



Schedule of Collective Pension Amounts and  
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2024



## **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	30
Supplementary Information	
Schedule of Pension Amounts by Employer	35

## **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, 2024 and the related notes. We have also audited the total of the rows titled net pension liability, total deferred outflows of resources (excluding contributions subsequent to June 30, 2024 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, 2024 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 the total of all participating entities for SERS as of and for the year ended June 30, 2024 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 rows 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, 2024, and our report thereon dated December 9, 2024 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*

February 25, 2025

**Schedule of Collective Pension Amounts<sup>1</sup> as of and for the year ended June 30, 2024**

<b>Net Pension Liability</b>	<b>\$5,115,596,636</b>
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**Deferred Outflows of Resources**

Differences Between Expected and Actual Experience	\$195,309,145
Net Difference Between Projected and Actual Investment Earnings on Pension Investments	—
Changes of Assumptions	45,762,885

<b>Total Deferred Outflows of Resources<sup>2</sup></b>	<b>\$241,072,030</b>
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**Deferred Inflows of Resources**

Differences Between Expected and Actual Experience	\$—
Net Difference Between Projected and Actual Investment Earnings on Pension Investments	(319,977,646)
Changes of Assumptions	—

<b>Total Deferred Inflows of Resources<sup>2</sup></b>	<b>(\$319,977,646)</b>
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<b>Collective Employer Pension Expense</b>	<b>\$455,588,983</b>
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<sup>1</sup> The amounts shown should be amortized at the employer level.

<sup>2</sup> 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, 2024 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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
01-009	\$1,080,046	0.1840835%
01-023	195,921	0.0333929%
02-001	295,201	0.0503142%
02-003	419,233	0.0714542%
02-006	532,944	0.0908352%
02-009	176,105	0.0300154%
02-010	561,848	0.0957616%
02-011	237,110	0.0404131%
02-013	227,545	0.0387829%
02-131	205,611	0.0350444%
02-154	1,259,569	0.2146814%
02-308	216,838	0.0369580%
02-761	375,499	0.0640002%
02-874	13,690	0.0023333%
02-895	48,023	0.0081851%
02-900	172,732	0.0294405%
03-013	170,713	0.0290964%
03-014	205,937	0.0351000%
03-015	25,703	0.0043808%
03-103	623,607	0.1062878%
03-343	270,880	0.0461689%
03-747	142,248	0.0242448%
04-001	453,031	0.0772148%
04-019	254,624	0.0433982%
04-031	331,826	0.0565566%
04-033	306,138	0.0521783%
04-034	349,517	0.0595718%
04-035	1,700	0.0002898%
04-104	797,429	0.1359141%
04-125	448,649	0.0764679%
04-244	437,655	0.0745941%
04-704	286,270	0.0487920%
05-001	467,620	0.0797013%
05-006	371,348	0.0632927%
05-017	422,338	0.0719835%
05-018	339,292	0.0578291%
05-105	736,899	0.1255974%
05-169	305,101	0.0520015%
05-710	205,582	0.0350395%
05-739	824,848	0.1405874%
06-001	422,011	0.0719277%
06-008	170,412	0.0290451%
06-010	180,113	0.0306985%
06-011	111,848	0.0190634%
06-017	192,737	0.0328502%
06-185	442,085	0.0753491%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
06-202	628,366	0.1070990%
07-020	359,510	0.0612750%
07-026	193,533	0.0329858%
07-108	305,332	0.0520409%
07-163	368,780	0.0628550%
07-294	304,985	0.0519818%
07-304	341,775	0.0582523%
07-309	244,528	0.0416775%
07-724	124,943	0.0212953%
07-748	218,128	0.0371778%
08-001	394,079	0.0671670%
08-005	206,398	0.0351786%
08-011	670,116	0.1142148%
08-013	208,112	0.0354707%
08-017	267,510	0.0455945%
08-333	236,158	0.0402509%
08-743	146,032	0.0248898%
09-001	2,680,913	0.4569359%
09-006	370,921	0.0632199%
09-009	220,440	0.0375719%
09-013	288,723	0.0492101%
09-015	693,301	0.1181665%
09-022	5,056,925	0.8619043%
09-024	791,993	0.1349876%
09-025	5,886	0.0010032%
09-100	724,140	0.1234227%
09-147	2,425,311	0.4133710%
09-166	1,893,353	0.3227038%
09-291	2,138,946	0.3645628%
09-299	782,654	0.1333959%
09-760	1,037,048	0.1767549%
09-820	15,973	0.0027224%
09-835	26,735	0.0045567%
09-870	87,200	0.0148624%
09-884	49,592	0.0084525%
10-003	168,157	0.0286607%
10-315	445,544	0.0759387%
11-001	621,977	0.1060100%
11-007	225,801	0.0384856%
11-008	261,938	0.0446448%
11-012	401,177	0.0683768%
11-199	421,282	0.0718035%
11-346	211,764	0.0360931%
12-001	475,622	0.0810652%
12-007	361,877	0.0616785%
12-009	684,080	0.1165949%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
12-011	766,021	0.1305609%
12-013	205,722	0.0350633%
12-014	447,616	0.0762919%
12-016	396,484	0.0675769%
12-017	6,117	0.0010426%
12-018	6,351	0.0010825%
12-191	2,306,530	0.3931259%
12-703	246,242	0.0419696%
12-723	1,465,599	0.2497973%
12-816	18,496	0.0031525%
12-871	66,996	0.0114188%
13-001	485,410	0.0827335%
13-003	465,644	0.0793645%
13-004	368,923	0.0628794%
13-007	188,513	0.0321302%
13-008	682,545	0.1163332%
13-027	302,694	0.0515913%
13-029	542,724	0.0925021%
13-030	2,162,202	0.3685266%
13-388	1,989,764	0.3391362%
13-399	628,336	0.1070938%
13-764	130,398	0.0222251%
14-001	173,146	0.0295111%
14-003	307,863	0.0524723%
14-017	418,394	0.0713112%
14-018	427,637	0.0728866%
14-207	660,036	0.1124968%
15-001	531,357	0.0905647%
15-002	306,687	0.0522719%
15-021	213,716	0.0364258%
15-022	272,097	0.0463763%
15-023	304,880	0.0519639%
15-024	226,398	0.0385874%
15-134	561,214	0.0956535%
15-135	218,064	0.0371669%
15-186	355,234	0.0605462%
15-321	214,977	0.0366408%
15-340	199,993	0.0340869%
15-341	142,349	0.0242620%
15-759	153,186	0.0261091%
15-811	91,803	0.0156469%
16-023	307,189	0.0523574%
16-024	451,482	0.0769508%
16-126	414,679	0.0706781%
16-772	85,100	0.0145045%
17-009	262,125	0.0446767%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
17-014	221,853	0.0378127%
17-015	223,039	0.0380149%
17-114	368,037	0.0627284%
17-141	420,915	0.0717409%
17-323	190,228	0.0324225%
18-001	3,127,975	0.5331333%
18-006	373,459	0.0636525%
18-007	37,669	0.0064203%
18-008	74,362	0.0126743%
18-009	366,890	0.0625329%
18-014	223,092	0.0380239%
18-018	68,378	0.0116544%
18-019	11,420	0.0019464%
18-020	25,473	0.0043416%
18-021	18,342	0.0031262%
18-022	40,298	0.0068684%
18-023	60,793	0.0103616%
18-024	9,111	0.0015529%
18-025	4,104	0.0006995%
18-026	11,407	0.0019442%
18-027	14,702	0.0025058%
18-107	1,481,411	0.2524923%
18-111	1,664,329	0.2836689%
18-121	18,282,826	3.1161320%
18-122	2,635,115	0.4491300%
18-133	948,764	0.1617077%
18-137	2,068,931	0.3526294%
18-143	929,380	0.1584039%
18-152	1,678,125	0.2860203%
18-159	1,116,956	0.1903744%
18-178	3,459,727	0.5896772%
18-183	825,866	0.1407609%
18-188	2,612,182	0.4452213%
18-215	1,616,542	0.2755241%
18-219	965,503	0.1645607%
18-221	353,536	0.0602568%
18-224	566,167	0.0964977%
18-230	1,729,050	0.2947000%
18-233	1,172,352	0.1998161%
18-247	1,426,768	0.2431789%
18-250	935,091	0.1593773%
18-251	1,165,853	0.1987084%
18-258	1,261,386	0.2149911%
18-264	1,953,073	0.3328825%
18-271	1,106,547	0.1886003%
18-288	1,703,682	0.2903762%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
18-289	1,875,305	0.3196277%
18-292	1,043,204	0.1778041%
18-317	792,744	0.1351156%
18-731	626,697	0.1068145%
18-742	381,123	0.0649588%
18-801	41,673	0.0071028%
18-805	24,600	0.0041928%
18-808	418,652	0.0713552%
18-809	31,482	0.0053658%
18-817	78,906	0.0134488%
18-818	18,486	0.0031508%
18-819	83,307	0.0141989%
18-820	0	0.0000000%
18-824	48,943	0.0083419%
18-826	42,084	0.0071728%
18-827	22,963	0.0039138%
18-828	46,225	0.0078786%
18-830	48,784	0.0083148%
18-831	0	0.0000000%
18-833	27,693	0.0047200%
18-834	46,001	0.0078404%
18-836	71,426	0.0121739%
18-838	25,146	0.0042859%
18-839	101,563	0.0173104%
18-841	21,679	0.0036950%
18-844	21,894	0.0037316%
18-845	32,862	0.0056010%
18-848	18,379	0.0031325%
18-849	13,018	0.0022188%
18-851	33,854	0.0057701%
18-852	63,190	0.0107701%
18-855	37,195	0.0063395%
18-862	10,782	0.0018377%
18-867	105,011	0.0178981%
18-869	28,564	0.0048685%
18-870	33,635	0.0057328%
18-871	5,991	0.0010211%
18-872	25,712	0.0043824%
18-873	33,747	0.0057519%
18-877	14,141	0.0024102%
18-878	14,634	0.0024942%
18-879	27,034	0.0046077%
18-880	56,643	0.0096543%
18-881	7,977	0.0013596%
18-882	32,453	0.0055313%
18-883	25,809	0.0043989%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
18-884	110,768	0.0188793%
18-888	0	0.0000000%
18-889	30,206	0.0051483%
18-891	52,573	0.0089606%
18-893	22,497	0.0038344%
18-894	21,136	0.0036024%
18-895	122,128	0.0208155%
18-897	84,096	0.0143334%
18-899	73,785	0.0125759%
18-900	37,634	0.0064144%
18-910	319,952	0.0545327%
18-930	40,083	0.0068318%
18-931	25,417	0.0043321%
18-935	18,740	0.0031941%
18-946	28,034	0.0047781%
18-947	68,476	0.0116711%
18-948	46,124	0.0078614%
18-951	55,634	0.0094823%
18-953	6,752	0.0011508%
18-954	31,206	0.0053188%
18-956	92,750	0.0158084%
18-957	46,849	0.0079850%
18-958	57,830	0.0098566%
19-001	138,327	0.0235765%
19-003	205,245	0.0349820%
19-028	245,612	0.0418622%
19-045	209,676	0.0357373%
19-046	200,140	0.0341119%
19-047	167,694	0.0285818%
19-146	529,315	0.0902167%
19-372	358,927	0.0611757%
20-005	180,482	0.0307614%
20-013	225,098	0.0383658%
20-014	253,541	0.0432136%
20-129	567,623	0.0967459%
20-381	237,815	0.0405333%
21-014	1,109,676	0.1891336%
21-016	6,889,057	1.1741736%
21-018	554,414	0.0944945%
21-130	1,523,059	0.2595908%
21-756	417,064	0.0710846%
22-001	593,578	0.1011697%
22-006	12,804	0.0021823%
22-007	404,702	0.0689776%
22-010	589,682	0.1005056%
22-011	527,547	0.0899153%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
22-012	388,833	0.0662729%
22-187	1,161,439	0.1979561%
22-259	284,073	0.0484175%
22-708	548,738	0.0935271%
22-800	103,501	0.0176408%
23-001	416,402	0.0709717%
23-003	290,861	0.0495745%
23-009	2,673,052	0.4555960%
23-010	552,912	0.0942385%
23-013	153,757	0.0262064%
23-014	517,780	0.0882506%
23-015	489,529	0.0834355%
23-016	354,021	0.0603395%
23-153	1,740,525	0.2966558%
24-013	737,023	0.1256185%
24-204	513,420	0.0875075%
25-001	915,850	0.1560978%
25-004	1,190,391	0.2028907%
25-007	606,449	0.1033634%
25-010	1,851,714	0.3156069%
25-016	1,555,472	0.2651153%
25-028	12,882	0.0021956%
25-029	402	0.0000685%
25-030	6,237	0.0010630%
25-034	73,858	0.0125884%
25-035	32,790	0.0055887%
25-037	15,694	0.0026749%
25-038	6,782	0.0011559%
25-039	14,563	0.0024821%
25-040	11,080	0.0018885%
25-041	22,701	0.0038692%
25-042	18,949	0.0032297%
25-043	36,901	0.0062894%
25-044	57,951	0.0098772%
25-045	11,399	0.0019429%
25-046	3,972	0.0006770%
25-047	22,347	0.0038088%
25-048	12,807	0.0021828%
25-049	4,652	0.0007929%
25-112	768,132	0.1309207%
25-123	25,251,792	4.3039253%
25-124	5,407,284	0.9216196%
25-145	470,167	0.0801355%
25-216	2,033,558	0.3466004%
25-241	931,947	0.1588414%
25-255	5,808,004	0.9899185%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
25-263	3,743,202	0.6379928%
25-275	3,484,748	0.5939418%
25-282	4,405,771	0.7509213%
25-293	1,456,628	0.2482682%
25-295	2,047,895	0.3490440%
25-707	600,653	0.1023755%
25-720	7,486,153	1.2759428%
25-800	25,125	0.0042823%
25-801	25,041	0.0042680%
25-803	737,616	0.1257196%
25-804	28,566	0.0048688%
25-806	66,293	0.0112990%
25-808	197,109	0.0335953%
25-810	103,008	0.0175567%
25-811	112,350	0.0191490%
25-813	704	0.0001200%
25-815	32,750	0.0055819%
25-817	154,959	0.0264113%
25-818	30,409	0.0051829%
25-820	137,738	0.0234761%
25-821	12,623	0.0021515%
25-823	0	0.0000000%
25-824	195,886	0.0333869%
25-825	46,635	0.0079485%
25-830	25,567	0.0043577%
25-831	35,651	0.0060764%
25-832	8,887	0.0015147%
25-833	25,360	0.0043224%
25-834	52,682	0.0089791%
25-836	43,380	0.0073937%
25-838	148,021	0.0252288%
25-840	313,559	0.0534431%
25-841	80,401	0.0137036%
25-842	13,578	0.0023142%
25-844	15,950	0.0027185%
25-846	116,371	0.0198343%
25-847	25,694	0.0043793%
25-849	23,097	0.0039367%
25-853	168,085	0.0286485%
25-855	166,595	0.0283945%
25-860	88,033	0.0150044%
25-864	127,813	0.0217845%
25-867	28,463	0.0048512%
25-870	65,036	0.0110848%
25-871	25,435	0.0043352%
25-874	9,518	0.0016223%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
25-876	0	0.0000000%
25-879	93,168	0.0158796%
25-880	48,345	0.0082399%
25-881	72,305	0.0123237%
25-882	59,335	0.0101131%
25-883	170,961	0.0291387%
25-886	23,289	0.0039694%
25-887	131,839	0.0224707%
25-888	31,511	0.0053708%
25-889	42,628	0.0072655%
25-890	29,497	0.0050275%
25-892	161,163	0.0274687%
25-894	39,798	0.0067832%
25-896	22,065	0.0037608%
25-898	180,001	0.0306794%
25-912	6,240,878	1.0636977%
25-914	1,086,703	0.1852181%
25-930	75,963	0.0129472%
25-937	31,677	0.0053990%
25-939	157,447	0.0268353%
25-943	138,271	0.0235670%
25-948	297,595	0.0507222%
25-950	42,556	0.0072533%
25-953	77,099	0.0131408%
26-001	773,164	0.1317784%
26-002	246,266	0.0419737%
26-010	96,713	0.0164838%
26-013	164,288	0.0280013%
26-017	335,831	0.0572392%
26-019	312,416	0.0532483%
26-020	304,822	0.0519540%
26-374	396,830	0.0676359%
26-876	86,501	0.0147433%
27-001	126,790	0.0216101%
27-019	642,239	0.1094635%
27-142	413,274	0.0704386%
27-762	233,543	0.0398052%
28-005	851,224	0.1450830%
28-006	676,647	0.1153280%
28-019	860,328	0.1466346%
28-020	288,150	0.0491124%
28-023	463,571	0.0790112%
29-001	417,413	0.0711440%
29-004	200,785	0.0342219%
29-011	647,243	0.1103164%
29-013	388,041	0.0661379%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
29-014	49,330	0.0084078%
29-209	1,176,376	0.2005020%
29-223	1,393,239	0.2374642%
29-401	255,337	0.0435197%
29-406	2,272,448	0.3873169%
29-706	239,347	0.0407944%
29-800	53,975	0.0091995%
29-899	39,361	0.0067087%
29-909	318,376	0.0542641%
30-001	370,585	0.0631627%
30-027	375,190	0.0639475%
30-028	358,475	0.0610986%
30-115	524,903	0.0894647%
31-001	2,135,688	0.3640075%
31-004	60,091	0.0102419%
31-009	35,304	0.0060172%
31-013	114,494	0.0195144%
31-015	381,300	0.0649889%
31-044	789,230	0.1345167%
31-046	1,933,055	0.3294707%
31-047	654,715	0.1115899%
31-048	1,750,752	0.2983989%
31-049	2,222,520	0.3788072%
31-052	49,704	0.0084716%
31-053	53,368	0.0090961%
31-054	73,906	0.0125966%
31-055	15,815	0.0026955%
31-056	3,497	0.0005960%
31-057	72,340	0.0123297%
31-058	354,951	0.0604980%
31-059	31,606	0.0053869%
31-060	15,658	0.0026688%
31-119	16,808,724	2.8648855%
31-155	83,965	0.0143110%
31-175	666,569	0.1136103%
31-182	253,486	0.0432043%
31-184	270,949	0.0461807%
31-212	430,858	0.0734356%
31-218	443,608	0.0756087%
31-220	461,294	0.0786231%
31-231	1,139,332	0.1941882%
31-248	483,533	0.0824136%
31-252	1,215,425	0.2071575%
31-253	2,371,748	0.4042417%
31-256	1,662,537	0.2833635%
31-261	1,436,396	0.2448199%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
31-268	490,408	0.0835853%
31-310	784,747	0.1337526%
31-733	1,610,411	0.2744791%
31-736	1,094,210	0.1864976%
31-800	104,625	0.0178323%
31-807	83,255	0.0141900%
31-810	38,679	0.0065925%
31-823	25,606	0.0043643%
31-824	15,114	0.0025760%
31-838	238,216	0.0406016%
31-841	12,378	0.0021097%
31-845	223,787	0.0381423%
31-846	65,340	0.0111366%
31-848	129,866	0.0221344%
31-849	8,544	0.0014562%
31-868	43,080	0.0073426%
31-873	764,163	0.1302442%
31-877	28,731	0.0048969%
31-883	39,467	0.0067268%
31-896	70,556	0.0120256%
31-900	176,559	0.0300928%
32-001	341,939	0.0582802%
32-002	188,676	0.0321580%
32-003	145,057	0.0247236%
32-005	308,612	0.0526000%
32-006	145,994	0.0248833%
32-009	187,010	0.0318741%
32-010	281,414	0.0479643%
32-011	66,323	0.0113041%
32-138	1,438,633	0.2452012%
33-003	111,211	0.0189549%
33-008	135,320	0.0230640%
33-011	196,949	0.0335681%
33-012	138,367	0.0235833%
33-151	493,191	0.0840597%
33-301	193,809	0.0330329%
34-004	264,988	0.0451647%
34-286	492,118	0.0838768%
35-006	112,414	0.0191599%
35-007	292,218	0.0498058%
35-014	295,132	0.0503024%
35-232	437,684	0.0745990%
35-715	350,251	0.0596969%
35-729	709,480	0.1209241%
35-904	427,986	0.0729461%
36-018	386,435	0.0658641%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
36-019	255,368	0.0435250%
36-022	252,526	0.0430406%
36-226	644,013	0.1097658%
36-336	568,568	0.0969070%
37-015	1,326,270	0.2260500%
38-016	408,319	0.0695941%
38-018	526,353	0.0897118%
39-012	158,758	0.0270588%
39-014	238,091	0.0405803%
39-024	216,101	0.0368323%
39-025	229,946	0.0391921%
39-110	495,965	0.0845325%
39-174	575,015	0.0980058%
39-246	337,659	0.0575507%
40-015	229,362	0.0390926%
40-149	725,078	0.1235826%
40-205	334,078	0.0569404%
41-001	955,311	0.1628236%
41-010	406,049	0.0692072%
41-025	336,926	0.0574258%
41-027	410,172	0.0699099%
41-192	479,307	0.0816933%
41-196	218,517	0.0372441%
41-721	1,047,087	0.1784659%
41-766	119,493	0.0203664%
41-800	9,800	0.0016703%
41-900	215,086	0.0366593%
42-001	539,714	0.0919891%
42-004	220,733	0.0376218%
42-007	164,728	0.0280763%
42-008	254,182	0.0433229%
42-011	195,772	0.0333675%
42-168	674,648	0.1149873%
42-714	259,264	0.0441891%
43-001	539,478	0.0919488%
43-003	236,429	0.0402971%
43-005	577,399	0.0984121%
43-008	1,264,684	0.2155532%
43-009	651,593	0.1110578%
43-014	859,344	0.1464669%
43-238	379,764	0.0647271%
43-239	2,349,791	0.4004993%
43-329	79,601	0.0135672%
43-397	2,369,453	0.4038505%
43-551	1,794,631	0.3058776%
43-702	189,545	0.0323061%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
43-836	3,112	0.0005304%
44-001	101,481	0.0172965%
44-004	42	0.0000072%
44-016	422,210	0.0719616%
44-017	588,248	0.1002612%
44-022	275,654	0.0469826%
44-024	378,831	0.0645681%
44-025	256,237	0.0436731%
44-148	323,533	0.0551431%
44-319	305,299	0.0520353%
44-771	219,590	0.0374270%
45-001	539,731	0.0919920%
45-007	1,120,102	0.1909106%
45-016	416,306	0.0709554%
45-029	539,724	0.0919908%
45-031	1,131,362	0.1928298%
45-032	533,449	0.0909213%
45-033	423,781	0.0722294%
45-034	459,696	0.0783508%
45-035	203,923	0.0347567%
45-170	1,703,345	0.2903188%
45-267	413,684	0.0705085%
45-394	554,704	0.0945440%
45-737	306,220	0.0521923%
45-866	50,731	0.0086466%
46-005	213,135	0.0363268%
46-018	388,584	0.0662304%
46-019	430,430	0.0733627%
46-109	555,440	0.0946694%
46-601	676,417	0.1152888%
46-752	241,758	0.0412053%
47-001	283,192	0.0482674%
47-004	982,058	0.1673824%
47-009	355,109	0.0605249%
47-010	321,814	0.0548501%
47-026	21,831	0.0037209%
47-028	494,980	0.0843646%
47-029	741,885	0.1264472%
47-031	350,485	0.0597368%
47-032	7,463	0.0012720%
47-033	8,024	0.0013676%
47-034	9,865	0.0016814%
47-136	1,863,351	0.3175903%
47-157	2,899,843	0.4942504%
47-234	360,213	0.0613948%
47-266	1,191,210	0.2030303%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
47-276	468,695	0.0798846%
47-287	1,021,084	0.1740340%
47-302	1,031,434	0.1757980%
47-389	360,756	0.0614874%
47-725	455,035	0.0775563%
47-800	61,062	0.0104074%
47-801	138,334	0.0235777%
47-806	17,119	0.0029178%
47-838	7,727	0.0013170%
47-856	21,749	0.0037069%
47-876	7,743	0.0013197%
47-885	52,078	0.0088762%
47-887	52,870	0.0090112%
47-888	11,706	0.0019952%
47-890	54,317	0.0092578%
47-891	61,700	0.0105162%
47-903	5,953	0.0010146%
48-001	345,297	0.0588526%
48-005	7,896	0.0013458%
48-008	298,343	0.0508497%
48-013	883,905	0.1506531%
48-015	1,897,601	0.3234279%
48-016	1,036,643	0.1766858%
48-018	90,676	0.0154549%
48-019	101,870	0.0173628%
48-020	46,551	0.0079342%
48-021	100,506	0.0171303%
48-022	31,149	0.0053091%
48-023	6,887	0.0011738%
48-024	10,572	0.0018019%
48-195	10,112,127	1.7235149%
48-229	699,842	0.1192813%
48-254	2,067,079	0.3523138%
48-260	1,000,020	0.1704438%
48-801	0	0.0000000%
48-802	295,257	0.0503237%
48-805	104,789	0.0178603%
48-807	23,809	0.0040580%
48-809	69,724	0.0118838%
48-811	85,640	0.0145965%
48-812	1,314	0.0002240%
48-815	163,801	0.0279183%
48-821	126,711	0.0215967%
48-822	107,653	0.0183484%
48-823	96,586	0.0164622%
48-824	58,268	0.0099312%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
48-825	153,680	0.0261933%
48-828	63,809	0.0108756%
48-831	1,110,820	0.1893286%
48-832	176,004	0.0299982%
48-834	45,070	0.0076818%
48-835	49,152	0.0083775%
48-845	0	0.0000000%
48-847	161,238	0.0274815%
48-860	89,961	0.0153330%
48-861	28,667	0.0048860%
48-867	15,997	0.0027265%
49-006	315,889	0.0538402%
49-018	346,967	0.0591372%
49-019	515,594	0.0878780%
49-021	41,088	0.0070031%
49-228	419,434	0.0714885%
49-754	289,613	0.0493618%
50-001	376,672	0.0642001%
50-002	962,821	0.1641036%
50-005	1,057,570	0.1802526%
50-006	583,023	0.0993707%
50-011	214,731	0.0365988%
50-012	98,112	0.0167223%
50-013	298,483	0.0508736%
50-014	328,516	0.0559924%
50-016	191,839	0.0326971%
50-019	135,914	0.0231652%
50-020	153,200	0.0261115%
50-021	403,137	0.0687108%
50-022	10,562	0.0018002%
50-116	449,715	0.0766496%
50-193	361,237	0.0615694%
50-210	2,504,314	0.4268363%
50-741	255,279	0.0435099%
50-800	29,989	0.0051113%
50-802	35,277	0.0060126%
50-808	140,401	0.0239300%
50-810	97,548	0.0166261%
50-812	76,861	0.0131002%
50-831	58,727	0.0100095%
50-836	69,951	0.0119225%
50-850	78,738	0.0134201%
50-851	18,081	0.0030817%
50-875	23,493	0.0040042%
50-892	50,418	0.0085933%
50-900	583,100	0.0993838%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
51-011	274,771	0.0468321%
51-016	199,500	0.0340029%
51-017	385,504	0.0657055%
51-018	288,828	0.0492280%
51-019	13,529	0.0023059%
51-020	117,026	0.0199460%
51-021	119,328	0.0203383%
51-162	1,208,232	0.2059315%
51-750	450,766	0.0768287%
51-767	320,764	0.0546711%
51-811	432,370	0.0736933%
51-908	1,269,571	0.2163862%
52-001	274,754	0.0468292%
52-020	431,808	0.0735975%
52-021	783,324	0.1335101%
52-022	760,064	0.1295456%
52-023	320,426	0.0546135%
52-024	6,914	0.0011784%
52-201	1,238,387	0.2110712%
52-217	1,737,751	0.2961830%
52-272	1,516,113	0.2584069%
52-746	313,582	0.0534470%
53-007	188,641	0.0321521%
53-010	263,461	0.0449044%
53-012	605,459	0.1031947%
54-001	172,371	0.0293790%
54-030	169,782	0.0289377%
54-040	177,864	0.0303152%
54-041	224,230	0.0382179%
54-042	281,195	0.0479270%
54-222	748,253	0.1275325%
54-396	210,375	0.0358564%
55-001	711,352	0.1212431%
55-002	369,467	0.0629721%
55-009	188,135	0.0320658%
55-014	280,951	0.0478854%
55-179	735,702	0.1253933%
55-197	1,129,332	0.1924838%
55-322	268,233	0.0457177%
55-350	313,962	0.0535118%
55-369	628,146	0.1070615%
55-393	164,973	0.0281181%
55-757	499,002	0.0850501%
56-022	962,763	0.1640937%
57-001	1,809,589	0.3084271%
57-002	313,398	0.0534157%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
57-008	207,528	0.0353712%
57-009	299,146	0.0509866%
57-011	1,009,359	0.1720355%
57-012	569,671	0.0970950%
57-020	492,453	0.0839339%
57-021	71,349	0.0121608%
57-022	30,668	0.0052271%
57-023	13,768	0.0023466%
57-024	12,397	0.0021130%
57-128	6,842,334	1.1662101%
57-165	1,543,654	0.2631010%
57-176	523,086	0.0891550%
57-240	2,478,832	0.4224931%
57-245	795,311	0.1355531%
57-269	1,121,892	0.1912157%
57-274	2,389,226	0.4072206%
57-290	1,198,484	0.2042701%
57-297	1,535,951	0.2617881%
57-298	1,491,508	0.2542132%
57-726	509,292	0.0868039%
57-806	37,170	0.0063353%
57-808	43,312	0.0073821%
57-810	219,907	0.0374810%
57-814	166,743	0.0284197%
57-815	41,534	0.0070791%
57-818	90,633	0.0154475%
57-819	33,069	0.0056363%
57-824	75,257	0.0128268%
57-825	20,601	0.0035112%
57-829	59,185	0.0100875%
57-830	42,690	0.0072761%
57-835	283,375	0.0482986%
57-842	98,715	0.0168250%
57-845	20,478	0.0034903%
57-847	56,985	0.0097126%
57-850	25,403	0.0043297%
57-860	37,933	0.0064653%
57-867	28,747	0.0048997%
57-871	41,091	0.0070036%
57-873	50,406	0.0085912%
57-882	42,389	0.0072248%
57-901	215,487	0.0367277%
57-907	161,745	0.0275679%
58-016	596,174	0.1016121%
59-014	437,699	0.0746016%
59-015	267,612	0.0456119%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
59-016	250,307	0.0426624%
59-385	350,709	0.0597750%
59-800	5,284	0.0009006%
60-001	599,748	0.1022213%
60-003	611,070	0.1041510%
60-027	440,971	0.0751593%
60-028	353,591	0.0602662%
60-029	286,899	0.0488992%
60-030	726,654	0.1238512%
60-211	1,110,313	0.1892422%
60-717	495,925	0.0845257%
60-744	440,617	0.0750989%
60-800	9,471	0.0016142%
60-801	105,427	0.0179690%
61-018	311,563	0.0531029%
61-313	265,884	0.0453174%
62-006	279,138	0.0475764%
62-007	245,797	0.0418937%
62-010	2,599	0.0004430%
62-012	30,635	0.0052214%
62-014	2,088	0.0003559%
62-015	442,333	0.0753914%
62-236	501,507	0.0854771%
63-001	248,953	0.0424317%
63-002	134,947	0.0230004%
63-014	271,194	0.0462224%
63-392	347,269	0.0591887%
64-020	404,364	0.0689200%
64-021	201,838	0.0344014%
64-270	448,557	0.0764522%
64-324	230,323	0.0392563%
65-001	160,111	0.0272894%
65-020	505,862	0.0862193%
65-021	1,067,146	0.1818848%
65-022	418,871	0.0713925%
65-120	634,336	0.1081165%
66-011	322,975	0.0550480%
66-012	296,881	0.0506005%
66-013	315,177	0.0537189%
66-278	455,321	0.0776051%
66-719	159,136	0.0271232%
67-013	490,751	0.0836438%
67-017	386,669	0.0659040%
67-020	292,704	0.0498886%
67-023	537,248	0.0915688%
67-025	296,251	0.0504931%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
67-026	206,813	0.0352493%
67-027	7,454	0.0012705%
67-150	823,723	0.1403957%
67-181	623,346	0.1062433%
67-279	964,790	0.1644392%
67-284	620,044	0.1056805%
67-405	173,769	0.0296173%
67-758	226,694	0.0386378%
68-001	194,599	0.0331675%
68-003	7,044	0.0012006%
68-018	395,759	0.0674533%
68-019	239,618	0.0408406%
68-020	256,055	0.0436421%
68-025	219,773	0.0374582%
68-265	559,746	0.0954033%
69-001	215,187	0.0366766%
69-005	196,676	0.0335215%
69-006	121,612	0.0207276%
69-008	87,544	0.0149210%
69-009	133,539	0.0227604%
69-010	138,661	0.0236334%
69-012	121,984	0.0207910%
69-015	130,145	0.0221820%
69-017	153,543	0.0261699%
69-019	301,830	0.0514440%
70-001	304,796	0.0519496%
70-006	627,896	0.1070188%
70-007	155,968	0.0265833%
70-008	657,393	0.1120463%
70-010	181,574	0.0309475%
70-012	451,744	0.0769954%
70-013	274,825	0.0468413%
70-014	375,502	0.0640007%
70-015	0	0.0000000%
70-158	1,167,998	0.1990740%
70-189	472,180	0.0804785%
70-712	314,680	0.0536342%
70-730	425,857	0.0725832%
70-800	67,192	0.0114522%
70-801	246,113	0.0419476%
70-820	40,973	0.0069835%
70-870	0	0.0000000%
71-001	458,456	0.0781394%
71-007	277,487	0.0472950%
71-013	513,742	0.0875624%
71-014	201,968	0.0344235%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
71-015	312,142	0.0532016%
71-017	312,364	0.0532394%
71-018	294,776	0.0502417%
71-019	11,953	0.0020373%
71-118	934,481	0.1592733%
71-755	318,517	0.0542882%
72-012	308,371	0.0525589%
72-013	246,070	0.0419403%
72-014	6,673	0.0011374%
72-140	836,576	0.1425863%
72-320	540,094	0.0920538%
72-334	212,777	0.0362658%
72-716	337,548	0.0575318%
72-735	568,361	0.0968717%
73-001	766,429	0.1306305%
73-002	270,495	0.0461033%
73-004	189,161	0.0322407%
73-005	195,981	0.0334031%
73-008	284,515	0.0484929%
73-013	299,535	0.0510529%
73-015	336,695	0.0573864%
73-016	344,908	0.0587863%
73-017	392,336	0.0668699%
73-018	148,383	0.0252905%
73-180	578,776	0.0986468%
73-728	270,715	0.0461408%
73-875	98,590	0.0168037%
74-001	834,456	0.1422250%
74-003	217,650	0.0370964%
74-010	176,249	0.0300400%
74-013	113,023	0.0192637%
74-014	205,104	0.0349580%
74-139	507,284	0.0864617%
74-194	785,235	0.1338358%
74-897	23,688	0.0040374%
75-003	145,374	0.0247776%
75-005	177,972	0.0303336%
75-007	193,765	0.0330254%
75-010	122,312	0.0208469%
75-015	117,165	0.0199697%
75-020	172,145	0.0293405%
75-022	319,122	0.0543913%
75-190	630,385	0.1074431%
75-900	159,074	0.0271126%
76-001	1,968,302	0.3354782%
76-006	585,141	0.0997317%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
76-007	353,815	0.0603044%
76-012	1,450,128	0.2471604%
76-013	752,152	0.1281971%
76-022	214,694	0.0365925%
76-024	1,131,357	0.1928289%
76-026	1,607,304	0.2739495%
76-033	439,747	0.0749507%
76-034	561,583	0.0957164%
76-035	385,792	0.0657545%
76-036	403,692	0.0688054%
76-037	310,942	0.0529971%
76-102	989,500	0.1686508%
76-117	3,662,701	0.6242722%
76-164	903,228	0.1539465%
76-262	1,152,000	0.1963473%
76-281	677,119	0.1154084%
76-770	108,371	0.0184708%
76-803	95,062	0.0162024%
76-805	28,121	0.0047930%
76-807	117,596	0.0200431%
76-808	13,510	0.0023027%
76-858	51,051	0.0087012%
76-876	38,089	0.0064919%
76-889	36,461	0.0062144%
77-001	652,842	0.1112706%
77-002	731,986	0.1247600%
77-003	606,123	0.1033078%
77-005	373,529	0.0636644%
77-006	362,968	0.0618644%
77-007	1,051,215	0.1791695%
77-010	196,836	0.0335488%
77-016	486,491	0.0829177%
77-021	20,739	0.0035348%
77-022	57,920	0.0098719%
77-023	7,082	0.0012071%
77-101	8,264,533	1.4086102%
77-106	1,120,647	0.1910035%
77-127	1,167,306	0.1989561%
77-237	670,648	0.1143055%
77-257	1,555,751	0.2651628%
77-277	565,385	0.0963644%
77-280	714,620	0.1218001%
77-285	1,148,897	0.1958185%
77-296	1,254,224	0.2137704%
77-300	1,602,996	0.2732153%
77-502	3,296,673	0.5618862%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
77-765	153,238	0.0261179%
77-804	33,598	0.0057265%
77-810	59,988	0.0102244%
77-811	11,910	0.0020300%
77-820	5,572	0.0009497%
77-825	34,443	0.0058705%
77-827	25,468	0.0043408%
77-830	129,092	0.0220025%
77-831	29,425	0.0050152%
77-832	37,093	0.0063222%
77-836	18,595	0.0031693%
77-842	81,132	0.0138282%
77-888	30,251	0.0051560%
77-897	32,050	0.0054626%
77-911	798,361	0.1360730%
78-001	811,441	0.1383023%
78-002	92,184	0.0157119%
78-004	120,942	0.0206134%
78-005	222,082	0.0378517%
78-006	292,523	0.0498577%
78-013	659,985	0.1124881%
78-016	275,986	0.0470392%
78-017	149,896	0.0255483%
78-018	143,624	0.0244793%
78-023	112,949	0.0192511%
78-026	223,271	0.0380544%
78-027	292,157	0.0497954%
78-028	307,952	0.0524875%
78-029	196,852	0.0335515%
78-030	149,392	0.0254624%
78-031	207,858	0.0354274%
78-032	130,685	0.0222740%
78-144	434,292	0.0740209%
78-173	474,643	0.0808983%
78-203	1,813,070	0.3090204%
78-338	474,648	0.0808992%
78-356	251,008	0.0427819%
78-718	322,420	0.0549534%
78-803	62,749	0.0106950%
78-805	33,716	0.0057466%
78-833	44,843	0.0076431%
78-865	25,427	0.0043338%
79-001	899,221	0.1532636%
79-019	99,923	0.0170309%
79-023	10,072	0.0017167%
79-029	270,169	0.0460477%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
79-031	452,894	0.0771914%
79-032	293,790	0.0500737%
79-132	400,101	0.0681934%
79-172	625,460	0.1066037%
79-198	483,052	0.0823316%
79-354	303,108	0.0516619%
79-763	333,342	0.0568149%
79-800	77,222	0.0131618%
80-020	278,627	0.0474893%
80-022	460,912	0.0785580%
80-345	1,377,027	0.2347010%
81-015	207,548	0.0353746%
81-016	241,326	0.0411317%
81-200	565,226	0.0963373%
81-768	190,175	0.0324135%
82-019	648,239	0.1104861%
83-001	439,629	0.0749305%
83-003	458,458	0.0781398%
83-013	385,831	0.0657612%
83-014	1,382,715	0.2356705%
83-015	1,560,207	0.2659223%
83-161	1,373,494	0.2340989%
83-167	2,790,687	0.4756458%
83-225	828,640	0.1412337%
83-273	1,439,666	0.2453772%
83-769	378,431	0.0644999%
83-800	40,425	0.0068901%
83-887	38,623	0.0065829%
83-900	972,641	0.1657773%
84-005	367,459	0.0626299%
84-020	549,889	0.0937233%
84-023	208,051	0.0354603%
84-024	180,027	0.0306839%
84-160	664,665	0.1132858%
84-249	239,009	0.0407368%
84-734	250,566	0.0427066%
84-753	343,243	0.0585025%
85-001	384,577	0.0655475%
85-005	273,833	0.0466722%
85-006	304,829	0.0519552%
85-010	239,153	0.0407613%
85-011	266,115	0.0453567%
85-014	410,384	0.0699460%
85-016	228,630	0.0389678%
85-021	340,933	0.0581088%
85-208	1,250,464	0.2131296%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
85-235	405,003	0.0690289%
85-364	218,900	0.0373094%
85-709	312,538	0.0532691%
85-870	5,099	0.0008691%
85-907	189,699	0.0323324%
86-007	166,486	0.0283759%
86-016	119,173	0.0203119%
86-020	151,989	0.0259051%
86-021	165,992	0.0282917%
86-022	198,428	0.0338202%
86-213	572,791	0.0976267%
86-351	276,566	0.0471380%
87-001	945,588	0.1611664%
87-012	340,399	0.0580177%
87-019	185,355	0.0315920%
87-026	269,423	0.0459206%
87-035	378,224	0.0644647%
87-036	353,697	0.0602843%
87-037	410,075	0.0698933%
87-113	806,866	0.1375226%
87-361	1,245,178	0.2122286%
87-383	503,259	0.0857757%
87-701	624,412	0.1064250%
87-738	1,921,971	0.3275815%
88-012	227,201	0.0387242%
88-314	215,166	0.0366730%
88-371	403,424	0.0687597%
TOTAL	\$586,715,394	100.0000000%

