	(825)	64,055
69-005	579,051	-	2,659	143,159	-	145,818	(72,982)	-	-	(19,908)	(92,890)	58,876	(2,265)	56,611
69-006	356,768	-	1,638	88,204	-	89,842	(44,966)	-	-	(1,648)	(46,614)	36,275	(188)	36,087
69-008	240,582	-	1,105	59,479	9,016	69,600	(30,322)	-	-	-	(30,322)	24,462	1,026	25,488
69-009	384,922	-	1,768	95,165	-	96,933	(48,514)	-	-	(12,857)	(61,371)	39,138	(1,463)	37,675
69-010	408,218	-	1,875	100,924	-	102,799	(51,451)	-	-	(8,798)	(60,249)	41,507	(1,001)	40,506
69-012	346,017	-	1,589	85,546	36,097	123,232	(43,611)	-	-	-	(43,611)	35,182	4,107	39,289
69-015	391,739	-	1,799	96,850	-	98,649	(49,373)	-	-	(2,264)	(51,637)	39,831	(258)	39,573
69-017	437,385	-	2,009	108,135	-	110,144	(55,127)	-	-	(17,827)	(72,954)	44,472	(2,028)	42,444
69-019	845,892	-	3,884	209,130	-	213,014	(106,613)	-	-	(44,404)	(151,017)	86,008	(5,052)	80,956
70-001	781,112	-	3,587	193,115	72,123	268,825	(98,449)	-	-	-	(98,449)	79,422	8,205	87,627
70-006	1,883,235	-	8,648	465,594	105,271	579,513	(237,357)	-	-	-	(237,357)	191,483	11,976	203,459
70-007	481,804	-	2,212	119,117	5,757	127,086	(60,725)	-	-	-	(60,725)	48,989	655	49,644
70-008	1,914,950	-	8,794	473,435	8,570	490,799	(241,354)	-	-	-	(241,354)	194,707	975	195,682
70-010	537,592	-	2,469	132,909	-	135,378	(67,756)	-	-	(6,464)	(74,220)	54,661	(735)	53,926
70-012	1,297,370	-	5,958	320,750	36,107	362,815	(163,516)	-	-	-	(163,516)	131,913	4,108	136,021
70-013	807,709	-	3,709	199,691	30,435	233,835	(101,801)	-	-	-	(101,801)	82,126	3,462	85,588
70-014	1,044,168	-	4,795	258,150	11,188	274,133	(131,604)	-	-	-	(131,604)	106,168	1,273	107,441
70-015	367,187	-	1,686	90,780	280,966	373,432	(46,279)	-	-	-	(46,279)	37,335	31,964	69,299
70-158	3,379,459	-	15,519	835,506	85,927	936,952	(425,936)	-	-	-	(425,936)	343,615	9,776	353,391
70-189	1,253,443	-	5,756	309,890	-	315,646	(157,980)	-	-	(102,426)	(260,406)	127,447	(11,653)	115,794
70-712	912,631	-	4,191	225,630	-	229,821	(115,025)	-	-	(314,702)	(429,727)	92,794	(35,802)	56,992
70-730	1,145,654	-	5,261	283,241	-	288,502	(144,395)	-	-	(30,643)	(175,038)	116,487	(3,486)	113,001
70-800	202,908	-	932	50,165	24,346	75,443	(25,574)	-	-	-	(25,574)	20,631	2,770	23,401
70-801	598,541	-	2,749	147,978	20,170	170,897	(75,438)	-	-	-	(75,438)	60,858	2,295	63,153
70-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70-820	100,951	-	464	24,958	-	25,422	(12,724)	-	-	(27,464)	(40,188)	10,264	(3,125)	7,139
70-870	51,326	-	236	12,689	3,872	16,797	(6,469)	-	-	-	(6,469)	5,219	440	5,659
71-001	1,409,221	-	6,471	348,403	98,270	453,144	(177,614)	-	-	-	(177,614)	143,286	11,180	154,466
71-007	843,618	-	3,874	208,568	-	212,442	(106,327)	-	-	(15,808)	(122,135)	85,777	(1,798)	83,979
71-013	1,451,005	-	6,663	358,733	28,160	393,556	(182,880)	-	-	-	(182,880)	147,535	3,204	150,739
71-014	593,018	-	2,723	146,612	16,566	165,901	(74,742)	-	-	-	(74,742)	60,297	1,885	62,182
71-015	902,123	-	4,143	223,033	-	227,176	(113,701)	-	-	(29,079)	(142,780)	91,726	(3,308)	88,418
71-017	898,618	-	4,127	222,166	2,927	229,220	(113,259)	-	-	-	(113,259)	91,369	333	91,702