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

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#### Note 1. Nature of Entity

School Employees Retirement System of Ohio (SERS) is a statewide, cost-sharing, multiple-employer defined benefit public 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](http://www.ohsers.org).

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

**Nature of schedules:** Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the 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 FY2024, 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, 2024 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, 2024 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 FY2024 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 FY2024 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' FY2024 ACFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$587,628,406
Service Credits and ARP Payments Paid by Members	(714,208)
Employer Penalties	(139,000)
Other Employer Payments and Miscellaneous Revenue	(59,804)
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$586,715,394</u></b>

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

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

The future amortization of the deferred outflows and inflows for the year ended June 30, 2024 is as follows:

	Deferred Outflows (Inflows)*
2025	(\$251,238,473)
2026	314,630,332
2027	(48,206,820)
2028	(94,090,655)
	<b><u>(\$78,905,616)</u></b>

\* 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, 2024:

Service cost	\$493,992,218
Interest on the total pension liability & cash flow	1,562,917,608
Member contributions	(421,433,681)
Projected earnings on plan investments	(1,210,386,859)
Pension plan administrative expenses	30,381,502
Other (miscellaneous income)	(42,727)
Expensed portion of differences in expected and actual experience	196,047,351
Expensed portion of differences in expected and actual earnings of plan investments	(228,141,312)
Expensed portion of differences in changes of assumptions	32,254,883
<b>Total Pension Expense</b>	<b><u>\$455,588,983</u></b>

The average of the expected remaining service lives of all members for FY2024 is 3.83 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, 2024 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)
\$23,820,116,970	\$18,704,520,334	\$5,115,596,636	78.52%

The activity related to the net pension liability for FY2024 is set forth in the following table:

Total pension liability as of June 30, 2023	\$23,084,316,697
Service cost	493,992,218
Interest	1,562,917,608
Difference between expected and actual experience	153,857,539
Changes of assumptions	38,877,482
Benefit payments	(1,419,770,783)
Refunds of contributions	(94,073,791)
Net change in total pension liability	735,800,273
<b>Total pension liability as of June 30, 2024 (a)</b>	<b>\$23,820,116,970</b>
Plan fiduciary net position as of June 30, 2023	\$17,558,801,466
Contributions – employer	587,628,406
Contributions – member	421,433,681
Net investment income	1,680,840,130
Benefit payments	(1,419,770,783)
Administrative expense	(30,381,502)
Refunds of contributions	(94,073,791)
Other	42,727
Net change in plan fiduciary net position	1,145,718,868
<b>Plan fiduciary net position as of June 30, 2024 (b)</b>	<b>\$18,704,520,334</b>
<b>Net pension liability as of June 30, 2024 (a) - (b)</b>	<b>\$5,115,596,636</b>

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

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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, 2024 (the measurement date)
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Experience Study Date	Period of 5 years ended June 30, 2020
Investment Rate of Return	7.00%, net of investment expenses, including inflation
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	<p><b>SERVICE RETIREMENT:</b> PUB-2010 General Employee Amount Weighted Below Median Healthy Retiree mortality table projected to 2017 with ages set forward 1 year and adjusted 94.20% for males and set forward 2 years and adjusted 81.35% for females. Future improvement in mortality rates is reflected by applying the MP-2020 projection scale generationally.</p> <p><b>DISABLED RETIREMENT:</b> PUB-2010 General Disabled Retiree mortality table projected to 2017 with ages set forward 5 years and adjusted 103.3% for males and set forward 3 years and adjusted 106.8% for females. Future improvement in mortality rates is reflected by applying the MP-2020 projection scale generationally.</p> <p><b>CONTINGENT SURVIVOR:</b> PUB-2010 General Amount Weighted Below Median Contingent Survivor mortality table projected to 2017 with ages set forward 1 year and adjusted 105.5% for males and adjusted 122.5% for females. Future improvement in mortality rates is reflected by applying the MP-2020 projection scale generationally.</p>

# 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, 2024:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (geometric)
Cash	3.00%	0.97%
US Equity	22.00	4.68
Non-US Equity Developed	12.00	4.96
Non-US Equity Emerging	6.00	5.66
Fixed Income / Global Bonds	18.00	2.38
Private Equity	14.00	7.10
Real Estate	13.00	3.64
Infrastructure	7.00	4.80
Private Debt / Private Credit	5.00	5.86

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 20-year amortization period of the unfunded actuarial accrued liability. The actuarially determined contribution rate of FY2024 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 FY2024 was 9.31%.

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	\$7,826,154,409	\$5,115,596,636	\$2,833,452,924

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024						Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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 Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
01-009	\$ 9,416,967	\$ 209,277	\$ -	\$ 52,881	\$ 10,938	\$ 273,096		\$ -	\$ (692,821)	\$ -	\$ -	\$ (692,821)	\$ 757,798	\$ 3,865	\$ 761,663
01-023	1,708,244	37,963	-	9,593	5,091	52,647		-	(125,678)	-	-	(125,678)	137,465	1,799	139,264
02-001	2,573,870	57,200	-	14,454	127,028	198,682		-	(189,364)	-	-	(189,364)	207,123	44,886	252,009
02-003	3,655,311	81,233	-	20,526	-	101,759		-	(268,927)	-	(98,928)	(367,855)	294,148	(34,957)	259,191
02-006	4,646,761	103,267	-	26,094	-	129,361		-	(341,870)	-	(202,686)	(544,556)	373,932	(71,620)	302,312
02-009	1,535,467	34,123	-	8,622	92,443	135,188		-	(112,967)	-	-	(112,967)	123,561	32,665	156,226
02-010	4,898,777	108,867	-	27,509	-	136,376		-	(360,411)	-	(183,896)	(544,307)	394,212	(64,981)	329,231
02-011	2,067,372	45,944	-	11,609	-	57,553		-	(152,100)	-	(86,598)	(238,698)	166,365	(30,600)	135,765
02-013	1,983,975	44,091	-	11,141	13,766	68,998		-	(145,964)	-	-	(145,964)	159,653	4,864	164,517
02-131	1,792,731	39,841	-	10,067	-	49,908		-	(131,894)	-	(35,970)	(167,864)	144,264	(12,710)	131,554
02-154	10,982,236	244,062	-	61,671	-	305,733		-	(807,981)	-	(336,463)	(1,144,444)	883,757	(118,891)	764,866
02-308	1,890,620	42,016	-	10,617	32,430	85,063		-	(139,096)	-	-	(139,096)	152,141	11,460	163,601
02-761	3,273,992	72,759	-	18,385	130,105	221,249		-	(240,873)	-	(240,873)	(240,873)	263,463	45,973	309,436
02-874	119,364	2,653	-	670	17,956	21,279		-	(8,782)	-	-	(8,782)	9,605	6,345	15,950
02-895	418,715	9,305	-	2,351	26,318	37,974		-	(30,806)	-	-	(30,806)	33,695	9,299	42,994
02-900	1,506,058	33,470	-	8,457	-	41,927		-	(110,803)	-	(43,454)	(154,257)	121,195	(15,355)	105,840
03-013	1,488,454	33,078	-	8,358	12,639	54,075		-	(109,508)	-	-	(109,508)	119,778	4,466	124,244
03-014	1,795,573	39,904	-	10,083	-	49,987		-	(132,103)	-	(13,097)	(145,200)	144,493	(4,628)	139,865
03-015	224,106	4,980	-	1,258	33,461	39,699		-	(16,488)	-	-	(16,488)	18,034	11,823	29,857
03-103	5,437,256	120,834	-	30,533	199,230	350,597		-	(400,028)	-	-	(400,028)	437,544	70,399	507,943
03-343	2,361,814	52,487	-	13,263	-	65,750		-	(173,762)	-	(119,865)	(293,627)	190,059	(42,355)	147,704
03-747	1,240,266	27,563	-	6,965	-	34,528		-	(91,248)	-	(10,587)	(101,835)	99,806	(3,741)	96,065
04-001	3,949,997	87,782	-	22,181	179,150	289,113		-	(290,608)	-	-	(290,608)	317,862	63,304	381,166
04-019	2,220,077	49,338	-	12,467	-	61,805		-	(163,335)	-	(103,213)	(266,548)	178,653	(36,471)	142,182
04-031	2,893,205	64,297	-	16,247	-	80,544		-	(212,858)	-	(8,058)	(220,916)	232,821	(2,848)	229,973
04-033	2,669,230	59,319	-	14,989	-	74,308		-	(196,380)	-	(24,845)	(221,225)	214,797	(8,779)	206,018
04-034	3,047,454	67,725	-	17,113	-	84,838		-	(224,206)	-	(183,839)	(408,045)	245,233	(64,961)	180,272
04-035	14,822	329	-	83	899	1,311		-	(1,091)	-	-	(1,091)	1,193	318	1,511
04-104	6,952,818	154,515	-	39,044	-	193,559		-	(511,530)	-	(832,783)	(1,344,313)	559,504	(294,270)	265,234
04-125	3,911,790	86,933	-	21,967	300,247	409,147		-	(287,797)	-	-	(287,797)	314,788	106,094	420,882
04-244	3,815,933	84,803	-	21,428	85,839	192,070		-	(280,744)	-	-	(280,744)	307,074	30,332	337,406
04-704	2,496,000	55,470	-	14,016	74,788	144,274		-	(183,635)	-	-	(183,635)	200,857	26,427	227,284
05-001	4,077,199	90,609	-	22,896	165,027	278,532		-	(299,966)	-	-	(299,966)	328,098	58,313	386,411
05-006	3,237,799	71,955	-	18,182	99,697	189,834		-	(238,210)	-	-	(238,210)	260,551	35,228	295,779
05-017	3,682,383	81,835	-	20,678	-	102,513		-	(270,919)	-	(120,905)	(391,824)	296,327	(42,723)	253,604
05-018	2,958,301	65,743	-	16,612	-	82,355		-	(217,647)	-	(116,199)	(333,846)	238,059	(41,060)	196,999
05-105	6,425,054	142,786	-	36,080	33,235	212,101		-	(472,701)	-	-	(472,701)	517,034	11,744	528,778
05-169	2,660,189	59,118	-	14,938	-	74,056		-	(195,714)	-	(16,375)	(212,089)	214,069	(5,786)	208,283
05-710	1,792,478	39,835	-	10,066	126,562	176,463		-	(131,876)	-	-	(131,876)	144,243	44,722	188,965
05-739	7,191,885	159,828	-	40,386	-	200,214		-	(529,118)	-	(166,759)	(695,877)	578,742	(58,925)	519,817
06-001	3,679,532	81,772	-	20,662	316,478	418,912		-	(270,709)	-	-	(270,709)	296,098	111,830	407,928
06-008	1,485,830	33,020	-	8,344	-	41,364		-	(109,315)	-	(37,531)	(146,846)	119,567	(13,262)	106,305
06-010	1,570,413	34,900	-	8,819	48,302	92,021		-	(115,538)	-	-	(115,538)	126,374	17,068	143,442
06-011	975,208	21,672	-	5,476	29,371	56,519		-	(71,748)	-	-	(71,748)	78,476	10,378	88,854
06-017	1,680,482	37,346	-	9,437	-	46,783		-	(123,636)	-	(17,198)	(140,834)	135,231	(6,077)	129,154
06-185	3,854,558	85,661	-	21,645	71,230	178,536		-	(283,586)	-	-	(283,586)	310,182	25,170	335,352
06-202	5,478,750	121,756	-	30,766	-	152,522		-	(403,080)	-	(24,883)	(427,963)	440,883	(8,793)	432,090
07-020	3,134,583	69,661	-	17,602	-	87,263		-	(230,616)	-	(119,519)	(350,135)	252,245	(42,233)	210,012
07-026	1,687,423	37,500	-	9,476	21,950	68,926		-	(124,146)	-	-	(124,146)	75,569	7,756	143,545
07-108	2,662,203	59,163	-	14,950	-	74,113		-	(195,862)	-	(68,878)	(264,740)	214,231	(24,338)	189,893
07-163	3,215,409	71,457	-	18,056	-	89,513		-	(236,563)	-	(33,399)	(269,962)	258,749	(11,802)	246,947
07-294	2,659,177	59,096	-	14,933	-	74,029		-	(195,640)	-	(111,362)	(307,002)	213,988	(39,350)	174,638
07-304	2,979,951	66,225	-	16,734	-	82,959		-	(219,240)	-	(130,383)	(349,623)	239,801	(46,072)	193,729
07-309	2,132,050	47,381	-	11,973	-	59,354		-	(156,858)	-	(14,704)	(171,562)	171,569	(5,196)	166,373
07-724	1,089,383	24,210	-	6,117	-	30,327		-	(80,148)	-	-	(80,148)	87,664	(22,237)	65,427

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
07-748	1,901,867	42,266	-	10,680	-	52,946	-	(139,923)	-	(31,043)	(170,966)	153,046	(10,969)	142,077
08-001	3,435,992	76,359	-	19,295	1,264	96,918	-	(252,791)	-	-	(252,791)	276,500	446	276,946
08-005	1,799,593	39,993	-	10,106	17,375	67,474	-	(132,399)	-	-	(132,399)	144,816	6,140	150,956
08-011	5,842,770	129,846	-	32,810	65,201	227,857	-	(429,862)	-	-	(429,862)	470,177	23,039	493,216
08-013	1,814,537	40,325	-	10,190	-	50,515	-	(133,498)	-	(130,314)	(263,812)	146,019	(46,048)	99,971
08-017	2,332,431	51,835	-	13,098	-	64,933	-	(171,601)	-	(29,516)	(201,117)	187,694	(10,430)	177,264
08-333	2,059,072	45,760	-	11,563	-	57,323	-	(151,489)	-	(75,581)	(227,070)	165,697	(26,707)	138,990
08-743	1,273,259	28,296	-	7,150	80,022	115,468	-	(93,676)	-	-	(93,676)	102,461	28,276	130,737
09-001	23,374,995	519,471	-	131,263	37,092	687,826	-	(1,719,736)	-	-	(1,719,736)	1,881,022	13,107	1,894,129
09-006	3,234,076	71,872	-	18,161	-	90,033	-	(237,936)	-	(241,799)	(479,735)	260,251	(85,441)	174,810
09-009	1,922,026	42,714	-	10,793	-	53,507	-	(141,407)	-	(97,887)	(239,294)	154,668	(34,589)	120,079
09-013	2,517,388	55,945	-	14,136	-	70,081	-	(185,208)	-	(97,869)	(283,077)	202,578	(34,583)	167,995
09-015	6,044,921	134,339	-	33,945	39,157	207,441	-	(444,734)	-	-	(444,734)	486,444	13,837	500,281
09-022	44,091,545	979,863	-	247,597	92,194	1,319,654	-	(3,243,885)	-	-	(3,243,885)	3,548,114	32,577	3,580,691
09-024	6,905,421	153,462	-	38,777	345,686	537,925	-	(508,043)	-	-	(508,043)	555,690	122,150	677,840
09-025	51,320	1,141	-	288	40,960	42,389	-	(3,776)	-	-	(3,776)	4,130	14,473	18,603
09-100	6,313,807	140,314	-	35,455	-	175,769	-	(464,517)	-	(460,441)	(924,958)	508,082	(162,700)	345,382
09-147	21,146,390	469,944	-	118,748	-	588,692	-	(1,555,774)	-	(1,372,180)	(2,927,954)	1,701,682	(484,869)	1,216,813
09-166	16,508,226	366,869	-	92,702	358,925	818,496	-	(1,214,537)	-	-	(1,214,537)	1,328,442	126,829	1,455,271
09-291	18,649,562	414,456	-	104,727	-	519,183	-	(1,372,078)	-	(512,299)	(1,884,377)	1,500,759	(181,024)	1,319,735
09-299	6,823,994	151,652	-	38,320	-	189,972	-	(502,052)	-	(635,050)	(1,137,102)	549,137	(224,399)	324,738
09-760	9,042,066	200,945	-	50,776	416,677	668,398	-	(665,239)	-	-	(665,239)	727,629	147,236	874,865
09-820	139,269	3,095	-	782	2,609	6,486	-	(10,246)	-	-	(10,246)	11,207	922	12,129
09-835	233,103	5,180	-	1,309	17,369	23,858	-	(17,150)	-	-	(17,150)	18,758	6,137	24,895
09-870	760,300	16,896	-	4,269	179,622	200,787	-	(55,937)	-	-	(55,937)	61,183	63,470	124,653
09-884	432,395	9,609	-	2,428	-	12,037	-	(31,812)	-	(4,701)	(36,513)	34,795	(1,661)	33,134
10-003	1,466,168	32,583	-	8,233	36,766	77,582	-	(107,868)	-	-	(107,868)	117,985	12,992	130,977
10-315	3,884,717	86,332	-	21,815	-	108,147	-	(285,805)	-	(48,498)	(334,303)	312,609	(17,137)	295,472
11-001	5,423,044	120,518	-	30,453	-	150,971	-	(398,982)	-	(22,569)	(421,551)	436,401	(7,975)	428,426
11-007	1,968,769	43,753	-	11,056	58,945	113,754	-	(144,845)	-	-	(144,845)	158,430	20,828	179,258
11-008	2,283,848	50,755	-	12,825	-	63,580	-	(168,026)	-	(97,503)	(265,529)	183,785	(34,453)	149,332
11-012	3,497,879	77,735	-	19,642	-	97,377	-	(257,345)	-	(108,865)	(366,210)	281,480	(38,468)	243,012
11-199	3,673,176	81,630	-	20,627	-	102,257	-	(270,241)	-	(44,997)	(315,238)	295,586	(15,900)	279,686
11-346	1,846,379	41,033	-	10,368	14,375	65,776	-	(135,841)	-	-	(135,841)	148,581	5,079	153,660
12-001	4,146,969	92,160	-	23,287	55,389	170,836	-	(305,099)	-	-	(305,099)	333,713	19,572	353,285
12-007	3,155,221	70,120	-	17,718	-	87,838	-	(232,135)	-	(277,800)	(509,935)	253,905	(98,163)	155,742
12-009	5,964,523	132,552	-	33,494	-	166,046	-	(438,819)	-	(258,922)	(697,741)	479,974	(91,492)	388,482
12-011	6,678,970	148,429	-	37,506	95,810	281,745	-	(491,382)	-	-	(491,382)	537,467	33,855	571,322
12-013	1,793,699	39,862	-	10,073	59,423	109,358	-	(131,965)	-	-	(131,965)	144,342	20,998	165,340
12-014	3,902,783	86,733	-	21,916	-	108,649	-	(287,134)	-	(277,563)	(564,697)	314,063	(98,079)	215,984
12-016	3,456,961	76,825	-	19,413	257,243	353,481	-	(254,334)	-	-	(254,334)	278,187	90,898	369,085
12-017	53,334	1,185	-	299	42,567	44,051	-	(3,924)	-	-	(3,924)	4,292	15,041	19,333
12-018	55,375	1,231	-	311	44,195	45,737	-	(4,074)	-	-	(4,074)	4,456	15,617	20,073
12-191	20,110,734	446,929	-	112,932	1,072,905	1,632,766	-	(1,479,579)	-	-	(1,479,579)	1,618,341	379,118	1,997,459
12-703	2,146,994	47,713	-	12,056	103,378	163,147	-	(157,958)	-	-	(157,958)	172,772	36,529	209,301
12-723	12,778,620	283,984	-	71,759	-	355,743	-	(940,144)	-	(15,990)	(956,134)	1,028,315	(5,650)	1,022,665
12-816	161,268	3,584	-	906	-	4,490	-	(11,865)	-	(39,185)	(51,050)	12,977	(13,846)	(869)
12-871	584,141	12,982	-	3,280	22,921	39,183	-	(42,976)	-	-	(42,976)	47,007	8,099	55,106
13-001	4,232,311	94,056	-	23,767	224,099	341,922	-	(311,378)	-	-	(311,378)	340,580	79,187	419,767
13-003	4,059,970	90,226	-	22,799	-	113,025	-	(298,698)	-	(118,149)	(416,847)	326,712	(41,749)	284,963
13-004	3,216,655	71,485	-	18,063	-	89,548	-	(236,654)	-	(17,989)	(254,643)	258,849	(6,356)	252,493
13-007	1,643,653	36,528	-	9,230	38,546	84,304	-	(120,926)	-	-	(120,926)	132,267	13,621	145,888
13-008	5,951,139	132,254	-	33,419	-	165,673	-	(437,835)	-	(98,394)	(536,229)	478,897	(34,768)	444,129
13-027	2,639,202	58,652	-	14,820	15,024	88,496	-	(194,170)	-	-	(194,170)	212,381	5,309	217,690
13-029	4,732,034	105,162	-	26,573	186,467	318,202	-	(348,143)	-	-	(348,143)	380,794	65,889	446,683

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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 Share of Proportionate 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 Share of Proportionate 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
13-030	18,852,332	418,963	-	105,866	468,088	992,917	-	(1,386,996)	-	-	(1,386,996)	1,517,076	165,402	1,682,478
13-388	17,348,837	385,550	-	97,423	-	482,973	-	(1,276,382)	-	(746,932)	(2,023,314)	1,396,087	(263,933)	1,132,154
13-399	5,478,488	121,751	-	30,765	-	152,516	-	(403,061)	-	(31,319)	(434,380)	440,862	(11,067)	429,795
13-764	1,136,946	25,267	-	6,385	35,813	67,465	-	(83,647)	-	-	(83,647)	91,492	12,655	104,147
14-001	1,509,667	33,550	-	8,478	139,481	181,509	-	(111,069)	-	-	(111,069)	121,485	49,286	170,771
14-003	2,684,271	59,654	-	15,074	-	74,728	-	(197,486)	-	(111,050)	(308,536)	216,007	(39,240)	176,767
14-017	3,647,995	81,071	-	20,485	-	101,556	-	(268,389)	-	(101,833)	(370,222)	293,560	(35,984)	257,576
14-018	3,728,585	82,862	-	20,938	86,320	190,120	-	(274,318)	-	-	(274,318)	300,045	30,502	330,547
14-207	5,754,882	127,893	-	32,317	-	160,210	-	(423,396)	-	(137,040)	(560,436)	463,104	(48,424)	414,680
15-001	4,632,924	102,959	-	26,016	39,576	168,551	-	(340,852)	-	-	(340,852)	372,818	13,984	386,802
15-002	2,674,017	59,426	-	15,016	-	74,442	-	(196,732)	-	(8,617)	(205,349)	215,182	(3,045)	212,137
15-021	1,863,399	41,411	-	10,464	-	51,875	-	(137,093)	-	(14,148)	(151,241)	149,951	(4,999)	144,952
15-022	2,372,425	52,723	-	13,322	75,449	141,494	-	(174,543)	-	-	(174,543)	190,913	26,661	217,574
15-023	2,658,262	59,076	-	14,928	-	74,004	-	(195,673)	-	(26,292)	(221,865)	213,914	(9,291)	204,623
15-024	1,973,974	43,868	-	11,085	10,165	65,118	-	(145,228)	-	-	(145,228)	158,849	3,592	162,441
15-134	4,893,249	108,745	-	27,478	-	136,223	-	(360,004)	-	(132,088)	(492,092)	393,767	(46,674)	347,093
15-135	1,901,309	42,254	-	10,677	-	52,931	-	(139,882)	-	(9,722)	(149,604)	153,001	(3,436)	149,565
15-186	3,097,300	68,832	-	17,393	-	86,225	-	(227,873)	-	(47,501)	(275,374)	249,244	(16,785)	232,459
15-321	1,874,393	41,655	-	10,526	-	52,181	-	(137,902)	-	(4,241)	(142,143)	150,835	(1,499)	149,336
15-340	1,743,747	38,752	-	9,792	-	48,544	-	(128,290)	-	(299)	(128,589)	140,322	(105)	140,217
15-341	1,241,147	27,582	-	6,970	55,076	89,628	-	(91,313)	-	-	(91,313)	99,877	19,462	119,339
15-759	1,335,635	29,682	-	7,500	-	37,182	-	(98,265)	-	(51,447)	(149,712)	107,481	(18,179)	89,302
15-811	800,434	17,788	-	4,495	-	22,283	-	(58,889)	-	(27,133)	(86,022)	64,412	(9,588)	54,824
16-023	2,678,394	59,523	-	15,041	-	74,564	-	(197,054)	-	(67,636)	(264,690)	215,534	(23,899)	191,635
16-024	3,936,491	87,482	-	22,105	-	109,587	-	(289,614)	-	(126,636)	(416,250)	316,775	(44,748)	272,027
16-126	3,615,604	80,351	-	20,303	87,953	188,607	-	(266,006)	-	-	(266,006)	290,953	31,079	322,032
16-772	741,991	16,490	-	4,167	-	20,657	-	(54,589)	-	(16,780)	(71,369)	59,709	(5,929)	53,780
17-009	2,285,479	50,791	-	12,834	-	63,625	-	(168,146)	-	(16,893)	(185,039)	183,916	(5,969)	177,947
17-014	1,934,346	42,988	-	10,862	-	53,850	-	(142,313)	-	(13,435)	(155,748)	155,660	(4,748)	150,912
17-015	1,944,686	43,218	-	10,920	-	54,138	-	(143,074)	-	(27,699)	(170,773)	156,492	(9,787)	146,705
17-114	3,208,930	71,313	-	18,020	-	89,333	-	(236,086)	-	(100,817)	(336,903)	258,228	(35,625)	222,603
17-141	3,669,976	81,559	-	20,609	-	102,168	-	(270,006)	-	(206,448)	(476,454)	295,329	(72,950)	222,379
17-323	1,658,606	36,860	-	9,314	78,951	125,125	-	(122,026)	-	-	(122,026)	133,471	27,898	161,369
18-001	27,272,948	606,097	-	153,152	-	759,249	-	(2,006,514)	-	(1,578,590)	(3,585,104)	2,194,696	(557,806)	1,636,890
18-006	3,256,205	72,364	-	18,285	-	90,649	-	(239,564)	-	(223,917)	(463,481)	262,032	(79,123)	182,909
18-007	328,438	7,299	-	1,844	19,543	28,686	-	(24,164)	-	-	(24,164)	26,430	6,905	33,335
18-008	648,366	14,409	-	3,641	-	18,050	-	(47,701)	-	(27,837)	(75,538)	52,175	(9,836)	42,339
18-009	3,198,929	71,091	-	17,964	11,234	100,289	-	(235,350)	-	-	(235,350)	257,423	3,970	261,393
18-014	1,945,149	43,228	-	10,923	-	54,151	-	(143,108)	-	(140,445)	(283,553)	156,529	(49,627)	106,902
18-018	596,191	13,249	-	3,348	-	16,597	-	(43,863)	-	(158,703)	(202,566)	47,976	(56,079)	(8,103)
18-019	99,572	2,213	-	559	-	2,772	-	(7,326)	-	(32,926)	(40,252)	8,013	(11,635)	(3,622)
18-020	222,100	4,936	-	1,247	-	6,183	-	(16,340)	-	(34,563)	(50,903)	17,873	(12,213)	5,660
18-021	159,925	3,554	-	898	29,489	33,941	-	(11,766)	-	-	(11,766)	12,869	10,420	23,289
18-022	351,360	7,808	-	1,973	54,899	64,680	-	(25,850)	-	-	(25,850)	28,274	19,399	47,673
18-023	530,057	11,780	-	2,977	92,658	107,415	-	(38,997)	-	-	(38,997)	42,654	32,741	75,395
18-024	79,439	1,765	-	446	24,390	26,601	-	(5,844)	-	-	(5,844)	6,393	8,618	15,011
18-025	35,783	795	-	201	28,559	29,555	-	(2,633)	-	-	(2,633)	2,880	10,091	12,971
18-026	99,458	2,210	-	559	79,379	82,148	-	(7,317)	-	-	(7,317)	8,004	28,049	36,053
18-027	128,187	2,849	-	720	102,308	105,877	-	(9,431)	-	-	(9,431)	10,315	36,151	46,466
18-107	12,916,486	287,048	-	72,533	352,302	711,883	-	(950,287)	-	-	(950,287)	1,039,409	124,488	1,163,897
18-111	14,511,356	322,491	-	81,489	-	403,980	-	(1,067,624)	-	(819,079)	(1,886,703)	1,167,751	(289,427)	878,324
18-121	159,408,743	3,542,601	-	895,162	1,915,724	6,353,487	-	(11,727,956)	-	-	(11,727,956)	12,827,865	676,934	13,504,799
18-122	22,975,681	510,597	-	129,020	93,482	733,099	-	(1,690,358)	-	-	(1,690,358)	1,848,888	33,032	1,881,920
18-133	8,272,314	183,839	-	46,453	440,910	671,202	-	(608,607)	-	-	(608,607)	665,686	155,798	821,484
18-137	18,039,098	400,890	-	101,299	594,579	1,096,768	-	(1,327,165)	-	-	(1,327,165)	1,451,634	210,098	1,661,732

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
18-143	8,103,304	180,083	-	45,504	-	225,587	-	(596,173)	-	(153,551)	(749,724)	652,085	(54,258)	597,827
18-152	14,631,644	325,165	-	82,164	-	407,329	-	(1,076,473)	-	(253,418)	(1,329,891)	1,177,431	(89,547)	1,087,884
18-159	9,738,787	216,429	-	54,688	351,603	622,720	-	(716,498)	-	-	(716,498)	783,695	124,241	907,936
18-178	30,165,508	670,380	-	169,395	-	839,775	-	(2,219,325)	-	(1,235,966)	(3,455,291)	2,427,464	(436,737)	1,990,727
18-183	7,200,761	160,025	-	40,436	194,213	394,674	-	(529,771)	-	-	(529,771)	579,456	68,626	648,082
18-188	22,775,727	506,154	-	127,897	-	634,051	-	(1,675,647)	-	(315,983)	(1,991,630)	1,832,797	(111,655)	1,721,142
18-215	14,094,699	313,232	-	79,149	245,732	638,113	-	(1,036,970)	-	-	(1,036,970)	1,134,222	86,831	1,221,053
18-219	8,418,262	187,082	-	47,273	-	234,355	-	(619,345)	-	(363,794)	(983,139)	677,430	(128,549)	548,881
18-221	3,082,495	68,503	-	17,310	22,785	108,598	-	(226,784)	-	-	(226,784)	248,053	8,051	256,104
18-224	4,936,434	109,704	-	27,721	-	137,425	-	(363,181)	-	(107,890)	(471,071)	397,242	(38,124)	359,118
18-230	15,075,661	335,032	-	84,658	-	419,690	-	(1,109,140)	-	(179,627)	(1,288,767)	1,213,161	(63,472)	1,149,689
18-233	10,221,787	227,163	-	57,401	-	284,564	-	(752,033)	-	(254,386)	(1,006,419)	822,563	(89,889)	732,674
18-247	12,440,051	276,460	-	69,857	885,831	1,232,148	-	(915,234)	-	-	(915,234)	1,001,070	313,014	1,314,084
18-250	8,153,098	181,189	-	45,784	45,154	272,127	-	(599,836)	-	-	(599,836)	656,092	15,955	672,047
18-251	10,165,122	225,903	-	57,082	-	282,985	-	(747,864)	-	(88,059)	(835,923)	818,003	(31,116)	786,887
18-258	10,998,079	244,414	-	61,760	-	306,174	-	(809,146)	-	(195,575)	(1,004,721)	885,032	(69,108)	815,924
18-264	17,028,927	378,440	-	95,626	-	474,066	-	(1,252,845)	-	(238,681)	(1,491,526)	1,370,344	(84,339)	1,286,005
18-271	9,648,031	214,412	-	54,179	418,608	687,199	-	(709,821)	-	-	(709,821)	776,392	147,918	924,310
18-288	14,854,476	330,117	-	83,416	153,827	567,360	-	(1,092,868)	-	-	(1,092,868)	1,195,362	54,356	1,249,718
18-289	16,350,864	363,372	-	91,819	-	455,191	-	(1,202,959)	-	(441,510)	(1,644,469)	1,315,779	(156,011)	1,159,768
18-292	9,095,741	202,138	-	51,077	301,523	554,738	-	(669,188)	-	-	(669,188)	731,948	106,545	838,493
18-317	6,911,969	153,607	-	38,814	204,857	397,278	-	(508,525)	-	-	(508,525)	556,217	72,387	628,604
18-731	5,464,198	121,433	-	30,684	71,883	224,000	-	(402,010)	-	-	(402,010)	439,712	25,401	465,113
18-742	3,323,028	73,849	-	18,661	-	92,510	-	(244,480)	-	(125,848)	(370,328)	267,409	(44,469)	222,940
18-801	363,349	8,075	-	2,040	10,813	20,928	-	(26,732)	-	-	(26,732)	29,239	3,821	33,060
18-805	214,488	4,767	-	1,204	-	5,971	-	(15,780)	-	(143,764)	(159,544)	17,260	(50,800)	(33,540)
18-808	3,650,245	81,121	-	20,498	286,363	387,982	-	(268,554)	-	-	(268,554)	293,741	101,188	394,929
18-809	274,493	6,100	-	1,541	-	7,641	-	(20,195)	-	(45,763)	(65,958)	22,089	(16,170)	5,919
18-817	687,985	15,289	-	3,863	-	19,152	-	(50,616)	-	(314,511)	(365,127)	55,363	(111,134)	(55,771)
18-818	161,180	3,582	-	905	-	4,487	-	(11,858)	-	(27,038)	(38,896)	12,970	(9,554)	3,416
18-819	726,357	16,142	-	4,079	107,052	127,273	-	(53,439)	-	-	(53,439)	58,451	37,827	96,278
18-820	-	-	-	-	-	-	-	-	-	(4,484)	(4,484)	-	(1,585)	(1,585)
18-824	426,736	9,484	-	2,396	-	11,880	-	(31,396)	-	(51,669)	(83,065)	34,340	(18,257)	16,083
18-826	366,932	8,154	-	2,061	67,842	78,057	-	(26,996)	-	-	(26,996)	29,528	23,972	53,500
18-827	200,215	4,449	-	1,124	49,303	54,876	-	(14,730)	-	-	(14,730)	16,112	17,421	33,533
18-828	403,038	8,957	-	2,263	-	11,220	-	(29,652)	-	(111,498)	(141,150)	32,433	(39,398)	(6,965)
18-830	425,350	9,453	-	2,389	-	11,842	-	(31,294)	-	(159,333)	(190,627)	34,229	(56,302)	(22,073)
18-831	-	-	-	-	-	-	-	-	-	(1,933)	(1,933)	-	(683)	(683)
18-833	241,457	5,366	-	1,356	-	6,722	-	(17,764)	-	(25,921)	(43,685)	19,430	(9,159)	10,271
18-834	401,085	8,913	-	2,252	17,055	28,220	-	(29,508)	-	-	(29,508)	32,276	6,026	38,302
18-836	622,767	13,840	-	3,497	-	17,337	-	(45,818)	-	(99,106)	(144,924)	50,115	(35,020)	15,095
18-838	219,249	4,872	-	1,231	-	6,103	-	(16,130)	-	(70,065)	(86,195)	17,643	(24,758)	(7,115)
18-839	885,532	19,680	-	4,973	-	24,653	-	(65,150)	-	(4,535)	(69,685)	71,260	(1,602)	69,658
18-841	189,020	4,201	-	1,061	-	5,262	-	(13,907)	-	(223,707)	(237,614)	15,211	(79,048)	(63,837)
18-844	190,895	4,242	-	1,072	-	5,314	-	(14,044)	-	(16,833)	(30,877)	15,362	(5,948)	9,414
18-845	286,525	6,368	-	1,609	-	7,977	-	(21,080)	-	(77,802)	(98,882)	23,057	(27,492)	(4,435)
18-848	160,247	3,561	-	900	22,152	26,613	-	(11,790)	-	-	(11,790)	12,895	7,828	20,723
18-849	113,504	2,522	-	637	-	3,159	-	(8,351)	-	(13,566)	(21,917)	9,134	(4,794)	4,340
18-851	295,175	6,560	-	1,658	44,797	53,015	-	(21,716)	-	-	(21,716)	23,753	15,830	39,583
18-852	550,956	12,244	-	3,094	-	15,338	-	(40,535)	-	(73,170)	(113,705)	44,336	(25,855)	18,481
18-855	324,305	7,207	-	1,821	-	9,028	-	(23,860)	-	(46,400)	(70,260)	26,097	(16,396)	9,701
18-862	94,009	2,089	-	528	-	2,617	-	(6,916)	-	(53,722)	(60,638)	7,565	(18,983)	(11,418)
18-867	915,596	20,348	-	5,142	-	25,490	-	(67,362)	-	(162,784)	(230,146)	73,679	(57,521)	16,158
18-869	249,051	5,535	-	1,399	23,966	30,900	-	(18,323)	-	-	(18,323)	20,041	8,468	28,509
18-870	293,265	6,517	-	1,647	-	8,164	-	(21,576)	-	(12,410)	(33,986)	23,599	(4,385)	19,214