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
71-018	835,970	-	3,839	206,678	-	210,517	(105,363)	-	-	(21,456)	(126,819)	84,999	(2,441)	82,558
71-118	2,575,220	-	11,826	636,674	112,787	761,287	(324,572)	-	-	-	(324,572)	261,842	12,831	274,673
71-755	921,264	-	4,231	227,765	24,712	256,708	(116,113)	-	-	-	(116,113)	93,672	2,811	96,483
72-012	937,733	-	4,306	231,837	-	236,143	(118,189)	-	-	(16,064)	(134,253)	95,346	(1,827)	93,519
72-013	714,163	-	3,280	176,563	-	179,843	(90,011)	-	-	(16,310)	(106,321)	72,614	(1,856)	70,758
72-140	2,414,260	-	11,086	596,879	-	607,965	(304,286)	-	-	(88,502)	(392,788)	245,476	(10,068)	235,408
72-320	1,569,874	-	7,209	388,121	-	395,330	(197,862)	-	-	(81,110)	(278,972)	159,621	(9,227)	150,394
72-334	630,789	-	2,897	155,950	-	158,847	(79,503)	-	-	(34,076)	(113,579)	64,137	(3,877)	60,260
72-716	909,580	-	4,177	224,876	24,949	254,002	(114,641)	-	-	(114,641)	-	92,484	2,838	95,322
72-735	1,476,691	-	6,781	365,083	-	371,864	(186,117)	-	-	(3,828)	(189,945)	150,146	(435)	149,711
73-001	2,394,498	-	10,996	591,994	324,541	927,531	(301,795)	-	-	-	(301,795)	243,467	36,922	280,389
73-002	772,691	-	3,548	191,033	-	194,581	(97,387)	-	-	(6,395)	(103,782)	78,565	(728)	77,837
73-004	520,830	-	2,392	128,765	29,102	160,259	(65,644)	-	-	-	(65,644)	52,957	3,311	56,268
73-005	520,048	-	2,388	128,572	48,866	179,826	(65,545)	-	-	-	(65,545)	52,877	5,559	58,436
73-008	885,015	-	4,064	218,803	-	222,867	(111,544)	-	-	(27,446)	(138,990)	89,986	(3,122)	86,864
73-013	892,700	-	4,099	220,703	28,484	253,286	(112,513)	-	-	-	(112,513)	90,767	3,240	94,007
73-015	1,013,453	-	4,654	250,557	-	255,211	(127,732)	-	-	(16,305)	(144,037)	103,045	(1,855)	101,190
73-016	1,019,587	-	4,682	252,073	58,811	315,566	(128,505)	-	-	-	(128,505)	103,669	6,691	110,360
73-017	1,139,722	-	5,234	281,774	-	287,008	(143,647)	-	-	(87,835)	(231,482)	115,884	(9,993)	105,891
73-018	465,550	-	2,138	115,098	12,925	130,161	(58,676)	-	-	-	(58,676)	47,336	1,470	48,806
73-180	1,697,508	-	7,795	419,676	23,395	450,866	(213,948)	-	-	-	(213,948)	172,598	2,662	175,260
73-728	776,142	-	3,564	191,886	-	195,450	(97,822)	-	-	(31,997)	(129,819)	78,916	(3,640)	75,276
73-875	367,964	-	1,690	90,972	-	92,662	(46,377)	-	-	(9,127)	(55,504)	37,414	(1,038)	36,376
74-001	2,299,049	-	10,557	568,396	159,380	738,333	(289,765)	-	-	-	(289,765)	233,762	18,132	251,894
74-003	646,596	-	2,969	159,859	19,990	182,818	(81,495)	-	-	-	(81,495)	65,744	2,274	68,018
74-004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74-010	438,740	-	2,015	108,470	-	110,485	(55,297)	-	-	(22,533)	(77,830)	44,610	(2,563)	42,047
74-013	337,359	-	1,549	83,406	19,349	104,304	(42,520)	-	-	-	(42,520)	34,302	2,201	36,503
74-014	562,684	-	2,584	139,113	23,756	165,453	(70,919)	-	-	-	(70,919)	57,212	2,703	59,915
74-139	1,508,621	-	6,928	372,978	62,364	442,270	(190,142)	-	-	-	(190,142)	153,393	7,095	160,488
74-194	2,104,394	-	9,664	520,271	33,316	563,251	(265,231)	-	-	-	(265,231)	213,970	3,790	217,760
74-897	70,516	-	324	17,434	21,311	39,069	(8,888)	-	-	-	(8,888)	7,170	2,424	9,594
75-003	424,158	-	1,948	104,865	-	106,813	(53,460)	-	-	(10,183)	(63,643)	43,127	(1,158)	41,969
75-005	491,897	-	2,259	121,612	-	123,871	(61,997)	-	-	(11,915)	(73,912)	50,015	(1,355)	48,660
75-007	528,399	-	2,426	130,637	10,728	143,791	(66,598)	-	-	-	(66,598)	53,726	1,220	54,946
75-010	346,694	-	1,592	85,713	4,854	92,159	(43,696)	-	-	-	(43,696)	35,251	552	35,803
75-015	320,148	-	1,470	79,150	8,513	89,133	(40,350)	-	-	-	(40,350)	32,552	968	33,520
75-020	488,029	-	2,241	120,656	-	122,897	(61,510)	-	-	(42,265)	(103,775)	49,622	(4,808)	44,814
75-022	885,103	-	4,064	218,825	-	222,889	(111,556)	-	-	(1,321)	(112,877)	89,995	(150)	89,845
75-190	1,827,643	-	8,393	451,850	125,923	586,166	(230,350)	-	-	-	(230,350)	185,830	14,326	200,156
75-900	371,294	-	1,705	91,795	-	93,500	(46,797)	-	-	(6,464)	(53,261)	37,752	(735)	37,017
76-001	5,617,073	-	25,794	1,388,713	357,677	1,772,184	(707,958)	-	-	-	(707,958)	571,130	40,691	611,821
76-006	1,684,303	-	7,734	416,411	-	424,145	(212,284)	-	-	(94,421)	(306,705)	171,256	(10,742)	160,514
76-007	1,013,654	-	4,655	250,607	-	255,262	(127,758)	-	-	(10,993)	(138,751)	103,066	(1,251)	101,815
76-012	4,265,084	-	19,586	1,054,460	31,755	1,105,801	(537,557)	-	-	-	(537,557)	433,663	3,613	437,276
76-013	2,316,946	-	10,640	572,820	-	583,460	(292,020)	-	-	(54,968)	(346,988)	235,581	(6,254)	229,327
76-022	638,315	-	2,931	157,811	6,228	166,970	(80,451)	-	-	-	(80,451)	64,902	708	65,610
76-024	3,787,753	-	17,394	936,449	70,474	1,024,317	(477,396)	-	-	-	(477,396)	385,129	8,017	393,146
76-026	4,585,955	-	21,059	1,133,789	-	1,154,848	(577,999)	-	-	(34,480)	(612,479)	466,289	(3,923)	462,366
76-033	1,307,990	-	6,006	323,375	20,695	350,076	(164,855)	-	-	-	(164,855)	132,993	2,354	135,347

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of Contributions	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
76-034	1,635,167	-	7,509	404,264	-	411,773	(206,091)	-	-	(46,535)	(252,626)	166,260	(5,294)	160,966
76-035	1,173,429	-	5,388	290,108	-	295,496	(147,895)	-	-	(27,152)	(175,047)	119,311	(3,089)	116,222
76-036	1,165,238	-	5,351	288,083	34,715	328,149	(146,863)	-	-	-	(146,863)	118,479	3,949	122,428
76-037	900,285	-	4,134	222,578	-	226,712	(113,469)	-	-	(4,219)	(117,688)	91,539	(480)	91,059
76-102	2,739,015	-	12,578	677,169	-	689,747	(345,217)	-	-	(86,290)	(431,507)	278,496	(9,817)	268,679
76-117	10,427,788	-	47,885	2,578,070	73,586	2,699,541	(1,314,285)	-	-	-	(1,314,285)	1,060,272	8,372	1,068,644
76-164	2,596,095	-	11,921	641,834	-	653,755	(327,203)	-	-	(85,328)	(412,531)	263,965	(9,707)	254,258
76-262	3,219,894	-	14,786	796,057	-	810,843	(405,825)	-	-	(51,431)	(457,256)	327,391	(5,851)	321,540
76-281	1,940,733	-	8,912	479,809	-	488,721	(244,604)	-	-	(29,310)	(273,914)	197,329	(3,334)	193,995
76-770	323,043	-	1,483	79,866	445	81,794	(40,715)	-	-	-	(40,715)	32,846	51	32,897
76-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	207,802	-	954	51,375	26,617	78,946	(26,191)	-	-	-	(26,191)	21,129	3,028	24,157