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
18-871	52,236	1,161	-	293	-	1,454	-	(3,843)	-	(63,274)	(67,117)	4,204	(22,358)	(18,154)
18-872	224,184	4,982	-	1,259	-	6,241	-	(16,494)	-	(7,973)	(24,467)	18,040	(2,817)	15,223
18-873	294,241	6,539	-	1,652	-	8,191	-	(21,648)	-	(24,113)	(45,761)	23,678	(8,520)	15,158
18-877	123,296	2,740	-	692	-	3,432	-	(9,071)	-	(44,005)	(53,076)	9,922	(15,550)	(5,628)
18-878	127,594	2,836	-	717	-	3,553	-	(9,387)	-	(6,848)	(16,235)	10,268	(2,420)	7,848
18-879	235,711	5,238	-	1,324	-	6,562	-	(17,342)	-	(73,186)	(90,528)	18,968	(25,861)	(6,893)
18-880	493,872	10,976	-	2,773	-	13,749	-	(36,335)	-	(3,026)	(39,361)	39,743	(1,069)	38,674
18-881	69,552	1,546	-	391	-	1,937	-	(5,117)	-	(7,244)	(12,361)	5,597	(2,560)	3,037
18-882	282,959	6,288	-	1,589	54,175	62,052	-	(20,818)	-	-	(20,818)	22,770	19,143	41,913
18-883	225,030	5,001	-	1,264	-	6,265	-	(16,556)	-	(36,180)	(52,736)	18,109	(12,784)	5,325
18-884	965,791	21,463	-	5,423	-	26,886	-	(71,055)	-	(162,719)	(233,774)	77,719	(57,498)	20,221
18-888	-	-	-	-	-	-	-	-	-	(20,958)	(20,958)	-	(7,405)	(7,405)
18-889	263,367	5,832	-	1,479	-	7,332	-	(19,376)	-	(29,936)	(49,312)	21,194	(10,578)	10,616
18-891	458,386	10,187	-	2,574	47,667	60,428	-	(33,724)	-	-	(33,724)	36,887	16,843	53,730
18-893	196,152	4,359	-	1,101	-	5,460	-	(14,431)	-	(1,140)	(15,571)	15,785	(403)	15,382
18-894	184,286	4,095	-	1,035	21,006	26,136	-	(13,558)	-	-	(13,558)	14,830	7,422	22,252
18-895	1,064,839	23,664	-	5,980	327,660	357,304	-	(78,342)	-	-	(78,342)	85,689	115,781	201,470
18-897	733,236	16,295	-	4,117	52,756	73,168	-	(53,945)	-	-	(53,945)	59,005	18,642	77,647
18-899	643,334	14,297	-	3,613	91,673	109,583	-	(47,331)	-	-	(47,331)	51,770	32,393	84,163
18-900	328,132	7,292	-	1,843	-	9,135	-	(24,141)	-	(58,040)	(82,181)	26,405	(20,509)	5,896
18-910	2,789,675	61,996	-	15,665	-	77,661	-	(205,241)	-	(218,438)	(423,679)	224,489	(77,187)	147,302
18-930	349,485	7,767	-	1,963	-	9,730	-	(25,712)	-	(34,043)	(59,755)	28,124	(12,030)	16,094
18-931	221,612	4,925	-	1,244	23,303	29,472	-	(16,304)	-	-	(16,304)	17,833	8,234	26,067
18-935	163,395	3,631	-	918	-	4,549	-	(12,021)	-	(19,418)	(31,439)	13,149	(6,862)	6,287
18-946	244,430	5,432	-	1,373	-	6,805	-	(17,983)	-	(7,685)	(25,668)	19,670	(2,716)	16,954
18-947	597,045	13,268	-	3,353	55,714	72,335	-	(43,926)	-	-	(43,926)	48,045	19,687	67,732
18-948	402,157	8,937	-	2,258	-	11,195	-	(29,587)	-	(39,508)	(69,095)	32,362	(13,960)	18,402
18-951	485,075	10,780	-	2,724	-	13,504	-	(35,688)	-	(20,742)	(56,430)	39,035	(7,330)	31,705
18-953	58,871	1,308	-	331	-	1,639	-	(4,331)	-	(18,945)	(23,276)	4,737	(6,694)	(1,957)
18-954	272,086	6,047	-	1,528	23,834	31,409	-	(20,018)	-	-	(20,018)	21,895	8,422	30,317
18-956	808,691	17,972	-	4,541	145,138	167,651	-	(59,497)	-	-	(59,497)	65,077	51,286	116,363
18-957	408,478	9,078	-	2,294	-	11,372	-	(30,052)	-	(86,308)	(116,360)	32,871	(30,498)	2,373
18-958	504,222	11,206	-	2,831	-	14,037	-	(37,096)	-	(65,364)	(102,460)	40,576	(23,097)	17,479
19-001	1,206,079	26,803	-	6,773	33,234	66,810	-	(88,733)	-	-	(88,733)	97,055	11,743	108,798
19-003	1,789,540	39,770	-	10,049	-	49,819	-	(131,659)	-	(27,160)	(158,819)	144,007	(9,597)	134,410
19-028	2,141,501	47,591	-	12,026	-	59,617	-	(157,554)	-	(39,182)	(196,736)	172,330	(13,845)	158,485
19-045	1,828,174	40,628	-	10,266	30,681	81,575	-	(134,502)	-	-	(134,502)	147,116	10,842	157,958
19-046	1,745,029	38,780	-	9,799	-	48,579	-	(128,385)	-	(50,718)	(179,103)	140,425	(17,921)	122,504
19-047	1,462,131	32,493	-	8,211	58,259	98,963	-	(107,571)	-	-	(107,571)	117,660	20,586	138,246
19-146	4,615,120	102,564	-	25,916	-	128,480	-	(339,542)	-	(144,506)	(484,048)	371,386	(51,062)	320,324
19-372	3,129,500	69,548	-	17,574	-	87,122	-	(230,242)	-	(2,183)	(232,425)	251,836	(771)	251,065
20-005	1,573,630	34,971	-	8,837	78,560	122,368	-	(115,774)	-	-	(115,774)	126,632	27,760	154,392
20-013	1,962,639	43,616	-	11,021	32,169	86,806	-	(144,394)	-	-	(144,394)	157,937	11,367	169,304
20-014	2,210,635	49,128	-	12,414	103,779	165,321	-	(162,640)	-	-	(162,640)	177,893	36,671	214,564
20-129	4,949,129	109,986	-	27,792	-	137,778	-	(364,115)	-	(246,180)	(610,295)	398,264	(86,990)	311,274
20-381	2,073,519	46,081	-	11,644	87,680	145,405	-	(152,552)	-	-	(152,552)	166,859	30,982	197,841
21-014	9,675,313	215,018	-	54,332	278,493	547,843	-	(711,828)	-	-	(711,828)	778,587	98,407	876,994
21-016	60,065,983	1,334,869	-	337,301	3,725,493	5,397,663	-	(4,419,150)	-	-	(4,419,150)	4,833,601	1,316,428	6,150,029
21-018	4,833,960	107,427	-	27,145	234,280	368,852	-	(355,642)	-	-	(355,642)	388,996	82,784	471,780
21-130	13,279,617	295,118	-	74,572	-	369,690	-	(977,003)	-	(310,087)	(1,287,090)	1,068,631	(109,571)	959,060
21-756	3,636,399	80,813	-	20,420	-	101,233	-	(267,536)	-	(60,368)	(327,904)	292,627	(21,331)	271,296
22-001	5,175,432	115,016	-	29,063	153,602	297,681	-	(380,765)	-	-	(380,765)	416,475	54,277	470,752
22-006	111,639	2,481	-	627	-	3,108	-	(8,213)	-	(18,664)	(26,877)	8,984	(6,595)	2,389
22-007	3,528,614	78,418	-	19,815	-	98,233	-	(259,606)	-	(191,659)	(451,265)	283,953	(67,724)	216,229
22-010	5,141,463	114,261	-	28,872	-	143,133	-	(378,266)	-	(16,970)	(395,236)	413,741	(5,996)	407,745



**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
22-011	4,599,705	102,221	-	25,830	-	128,051	-	(338,408)	-	(296,050)	(634,458)	370,145	(104,611)	265,534
22-012	3,390,252	75,343	-	19,038	-	94,381	-	(249,426)	-	(77,046)	(326,472)	272,819	(27,225)	245,594
22-187	10,126,636	225,048	-	56,866	-	281,914	-	(745,033)	-	(333,804)	(1,078,837)	814,906	(117,952)	696,954
22-259	2,476,845	55,044	-	13,909	-	68,953	-	(182,225)	-	(47,846)	(230,071)	199,315	(16,907)	182,408
22-708	4,784,470	106,327	-	26,867	166,819	300,013	-	(352,001)	-	-	(352,001)	385,014	58,946	443,960
22-800	902,430	20,055	-	5,068	37,929	63,052	-	(66,393)	-	-	(66,393)	72,620	13,402	86,022
23-001	3,630,627	80,685	-	20,388	128,480	229,553	-	(267,111)	-	-	(267,111)	292,162	45,399	337,561
23-003	2,536,029	56,359	-	14,241	70,364	140,964	-	(186,580)	-	-	(186,580)	204,078	24,863	228,941
23-009	23,306,455	517,948	-	130,878	-	648,826	-	(1,714,693)	-	(521,788)	(2,236,481)	1,875,506	(184,377)	1,691,129
23-010	4,820,864	107,136	-	27,072	384,526	518,734	-	(354,679)	-	-	(354,679)	387,942	135,875	523,817
23-013	1,340,614	29,793	-	7,528	-	37,321	-	(98,631)	-	(35,712)	(134,343)	107,881	(12,619)	95,262
23-014	4,514,546	100,328	-	25,351	120,166	245,845	-	(332,142)	-	-	(332,142)	363,292	42,461	405,753
23-015	4,268,224	94,854	-	23,968	283,930	402,752	-	(314,020)	-	-	(314,020)	343,471	100,328	443,799
23-016	3,086,724	68,597	-	17,334	54,918	140,849	-	(227,095)	-	-	(227,095)	248,393	19,405	267,798
23-153	15,175,712	337,256	-	85,219	6,865	429,340	-	(1,116,501)	-	-	(1,116,501)	1,221,213	2,426	1,223,639
24-013	6,426,135	142,810	-	36,086	-	178,896	-	(472,781)	-	(439,720)	(912,501)	517,121	(155,378)	361,743
24-204	4,476,531	99,484	-	25,138	44,514	169,136	-	(329,346)	-	-	(329,346)	360,233	15,730	375,963
25-001	7,985,335	177,461	-	44,842	-	222,303	-	(587,494)	-	(47,332)	(634,826)	642,592	(16,725)	625,867
25-004	10,379,070	230,658	-	58,284	-	288,942	-	(763,605)	-	(36,213)	(799,818)	835,220	(12,796)	822,424
25-007	5,287,655	117,510	-	29,693	180,524	327,727	-	(389,021)	-	-	(389,021)	425,506	63,789	489,295
25-010	16,145,173	358,800	-	90,663	142,618	592,081	-	(1,187,826)	-	-	(1,187,826)	1,299,227	50,395	1,349,622
25-016	13,562,227	301,399	-	76,159	-	377,558	-	(997,795)	-	(33)	(997,828)	1,091,373	(12)	1,091,361
25-028	112,319	2,496	-	631	-	3,127	-	(8,263)	-	(14,218)	(22,481)	9,038	(5,024)	4,014
25-029	3,505	78	-	20	-	98	-	(258)	-	(300,780)	(301,038)	282	(106,283)	(106,001)
25-030	54,381	1,209	-	305	-	1,514	-	(4,001)	-	(31,409)	(35,410)	4,376	(11,098)	(6,722)
25-034	643,971	14,311	-	3,616	-	17,927	-	(47,378)	-	(18,759)	(66,137)	51,821	(6,629)	45,192
25-035	285,897	6,354	-	1,605	-	7,959	-	(21,034)	-	(33,265)	(54,299)	23,007	(11,754)	11,253
25-037	136,837	3,041	-	768	-	3,809	-	(10,067)	-	(20,731)	(30,798)	11,011	(7,325)	3,686
25-038	59,133	1,314	-	332	-	1,646	-	(4,350)	-	(41,693)	(46,043)	4,758	(14,732)	(9,974)
25-039	126,975	2,822	-	713	-	3,535	-	(9,342)	-	(18,671)	(28,013)	10,218	(6,597)	3,621
25-040	96,607	2,147	-	542	-	2,689	-	(7,108)	-	(6,918)	(14,026)	7,774	(2,444)	5,330
25-041	197,931	4,399	-	1,111	-	5,510	-	(14,562)	-	(186,102)	(200,664)	15,928	(65,761)	(49,833)
25-042	165,217	3,672	-	928	-	4,600	-	(12,155)	-	(15,818)	(27,973)	13,295	(5,590)	7,705
25-043	321,741	7,150	-	1,807	18,645	27,602	-	(23,671)	-	-	(23,671)	25,891	6,589	32,480
25-044	505,277	11,229	-	2,837	25,174	39,240	-	(37,174)	-	-	(37,174)	40,660	8,895	49,555
25-045	99,388	2,209	-	558	12,253	15,020	-	(7,312)	-	(7,312)	-	7,998	4,330	12,328
25-046	34,632	770	-	194	-	964	-	(2,548)	-	(33,350)	(35,898)	2,787	(11,785)	(8,998)
25-047	194,844	4,330	-	1,094	-	5,424	-	(14,335)	-	(23,414)	(37,749)	15,679	(8,273)	7,406
25-048	111,665	2,482	-	627	-	3,109	-	(8,215)	-	(18,180)	(26,395)	8,986	(6,424)	2,562
25-049	40,561	901	-	228	32,372	33,501	-	(2,984)	-	-	(2,984)	3,264	11,439	14,703
25-112	6,697,376	148,838	-	37,609	172,328	358,775	-	(492,737)	-	-	(492,737)	538,948	60,893	599,841
25-123	220,171,455	4,892,954	-	1,236,376	4,726,752	10,856,082	-	(16,198,366)	-	-	(16,198,366)	17,717,533	1,670,230	19,387,763
25-124	47,146,341	1,047,751	-	264,751	-	1,312,502	-	(3,468,632)	-	(245,051)	(3,713,683)	3,793,938	(86,590)	3,707,348
25-145	4,099,406	91,103	-	23,020	23,199	137,322	-	(301,600)	-	-	(301,600)	329,885	8,198	338,083
25-216	17,730,679	394,036	-	99,567	-	493,603	-	(1,304,474)	-	(311,935)	(1,616,409)	1,426,815	(110,225)	1,316,590
25-241	8,125,686	180,580	-	45,630	-	226,210	-	(597,820)	-	(20,904)	(618,724)	653,886	(7,386)	646,500
25-255	50,640,235	1,125,397	-	284,371	-	1,409,768	-	(3,725,683)	-	(631,513)	(4,357,196)	4,075,097	(223,149)	3,851,948
25-263	32,637,139	725,308	-	183,274	723,574	1,632,156	-	(2,401,166)	-	-	(2,401,166)	2,626,360	255,680	2,882,040
25-275	30,383,667	675,228	-	170,620	579,093	1,424,941	-	(2,235,375)	-	-	(2,235,375)	2,445,020	204,627	2,649,647
25-282	38,414,106	853,691	-	215,715	-	1,069,406	-	(2,826,187)	-	(345,819)	(3,172,006)	3,091,242	(122,198)	2,969,044
25-293	12,700,402	282,246	-	71,319	-	353,565	-	(934,389)	-	(21,441)	(955,830)	1,022,021	(7,576)	1,014,445
25-295	17,855,684	396,814	-	100,269	152,864	649,947	-	(1,313,671)	-	-	(1,313,671)	1,436,874	54,015	1,490,889
25-707	5,237,119	116,386	-	29,409	-	145,795	-	(385,303)	-	(58,769)	(444,072)	421,439	(20,766)	400,673
25-720	65,272,088	1,450,567	-	366,536	-	1,817,103	-	(4,802,172)	-	(636,965)	(5,439,137)	5,252,545	(225,076)	5,027,469
25-800	219,066	4,868	-	1,230	-	6,098	-	(16,117)	-	(21,872)	(37,989)	17,629	(7,728)	9,901

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

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Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
25-801	218,334	4,852	-	1,226	-	6,078	-	(16,063)	-	(2,138)	(18,201)	17,570	(755)	16,815
25-803	6,431,306	142,925	-	36,115	892,878	1,071,918	-	(473,161)	-	-	(473,161)	517,537	315,505	833,042
25-804	249,068	5,535	-	1,399	-	6,934	-	(18,324)	-	(78,381)	(96,705)	20,043	(27,697)	(7,654)
25-806	578,011	12,845	-	3,246	-	16,091	-	(42,525)	-	(62,655)	(105,180)	46,513	(22,140)	24,373
25-808	1,718,602	38,193	-	9,651	-	47,844	-	(126,440)	-	(106,226)	(232,666)	138,298	(37,536)	100,762
25-810	898,131	19,960	-	5,043	45,995	70,998	-	(66,077)	-	-	(66,077)	72,274	16,253	88,527
25-811	979,585	21,770	-	5,501	111,188	138,459	-	(72,070)	-	-	(72,070)	78,829	39,289	118,118
25-813	6,138	136	-	34	-	170	-	(452)	-	(808,722)	(809,174)	494	(285,768)	(285,274)
25-815	285,549	6,346	-	1,604	34,160	42,110	-	(21,008)	-	-	(21,008)	22,979	12,070	35,049
25-817	1,351,094	30,026	-	7,587	-	37,613	-	(99,402)	-	(119,190)	(218,592)	108,725	(42,116)	66,609
25-818	265,137	5,892	-	1,489	27,381	34,762	-	(19,507)	-	-	(19,507)	21,336	9,675	31,011
25-820	1,200,944	26,689	-	6,744	31,347	64,780	-	(88,355)	-	-	(88,355)	96,642	11,077	107,719
25-821	110,061	2,446	-	618	-	3,064	-	(8,097)	-	(2,208)	(10,305)	8,857	(780)	8,077
25-823	-	-	-	-	-	-	-	-	-	(53,978)	(53,978)	-	(19,073)	(19,073)
25-824	1,707,939	37,956	-	9,591	431,054	478,601	-	(125,656)	-	-	(125,656)	137,440	152,316	289,756
25-825	406,613	9,036	-	2,283	-	11,319	-	(29,915)	-	(30,409)	(60,324)	32,721	(10,745)	21,976
25-830	222,920	4,954	-	1,252	8,028	14,234	-	(16,401)	-	-	(16,401)	17,939	2,837	20,776
25-831	310,843	6,908	-	1,746	56,310	64,964	-	(22,869)	-	-	(22,869)	25,014	19,897	44,911
25-832	77,486	1,722	-	435	-	2,157	-	(5,701)	-	(4,705)	(10,406)	6,235	(1,663)	4,572
25-833	221,115	4,914	-	1,242	-	6,156	-	(16,268)	-	(28,550)	(44,818)	17,793	(10,088)	7,705
25-834	459,337	10,208	-	2,579	-	12,787	-	(33,794)	-	(119,574)	(153,368)	36,964	(30,311)	6,653
25-836	378,232	8,406	-	2,124	-	10,530	-	(27,827)	-	(11,939)	(39,766)	30,437	(4,219)	26,218
25-838	1,290,602	28,682	-	7,247	372,735	408,664	-	(94,952)	-	-	(94,952)	103,857	131,708	235,565
25-840	2,733,934	60,757	-	15,352	260,489	336,598	-	(201,140)	-	-	(201,140)	220,004	92,045	312,049
25-841	701,020	15,579	-	3,937	-	19,516	-	(51,575)	-	(29,219)	(80,794)	56,412	(10,325)	46,087
25-842	118,387	2,631	-	665	-	3,296	-	(8,710)	-	(7,110)	(15,820)	9,527	(2,513)	7,014
25-844	139,069	3,091	-	781	-	3,872	-	(10,231)	-	(112,828)	(123,059)	11,191	(39,869)	(28,678)
25-846	1,014,644	22,549	-	5,698	134,678	162,925	-	(74,649)	-	-	(74,649)	81,650	47,589	129,239
25-847	224,027	4,979	-	1,258	-	6,237	-	(16,482)	-	(32,326)	(48,808)	18,028	(11,423)	6,605
25-849	201,384	4,475	-	1,131	-	5,606	-	(14,816)	-	(15,144)	(29,960)	16,206	(5,351)	10,855
25-853	1,465,540	32,569	-	8,230	89,854	130,653	-	(107,822)	-	-	(107,822)	117,934	31,750	149,684
25-855	1,452,549	32,281	-	8,157	-	40,438	-	(106,866)	-	(160,058)	(266,924)	116,889	(56,558)	60,331
25-860	767,564	17,058	-	4,310	58,138	79,506	-	(56,471)	-	-	(56,471)	61,767	20,543	82,310
25-864	1,114,407	24,766	-	6,258	190,939	221,963	-	(81,989)	-	-	(81,989)	89,678	67,469	157,147
25-867	248,170	5,515	-	1,394	9,994	16,903	-	(18,258)	-	-	(18,258)	19,971	3,532	23,503
25-870	567,052	12,602	-	3,184	17,412	33,198	-	(41,719)	-	-	(41,719)	45,632	6,152	51,784
25-871	221,769	4,928	-	1,245	31,573	37,746	-	(16,316)	-	-	(16,316)	17,846	11,157	29,003
25-874	82,988	1,844	-	466	2,920	5,230	-	(6,106)	-	-	(6,106)	6,678	1,032	7,710
25-876	-	-	-	-	-	-	-	-	-	(315,060)	(315,060)	-	(111,329)	(111,329)
25-879	812,336	18,053	-	4,562	115,335	137,950	-	(59,765)	-	-	(59,765)	65,370	40,755	106,125
25-880	421,522	9,368	-	2,367	-	11,735	-	(31,012)	-	(5,638)	(36,650)	33,921	(1,992)	31,929
25-881	630,430	14,010	-	3,540	102,030	119,580	-	(46,382)	-	-	(46,382)	50,732	36,053	86,785
25-882	517,344	11,497	-	2,905	-	14,402	-	(38,062)	-	(47,790)	(85,852)	41,631	(16,887)	24,744
25-883	1,490,616	33,127	-	8,371	-	41,498	-	(109,667)	-	(86,343)	(196,010)	119,952	(30,510)	89,442
25-886	203,058	4,513	-	1,140	2,372	8,025	-	(14,939)	-	-	(14,939)	16,340	838	17,178
25-887	1,149,510	25,546	-	6,455	259,450	291,451	-	(84,571)	-	-	(84,571)	92,503	91,679	184,182
25-888	274,746	6,106	-	1,543	80,265	87,914	-	(20,213)	-	-	(20,213)	22,109	28,362	50,471
25-889	371,675	8,260	-	2,087	89,086	99,433	-	(27,345)	-	-	(27,345)	29,909	31,479	61,388
25-890	257,186	5,716	-	1,444	-	7,160	-	(18,922)	-	(1,165)	(20,087)	20,696	(412)	20,284
25-892	1,405,187	31,228	-	7,891	383,311	422,430	-	(103,382)	-	-	(103,382)	113,078	135,446	248,524
25-894	347,001	7,712	-	1,949	-	9,661	-	(25,529)	-	(15,908)	(41,437)	27,924	(5,621)	22,303
25-896	192,386	4,275	-	1,080	-	5,355	-	(14,154)	-	(64,027)	(78,181)	15,482	(22,624)	(7,142)
25-898	1,569,436	34,878	-	8,813	241,242	284,933	-	(115,466)	-	-	(115,466)	126,295	85,244	211,539
25-912	54,414,482	1,209,274	-	305,565	4,210,976	5,725,815	-	(4,003,360)	-	-	(4,003,360)	4,378,816	1,487,978	5,866,794
25-914	9,475,010	210,567	-	53,207	-	263,774	-	(697,092)	-	(472,679)	(1,169,771)	762,469	(167,024)	595,445

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
25-930	662,324	14,719	-	3,719	125,758	144,196	-	(48,728)	-	-	(48,728)	53,298	44,437	97,735
25-937	276,193	6,138	-	1,551	28,832	36,521	-	(20,320)	-	-	(20,320)	22,226	10,188	32,414
25-939	1,372,787	30,508	-	7,709	494,106	532,323	-	(100,998)	-	-	(100,998)	110,470	174,596	285,066
25-943	1,205,591	26,792	-	6,770	245,689	279,251	-	(88,697)	-	-	(88,697)	97,016	86,816	183,832
25-948	2,594,744	57,664	-	14,571	1,686,945	1,759,180	-	(190,899)	-	-	(190,899)	208,803	596,093	804,896
25-950	371,048	8,246	-	2,084	74,978	85,308	-	(27,299)	-	-	(27,299)	29,859	26,494	56,353
25-953	672,229	14,939	-	3,775	47,238	65,952	-	(49,457)	-	-	(49,457)	54,095	16,692	70,787
26-001	6,741,250	149,813	-	37,856	130,858	318,527	-	(495,965)	-	-	(495,965)	542,479	46,240	588,719
26-002	2,147,204	47,718	-	12,058	-	59,776	-	(157,973)	-	(151,921)	(309,894)	172,789	(53,683)	119,106
26-010	843,245	18,740	-	4,735	35,393	58,868	-	(62,039)	-	-	(62,039)	67,857	12,507	80,364
26-013	1,432,434	31,834	-	8,044	14,262	54,140	-	(105,386)	-	-	(105,386)	115,270	5,039	120,309
26-017	2,928,125	65,073	-	16,443	-	81,516	-	(215,427)	-	(85,372)	(300,799)	235,631	(30,167)	205,464
26-019	2,723,968	60,536	-	15,296	-	75,832	-	(200,407)	-	(41,223)	(241,630)	219,202	(14,566)	204,636
26-020	2,657,756	59,064	-	14,925	-	73,989	-	(195,535)	-	(61,620)	(257,155)	213,874	(21,774)	192,100
26-374	3,459,978	76,892	-	19,430	144,755	241,077	-	(254,556)	-	-	(254,556)	278,430	51,150	329,580
26-876	754,206	16,761	-	4,235	9,656	30,652	-	(55,488)	-	-	(55,488)	60,692	3,412	64,104
27-001	1,105,488	24,568	-	6,208	133,922	164,698	-	(81,332)	-	-	(81,332)	88,960	47,322	136,282
27-019	5,599,710	124,444	-	31,445	-	155,889	-	(411,980)	-	(70,217)	(482,197)	450,617	(24,812)	425,805
27-142	3,603,354	80,079	-	20,235	39,298	139,612	-	(265,104)	-	-	(265,104)	289,967	13,886	303,853
27-762	2,036,271	45,253	-	11,435	74,668	131,356	-	(149,812)	-	-	(149,812)	163,862	26,385	190,247
28-005	7,421,859	164,939	-	41,678	172,265	378,882	-	(546,038)	-	-	(546,038)	597,248	60,871	658,119
28-006	5,899,714	131,112	-	33,130	-	164,242	-	(434,051)	-	(134,189)	(568,240)	474,759	(47,416)	427,343
28-019	7,501,237	166,703	-	42,123	-	208,826	-	(551,878)	-	(361,622)	(913,500)	603,636	(127,781)	475,855
28-020	2,512,392	55,834	-	14,108	59,004	128,946	-	(184,841)	-	-	(184,841)	202,176	20,849	223,025
28-023	4,041,895	89,825	-	22,697	36,680	149,202	-	(297,369)	-	-	(297,369)	325,257	12,961	338,218
29-001	3,639,442	80,881	-	20,437	-	101,318	-	(267,760)	-	(3,322)	(271,082)	292,871	(1,174)	291,697
29-004	1,750,653	38,905	-	9,831	72,165	120,901	-	(128,798)	-	-	(128,798)	140,878	25,500	166,378
29-011	5,643,339	125,414	-	31,690	54,499	211,603	-	(415,190)	-	-	(415,190)	454,128	19,257	473,385
29-013	3,383,346	75,189	-	18,999	20,435	114,623	-	(248,918)	-	-	(248,918)	272,263	7,221	279,484
29-014	430,110	9,559	-	2,415	343,276	355,250	-	(31,644)	-	-	(31,644)	34,612	121,299	155,911
29-209	10,256,873	227,942	-	57,598	-	285,540	-	(754,614)	-	(85,114)	(839,728)	825,386	(30,075)	795,311
29-223	12,147,711	269,963	-	68,216	190,792	528,971	-	(893,726)	-	-	(893,726)	977,545	67,417	1,044,962
29-401	2,226,294	49,476	-	12,502	-	61,978	-	(163,792)	-	(26,338)	(190,130)	179,153	(9,307)	169,846
29-406	19,813,571	440,325	-	111,263	-	551,588	-	(1,457,716)	-	(725,517)	(2,183,233)	1,594,428	(256,366)	1,338,062
29-706	2,086,877	46,377	-	11,719	-	58,096	-	(153,535)	-	(7,093)	(160,628)	167,934	(2,506)	165,428
29-800	470,610	10,459	-	2,643	86,717	99,819	-	(34,624)	-	-	(34,624)	37,871	30,642	68,513
29-899	343,190	7,627	-	1,927	18,607	28,161	-	(25,249)	-	-	(25,249)	27,617	6,575	34,192
29-909	2,775,934	61,691	-	15,588	-	77,279	-	(204,230)	-	(211,748)	(415,978)	223,384	(74,823)	148,561
30-001	3,231,146	71,807	-	18,145	337,239	427,191	-	(237,721)	-	-	(237,721)	260,015	119,166	379,181
30-027	3,271,298	72,699	-	18,370	-	91,069	-	(240,675)	-	(121,874)	(362,549)	263,246	(43,065)	220,181
30-028	3,125,559	69,460	-	17,552	-	87,012	-	(229,952)	-	(52,676)	(282,628)	251,518	(18,613)	232,905
30-115	4,576,652	101,709	-	25,700	451,435	578,844	-	(336,712)	-	-	(336,712)	368,290	159,517	527,807
31-001	18,621,155	413,825	-	104,567	408,416	926,808	-	(1,369,988)	-	-	(1,369,988)	1,498,473	144,317	1,642,790
31-004	523,936	11,644	-	2,942	-	14,586	-	(38,547)	-	(50,696)	(89,243)	42,162	(17,914)	24,248
31-009	307,817	6,841	-	1,729	19,294	27,864	-	(22,647)	-	-	(22,647)	24,771	6,818	31,589
31-013	998,278	22,185	-	5,606	-	27,791	-	(73,445)	-	(152,374)	(225,819)	80,333	(53,843)	26,490
31-015	3,324,571	73,883	-	18,669	145,508	238,060	-	(244,594)	-	-	(244,594)	267,533	51,416	318,949
31-044	6,881,330	152,926	-	38,642	165,165	356,733	-	(506,270)	-	-	(506,270)	553,751	58,362	612,113
31-046	16,854,389	374,562	-	94,646	407,802	877,010	-	(1,240,004)	-	-	(1,240,004)	1,356,298	144,100	1,500,398
31-047	5,708,488	126,862	-	32,056	-	158,918	-	(419,983)	-	(38,186)	(458,169)	459,371	(13,493)	445,878
31-048	15,264,882	339,237	-	85,720	3,575	428,532	-	(1,123,062)	-	-	(1,123,062)	1,228,388	1,263	1,229,651
31-049	19,378,247	430,650	-	108,819	35,900	575,369	-	(1,425,689)	-	-	(1,425,689)	1,559,397	12,686	1,572,083
31-052	433,371	9,631	-	2,434	18,727	30,792	-	(31,884)	-	-	(31,884)	34,874	6,617	41,491
31-053	465,318	10,341	-	2,613	349,147	362,101	-	(34,234)	-	-	(34,234)	37,445	123,373	160,818
31-054	644,390	14,321	-	3,619	91,126	109,066	-	(47,409)	-	-	(47,409)	51,855	32,200	84,055

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
31-055	137,891	3,064	-	774	-	3,838	-	(10,145)	-	(40,288)	(50,433)	11,096	(14,236)	(3,140)
31-056	30,490	678	-	171	-	849	-	(2,243)	-	(194,656)	(196,899)	2,454	(68,783)	(66,329)
31-057	630,736	14,017	-	3,542	103,332	120,891	-	(46,404)	-	-	(46,404)	50,756	36,513	87,269
31-058	3,094,833	68,778	-	17,379	1,729	87,886	-	(227,692)	-	-	(227,692)	249,046	611	249,657
31-059	275,574	6,124	-	1,547	219,939	227,610	-	(20,274)	-	-	(20,274)	22,176	77,717	99,893
31-060	136,523	3,034	-	767	108,961	112,762	-	(10,044)	-	-	(10,044)	10,986	38,502	49,488
31-119	146,555,984	3,256,970	-	822,987	791,724	4,871,681	-	(10,782,358)	-	-	(10,782,358)	11,793,584	279,761	12,073,345
31-155	732,095	16,270	-	4,111	-	20,381	-	(53,861)	-	(8,065)	(61,926)	58,913	(2,850)	56,063
31-175	5,811,844	129,159	-	32,636	94,260	256,055	-	(427,587)	-	-	(427,587)	467,688	33,308	500,996
31-182	2,210,155	49,117	-	12,411	-	61,528	-	(162,605)	-	(152,247)	(314,852)	177,855	(53,797)	124,058
31-184	2,362,416	52,501	-	13,266	-	65,767	-	(173,807)	-	(100,588)	(274,395)	190,107	(35,544)	154,563
31-212	3,756,670	83,486	-	21,096	412,635	517,217	-	(276,384)	-	-	(276,384)	302,305	145,808	448,113
31-218	3,867,837	85,956	-	21,720	-	107,676	-	(284,563)	-	(116,572)	(401,135)	311,251	(41,192)	270,059
31-220	4,022,042	89,383	-	22,586	-	111,969	-	(295,908)	-	(37,237)	(333,145)	323,660	(13,158)	310,502
31-231	9,933,885	220,765	-	55,784	-	276,549	-	(730,852)	-	(330,053)	(1,060,905)	799,395	(116,626)	682,769
31-248	4,215,945	93,693	-	23,675	-	117,368	-	(310,174)	-	(77,354)	(387,528)	339,264	(27,334)	311,930
31-252	10,597,343	235,509	-	59,510	288,011	583,030	-	(779,663)	-	-	(779,663)	852,784	101,770	954,554
31-253	20,679,372	459,566	-	116,125	-	575,691	-	(1,521,414)	-	(427,174)	(1,948,588)	1,664,101	(150,945)	1,513,156
31-256	14,495,731	322,144	-	81,401	-	403,545	-	(1,066,474)	-	(688,883)	(1,755,357)	1,166,494	(243,421)	923,073
31-261	12,523,998	278,326	-	70,329	-	348,655	-	(921,411)	-	(495,373)	(1,416,784)	1,007,825	(175,044)	832,781
31-268	4,275,888	95,025	-	24,011	-	119,036	-	(314,584)	-	(92,142)	(406,726)	344,087	(32,559)	311,528
31-310	6,842,242	152,058	-	38,423	-	190,481	-	(503,395)	-	(188,781)	(692,176)	550,606	(66,707)	483,899
31-733	14,041,243	312,044	-	78,849	-	390,893	-	(1,033,037)	-	(846,364)	(1,879,401)	1,129,920	(299,068)	830,852
31-736	9,540,464	212,021	-	53,575	247,406	513,002	-	(701,907)	-	-	(701,907)	767,736	87,423	855,159
31-800	912,230	20,273	-	5,123	-	25,396	-	(67,114)	-	(101,437)	(168,551)	73,409	(35,843)	37,566
31-807	725,904	16,132	-	4,076	-	20,208	-	(53,406)	-	(125,812)	(179,218)	58,415	(44,457)	13,958
31-810	337,244	7,495	-	1,894	-	9,389	-	(24,812)	-	(4,744)	(29,556)	27,139	(1,676)	25,463
31-823	223,260	4,962	-	1,254	-	6,216	-	(16,426)	-	(22,707)	(39,133)	17,966	(8,023)	9,943
31-824	131,780	2,929	-	740	-	3,669	-	(9,695)	-	(20,621)	(30,316)	10,605	(7,287)	3,318
31-838	2,077,016	46,158	-	11,664	-	57,822	-	(152,809)	-	(143,862)	(296,671)	167,141	(50,835)	116,306
31-841	107,924	2,398	-	606	-	3,004	-	(7,940)	-	(14,241)	(22,181)	8,685	(5,032)	3,653
31-845	1,951,208	43,362	-	10,957	91,284	145,603	-	(143,554)	-	-	(143,554)	157,017	32,256	189,273
31-846	569,703	12,661	-	3,199	202,036	217,896	-	(41,914)	-	-	(41,914)	45,845	71,391	117,236
31-848	1,132,307	25,164	-	6,358	108,045	139,567	-	(83,306)	-	-	(83,306)	91,118	38,179	129,297
31-849	74,495	1,656	-	418	-	2,074	-	(5,481)	-	(3,806)	(9,287)	5,995	(1,345)	4,650
31-868	375,616	8,347	-	2,109	-	10,456	-	(27,635)	-	(5,749)	(33,384)	30,226	(2,031)	28,195
31-873	6,662,770	148,069	-	37,415	971,003	1,156,487	-	(490,191)	-	-	(490,191)	536,163	343,110	879,273
31-877	250,507	5,567	-	1,407	-	6,974	-	(18,430)	-	(85,804)	(104,234)	20,159	(30,320)	(10,161)
31-883	344,114	7,647	-	1,932	-	9,579	-	(25,317)	-	(41,697)	(67,014)	27,691	(14,734)	12,957
31-896	615,181	13,671	-	3,455	-	17,126	-	(45,260)	-	(76,853)	(122,113)	49,505	(27,156)	22,349
31-900	1,539,425	34,211	-	8,645	-	42,856	-	(113,258)	-	(76,145)	(189,403)	123,880	(26,906)	96,974
32-001	2,981,381	66,256	-	16,742	391,071	474,069	-	(219,345)	-	-	(219,345)	239,916	138,187	378,103
32-002	1,645,074	36,559	-	9,238	-	45,797	-	(121,031)	-	(34,298)	(155,329)	132,382	(12,120)	120,262
32-003	1,264,758	28,107	-	7,102	54,646	89,855	-	(93,050)	-	-	(93,050)	101,777	19,310	121,087
32-005	2,690,801	59,799	-	15,110	123,445	198,354	-	(197,967)	-	-	(197,967)	216,533	43,620	260,153
32-006	1,272,928	28,289	-	7,148	-	35,437	-	(93,651)	-	(19,378)	(113,029)	102,434	(6,847)	95,587
32-009	1,630,548	36,236	-	9,156	30,602	75,994	-	(119,962)	-	-	(119,962)	131,213	10,813	142,026
32-010	2,453,661	54,529	-	13,779	-	68,308	-	(180,520)	-	(155,670)	(336,190)	197,450	(55,007)	142,443
32-011	578,273	12,851	-	3,247	-	16,098	-	(42,544)	-	(50,361)	(92,905)	46,535	(17,795)	28,740
32-138	12,543,503	278,759	-	70,438	-	349,197	-	(922,846)	-	(355,216)	(1,278,062)	1,009,395	(125,518)	883,877
33-003	969,654	21,549	-	5,445	11,074	38,068	-	(71,339)	-	-	(71,339)	78,030	3,913	81,943
33-008	1,179,861	26,220	-	6,626	-	32,846	-	(86,804)	-	(45,573)	(132,377)	94,945	(16,104)	78,841
33-011	1,717,207	38,162	-	9,643	-	47,805	-	(126,338)	-	(31,339)	(157,677)	138,186	(11,074)	127,112
33-012	1,206,428	26,811	-	6,775	-	33,586	-	(88,759)	-	(53,979)	(142,738)	97,083	(19,074)	78,009
33-151	4,300,154	95,564	-	24,148	121,355	241,067	-	(316,369)	-	-	(316,369)	346,040	42,881	388,921

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
33-301	1,689,829	37,554	-	9,489	-	47,043	-	(124,323)	-	(106,402)	(230,725)	135,983	(37,598)	98,385
34-004	2,310,442	51,346	-	12,974	-	64,320	-	(169,983)	-	(20,830)	(190,813)	185,925	(7,361)	178,564
34-286	4,290,798	95,356	-	24,095	192,344	311,795	-	(315,681)	-	-	(315,681)	345,287	67,966	413,253
35-006	980,143	21,782	-	5,504	-	27,286	-	(72,111)	-	(13,435)	(85,546)	78,874	(4,748)	74,126
35-007	2,547,861	56,622	-	14,308	-	70,930	-	(187,450)	-	(125,534)	(312,984)	205,030	(44,358)	160,672
35-014	2,573,268	57,187	-	14,450	104,561	176,198	-	(189,319)	-	-	(189,319)	207,075	36,947	244,022
35-232	3,816,185	84,809	-	21,430	-	106,239	-	(280,763)	-	(89,168)	(369,931)	307,094	(31,508)	275,586
35-715	3,053,854	67,867	-	17,149	-	85,016	-	(224,677)	-	(30,455)	(255,132)	245,748	(10,762)	234,986
35-729	6,185,987	137,474	-	34,737	332,157	504,368	-	(455,113)	-	-	(455,113)	497,796	117,370	615,166
35-904	3,731,628	82,929	-	20,955	-	103,884	-	(274,542)	-	(201,928)	(476,470)	300,290	(71,353)	228,937
36-018	3,369,343	74,878	-	18,921	-	93,799	-	(247,888)	-	(49,467)	(297,355)	271,136	(17,479)	253,657
36-019	2,226,564	49,482	-	12,503	-	61,985	-	(163,812)	-	(20,249)	(184,061)	179,175	(7,155)	172,020
36-022	2,201,785	48,931	-	12,364	-	61,295	-	(161,989)	-	(9,644)	(171,633)	177,181	(3,408)	173,773
36-226	5,615,177	124,788	-	31,532	-	156,320	-	(413,118)	-	(175,347)	(588,465)	451,862	(61,960)	389,902
36-336	4,957,369	110,169	-	27,838	-	138,007	-	(364,722)	-	(108,802)	(473,524)	398,927	(38,446)	360,481
37-015	11,563,805	256,987	-	64,937	-	321,924	-	(850,768)	-	(96,134)	(946,902)	930,557	(33,969)	896,588
38-016	3,560,151	79,119	-	19,992	-	99,111	-	(261,926)	-	(138,077)	(400,003)	286,491	(48,791)	237,700
38-018	4,589,294	101,990	-	25,771	-	127,761	-	(337,642)	-	(24,598)	(362,240)	369,308	(8,692)	360,616
39-012	1,384,218	30,762	-	7,773	51,692	90,227	-	(101,839)	-	-	(101,839)	111,390	18,266	129,656
39-014	2,075,925	46,134	-	11,657	-	57,791	-	(152,729)	-	(127,060)	(279,789)	167,053	(44,898)	122,155
39-024	1,884,194	41,873	-	10,581	-	52,454	-	(138,623)	-	(3,417)	(142,040)	151,624	(1,208)	150,416
39-025	2,004,909	44,556	-	11,259	-	55,815	-	(147,504)	-	(68,484)	(215,988)	161,338	(24,199)	137,139
39-110	4,324,340	96,101	-	24,283	21,441	141,825	-	(318,149)	-	-	(318,149)	347,986	7,577	355,563
39-174	5,013,580	111,419	-	28,154	-	139,573	-	(368,857)	-	(139,572)	(508,429)	403,450	(49,319)	354,131
39-246	2,944,063	65,427	-	16,532	57,290	139,249	-	(216,599)	-	-	(216,599)	236,913	20,244	257,157
40-015	1,999,817	44,443	-	11,230	-	55,673	-	(147,130)	-	(240,215)	(387,345)	160,928	(84,882)	76,046
40-149	6,321,986	140,496	-	35,501	-	175,997	-	(465,119)	-	(56,721)	(521,840)	508,740	(20,043)	488,697
40-205	2,912,840	64,733	-	16,357	-	81,090	-	(214,302)	-	(15,785)	(230,087)	234,401	(5,578)	228,823
41-001	8,329,398	185,107	-	46,774	1,471,381	1,703,262	-	(612,807)	-	-	(612,807)	670,279	519,922	1,190,201
41-010	3,540,359	78,679	-	19,881	3,398	101,958	-	(260,470)	-	-	(260,470)	284,898	1,201	286,099
41-025	2,937,672	65,285	-	16,497	244,437	326,219	-	(216,129)	-	(216,129)	-	236,399	86,374	322,773
41-027	3,576,307	79,478	-	20,083	-	99,561	-	(263,115)	-	(205,485)	(468,600)	287,791	(72,609)	215,182
41-192	4,179,098	92,874	-	23,468	282,770	399,112	-	(307,463)	-	-	(307,463)	336,298	99,919	436,217
41-196	1,905,259	42,341	-	10,699	2,582	55,622	-	(140,173)	-	-	(140,173)	153,319	912	154,231
41-721	9,129,597	202,891	-	51,267	-	254,158	-	(671,679)	-	(3,130,406)	(3,802,085)	734,673	(1,106,150)	(371,477)
41-766	1,041,864	23,154	-	5,851	-	29,005	-	(76,652)	-	(5,700)	(82,352)	83,840	(2,014)	81,826
41-800	85,447	1,899	-	480	15,711	18,090	-	(6,286)	-	-	(6,286)	6,876	5,551	12,427
41-900	1,875,344	41,676	-	10,531	-	52,207	-	(137,972)	-	(92,039)	(230,011)	150,912	(32,523)	118,389
42-001	4,705,789	104,579	-	26,425	344,802	475,806	-	(346,212)	-	-	(346,212)	378,682	121,838	500,520
42-004	1,924,581	42,771	-	10,808	-	53,579	-	(141,594)	-	(111,837)	(253,431)	154,874	(39,518)	115,356
42-007	1,436,270	31,919	-	8,065	13,287	53,271	-	(105,669)	-	-	(105,669)	115,579	4,695	120,274
42-008	2,216,224	49,252	-	12,445	-	61,697	-	(163,051)	-	(58,824)	(221,875)	178,343	(20,786)	157,557
42-011	1,706,945	37,934	-	9,585	-	47,519	-	(125,583)	-	(24,305)	(149,888)	137,360	(8,588)	128,772
42-168	5,882,285	130,724	-	33,032	-	163,756	-	(432,769)	-	(142,939)	(575,708)	473,356	(50,508)	422,848
42-714	2,260,534	50,237	-	12,694	57,187	120,118	-	(166,311)	-	-	(166,311)	181,909	20,208	202,117
43-001	4,703,732	104,533	-	26,414	-	130,947	-	(346,061)	-	(505,922)	(851,983)	378,516	(178,771)	199,745
43-003	2,061,435	45,812	-	11,576	-	57,388	-	(151,663)	-	(236,040)	(387,703)	165,887	(83,406)	82,481
43-005	5,034,367	111,881	-	28,271	-	140,152	-	(370,386)	-	(105,356)	(475,742)	405,123	(37,228)	367,895
43-008	11,026,834	245,054	-	61,921	687,843	994,818	-	(811,262)	-	-	(811,262)	887,346	243,054	1,130,400
43-009	5,681,267	126,257	-	31,903	-	158,160	-	(417,980)	-	(120,784)	(538,764)	457,180	(42,680)	414,500
43-014	7,492,657	166,512	-	42,075	-	208,587	-	(551,247)	-	(34,032)	(585,279)	602,946	(12,025)	590,921
43-238	3,311,178	73,586	-	18,594	-	92,180	-	(243,609)	-	(153,211)	(396,820)	266,456	(54,138)	212,318
43-239	20,487,928	455,311	-	115,050	-	570,361	-	(1,507,330)	-	(286,137)	(1,793,467)	1,648,695	(101,109)	1,547,586
43-329	694,045	15,424	-	3,897	-	19,321	-	(51,062)	-	(44,865)	(95,927)	55,851	(15,853)	39,998
43-397	20,659,362	459,121	-	116,013	-	575,134	-	(1,519,942)	-	(942,764)	(2,462,706)	1,662,490	(333,132)	1,329,358