76-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-805	77,507	-	356	19,162	2,274	21,792	(9,769)	-	-	-	(9,769)	7,881	259	8,140
76-807	224,798	-	1,032	55,577	55,805	112,414	(28,333)	-	-	-	(28,333)	22,857	6,349	29,206
76-808	39,809	-	183	9,842	6,821	16,846	(5,017)	-	-	-	(5,017)	4,048	776	4,824
76-858	132,002	-	606	32,635	19,627	52,868	(16,637)	-	-	-	(16,637)	13,422	2,233	15,655
76-876	80,980	-	372	20,021	-	20,393	(10,206)	-	-	(7,516)	(17,722)	8,234	(855)	7,379
76-889	96,976	-	445	23,975	-	24,420	(12,223)	-	-	(1,742)	(13,965)	9,860	(198)	9,662
77-001	1,841,179	-	8,455	455,196	136,059	599,710	(232,056)	-	-	-	(232,056)	187,207	15,479	202,686
77-002	2,202,789	-	10,115	544,597	-	554,712	(277,632)	-	-	(46,890)	(324,522)	223,974	(5,335)	218,639
77-003	1,790,259	-	8,221	442,607	-	450,828	(225,638)	-	-	(27,369)	(253,007)	182,029	(3,114)	178,915
77-005	1,092,107	-	5,015	270,003	-	275,018	(137,646)	-	-	(26,799)	(164,445)	111,043	(3,049)	107,994
77-006	1,080,402	-	4,961	267,109	-	272,070	(136,170)	-	-	(42,948)	(179,118)	109,853	(4,886)	104,967
77-007	3,118,583	-	14,321	771,010	-	785,331	(393,056)	-	-	(60,688)	(453,744)	317,090	(6,904)	310,186
77-010	554,107	-	2,545	136,992	-	139,537	(69,838)	-	-	(22,465)	(92,303)	56,340	(2,556)	53,784
77-016	1,364,539	-	6,266	337,356	-	343,622	(171,982)	-	-	(48,719)	(220,701)	138,743	(5,542)	133,201
77-021	66,167	-	304	16,358	-	16,662	(8,339)	-	-	(12,381)	(20,720)	6,728	(1,409)	5,319
77-022	157,422	-	723	38,920	75,364	115,007	(19,841)	-	-	-	(19,841)	16,006	8,574	24,580
77-101	22,227,577	-	102,071	5,495,341	-	5,597,412	(2,801,492)	-	-	(14,166)	(2,815,658)	2,260,045	(1,612)	2,258,433
77-106	3,237,444	-	14,867	800,396	-	815,263	(408,037)	-	-	(32,412)	(440,449)	329,175	(3,687)	325,488
77-127	3,120,516	-	14,330	771,488	-	785,818	(393,300)	-	-	(18,788)	(412,088)	317,286	(2,137)	315,149
77-237	1,893,239	-	8,694	468,067	26,789	503,550	(238,618)	-	-	-	(238,618)	192,500	3,048	195,548
77-257	4,457,546	-	20,469	1,102,043	-	1,122,512	(561,815)	-	-	(77,863)	(639,678)	453,232	(8,858)	444,374
77-277	1,673,949	-	7,687	413,852	11,514	433,053	(210,979)	-	-	-	(210,979)	170,203	1,310	171,513
77-280	2,115,659	-	9,715	523,056	-	532,771	(266,651)	-	-	(28,206)	(294,857)	215,115	(3,209)	211,906
77-285	3,394,321	-	15,587	839,181	-	854,768	(427,809)	-	-	(173,786)	(601,595)	345,126	(19,771)	325,355
77-296	3,696,591	-	16,975	913,911	-	930,886	(465,906)	-	-	(16,433)	(482,339)	375,860	(1,869)	373,991
77-300	4,709,410	-	21,626	1,164,311	-	1,185,937	(593,559)	-	-	(5,890)	(599,449)	478,841	(670)	478,171
77-502	9,620,265	-	44,177	2,378,426	-	2,422,603	(1,212,507)	-	-	(1,266,309)	(2,478,816)	978,165	(144,062)	834,103
77-765	405,098	-	1,860	100,153	-	102,013	(51,057)	-	-	(12,383)	(63,440)	41,189	(1,409)	39,780
77-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-804	64,099	-	294	15,847	13,189	29,330	(8,079)	-	-	-	(8,079)	6,517	1,500	8,017
77-810	197,217	-	906	48,758	-	49,664	(24,857)	-	-	(20,956)	(45,813)	20,053	(2,384)	17,669