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
43-551	15,647,465	347,740	-	87,869	-	435,609	-	(1,151,209)	-	(2,097,482)	(3,248,691)	1,259,175	(741,160)	518,015
43-702	1,652,651	36,727	-	9,280	-	46,007	-	(121,588)	-	(137,420)	(259,008)	132,991	(48,558)	84,433
43-836	27,134	603	-	152	-	755	-	(1,996)	-	(185,603)	(187,599)	2,183	(65,584)	(63,401)
44-001	884,817	19,664	-	4,969	11,610	36,243	-	(65,097)	-	-	(65,097)	71,203	4,103	75,306
44-004	366	8	-	2	293	303	-	(27)	-	-	(27)	29	103	132
44-016	3,681,267	81,810	-	20,672	-	102,482	-	(270,837)	-	(35,613)	(306,450)	296,237	(12,584)	283,653
44-017	5,128,960	113,983	-	28,802	57,807	200,592	-	(377,346)	-	-	(377,346)	412,735	20,427	433,162
44-022	2,403,439	53,413	-	13,497	36,168	103,078	-	(176,825)	-	-	(176,825)	193,408	12,780	206,188
44-024	3,303,044	73,405	-	18,548	-	91,953	-	(243,010)	-	(15,060)	(258,070)	265,801	(5,321)	260,480
44-025	2,234,141	49,650	-	12,546	8,050	70,246	-	(164,369)	-	-	(164,369)	179,785	2,844	182,629
44-148	2,820,898	62,690	-	15,841	-	78,531	-	(207,538)	-	(220,813)	(428,351)	227,002	(78,026)	148,976
44-319	2,661,915	59,157	-	14,948	130,801	204,906	-	(195,841)	-	-	(195,841)	214,208	46,219	260,427
44-771	1,914,615	42,549	-	10,752	-	53,301	-	(140,861)	-	(39,033)	(179,894)	154,072	(13,793)	140,279
45-001	4,705,938	104,582	-	26,426	-	131,008	-	(346,223)	-	(56,822)	(403,045)	378,694	(20,078)	358,616
45-007	9,766,217	217,038	-	54,842	153,628	425,508	-	(718,516)	-	-	(718,516)	785,902	54,286	840,188
45-016	3,629,790	80,666	-	20,383	299,721	400,770	-	(267,049)	-	-	(267,049)	292,095	105,908	398,003
45-029	4,705,877	104,580	-	26,426	-	131,006	-	(346,219)	-	(114,193)	(460,412)	378,689	(40,351)	338,338
45-031	9,864,394	219,220	-	55,394	386,949	661,563	-	(725,739)	-	-	(725,739)	793,803	136,731	930,534
45-032	4,651,165	103,365	-	26,119	-	129,484	-	(342,194)	-	(163,365)	(505,559)	374,286	(57,726)	316,560
45-033	3,694,965	82,115	-	20,749	-	102,864	-	(271,844)	-	(123,088)	(394,932)	297,339	(43,494)	253,845
45-034	4,008,109	89,074	-	22,508	-	111,582	-	(294,883)	-	(173,763)	(468,646)	322,539	(61,401)	261,138
45-035	1,778,014	39,513	-	9,984	-	49,497	-	(130,811)	-	(270,037)	(400,848)	143,079	(95,420)	47,659
45-170	14,851,538	330,051	-	83,399	22,745	436,195	-	(1,092,651)	-	-	(1,092,651)	1,195,126	8,037	1,203,163
45-267	3,606,928	80,158	-	20,255	-	100,413	-	(265,367)	-	(35,828)	(301,195)	290,255	(12,660)	277,595
45-394	4,836,488	107,483	-	27,159	-	134,642	-	(355,828)	-	(61,090)	(416,918)	389,200	(21,587)	367,613
45-737	2,669,945	59,335	-	14,993	11,627	85,955	-	(196,432)	-	-	(196,432)	214,855	4,109	218,964
45-866	442,326	9,830	-	2,484	4,203	16,517	-	(32,543)	-	-	(32,543)	35,595	1,485	37,080
46-005	1,858,333	41,298	-	10,435	31,177	82,910	-	(136,721)	-	-	(136,721)	149,543	11,017	160,560
46-018	3,388,081	75,295	-	19,026	2,103	96,424	-	(249,267)	-	-	(249,267)	272,644	743	273,387
46-019	3,752,938	83,403	-	21,075	130,764	235,242	-	(276,110)	-	-	(276,110)	302,005	46,206	348,211
46-109	4,842,905	107,626	-	27,195	-	134,821	-	(356,300)	-	(66,959)	(423,259)	389,716	(23,660)	366,056
46-601	5,897,709	131,067	-	33,119	488,502	652,688	-	(433,904)	-	-	(433,904)	474,598	172,615	647,213
46-752	2,107,898	46,845	-	11,837	-	58,682	-	(155,081)	-	(102,453)	(257,534)	169,626	(36,203)	133,423
47-001	2,469,163	54,873	-	13,866	6,852	75,591	-	(181,660)	-	-	(181,660)	198,697	2,421	201,118
47-004	8,562,606	190,290	-	48,083	-	238,373	-	(629,965)	-	(144,098)	(774,063)	689,046	(50,918)	638,128
47-009	3,096,211	68,808	-	17,387	-	86,195	-	(227,793)	-	(58,390)	(286,183)	249,157	(20,633)	228,524
47-010	2,805,910	62,357	-	15,757	38,179	116,293	-	(206,435)	-	-	(206,435)	225,796	13,491	239,287
47-026	190,345	4,230	-	1,069	52,048	57,347	-	(14,004)	-	-	(14,004)	15,317	18,391	33,708
47-028	4,315,752	95,911	-	24,235	186,326	306,472	-	(317,517)	-	-	(317,517)	347,295	65,839	413,134
47-029	6,468,527	143,753	-	36,324	203,827	383,904	-	(475,900)	-	-	(475,900)	520,532	72,024	592,556
47-031	3,055,894	67,912	-	17,160	-	85,072	-	(224,827)	-	(122,397)	(347,224)	245,912	(43,250)	202,662
47-032	65,070	1,446	-	365	16,833	18,644	-	(4,787)	-	-	(4,787)	5,236	5,948	11,184
47-033	69,961	1,555	-	393	7,843	9,791	-	(5,147)	-	-	(5,147)	5,630	2,772	8,402
47-034	86,013	1,912	-	483	20,088	22,483	-	(6,328)	-	-	(6,328)	6,922	7,098	14,020
47-136	16,246,637	361,055	-	91,233	151,610	603,898	-	(1,195,291)	-	-	(1,195,291)	1,307,392	53,573	1,360,965
47-157	25,283,855	561,893	-	141,982	-	703,875	-	(1,860,174)	-	(363,024)	(2,223,198)	2,034,630	(128,277)	1,906,353
47-234	3,140,712	69,797	-	17,637	25,599	113,033	-	(231,067)	-	-	(231,067)	252,738	9,046	261,784
47-266	10,386,211	230,817	-	58,324	-	289,141	-	(764,130)	-	(217,572)	(981,702)	835,794	(76,880)	758,914
47-276	4,086,572	90,817	-	22,948	-	113,765	-	(300,656)	-	(218,282)	(518,938)	328,853	(77,131)	251,722
47-287	8,902,875	197,852	-	49,994	-	247,846	-	(654,999)	-	(402,769)	(1,057,768)	716,428	(142,321)	574,107
47-302	8,993,117	199,857	-	50,501	629,858	880,216	-	(661,638)	-	-	(661,638)	723,690	222,564	946,254
47-389	3,145,447	69,902	-	17,663	119,860	207,425	-	(231,416)	-	-	(231,416)	253,119	42,354	295,473
47-725	3,967,470	88,171	-	22,279	-	110,450	-	(291,893)	-	(109,968)	(401,861)	319,268	(38,858)	280,410
47-800	532,402	11,832	-	2,990	-	14,822	-	(39,170)	-	(207,614)	(246,784)	42,843	(73,362)	(30,519)
47-801	1,206,140	26,805	-	6,773	5,466	39,044	-	(88,738)	-	-	(88,738)	97,060	1,932	98,992

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
47-806	149,261	3,317	-	838	-	4,155	-	(10,981)	-	(4,963)	(15,944)	12,011	(1,754)	10,257
47-838	67,372	1,497	-	378	-	1,875	-	(4,957)	-	(130,863)	(135,820)	5,422	(46,241)	(40,819)
47-856	189,631	4,214	-	1,065	-	5,279	-	(13,951)	-	(49,598)	(63,549)	15,260	(17,526)	(2,266)
47-876	67,512	1,500	-	379	-	1,879	-	(4,967)	-	(46,179)	(51,146)	5,433	(16,317)	(10,884)
47-885	454,070	10,091	-	2,550	74,229	86,870	-	(33,407)	-	-	(33,407)	36,540	26,229	62,769
47-887	460,976	10,244	-	2,589	28,254	41,087	-	(33,915)	-	-	(33,915)	37,095	9,984	47,079
47-888	102,065	2,268	-	573	-	2,841	-	(7,509)	-	(34,339)	(41,848)	8,213	(12,134)	(3,921)
47-890	473,592	10,525	-	2,659	20,035	33,219	-	(34,843)	-	-	(34,843)	38,111	7,079	45,190
47-891	537,965	11,955	-	3,021	-	14,976	-	(39,579)	-	(22,739)	(62,318)	43,291	(8,035)	35,256
47-903	51,904	1,153	-	291	-	1,444	-	(3,819)	-	(879)	(4,698)	4,177	(311)	3,866
48-001	3,010,660	66,907	-	16,906	-	83,813	-	(221,499)	-	(94,348)	(315,847)	242,272	(33,338)	208,934
48-005	68,846	1,530	-	387	-	1,917	-	(5,065)	-	(3,302)	(8,367)	5,540	(1,167)	4,373
48-008	2,601,266	57,809	-	14,607	-	72,416	-	(191,379)	-	(344,685)	(536,064)	209,328	(121,797)	87,531
48-013	7,706,805	171,271	-	43,278	-	214,549	-	(567,002)	-	(35,224)	(602,226)	620,178	(12,447)	607,731
48-015	16,545,264	367,692	-	92,910	281,736	742,338	-	(1,217,262)	-	-	(1,217,262)	1,331,423	99,553	1,430,976
48-016	9,038,535	200,867	-	50,756	76,151	327,774	-	(664,979)	-	-	(664,979)	727,345	26,909	754,254
48-018	790,608	17,570	-	4,440	171,525	193,535	-	(58,166)	-	-	(58,166)	63,621	60,610	124,231
48-019	888,209	19,739	-	4,988	-	24,727	-	(65,347)	-	(129,870)	(195,217)	71,476	(45,891)	25,585
48-020	405,880	9,020	-	2,279	26,329	37,628	-	(29,861)	-	-	(29,861)	32,662	9,303	41,965
48-021	876,316	19,475	-	4,921	302,773	327,169	-	(64,472)	-	-	(64,472)	70,518	106,987	177,505
48-022	271,590	6,036	-	1,525	77,739	85,300	-	(19,981)	-	-	(19,981)	21,855	27,469	49,324
48-023	60,048	1,334	-	337	11,994	13,665	-	(4,418)	-	-	(4,418)	4,832	4,238	9,070
48-024	92,178	2,049	-	518	73,568	76,135	-	(6,782)	-	-	(6,782)	7,418	25,996	33,414
48-195	88,168,068	1,959,393	-	495,109	-	2,454,502	-	(6,486,666)	-	(369,372)	(6,856,038)	7,095,019	(130,520)	6,964,499
48-229	6,101,952	135,606	-	34,266	-	169,872	-	(448,930)	-	(65,533)	(514,463)	491,033	(23,157)	467,876
48-254	18,022,950	400,531	-	101,208	851,411	1,353,150	-	(1,325,977)	-	-	(1,325,977)	1,450,334	300,852	1,751,186
48-260	8,719,217	193,770	-	48,963	-	242,733	-	(641,487)	-	(111,594)	(753,081)	701,649	(39,432)	662,217
48-801	-	-	-	-	-	-	-	-	-	(177,407)	(177,407)	-	(62,688)	(62,688)
48-802	2,574,359	57,211	-	14,456	-	71,667	-	(189,400)	-	(508,708)	(698,108)	207,163	(179,756)	27,407
48-805	913,660	20,305	-	5,131	132,089	157,525	-	(67,219)	-	-	(67,219)	73,524	46,675	120,199
48-807	207,592	4,613	-	1,166	-	5,779	-	(15,273)	-	(29,815)	(45,088)	16,705	(10,536)	6,169
48-809	607,927	13,510	-	3,414	30,974	47,898	-	(44,726)	-	-	(44,726)	48,921	10,945	59,866
48-811	746,699	16,594	-	4,193	101,446	122,233	-	(54,936)	-	-	(54,936)	60,088	35,847	95,935
48-812	11,457	255	-	64	-	319	-	(843)	-	(181,767)	(182,610)	922	(64,228)	(63,306)
48-815	1,428,188	31,739	-	8,020	-	39,759	-	(105,074)	-	(52,588)	(157,662)	114,928	(18,582)	96,346
48-821	1,104,799	24,552	-	6,204	132,093	162,849	-	(81,282)	-	-	(81,282)	88,905	46,676	135,581
48-822	938,631	20,860	-	5,271	-	26,131	-	(69,057)	-	(111,107)	(180,164)	75,533	(39,261)	36,272
48-823	842,138	18,715	-	4,729	29,909	53,533	-	(61,957)	-	-	(61,957)	67,768	10,568	78,336
48-824	508,041	11,290	-	2,853	-	14,143	-	(37,377)	-	(50,915)	(88,292)	40,883	(17,991)	22,892
48-825	1,339,943	29,778	-	7,524	30,248	67,550	-	(98,582)	-	-	(98,582)	107,827	10,689	118,516
48-828	556,353	12,364	-	3,124	14,218	29,706	-	(40,932)	-	-	(40,932)	44,771	5,024	49,795
48-831	9,685,287	215,240	-	54,388	-	269,628	-	(712,562)	-	(84,709)	(797,271)	779,390	(29,933)	749,457
48-832	1,534,586	34,104	-	8,617	122,643	165,364	-	(112,902)	-	-	(112,902)	123,491	43,337	166,828
48-834	392,967	8,733	-	2,207	90,018	100,958	-	(28,911)	-	-	(28,911)	31,623	31,808	63,431
48-835	428,559	9,524	-	2,407	-	11,931	-	(31,530)	-	(11,791)	(43,321)	34,487	(4,166)	30,321
48-845	-	-	-	-	-	-	-	-	-	(351,057)	(351,057)	-	(124,049)	(124,049)
48-847	1,405,841	31,243	-	7,895	149,134	188,272	-	(103,430)	-	-	(103,430)	113,130	52,697	165,827
48-860	784,374	17,431	-	4,405	30,647	52,483	-	(57,708)	-	-	(57,708)	63,120	10,829	73,949
48-861	249,949	5,555	-	1,404	37,708	44,667	-	(18,389)	-	-	(18,389)	20,114	13,325	33,439
48-867	139,478	3,100	-	783	-	3,883	-	(10,262)	-	(80,988)	(91,250)	11,224	(28,617)	(17,393)
49-006	2,754,250	61,209	-	15,467	-	76,676	-	(202,635)	-	(169,689)	(372,324)	221,639	(59,961)	161,678
49-018	3,025,220	67,231	-	16,988	-	84,219	-	(222,570)	-	(27,132)	(249,702)	243,444	(9,587)	233,857
49-019	4,495,486	99,905	-	25,244	432,892	558,041	-	(330,740)	-	-	(330,740)	361,759	152,966	514,725
49-021	358,248	7,961	-	2,012	188,001	197,974	-	(26,357)	-	-	(26,357)	28,829	66,431	95,260
49-228	3,657,063	81,272	-	20,536	132,547	234,355	-	(269,056)	-	-	(269,056)	294,289	46,836	341,125

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
49-754	2,525,148	56,117	-	14,180	424,453	494,750	-	(185,779)	-	-	(185,779)	203,203	149,984	353,187
50-001	3,284,219	72,986	-	18,443	107,084	198,513	-	(241,625)	-	-	(241,625)	264,286	37,839	302,125
50-002	8,394,878	186,563	-	47,142	-	233,705	-	(617,625)	-	(158,931)	(776,556)	675,549	(56,159)	619,390
50-005	9,220,998	204,922	-	51,781	203,503	460,206	-	(678,404)	-	-	(678,404)	742,028	71,909	813,937
50-006	5,083,403	112,970	-	28,546	-	141,516	-	(373,994)	-	(196,610)	(570,604)	409,069	(69,473)	339,596
50-011	1,872,249	41,608	-	10,514	15,770	67,892	-	(137,744)	-	-	(137,744)	150,663	5,572	156,235
50-012	855,443	19,011	-	4,804	-	23,815	-	(62,936)	-	(77,594)	(140,530)	68,839	(27,419)	41,420
50-013	2,602,486	57,836	-	14,614	-	72,450	-	(191,469)	-	(134,959)	(326,428)	209,426	(47,689)	161,737
50-014	2,864,345	63,655	-	16,085	-	79,740	-	(210,734)	-	(203,942)	(414,676)	230,498	(72,064)	158,434
50-016	1,672,652	37,172	-	9,393	-	46,565	-	(123,060)	-	(205,859)	(328,919)	134,601	(72,742)	61,859
50-019	1,185,040	26,336	-	6,655	1,498	34,489	-	(87,185)	-	-	(87,185)	95,362	529	95,891
50-020	1,335,757	29,685	-	7,501	24,115	61,301	-	(98,274)	-	-	(98,274)	107,490	8,521	116,011
50-021	3,514,969	78,114	-	19,738	66,097	163,949	-	(258,602)	-	-	(258,602)	282,855	23,356	306,211
50-022	92,090	2,047	-	517	-	2,564	-	(6,775)	-	(26,261)	(33,036)	7,411	(9,279)	(1,868)
50-116	3,921,084	87,140	-	22,019	22,560	131,719	-	(288,480)	-	-	(288,480)	315,536	7,972	323,508
50-193	3,149,641	69,996	-	17,687	-	87,683	-	(231,724)	-	(142,859)	(374,583)	253,456	(50,480)	202,976
50-210	21,835,221	485,252	-	122,616	-	607,868	-	(1,606,452)	-	(2,466,389)	(4,072,841)	1,757,114	(871,515)	885,599
50-741	2,225,788	49,465	-	12,499	90,058	152,022	-	(163,755)	-	-	(163,755)	179,113	31,822	210,935
50-800	261,476	5,811	-	1,468	111,427	118,706	-	(19,237)	-	-	(19,237)	21,041	39,374	60,415
50-802	307,582	6,836	-	1,727	-	8,563	-	(22,629)	-	(47,831)	(70,460)	24,752	(16,902)	7,850
50-808	1,224,162	27,205	-	6,874	-	34,079	-	(90,064)	-	(49,734)	(139,798)	98,510	(17,574)	80,936
50-810	850,525	18,902	-	4,776	162,134	185,812	-	(62,575)	-	-	(62,575)	68,443	57,291	125,734
50-812	670,154	14,893	-	3,763	-	18,656	-	(49,304)	-	(11,380)	(60,684)	53,928	(4,021)	49,907
50-831	512,043	11,379	-	2,875	-	14,254	-	(37,672)	-	(35,923)	(73,595)	41,205	(12,693)	28,512
50-836	609,906	13,554	-	3,425	11,949	28,928	-	(44,872)	-	-	(44,872)	49,080	4,222	53,302
50-850	686,520	15,257	-	3,855	59,563	78,675	-	(50,508)	-	-	(50,508)	55,245	21,047	76,292
50-851	157,649	3,503	-	885	7,192	11,580	-	(11,598)	-	-	(11,598)	12,686	2,542	15,228
50-875	204,837	4,552	-	1,150	58,908	64,610	-	(15,070)	-	-	(15,070)	16,484	20,816	37,300
50-892	439,597	9,769	-	2,469	15,572	27,810	-	(32,342)	-	-	(32,342)	35,375	5,503	40,878
50-900	5,084,074	112,985	-	28,550	-	141,535	-	(374,043)	-	(235,005)	(609,048)	409,123	(83,040)	326,083
51-011	2,395,740	53,241	-	13,453	75,504	142,198	-	(176,258)	-	-	(176,258)	192,789	26,680	219,469
51-016	1,739,449	38,656	-	9,768	88,583	137,007	-	(127,974)	-	-	(127,974)	139,976	31,302	171,278
51-017	3,361,226	74,698	-	18,875	-	93,573	-	(247,291)	-	(254,089)	(501,380)	270,483	(89,784)	180,699
51-018	2,518,304	55,965	-	14,142	96,705	166,812	-	(185,276)	-	-	(185,276)	202,652	34,171	236,823
51-019	117,960	2,621	-	662	-	3,283	-	(8,679)	-	(32,511)	(41,190)	9,492	(11,488)	(1,996)
51-020	1,020,355	22,676	-	5,730	-	28,406	-	(75,069)	-	(34,437)	(109,506)	82,110	(12,169)	69,941
51-021	1,040,426	23,122	-	5,843	361,146	390,111	-	(76,546)	-	-	(76,546)	83,725	127,614	211,339
51-162	10,534,626	234,115	-	59,157	-	293,272	-	(775,049)	-	(208,207)	(983,256)	847,737	(73,572)	774,165
51-750	3,930,248	87,343	-	22,070	47,479	156,892	-	(289,155)	-	-	(289,155)	316,273	16,777	333,050
51-767	2,796,755	62,153	-	15,705	-	77,858	-	(205,762)	-	(55,397)	(261,159)	225,059	(19,575)	205,484
51-811	3,769,852	83,779	-	21,170	-	104,949	-	(277,354)	-	(5,556)	(282,910)	303,366	(1,963)	301,403
51-908	11,069,444	246,000	-	62,161	161,410	469,571	-	(814,397)	-	-	(814,397)	890,775	57,036	947,811
52-001	2,395,592	53,238	-	13,452	-	66,690	-	(176,248)	-	(47,198)	(223,446)	192,777	(16,678)	176,099
52-020	3,764,952	83,670	-	21,142	-	104,812	-	(276,994)	-	(16,574)	(293,568)	302,971	(5,857)	297,114
52-021	6,829,836	151,782	-	38,353	122,780	312,915	-	(502,482)	-	-	(502,482)	549,607	43,385	592,992
52-022	6,627,030	147,275	-	37,214	-	184,489	-	(487,561)	-	(134,342)	(621,903)	533,287	(47,471)	485,816
52-023	2,793,808	62,088	-	15,689	-	77,777	-	(205,545)	-	(2,897)	(208,442)	224,822	(1,024)	223,798
52-024	60,283	1,340	-	339	48,113	49,792	-	(4,435)	-	-	(4,435)	4,851	17,001	21,852
52-201	10,797,549	239,958	-	60,634	46,798	347,390	-	(794,393)	-	-	(794,393)	868,895	16,537	885,432
52-217	15,151,526	336,718	-	85,084	-	421,802	-	(1,114,722)	-	(21,818)	(1,136,540)	1,219,266	(7,710)	1,211,556
52-272	13,219,054	293,772	-	74,232	-	368,004	-	(972,547)	-	(248,034)	(1,220,581)	1,063,757	(87,644)	976,113
52-746	2,734,135	60,762	-	15,354	-	76,116	-	(201,155)	-	(222,681)	(423,836)	220,020	(78,686)	141,334
53-007	1,644,769	36,552	-	9,236	-	45,788	-	(121,008)	-	(34,726)	(155,734)	132,357	(12,270)	120,087
53-010	2,297,128	51,050	-	12,900	41,207	105,157	-	(169,003)	-	-	(169,003)	184,853	14,561	199,414
53-012	5,279,023	117,318	-	29,644	104,110	251,072	-	(388,386)	-	-	(388,386)	424,811	36,788	461,599