77-811	64,782	-	297	16,016	13,757	30,070	(8,165)	-	-	-	(8,165)	6,587	1,565	8,152
77-820	9,677	-	44	2,392	-	2,436	(1,220)	-	-	(6,648)	(7,868)	984	(756)	228
77-825	100,621	-	462	24,877	-	25,339	(12,682)	-	-	(4,171)	(16,853)	10,231	(475)	9,756
77-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-827	55,135	-	253	13,631	-	13,884	(6,949)	-	-	(10,865)	(17,814)	5,606	(1,236)	4,370
77-830	329,228	-	1,512	81,395	-	82,907	(41,495)	-	-	(13,593)	(55,088)	33,475	(1,546)	31,929

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
77-831	88,119	-	405	21,786	973	23,164	(11,106)	-	-	-	(11,106)	8,960	111	9,071
77-832	90,070	-	414	22,268	15,563	38,245	(11,352)	-	-	-	(11,352)	9,158	1,771	10,929
77-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-836	42,811	-	197	10,584	-	10,781	(5,396)	-	-	(11,399)	(16,795)	4,353	(1,297)	3,056
77-842	304,488	-	1,398	75,279	109,588	186,265	(38,377)	-	-	-	(38,377)	30,960	12,467	43,427
77-884	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-888	98,392	-	452	24,326	-	24,778	(12,401)	-	-	(10,753)	(23,154)	10,004	(1,223)	8,781
77-897	85,829	-	394	21,220	-	21,614	(10,818)	-	-	(14,959)	(25,777)	8,727	(1,702)	7,025
77-911	1,450,669	-	6,662	358,650	-	365,312	(182,838)	-	-	(7,218)	(190,056)	147,500	(821)	146,679
78-001	2,392,208	-	10,985	591,428	-	602,413	(301,506)	-	-	(254,746)	(556,252)	243,234	(28,981)	214,253
78-002	269,663	-	1,238	66,669	24,368	92,275	(33,987)	-	-	-	(33,987)	27,419	2,772	30,191
78-004	368,265	-	1,691	91,046	11,699	104,436	(46,415)	-	-	-	(46,415)	37,444	1,331	38,775
78-005	604,369	-	2,775	149,419	30,678	182,872	(76,173)	-	-	-	(76,173)	61,451	3,490	64,941
78-006	853,310	-	3,918	210,965	39	214,922	(107,548)	-	-	-	(107,548)	86,762	4	86,766
78-013	1,985,740	-	9,119	490,936	39,399	539,454	(250,276)	-	-	-	(250,276)	201,905	4,482	206,387
78-016	861,253	-	3,955	212,928	26,108	242,991	(108,550)	-	-	-	(108,550)	87,570	2,970	90,540
78-017	433,407	-	1,990	107,152	-	109,142	(54,625)	-	-	(34,434)	(89,059)	44,068	(3,917)	40,151
78-018	402,292	-	1,847	99,459	4,817	106,123	(50,704)	-	-	-	(50,704)	40,904	548	41,452
78-023	356,605	-	1,638	88,164	33,539	123,341	(44,945)	-	-	-	(44,945)	36,259	3,816	40,075
78-026	647,677	-	2,974	160,126	-	163,100	(81,631)	-	-	(15,808)	(97,439)	65,854	(1,798)	64,056
78-027	776,685	-	3,567	192,020	7,717	203,304	(97,891)	-	-	-	(97,891)	78,971	878	79,849
78-028	917,361	-	4,213	226,800	-	231,013	(115,621)	-	-	(77,738)	(193,359)	93,275	(8,844)	84,431
78-029	574,285	-	2,637	141,981	17,248	161,866	(72,381)	-	-	-	(72,381)	58,392	1,962	60,354
78-030	454,475	-	2,087	112,360	16,472	130,919	(57,281)	-	-	-	(57,281)	46,210	1,874	48,084
78-031	564,509	-	2,592	139,564	9,552	151,708	(71,149)	-	-	-	(71,149)	57,398	1,087	58,485
78-032	358,242	-	1,645	88,568	274,121	364,334	(45,152)	-	-	-	(45,152)	36,425	31,185	67,610
78-144	1,294,171	-	5,943	319,959	39,190	365,092	(163,113)	-	-	-	(163,113)	131,588	4,459	136,047
78-173	1,351,223	-	6,205	334,064	57,316	397,585	(170,304)	-	-	-	(170,304)	137,389	6,521	143,910
78-203	4,876,143	-	22,392	1,205,533	70,922	1,298,847	(614,573)	-	-	-	(614,573)	495,794	8,069	503,863
78-338	1,395,593	-	6,409	345,034	9,418	360,861	(175,896)	-	-	-	(175,896)	141,900	1,072	142,972
78-356	753,773	-	3,461	186,356	-	189,817	(95,003)	-	-	(19,750)	(114,753)	76,642	(2,247)	74,395
78-718	910,262	-	4,180	225,045	-	229,225	(114,727)	-	-	(58,428)	(173,155)	92,553	(6,647)	85,906
78-803	168,480	-	774	41,654	-	42,428	(21,235)	-	-	(5,646)	(26,881)	17,131	(642)	16,489
78-805	99,811	-	458	24,676	8,991	34,125	(12,580)	-	-	-	(12,580)	10,149	1,023	11,172
78-833	111,722	-	513	27,621	13,229	41,363	(14,081)	-	-	-	(14,081)	11,360	1,505	12,865
78-865	66,505	-	305	16,442	-	16,747	(8,382)	-	-	(2,456)	(10,838)	6,762	(279)	6,483
79-001	1,989,911	-	9,138	491,967	148,721	649,826	(250,802)	-	-	-	(250,802)	202,329	16,919	219,248
79-019	281,240	-	1,291	69,531	10,751	81,573	(35,447)	-	-	-	(35,447)	28,596	1,223	29,819
79-023	33,919	-	156	8,386	-	8,542	(4,275)	-	-	(5,606)	(9,881)	3,449	(638)	2,811
79-029	857,748	-	3,939	212,062	68,512	284,513	(108,108)	-	-	-	(108,108)	87,214	7,794	95,008
79-031	1,285,228	-	5,902	317,748	15,600	339,250	(161,986)	-	-	-	(161,986)	130,679	1,775	132,454
79-032	794,490	-	3,648	196,422	-	200,070	(100,135)	-	-	(1,903)	(102,038)	80,782	(2,171)	80,565
79-132	1,290,338	-	5,925	319,011	42,794	367,730	(162,630)	-	-	-	(162,630)	131,198	4,868	136,066
79-172	1,953,603	-	8,971	482,991	13,306	505,268	(246,226)	-	-	-	(246,226)	198,637	1,514	200,151
79-198	1,407,471	-	6,463	347,970	-	354,433	(177,393)	-	-	(47,211)	(224,604)	143,108	(5,371)	137,737
79-354	881,676	-	4,049	217,977	-	222,026	(111,124)	-	-	(2,580)	(113,704)	89,647	(293)	89,354
79-763	917,407	-	4,213	226,811	-	231,024	(115,627)	-	-	(8,956)	(124,583)	93,280	(1,019)	92,261
79-800	196,400	-	902	48,556	-	49,458	(24,754)	-	-	(20,051)	(44,805)	19,969	(2,281)	17,688
80-020	817,526	-	3,754	202,117	-	205,871	(103,038)	-	-	(3,545)	(106,583)	83,124	(403)	82,721
80-022	1,325,787	-	6,088	327,775	-	333,863	(167,098)	-	-	(18,744)	(185,842)	134,803	(2,132)	132,671

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
80-345	4,148,873	-	19,052	1,025,729	13,632	1,058,413	(522,911)	-	-	-	(522,911)	421,847	1,551	423,398
81-015	548,347	-	2,518	135,568	-	138,086	(69,112)	-	-	(20,842)	(89,954)	55,755	(2,371)	53,384
81-016	693,635	-	3,185	171,488	-	174,673	(87,424)	-	-	(19,482)	(106,906)	70,527	(2,216)	68,311
81-200	1,590,071	-	7,302	393,115	-	400,417	(200,407)	-	-	(10,149)	(210,556)	161,675	(1,155)	160,520
81-768	531,128	-	2,439	131,311	-	133,750	(66,942)	-	-	(13,476)	(80,418)	54,004	(1,533)	52,471
82-019	1,928,989	-	8,858	476,905	13,806	499,569	(243,124)	-	-	-	(243,124)	196,135	1,571	197,706
83-001	1,175,377	-	5,397	290,589	81,539	377,525	(148,141)	-	-	-	(148,141)	119,509	9,276	128,785
83-003	1,300,453	-	5,972	321,512	15,996	343,480	(163,905)	-	-	-	(163,905)	132,227	1,820	134,047
83-013	1,081,692	-	4,967	267,427	113,182	385,576	(136,333)	-	-	-	(136,333)	109,984	12,876	122,860