**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
54-001	1,502,910	33,400	-	8,440	-	41,840	-	(110,571)	-	(95,261)	(205,832)	120,941	(33,661)	87,280
54-030	1,480,337	32,898	-	8,313	-	41,211	-	(108,911)	-	(79,655)	(188,566)	119,125	(28,146)	90,979
54-040	1,550,804	34,464	-	8,709	78,999	122,172	-	(114,095)	-	-	(114,095)	124,796	27,915	152,711
54-041	1,955,071	43,448	-	10,979	59,179	113,606	-	(143,838)	-	-	(143,838)	157,328	20,911	178,239
54-042	2,451,751	54,486	-	13,768	-	68,254	-	(180,379)	-	(30,222)	(210,601)	197,296	(10,679)	186,617
54-222	6,524,050	144,986	-	36,636	-	181,622	-	(479,985)	-	(259,498)	(739,483)	525,000	(91,695)	433,305
54-396	1,834,269	40,764	-	10,300	-	51,064	-	(134,950)	-	(75,372)	(210,322)	147,606	(26,633)	120,973
55-001	6,202,308	137,836	-	34,829	-	172,665	-	(456,314)	-	(28,485)	(484,799)	499,109	(10,065)	489,044
55-002	3,221,399	71,590	-	18,090	574,274	663,954	-	(237,003)	-	-	(237,003)	259,231	202,923	462,154
55-009	1,640,357	36,454	-	9,211	16,069	61,734	-	(120,684)	-	-	(120,684)	132,002	5,678	137,680
55-014	2,449,624	54,439	-	13,756	80,983	149,178	-	(180,223)	-	-	(180,223)	197,125	28,616	225,741
55-179	6,414,617	142,554	-	36,021	95,312	273,887	-	(471,934)	-	-	(471,934)	516,194	33,679	549,873
55-197	9,846,694	218,827	-	55,294	-	274,121	-	(724,437)	-	(142,175)	(866,612)	792,379	(50,238)	742,141
55-322	2,338,735	51,975	-	13,133	241,751	306,859	-	(172,064)	-	-	(172,064)	188,202	85,424	273,626
55-350	2,737,448	60,835	-	15,372	-	76,207	-	(201,398)	-	(9,522)	(210,920)	220,287	(3,364)	216,923
55-369	5,476,832	121,714	-	30,755	-	152,469	-	(402,939)	-	(13,073)	(416,012)	440,729	(4,619)	436,110
55-393	1,438,407	31,966	-	8,077	-	40,043	-	(105,826)	-	(54,569)	(160,395)	115,751	(19,283)	96,468
55-757	4,350,820	96,690	-	24,432	104,374	225,496	-	(320,097)	-	-	(320,097)	350,117	36,881	386,998
56-022	8,394,372	186,551	-	47,139	320,202	553,892	-	(617,587)	-	-	(617,587)	675,508	113,145	788,653
57-001	15,777,884	350,638	-	88,601	811,170	1,250,409	-	(1,160,804)	-	-	(1,160,804)	1,269,670	286,633	1,556,303
57-002	2,732,531	60,726	-	15,345	-	76,071	-	(201,037)	-	(184,869)	(385,906)	219,891	(65,325)	154,566
57-008	1,809,445	40,212	-	10,161	-	50,373	-	(133,124)	-	(106,379)	(239,503)	145,609	(37,590)	108,019
57-009	2,608,267	57,965	-	14,647	-	72,612	-	(191,894)	-	(20,957)	(212,851)	209,891	(7,405)	202,486
57-011	8,800,644	195,580	-	49,420	-	245,000	-	(647,477)	-	(600,181)	(1,247,658)	708,201	(212,078)	496,123
57-012	4,966,986	110,383	-	27,892	25,287	163,562	-	(365,429)	-	-	(365,429)	399,701	8,935	408,636
57-020	4,293,719	95,421	-	24,111	-	119,532	-	(315,896)	-	(32,145)	(348,041)	345,522	(11,358)	334,164
57-021	622,095	13,825	-	3,493	-	17,318	-	(45,769)	-	(21,671)	(67,440)	50,061	(7,658)	42,403
57-022	267,396	5,942	-	1,502	-	7,444	-	(19,673)	-	(18,796)	(38,469)	21,518	(6,642)	14,876
57-023	120,044	2,668	-	674	-	3,342	-	(8,832)	-	(8,229)	(17,061)	9,660	(2,908)	6,752
57-024	108,090	2,402	-	607	19,845	22,854	-	(7,952)	-	-	(7,952)	8,698	7,012	15,710
57-128	59,658,603	1,325,816	-	335,014	5,250,560	6,911,390	-	(4,389,179)	-	-	(4,389,179)	4,800,819	1,855,322	6,656,141
57-165	13,459,185	299,109	-	75,580	90,989	465,678	-	(990,214)	-	-	(990,214)	1,083,081	32,152	1,115,233
57-176	4,560,809	101,357	-	25,611	33,388	160,356	-	(335,546)	-	-	(335,546)	367,015	11,798	378,813
57-240	21,613,042	480,315	-	121,368	-	601,683	-	(1,590,106)	-	(1,424,217)	(3,014,323)	1,739,234	(503,257)	1,235,977
57-245	6,934,351	154,105	-	38,940	-	193,045	-	(510,171)	-	(177,810)	(687,981)	558,018	(62,830)	495,188
57-269	9,781,824	217,385	-	54,930	-	272,315	-	(719,664)	-	(827,575)	(1,547,239)	787,158	(292,429)	494,729
57-274	20,831,764	462,952	-	116,981	-	579,933	-	(1,532,626)	-	(935,595)	(2,468,221)	1,676,364	(330,599)	1,345,765
57-290	10,449,633	232,226	-	58,680	-	290,906	-	(768,796)	-	(386,739)	(1,155,535)	840,898	(136,657)	704,241
57-297	13,392,023	297,616	-	75,203	-	372,819	-	(985,273)	-	(340,671)	(1,325,944)	1,077,677	(120,379)	957,298
57-298	13,004,522	289,004	-	73,027	-	362,031	-	(956,763)	-	(655,586)	(1,612,349)	1,046,494	(231,656)	814,838
57-726	4,440,539	98,684	-	24,936	23,323	146,943	-	(326,698)	-	-	(326,698)	357,337	8,242	365,579
57-806	324,087	7,202	-	1,820	15,681	24,703	-	(23,844)	-	-	(23,844)	26,080	5,541	31,621
57-808	377,639	8,392	-	2,121	85,238	95,751	-	(27,784)	-	-	(27,784)	30,389	30,119	60,508
57-810	1,917,378	42,611	-	10,767	105,545	158,923	-	(141,065)	-	-	(141,065)	154,294	37,295	191,589
57-814	1,453,839	32,309	-	8,164	153,069	193,542	-	(106,961)	-	-	(106,961)	116,993	54,088	171,081
57-815	362,137	8,048	-	2,034	75,269	85,351	-	(26,643)	-	-	(26,643)	29,142	26,597	55,739
57-818	790,233	17,562	-	4,438	-	22,000	-	(58,139)	-	(140,357)	(198,496)	63,591	(49,596)	13,995
57-819	288,330	6,408	-	1,619	45,913	53,940	-	(21,213)	-	-	(21,213)	23,202	16,224	39,426
57-824	656,169	14,582	-	3,685	-	18,267	-	(48,275)	-	(10,178)	(58,453)	52,803	(3,597)	49,206
57-825	179,621	3,992	-	1,009	21,605	26,606	-	(13,215)	-	-	(13,215)	14,454	7,634	22,088
57-829	516,036	11,468	-	2,898	114,827	129,193	-	(37,966)	-	-	(37,966)	41,526	40,575	82,101
57-830	372,216	8,272	-	2,090	34,628	44,990	-	(27,385)	-	-	(27,385)	29,953	12,236	42,189
57-835	2,470,759	54,909	-	13,875	104,246	173,030	-	(181,778)	-	-	(181,778)	198,826	36,836	235,662
57-842	860,700	19,128	-	4,833	34,807	58,768	-	(63,323)	-	-	(63,323)	69,262	12,299	81,561
57-845	178,549	3,968	-	1,003	-	4,971	-	(13,136)	-	(45,292)	(58,428)	14,368	(16,004)	(1,636)

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
57-847	496,855	11,042	-	2,790	226,064	239,896	-	(36,554)	-	-	(36,554)	39,983	79,881	119,864
57-850	221,490	4,922	-	1,244	15,215	21,381	-	(16,295)	-	-	(16,295)	17,824	5,377	23,201
57-860	330,740	7,350	-	1,857	-	9,207	-	(24,333)	-	(97,058)	(121,391)	26,615	(34,296)	(7,681)
57-867	250,646	5,570	-	1,408	60,259	67,237	-	(18,440)	-	-	(18,440)	20,170	21,293	41,463
57-871	358,274	7,962	-	2,012	88,042	98,016	-	(26,359)	-	-	(26,359)	28,831	31,110	59,941
57-873	439,492	9,767	-	2,468	48,914	61,149	-	(32,334)	-	-	(32,334)	35,367	17,284	52,651
57-882	369,592	8,214	-	2,075	7,290	17,579	-	(27,191)	-	-	(27,191)	29,742	2,576	32,318
57-901	1,878,840	41,754	-	10,551	254,708	307,013	-	(138,229)	-	-	(138,229)	151,193	90,003	241,196
57-907	1,410,262	31,341	-	7,919	-	39,260	-	(103,755)	-	(34,941)	(138,696)	113,486	(12,346)	101,140
58-016	5,198,067	115,519	-	29,190	24,825	169,534	-	(382,430)	-	-	(382,430)	418,296	8,772	427,068
59-014	3,816,316	84,811	-	21,431	162,301	268,543	-	(280,772)	-	-	(280,772)	307,105	57,350	364,455
59-015	2,333,320	51,854	-	13,103	244,537	309,494	-	(171,666)	-	-	(171,666)	187,766	86,409	274,175
59-016	2,182,437	48,501	-	12,256	-	60,757	-	(160,565)	-	(164,128)	(324,693)	175,624	(57,996)	117,628
59-385	3,057,847	67,956	-	17,171	34,207	119,334	-	(224,971)	-	-	(224,971)	246,070	12,087	258,157
59-800	46,072	1,024	-	259	-	1,283	-	(3,390)	-	(4,101)	(7,491)	3,707	(1,449)	2,258
60-001	5,229,228	116,211	-	29,365	-	145,576	-	(384,723)	-	(257,860)	(642,583)	420,804	(91,116)	329,688
60-003	5,327,946	118,405	-	29,919	-	148,324	-	(391,985)	-	(407,391)	(799,376)	428,748	(143,954)	284,794
60-027	3,844,845	85,445	-	21,591	-	107,036	-	(282,871)	-	(15,463)	(298,334)	309,401	(5,464)	303,937
60-028	3,082,975	68,514	-	17,312	-	85,826	-	(226,819)	-	(456,178)	(682,997)	248,092	(161,193)	86,899
60-029	2,501,485	55,591	-	14,047	-	69,638	-	(184,038)	-	(17,286)	(201,324)	201,298	(6,108)	195,190
60-030	6,335,727	140,801	-	35,578	-	176,379	-	(466,130)	-	(238,554)	(704,684)	509,846	(84,295)	425,551
60-211	9,680,867	215,142	-	54,363	-	269,505	-	(712,237)	-	(435,612)	(1,147,849)	779,034	(153,926)	625,108
60-717	4,323,991	96,094	-	24,281	12,606	132,981	-	(318,123)	-	-	(318,123)	347,958	4,455	352,413
60-744	3,841,758	85,377	-	21,573	-	106,950	-	(282,644)	-	(115,701)	(398,345)	309,152	(40,884)	268,268
60-800	82,578	1,835	-	464	-	2,299	-	(6,075)	-	(23,731)	(29,806)	6,645	(8,385)	(1,740)
60-801	919,223	20,428	-	5,162	-	25,590	-	(67,629)	-	(10,379)	(78,008)	73,971	(3,668)	70,303
61-018	2,716,531	60,371	-	15,255	217,842	293,468	-	(199,860)	-	-	(199,860)	218,603	76,976	295,579
61-313	2,318,254	51,519	-	13,018	118,595	183,132	-	(170,558)	-	-	(170,558)	186,553	41,907	228,460
62-006	2,433,816	54,088	-	13,667	105,224	172,979	-	(179,060)	-	-	(179,060)	195,853	37,182	233,035
62-007	2,143,115	47,627	-	12,035	-	59,662	-	(157,672)	-	(146,938)	(304,610)	172,460	(51,921)	120,539
62-010	22,661	504	-	127	-	631	-	(1,667)	-	(328)	(1,995)	1,824	(116)	1,708
62-012	267,108	5,936	-	1,500	-	7,436	-	(19,652)	-	(98)	(19,750)	21,495	(34)	21,461
62-014	18,205	405	-	102	10,369	10,876	-	(1,339)	-	-	(1,339)	1,465	3,664	5,129
62-015	3,856,720	85,709	-	21,657	-	107,366	-	(283,745)	-	(869)	(284,614)	310,356	(307)	310,049
62-236	4,372,661	97,175	-	24,555	-	121,730	-	(321,704)	-	(178,640)	(500,344)	351,875	(63,124)	288,751
63-001	2,170,632	48,239	-	12,189	90,723	151,151	-	(159,697)	-	-	(159,697)	174,674	32,057	206,731
63-002	1,176,609	26,148	-	6,607	-	32,755	-	(86,565)	-	(14,061)	(100,626)	94,683	(4,968)	89,715
63-014	2,364,552	52,548	-	13,278	-	65,826	-	(173,964)	-	(37,437)	(211,401)	190,279	(13,229)	177,050
63-392	3,027,853	67,289	-	17,003	19,443	103,735	-	(222,764)	-	-	(222,764)	243,656	6,870	250,526
64-020	3,525,667	78,352	-	19,798	263,480	361,630	-	(259,389)	-	-	(259,389)	283,716	93,103	376,819
64-021	1,759,834	39,109	-	9,882	-	48,991	-	(129,474)	-	(35,976)	(165,450)	141,617	(12,712)	128,905
64-270	3,910,988	86,915	-	21,962	-	108,877	-	(287,738)	-	(89,830)	(377,568)	314,723	(31,742)	282,981
64-324	2,008,196	44,629	-	11,277	-	55,906	-	(147,746)	-	(152,770)	(300,516)	161,603	(53,983)	107,620
65-001	1,396,015	31,024	-	7,839	-	38,863	-	(102,707)	-	(156,532)	(259,239)	112,339	(55,311)	57,028
65-020	4,410,633	98,019	-	24,768	97,531	220,318	-	(324,497)	-	-	(324,497)	354,930	34,463	389,393
65-021	9,304,492	206,777	-	52,250	32,816	291,843	-	(684,546)	-	-	(684,546)	748,747	11,596	760,343
65-022	3,652,154	81,163	-	20,509	-	101,672	-	(268,695)	-	(27,210)	(295,905)	293,894	(9,615)	284,279
65-120	5,530,803	122,913	-	31,058	-	153,971	-	(406,910)	-	(119,515)	(526,425)	445,072	(42,232)	402,840
66-011	2,816,033	62,582	-	15,813	-	78,395	-	(207,180)	-	(63,020)	(270,200)	226,610	(22,269)	204,341
66-012	2,588,518	57,526	-	14,536	-	72,062	-	(190,441)	-	(19,400)	(209,841)	208,302	(6,855)	201,447
66-013	2,748,042	61,071	-	15,432	1,675	78,178	-	(202,178)	-	-	(202,178)	221,139	592	221,731
66-278	3,969,963	88,226	-	22,293	-	110,519	-	(292,077)	-	(125,502)	(417,579)	319,469	(44,347)	275,122
66-719	1,387,514	30,835	-	7,792	242	38,869	-	(102,082)	-	-	(102,082)	111,655	85	111,740
67-013	4,278,879	95,091	-	24,028	72,899	192,018	-	(314,804)	-	-	(314,804)	344,328	25,759	370,087
67-017	3,371,383	74,924	-	18,932	278,417	372,273	-	(248,038)	-	-	(248,038)	271,300	98,381	369,681

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
67-020	2,552,099	56,716	-	14,331	44,081	115,128	-	(187,762)	-	-	(187,762)	205,371	15,577	220,948
67-023	4,684,288	104,101	-	26,305	-	130,406	-	(344,631)	-	(24,122)	(368,753)	376,952	(8,523)	368,429
67-025	2,583,025	57,404	-	14,505	-	71,909	-	(190,037)	-	(35,905)	(225,942)	207,860	(12,687)	195,173
67-026	1,803,211	40,073	-	10,126	21,006	71,205	-	(132,665)	-	-	(132,665)	145,107	7,422	152,529
67-027	64,992	1,444	-	365	-	1,809	-	(4,782)	-	(6,230)	(11,012)	5,230	(2,202)	3,028
67-150	7,182,076	159,610	-	40,331	125,389	325,330	-	(528,397)	-	-	(528,397)	577,953	44,307	622,260
67-181	5,434,980	120,784	-	30,520	-	151,304	-	(399,860)	-	(505,980)	(905,840)	437,361	(178,792)	258,569
67-279	8,412,045	186,944	-	47,238	17,409	251,591	-	(618,888)	-	-	(618,888)	676,930	6,152	683,082
67-284	5,406,190	120,144	-	30,359	34,048	184,551	-	(397,742)	-	-	(397,742)	435,044	12,031	447,075
67-405	1,515,100	33,671	-	8,508	-	42,179	-	(111,468)	-	(5,129)	(116,597)	121,922	(1,812)	120,110
67-758	1,976,555	43,926	-	11,099	-	55,025	-	(145,418)	-	(71,664)	(217,082)	159,056	(25,323)	133,733
68-001	1,696,717	37,707	-	9,528	183,782	231,017	-	(124,830)	-	-	(124,830)	136,537	64,940	201,477
68-003	61,417	1,365	-	345	-	1,710	-	(4,519)	-	(2,843)	(7,362)	4,942	(1,005)	3,937
68-018	3,450,640	76,685	-	19,377	-	96,062	-	(253,869)	-	(128,220)	(382,089)	277,678	(45,307)	232,371
68-019	2,089,240	46,430	-	11,732	-	58,162	-	(153,709)	-	(99,005)	(252,714)	168,124	(34,984)	133,140
68-020	2,232,554	49,615	-	12,537	74,029	136,181	-	(164,253)	-	-	(164,253)	179,657	26,159	205,816
68-025	1,916,210	42,585	-	10,761	-	53,346	-	(140,979)	-	(62,555)	(203,534)	154,200	(22,104)	132,096
68-265	4,880,450	108,460	-	27,406	45,351	181,217	-	(359,062)	-	-	(359,062)	392,737	16,025	408,762
69-001	1,876,225	41,696	-	10,536	-	52,232	-	(138,037)	-	(54,272)	(192,309)	150,983	(19,178)	131,805
69-005	1,714,826	38,109	-	9,630	-	47,739	-	(126,163)	-	(37,002)	(163,165)	137,995	(13,075)	124,920
69-006	1,060,340	23,564	-	5,954	-	29,518	-	(78,011)	-	(10,926)	(88,937)	85,327	(3,861)	81,466
69-008	763,300	16,963	-	4,286	30,881	52,130	-	(56,157)	-	-	(56,157)	61,424	10,912	72,336
69-009	1,164,332	25,875	-	6,538	3,105	35,518	-	(85,662)	-	-	(85,662)	93,696	1,097	94,793
69-010	1,208,991	26,868	-	6,789	-	33,657	-	(88,947)	-	(19,736)	(108,683)	97,289	(6,974)	90,315
69-012	1,063,584	23,636	-	5,973	11,774	41,383	-	(78,250)	-	-	(78,250)	85,588	4,161	89,749
69-015	1,134,740	25,218	-	6,372	-	31,590	-	(83,485)	-	(43,257)	(126,742)	91,314	(15,285)	76,029
69-017	1,338,748	29,752	-	7,518	6,478	43,748	-	(98,494)	-	-	(98,494)	107,731	2,289	110,020
69-019	2,631,669	58,485	-	14,778	74,361	147,624	-	(193,616)	-	-	(193,616)	211,774	26,276	238,050
70-001	2,657,529	59,059	-	14,923	220,951	294,933	-	(195,519)	-	-	(195,519)	213,855	78,075	291,930
70-006	5,474,652	121,665	-	30,743	-	152,408	-	(402,779)	-	(205,877)	(608,656)	440,554	(72,748)	367,806
70-007	1,359,892	30,221	-	7,636	-	37,857	-	(100,049)	-	(84,720)	(184,769)	109,433	(29,936)	79,497
70-008	5,731,838	127,381	-	32,187	-	159,568	-	(421,700)	-	(29,746)	(451,446)	461,250	(10,511)	450,739
70-010	1,583,151	35,183	-	8,890	-	44,073	-	(116,475)	-	(36,718)	(153,193)	127,399	(12,975)	114,424
70-012	3,938,775	87,533	-	22,118	-	109,651	-	(289,782)	-	(13,866)	(303,648)	316,959	(4,899)	312,060
70-013	2,396,211	53,252	-	13,456	-	66,708	-	(176,293)	-	(41,000)	(217,293)	192,827	(14,487)	178,340
70-014	3,274,018	72,760	-	18,385	104,191	195,336	-	(240,875)	-	-	(240,875)	263,465	36,817	300,282
70-015	-	-	-	-	-	-	-	-	-	(1,004,171)	(1,004,171)	-	(354,831)	(354,831)
70-158	10,183,824	226,319	-	57,187	-	283,506	-	(749,240)	-	(355,297)	(1,104,537)	819,508	(125,547)	693,961
70-189	4,116,957	91,493	-	23,119	271,613	386,225	-	(302,891)	-	-	(302,891)	331,298	95,976	427,274
70-712	2,743,708	60,974	-	15,407	-	76,381	-	(201,859)	-	(15,448)	(217,307)	220,790	(5,459)	215,331
70-730	3,713,065	82,517	-	20,851	65,310	168,678	-	(273,176)	-	-	(273,176)	298,796	23,078	321,874
70-800	585,850	13,020	-	3,290	-	16,310	-	(43,102)	-	(19,666)	(62,768)	47,144	(6,949)	40,195
70-801	2,145,870	47,688	-	12,050	125,011	184,749	-	(157,875)	-	-	(157,875)	172,681	44,173	216,854
70-820	357,245	7,939	-	2,006	15,799	25,744	-	(26,283)	-	-	(26,283)	28,748	5,583	34,331
70-870	-	-	-	-	-	-	-	-	-	(123,921)	(123,921)	-	(43,789)	(43,789)
71-001	3,997,298	88,833	-	22,447	-	111,280	-	(294,088)	-	-	(294,088)	321,669	(70,079)	251,590
71-007	2,419,421	53,768	-	13,586	-	67,354	-	(178,001)	-	(101,880)	(279,881)	194,694	(36,000)	158,694
71-013	4,479,339	99,546	-	25,154	61,413	186,113	-	(329,552)	-	-	(329,552)	360,459	21,701	382,160
71-014	1,760,967	39,135	-	9,889	-	49,024	-	(129,557)	-	(25,177)	(154,734)	141,708	(8,896)	132,812
71-015	2,721,579	60,483	-	15,283	-	75,766	-	(200,231)	-	(10,476)	(210,707)	219,010	(3,702)	215,308
71-017	2,723,515	60,526	-	15,294	10,394	86,214	-	(200,373)	-	-	(200,373)	219,165	3,673	222,838
71-018	2,570,165	57,118	-	14,433	22,349	93,900	-	(189,091)	-	-	(189,091)	206,825	7,897	214,722
71-019	104,219	2,316	-	585	83,178	86,079	-	(7,668)	-	-	(7,668)	8,387	29,392	37,779
71-118	8,147,780	181,071	-	45,754	302,006	528,831	-	(599,445)	-	-	(599,445)	655,664	106,716	762,380
71-755	2,777,163	61,718	-	15,595	-	77,313	-	(204,320)	-	(106,870)	(311,190)	223,483	(37,763)	185,720