83-014	3,904,907	-	17,932	965,413	88,672	1,072,017	(492,162)	-	-	-	(492,162)	397,041	10,088	407,129
83-015	4,228,805	-	19,419	1,045,491	100,964	1,165,874	(532,985)	-	-	-	(532,985)	429,974	11,486	441,460
83-161	3,911,646	-	17,963	967,079	-	985,042	(493,011)	-	-	(41,436)	(534,447)	397,727	(4,714)	393,013
83-167	8,127,209	-	37,321	2,009,296	-	2,046,617	(1,024,327)	-	-	(429,932)	(1,454,259)	826,355	(48,912)	777,443
83-225	2,342,656	-	10,758	579,177	-	589,935	(295,261)	-	-	(122,977)	(418,238)	238,195	(13,991)	224,204
83-273	4,424,812	-	20,319	1,093,950	168,152	1,282,421	(557,689)	-	-	-	(557,689)	449,904	19,130	469,034
83-769	1,077,542	-	4,948	266,401	-	271,349	(135,810)	-	-	(73,285)	(209,095)	109,562	(8,337)	101,225
83-800	106,263	-	488	26,271	14,231	40,990	(13,393)	-	-	-	(13,393)	10,805	1,619	12,424
83-887	108,179	-	497	26,745	12,653	39,895	(13,635)	-	-	-	(13,635)	10,999	1,440	12,439
83-900	2,358,940	-	10,832	583,202	123,503	717,537	(297,313)	-	-	-	(297,313)	239,851	14,050	253,901
84-005	1,008,735	-	4,632	249,390	20,462	274,484	(127,138)	-	-	-	(127,138)	102,566	2,328	104,894
84-020	1,627,434	-	7,473	402,352	19,303	429,128	(205,116)	-	-	-	(205,116)	165,473	2,196	167,669
84-023	576,997	-	2,650	142,652	-	145,302	(72,723)	-	-	(32,921)	(105,644)	58,668	(3,745)	54,923
84-024	513,137	-	2,356	126,863	-	129,219	(64,674)	-	-	(8,151)	(72,825)	52,175	(927)	51,248
84-160	1,622,727	-	7,452	401,188	-	408,640	(204,523)	-	-	(64,665)	(269,188)	164,995	(7,357)	157,638
84-249	661,214	-	3,036	163,472	9,726	176,234	(83,337)	-	-	-	(83,337)	67,231	1,106	68,337
84-734	679,569	-	3,121	168,010	15,551	186,682	(85,651)	-	-	-	(85,651)	69,097	1,769	70,866
84-753	887,953	-	4,078	219,529	21,319	244,926	(111,915)	-	-	-	(111,915)	90,285	2,425	92,710
85-001	1,128,811	-	5,184	279,077	-	284,261	(142,272)	-	-	(58,073)	(200,345)	114,775	(6,607)	108,168
85-005	838,072	-	3,849	207,197	-	211,046	(105,628)	-	-	(2,811)	(108,439)	85,213	(320)	84,893
85-006	863,742	-	3,966	213,544	9,033	226,543	(108,863)	-	-	-	(108,863)	87,823	1,028	88,851
85-010	663,485	-	3,047	164,034	51,612	218,693	(83,623)	-	-	-	(83,623)	67,461	5,872	73,333
85-011	803,019	-	3,688	198,531	-	202,219	(101,210)	-	-	(19,197)	(120,407)	81,649	(2,184)	79,465
85-014	1,169,397	-	5,370	289,111	-	294,481	(147,387)	-	-	(53,473)	(200,860)	118,901	(6,083)	112,818
85-016	692,695	-	3,181	171,255	8,176	182,612	(87,305)	-	-	-	(87,305)	70,431	930	71,361
85-021	1,033,959	-	4,748	255,627	20,395	280,770	(130,317)	-	-	-	(130,317)	105,130	2,320	107,450
85-208	3,619,321	-	16,620	894,807	178,894	1,090,321	(456,168)	-	-	-	(456,168)	368,004	20,352	388,356
85-235	1,163,550	-	5,343	287,665	-	293,008	(146,650)	-	-	(22,916)	(169,566)	118,307	(2,607)	115,700
85-364	602,135	-	2,765	148,866	-	151,631	(75,891)	-	-	(28,846)	(104,737)	61,224	(3,282)	57,942
85-709	827,079	-	3,798	204,479	-	208,277	(104,242)	-	-	(8,683)	(112,925)	84,095	(988)	83,107
85-870	13,668	-	63	3,379	-	3,442	(1,723)	-	-	(3,230)	(4,953)	1,390	(368)	1,022
85-907	550,809	-	2,529	136,177	19,112	157,818	(69,422)	-	-	-	(69,422)	56,005	2,174	58,179