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
72-012	2,688,700	59,752	-	15,098	-	74,850	-	(197,812)	-	(114,396)	(312,208)	216,364	(40,422)	175,942
72-013	2,145,495	47,680	-	12,048	-	59,728	-	(157,847)	-	(5,289)	(163,136)	172,651	(1,869)	170,782
72-014	58,182	1,293	-	327	46,436	48,056	-	(4,281)	-	-	(4,281)	4,682	16,408	21,090
72-140	7,294,142	162,101	-	40,960	-	203,061	-	(536,642)	-	(11,865)	(548,507)	586,971	(4,192)	582,779
72-320	4,709,103	104,652	-	26,444	-	131,096	-	(346,456)	-	(27,744)	(374,200)	378,949	(9,804)	369,145
72-334	1,855,212	41,229	-	10,418	-	51,647	-	(136,491)	-	(35,119)	(171,610)	149,292	(12,410)	136,882
72-716	2,943,095	65,406	-	16,527	67,676	149,609	-	(216,528)	-	-	(216,528)	236,835	23,914	260,749
72-735	4,955,564	110,129	-	27,828	232,662	370,619	-	(364,589)	-	-	(364,589)	398,782	82,213	480,995
73-001	6,682,527	148,508	-	37,526	-	186,034	-	(491,644)	-	(472,046)	(963,690)	537,753	(166,801)	370,952
73-002	2,358,457	52,413	-	13,244	20,660	86,317	-	(173,515)	-	-	(173,515)	189,789	7,300	197,089
73-004	1,649,303	36,653	-	9,262	50,944	96,859	-	(121,342)	-	-	(121,342)	132,722	18,001	150,723
73-005	1,708,767	37,975	-	9,596	114,589	162,160	-	(125,717)	-	-	(125,717)	137,507	40,491	177,998
73-008	2,480,699	55,130	-	13,930	-	69,060	-	(182,509)	-	(161,289)	(343,798)	199,626	(56,993)	142,633
73-013	2,611,658	58,040	-	14,666	-	72,706	-	(192,144)	-	(69,353)	(261,497)	210,164	(24,507)	185,657
73-015	2,935,658	65,240	-	16,485	-	81,725	-	(215,981)	-	(104,508)	(320,489)	236,237	(36,928)	199,309
73-016	3,007,267	66,832	-	16,887	-	83,719	-	(221,249)	-	(49,333)	(270,582)	241,999	(17,432)	224,567
73-017	3,420,794	76,022	-	19,210	-	95,232	-	(251,673)	-	(44,415)	(296,088)	275,277	(15,694)	259,583
73-018	1,293,758	28,752	-	7,265	-	36,017	-	(95,184)	-	(95,484)	(190,668)	104,111	(33,740)	70,371
73-180	5,046,373	112,147	-	28,338	-	140,485	-	(371,270)	-	(138,790)	(510,060)	406,089	(49,043)	357,046
73-728	2,360,376	52,456	-	13,255	-	65,711	-	(173,657)	-	(97,005)	(270,662)	189,943	(34,277)	155,666
73-875	859,611	19,103	-	4,827	-	23,930	-	(63,243)	-	(202,247)	(265,490)	69,174	(71,466)	(2,292)
74-001	7,275,658	161,690	-	40,857	236,420	438,967	-	(535,282)	-	-	(535,282)	585,483	83,541	669,024
74-003	1,897,700	42,173	-	10,657	-	52,830	-	(139,617)	-	(55,621)	(195,238)	152,711	(19,654)	133,057
74-010	1,536,723	34,151	-	8,629	169,990	212,770	-	(113,059)	-	-	(113,059)	123,662	60,067	183,729
74-013	985,452	21,900	-	5,534	-	27,434	-	(72,501)	-	(25,296)	(97,797)	79,301	(8,938)	70,363
74-014	1,788,311	39,742	-	10,042	67,024	116,808	-	(131,569)	-	-	(131,569)	143,908	23,683	167,591
74-139	4,423,031	98,295	-	24,838	-	123,133	-	(325,409)	-	(113,190)	(438,599)	355,928	(39,996)	315,932
74-194	6,846,498	152,152	-	38,447	366,169	556,768	-	(503,708)	-	-	(503,708)	550,948	129,388	680,336
74-897	206,537	4,590	-	1,160	-	5,750	-	(15,195)	-	(28,004)	(43,199)	16,620	(9,896)	6,724
75-003	1,267,522	28,169	-	7,118	-	35,287	-	(93,254)	-	(3,315)	(96,569)	101,999	(1,171)	100,828
75-005	1,551,746	34,485	-	8,714	51,839	95,038	-	(114,164)	-	-	(114,164)	124,871	18,318	143,189
75-007	1,689,445	37,545	-	9,487	78,681	125,713	-	(124,295)	-	-	(124,295)	135,952	27,803	163,755
75-010	1,066,443	23,700	-	5,989	6,117	35,806	-	(78,460)	-	-	(78,460)	85,818	2,162	87,980
75-015	1,021,567	22,703	-	5,737	43,744	72,184	-	(75,158)	-	-	(75,158)	82,207	15,457	97,664
75-020	1,500,940	33,356	-	8,429	17,553	59,338	-	(110,427)	-	-	(110,427)	120,783	6,203	126,986
75-022	2,782,438	61,835	-	15,625	68,043	145,503	-	(204,708)	-	-	(204,708)	223,907	24,044	247,951
75-190	5,496,354	122,148	-	30,865	-	153,013	-	(404,376)	-	(33,600)	(437,976)	442,300	(11,873)	430,427
75-900	1,386,973	30,823	-	7,789	91,557	130,169	-	(102,042)	-	-	(102,042)	111,612	32,352	143,964
76-001	17,161,709	381,391	-	96,372	-	477,763	-	(1,262,614)	-	(441,230)	(1,703,844)	1,381,029	(155,912)	1,225,117
76-006	5,101,869	113,381	-	28,650	6,797	148,828	-	(375,353)	-	-	(375,353)	410,555	2,402	412,957
76-007	3,084,928	68,558	-	17,323	12,216	98,097	-	(226,963)	-	-	(226,963)	248,249	4,316	252,565
76-012	12,643,728	280,986	-	71,001	-	351,987	-	(930,219)	-	(187,294)	(1,117,513)	1,017,460	(66,181)	951,279
76-013	6,558,046	145,742	-	36,827	-	182,569	-	(482,486)	-	(318,857)	(801,343)	527,736	(112,670)	415,066
76-022	1,871,926	41,601	-	10,512	-	52,113	-	(137,721)	-	(47,228)	(184,949)	150,637	(16,689)	133,948
76-024	9,864,350	219,219	-	55,393	-	274,612	-	(725,736)	-	(1,286,469)	(2,012,205)	793,799	(454,583)	339,216
76-026	14,014,152	311,442	-	78,697	117,707	507,846	-	(1,031,044)	-	-	(1,031,044)	1,127,740	41,592	1,169,332
76-033	3,834,173	85,208	-	21,531	-	106,739	-	(282,086)	-	(93,711)	(375,797)	308,542	(33,114)	275,428
76-034	4,896,466	108,816	-	27,496	-	136,312	-	(360,241)	-	(36,355)	(396,596)	394,026	(12,846)	381,180
76-035	3,363,737	74,754	-	18,889	-	93,643	-	(247,476)	-	(138,837)	(386,313)	270,685	(49,059)	221,626
76-036	3,519,808	78,222	-	19,766	-	97,988	-	(258,958)	-	(610)	(259,568)	283,244	(215)	283,029
76-037	2,711,117	60,250	-	15,224	-	75,474	-	(199,461)	-	(8,976)	(208,437)	218,168	(3,172)	214,996
76-102	8,627,493	191,732	-	48,448	322,986	563,166	-	(634,738)	-	-	(634,738)	694,267	114,129	808,396
76-117	31,935,247	709,709	-	179,333	-	889,042	-	(2,349,527)	-	(86,274)	(2,435,801)	2,569,878	(30,485)	2,539,393
76-164	7,875,284	175,015	-	44,224	13,881	233,120	-	(579,397)	-	-	(579,397)	633,736	4,905	638,641
76-262	10,044,337	223,219	-	56,404	290,822	570,445	-	(738,978)	-	-	(738,978)	808,283	102,764	911,047

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
76-281	5,903,830	131,203	-	33,153	34,609	198,965	-	(434,354)	-	-	(434,354)	475,090	12,230	487,320
76-770	944,892	20,999	-	5,306	-	26,305	-	(69,517)	-	(35,961)	(105,478)	76,037	(12,707)	63,330
76-803	828,849	18,420	-	4,654	103,934	127,008	-	(60,980)	-	-	(60,980)	66,699	36,726	103,425
76-805	245,188	5,449	-	1,377	-	6,826	-	(18,039)	-	(6,941)	(24,980)	19,731	(2,452)	17,279
76-807	1,025,325	22,786	-	5,758	238,698	267,242	-	(75,435)	-	-	(75,435)	82,509	84,345	166,854
76-808	117,794	2,618	-	661	-	3,279	-	(8,666)	-	(1,659)	(10,325)	9,479	(586)	8,893
76-858	445,116	9,892	-	2,500	39,538	51,930	-	(32,748)	-	-	(32,748)	35,819	13,971	49,790
76-876	332,099	7,380	-	1,865	43,592	52,837	-	(24,433)	-	-	(24,433)	26,725	15,403	42,128
76-889	317,905	7,065	-	1,785	331	9,181	-	(23,389)	-	-	(23,389)	25,582	117	25,699
77-001	5,692,157	126,499	-	31,964	72,893	231,356	-	(418,781)	-	-	(418,781)	458,057	25,757	483,814
77-002	6,382,217	141,834	-	35,839	-	177,673	-	(469,550)	-	(250,921)	(720,471)	513,587	(88,665)	424,922
77-003	5,284,812	117,446	-	29,677	-	147,123	-	(388,812)	-	(108,629)	(497,441)	425,277	(38,385)	386,892
77-005	3,256,815	72,377	-	18,289	-	90,666	-	(239,609)	-	(29,043)	(268,652)	262,081	(10,262)	251,819
77-006	3,164,734	70,331	-	17,772	-	88,103	-	(232,835)	-	(98,704)	(331,539)	254,671	(34,878)	219,793
77-007	9,165,588	203,690	-	51,469	-	255,159	-	(674,327)	-	(205,693)	(880,020)	737,569	(72,683)	664,886
77-010	1,716,221	38,140	-	9,637	27,109	74,886	-	(126,265)	-	-	(126,265)	138,107	9,579	147,686
77-016	4,241,736	94,266	-	23,820	92,050	210,136	-	(312,071)	-	-	(312,071)	341,339	32,526	373,865
77-021	180,824	4,019	-	1,015	-	5,034	-	(13,304)	-	(24,003)	(37,307)	14,551	(8,482)	6,069
77-022	505,007	11,223	-	2,836	26,039	40,098	-	(37,154)	-	-	(37,154)	40,639	9,201	49,840
77-023	61,748	1,372	-	347	49,282	51,001	-	(4,543)	-	-	(4,543)	4,969	17,414	22,383
77-101	72,058,817	1,601,391	-	404,647	1,953,800	3,959,838	-	(5,301,482)	-	-	(5,301,482)	5,798,683	690,389	6,489,072
77-106	9,770,969	217,144	-	54,869	10,410	282,423	-	(718,866)	-	-	(718,866)	786,285	3,679	789,964
77-127	10,177,791	226,185	-	57,154	648,366	931,705	-	(748,796)	-	-	(748,796)	819,022	229,105	1,048,127
77-237	5,847,409	129,949	-	32,836	95,785	258,570	-	(430,203)	-	-	(430,203)	470,550	33,846	504,396
77-257	13,564,660	301,453	-	76,173	87,547	465,173	-	(997,974)	-	-	(997,974)	1,091,569	30,935	1,122,504
77-277	4,929,616	109,553	-	27,682	-	137,235	-	(362,680)	-	(91,118)	(453,798)	396,694	(32,197)	364,497
77-280	6,230,802	138,470	-	34,989	-	173,459	-	(458,410)	-	(123,616)	(582,026)	501,402	(43,680)	457,722
77-285	10,017,282	222,618	-	56,252	-	278,870	-	(736,987)	-	(464,532)	(1,201,519)	806,106	(164,146)	641,960
77-296	10,935,633	243,027	-	61,409	-	304,436	-	(804,552)	-	(201,161)	(1,005,713)	880,007	(71,082)	808,925
77-300	13,976,591	310,607	-	78,486	-	389,093	-	(1,028,280)	-	(191,393)	(1,219,673)	1,124,718	(67,630)	1,057,088
77-502	28,743,833	638,785	-	161,411	-	800,196	-	(2,114,730)	-	(2,991,980)	(5,106,710)	2,313,060	(1,057,237)	1,255,823
77-765	1,336,088	29,692	-	7,503	-	37,195	-	(98,298)	-	(9,045)	(107,343)	107,517	(3,196)	104,321
77-804	292,943	6,510	-	1,645	69,928	78,083	-	(21,552)	-	-	(21,552)	23,574	24,709	48,283
77-810	523,038	11,624	-	2,937	-	14,561	-	(38,481)	-	(72,870)	(111,351)	42,090	(25,749)	16,341
77-811	103,844	2,308	-	583	-	2,891	-	(7,640)	-	(78,098)	(85,738)	8,356	(27,597)	(19,241)
77-820	48,582	1,080	-	273	13,215	14,568	-	(3,574)	-	-	(3,574)	3,909	4,669	8,578
77-825	300,310	6,674	-	1,686	-	8,360	-	(22,094)	-	(30,773)	(52,867)	24,166	(10,874)	13,292
77-827	222,057	4,935	-	1,247	28,709	34,891	-	(16,337)	-	-	(16,337)	17,869	10,144	28,013
77-830	1,125,559	25,014	-	6,321	5,554	36,889	-	(82,809)	-	-	(82,809)	90,575	1,963	92,538
77-831	256,558	5,702	-	1,441	-	7,143	-	(18,875)	-	(21,352)	(40,227)	20,646	(7,545)	13,101
77-832	323,416	7,187	-	1,816	30,222	39,225	-	(23,794)	-	-	(23,794)	26,026	10,679	36,705
77-836	162,131	3,603	-	910	24,766	29,279	-	(11,928)	-	-	(11,928)	13,047	8,751	21,798
77-842	707,393	15,721	-	3,972	-	19,693	-	(52,044)	-	(211,934)	(263,978)	56,925	(74,888)	(17,963)
77-888	263,760	5,862	-	1,481	-	7,343	-	(19,405)	-	(25,080)	(44,485)	21,225	(8,862)	12,363
77-897	279,445	6,210	-	1,569	-	7,779	-	(20,559)	-	(7,386)	(27,945)	22,487	(2,610)	19,877
77-911	6,960,944	154,696	-	39,089	1,633,177	1,826,962	-	(512,128)	-	-	(512,128)	560,158	577,095	1,137,253
78-001	7,074,989	157,230	-	39,730	-	196,960	-	(520,518)	-	(118,109)	(638,627)	569,335	(41,734)	527,601
78-002	803,756	17,862	-	4,514	-	22,376	-	(59,134)	-	(8,450)	(67,584)	64,680	(2,986)	61,694
78-004	1,054,498	23,435	-	5,922	-	29,357	-	(77,581)	-	(43,750)	(121,331)	84,857	(15,459)	69,398
78-005	1,936,342	43,032	-	10,874	92,085	145,991	-	(142,460)	-	-	(142,460)	155,820	32,539	188,359
78-006	2,550,520	56,681	-	14,322	-	71,003	-	(187,646)	-	(20,595)	(208,241)	205,244	(7,277)	197,967
78-013	5,754,437	127,883	-	32,314	-	160,197	-	(423,363)	-	(180,898)	(604,261)	463,068	(63,921)	399,147
78-016	2,406,334	53,477	-	13,513	-	66,990	-	(177,038)	-	(160,834)	(337,872)	193,641	(56,832)	136,809
78-017	1,306,950	29,045	-	7,339	-	36,384	-	(96,154)	-	(21,540)	(117,694)	105,172	(7,611)	97,561
78-018	1,252,264	27,830	-	7,032	26,363	61,225	-	(92,131)	-	-	(92,131)	100,772	9,316	110,088

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
78-023	984,807	21,886	-	5,530	-	27,416	-	(72,454)	-	(75,540)	(147,994)	79,249	(26,693)	52,556
78-026	1,946,710	43,262	-	10,932	-	54,194	-	(143,223)	-	(16,527)	(159,750)	156,655	(5,840)	150,815
78-027	2,547,329	56,610	-	14,305	158,617	229,532	-	(187,411)	-	-	(187,411)	204,987	56,049	261,036
78-028	2,685,047	59,671	-	15,078	-	74,749	-	(197,543)	-	(65,502)	(263,045)	216,070	(23,145)	192,925
78-029	1,716,361	38,143	-	9,638	-	47,781	-	(126,275)	-	(9,682)	(135,957)	138,118	(3,421)	134,697
78-030	1,302,555	28,947	-	7,315	-	36,262	-	(95,831)	-	(60,617)	(156,448)	104,819	(21,420)	83,399
78-031	1,812,323	40,276	-	10,177	77,095	127,548	-	(133,335)	-	-	(133,335)	145,840	27,242	173,082
78-032	1,139,448	25,322	-	6,399	-	31,721	-	(83,831)	-	(70,300)	(154,131)	91,693	(24,841)	66,852
78-144	3,786,611	84,151	-	21,264	-	105,415	-	(278,587)	-	(115,103)	(393,690)	304,714	(40,672)	264,042
78-173	4,138,433	91,970	-	23,239	45,298	160,507	-	(304,471)	-	-	(304,471)	333,026	16,006	349,032
78-203	15,808,235	351,312	-	88,771	838,650	1,278,733	-	(1,163,037)	-	-	(1,163,037)	1,272,113	296,343	1,568,456
78-338	4,138,476	91,971	-	23,240	-	115,211	-	(304,474)	-	(53,420)	(357,894)	333,029	(18,876)	314,153
78-356	2,188,549	48,637	-	12,290	-	60,927	-	(161,015)	-	(68,665)	(229,680)	176,116	(24,263)	151,853
78-718	2,811,194	62,474	-	15,786	-	78,260	-	(206,824)	-	(171,625)	(378,449)	226,221	(60,645)	165,576
78-803	547,111	12,159	-	3,072	-	15,231	-	(40,252)	-	(2,752)	(43,004)	44,027	(972)	43,055
78-805	293,971	6,533	-	1,651	-	8,184	-	(21,628)	-	(38,339)	(59,967)	23,656	(13,548)	10,108
78-833	390,988	8,689	-	2,196	37,510	48,395	-	(28,766)	-	-	(28,766)	31,463	13,255	44,718
78-865	221,699	4,927	-	1,245	-	6,172	-	(16,311)	-	(4,935)	(21,246)	17,840	(1,744)	16,096
79-001	7,840,347	174,239	-	44,028	1,437,678	1,655,945	-	(576,827)	-	-	(576,827)	630,925	508,013	1,138,938
79-019	871,233	19,362	-	4,892	3,114	27,368	-	(64,098)	-	-	(64,098)	70,109	1,100	71,209
79-023	87,818	1,952	-	493	-	2,445	-	(6,461)	-	(15,961)	(22,422)	7,067	(5,640)	1,427
79-029	2,355,615	52,350	-	13,228	-	65,578	-	(173,306)	-	(205,680)	(378,986)	189,560	(72,678)	116,882
79-031	3,948,802	87,756	-	22,175	56,840	166,771	-	(290,520)	-	-	(290,520)	317,766	20,085	337,851
79-032	2,561,567	56,927	-	14,385	122,840	194,152	-	(188,459)	-	-	(188,459)	206,133	43,406	249,539
79-132	3,488,498	77,526	-	19,590	-	97,116	-	(256,654)	-	(340,181)	(596,835)	280,725	(120,205)	160,520
79-172	5,453,413	121,193	-	30,624	-	151,817	-	(401,216)	-	(358,387)	(759,603)	438,844	(126,638)	312,206
79-198	4,211,751	93,599	-	23,651	-	117,250	-	(309,865)	-	(24,709)	(334,574)	338,926	(8,731)	330,195
79-354	2,642,812	58,732	-	14,841	-	73,573	-	(194,436)	-	(12,432)	(206,868)	212,671	(4,393)	208,278
79-763	2,906,423	64,591	-	16,321	-	80,912	-	(213,830)	-	(139,374)	(353,204)	233,884	(49,249)	184,635
79-800	673,302	14,963	-	3,781	17,021	35,765	-	(49,536)	-	-	(49,536)	54,182	6,015	60,197
80-020	2,429,361	53,989	-	13,642	-	67,631	-	(178,732)	-	(36,706)	(215,438)	195,494	(12,970)	182,524
80-022	4,018,711	89,309	-	22,567	18,596	130,472	-	(295,663)	-	-	(295,663)	323,392	6,571	329,963
80-345	12,006,357	266,822	-	67,422	-	334,244	-	(883,327)	-	(422,732)	(1,306,059)	966,170	(149,375)	816,795
81-015	1,809,620	40,216	-	10,162	121,087	171,465	-	(133,137)	-	-	(133,137)	145,623	42,787	188,410
81-016	2,104,132	46,761	-	11,816	6,958	65,535	-	(154,804)	-	-	(154,804)	169,323	2,458	171,781
81-200	4,928,230	109,522	-	27,675	121,136	258,333	-	(362,578)	-	-	(362,578)	396,582	42,804	439,386
81-768	1,658,144	36,850	-	9,311	2,096	48,257	-	(121,992)	-	-	(121,992)	133,433	741	134,174
82-019	5,652,024	125,607	-	31,739	-	157,346	-	(415,828)	-	(130,319)	(546,147)	454,827	(46,049)	408,778
83-001	3,833,144	85,185	-	21,525	24,435	131,145	-	(282,011)	-	-	(282,011)	308,459	8,634	317,093
83-003	3,997,315	88,834	-	22,447	60,569	171,850	-	(294,089)	-	-	(294,089)	321,670	21,402	343,072
83-013	3,364,077	74,761	-	18,891	15,620	109,272	-	(247,501)	-	-	(247,501)	270,712	5,520	276,232
83-014	12,055,951	267,924	-	67,700	-	335,624	-	(886,976)	-	(252,811)	(1,139,787)	970,161	(89,333)	880,828
83-015	13,603,512	302,316	-	76,391	705,856	1,084,563	-	(1,000,832)	-	-	(1,000,832)	1,094,695	249,419	1,344,114
83-161	11,975,553	266,137	-	67,249	136,830	470,216	-	(881,061)	-	-	(881,061)	963,691	48,350	1,012,041
83-167	24,332,120	540,742	-	136,637	-	677,379	-	(1,790,153)	-	(228,863)	(2,019,016)	1,958,043	(80,870)	1,877,173
83-225	7,224,947	160,563	-	40,572	71,306	272,441	-	(531,551)	-	-	(531,551)	581,403	25,196	606,599
83-273	12,552,509	278,959	-	70,489	-	349,448	-	(923,508)	-	(880,822)	(1,804,330)	1,010,120	(311,244)	698,876
83-769	3,299,556	73,327	-	18,529	-	91,856	-	(242,754)	-	(235,599)	(478,353)	265,520	(83,251)	182,269
83-800	352,467	7,833	-	1,979	-	9,812	-	(25,932)	-	(7,708)	(33,640)	28,364	(2,723)	25,641
83-887	336,756	7,484	-	1,891	-	9,375	-	(24,776)	-	(2,384)	(27,160)	27,099	(842)	26,257
83-900	8,480,498	188,465	-	47,622	760,088	996,175	-	(623,924)	-	-	(623,924)	682,439	268,583	951,022
84-005	3,203,890	71,201	-	17,991	129,258	218,450	-	(235,715)	-	-	(235,715)	257,822	45,674	303,496
84-020	4,794,506	106,550	-	26,924	-	133,474	-	(352,739)	-	(95,222)	(447,961)	385,821	(33,647)	352,174
84-023	1,814,005	40,313	-	10,187	67,103	117,603	-	(133,459)	-	-	(133,459)	145,976	23,711	169,687
84-024	1,569,663	34,883	-	8,814	2,944	46,641	-	(115,483)	-	-	(115,483)	126,313	1,040	127,353

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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 Share of Proportionate	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 Share of Proportionate	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Proportionate	Total Employer Pension Expense
84-160	5,795,243	128,790	-	32,543	730,589	891,922	-	(426,365)	-	-	(426,365)	466,352	258,158	724,510
84-249	2,083,930	46,312	-	11,702	80,464	138,478	-	(153,318)	-	-	(153,318)	167,697	28,432	196,129
84-734	2,184,696	48,551	-	12,268	2,775	63,594	-	(160,732)	-	-	(160,732)	175,806	981	176,787
84-753	2,992,750	66,509	-	16,806	37,539	120,854	-	(220,181)	-	-	(220,181)	240,831	13,265	254,096
85-001	3,353,143