86-007	467,619	-	2,147	115,610	3,098	120,855	(58,937)	-	-	-	(58,937)	47,546	353	47,899
86-016	331,042	-	1,520	81,844	-	83,364	(41,723)	-	-	(5,774)	(47,497)	33,660	(657)	33,003
86-020	422,545	-	1,940	104,466	16,780	123,186	(53,256)	-	-	-	(53,256)	42,963	1,909	44,872
86-021	473,119	-	2,173	116,970	-	119,143	(59,630)	-	-	(11,970)	(71,600)	48,106	(1,362)	46,744
86-022	609,489	-	2,799	150,685	41,476	194,960	(76,818)	-	-	-	(76,818)	61,971	4,719	66,690
86-213	1,507,140	-	6,921	372,611	-	379,532	(189,955)	-	-	(75,068)	(265,023)	153,242	(8,540)	144,702
86-351	853,348	-	3,919	210,974	-	214,893	(107,553)	-	-	(10,220)	(117,773)	86,766	(1,163)	85,603
87-001	2,738,561	-	12,576	677,057	118,650	808,283	(345,159)	-	-	-	(345,159)	278,450	13,498	291,948
87-012	951,660	-	4,370	235,280	-	239,650	(119,944)	-	-	(7,816)	(127,760)	96,762	(889)	95,873

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer*
As of and for the Year Ended June 30, 2023

* Amounts reflected below represent the deferrals of current year activity because the current year employer proportionate share is applied to current year deferrals only. Likewise, the OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		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 Contributions	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 Contributions	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
87-019	570,912	-	2,622	141,147	-	143,769	(71,956)	-	-	(13,372)	(85,328)	58,049	(1,521)	56,528
87-026	748,015	-	3,435	184,932	461	188,828	(94,277)	-	-	-	(94,277)	76,056	52	76,108
87-035	1,146,248	-	5,264	283,388	41,969	330,621	(144,469)	-	-	-	(144,469)	116,548	4,775	121,323
87-036	1,047,773	-	4,811	259,042	-	263,853	(132,058)	-	-	(12,629)	(144,687)	106,535	(1,437)	105,098
87-037	1,104,469	-	5,072	273,059	-	278,131	(139,204)	-	-	(14,132)	(153,336)	112,300	(1,608)	110,692
87-113	2,369,990	-	10,883	585,934	139,636	736,453	(298,706)	-	-	-	(298,706)	240,975	15,886	256,861
87-361	3,767,169	-	17,299	931,360	-	948,659	(474,802)	-	-	(108,445)	(583,247)	383,036	(12,337)	370,699
87-383	1,484,709	-	6,818	367,066	-	373,884	(187,128)	-	-	(1,130)	(188,258)	150,962	(128)	150,834
87-701	1,670,965	-	7,673	413,114	-	420,787	(210,603)	-	-	(8,030)	(218,633)	169,900	(914)	168,986
87-738	5,162,025	-	23,704	1,276,211	-	1,299,915	(650,605)	-	-	(116,756)	(767,361)	524,862	(13,283)	511,579
88-012	693,536	-	3,185	171,463	-	174,648	(87,411)	-	-	(62,132)	(149,543)	70,517	(7,069)	63,448
88-314	597,418	-	2,743	147,700	-	150,443	(75,297)	-	-	(8,982)	(84,279)	60,744	(1,022)	59,722
88-371	1,180,839	-	5,423	291,940	479	297,842	(148,829)	-	-	-	(148,829)	120,065	55	120,120
TOTAL	\$ 1,647,445,311	\$ -	\$ 7,565,215	\$ 407,299,185	\$ 28,291,438	\$ 443,155,838	\$ (207,638,700)	\$ -	\$ -	\$ (28,291,438)	\$ (235,930,138)	\$ 167,508,181	\$ -	\$ 167,508,181

This page intentionally left blank.

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 5/28/2024

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov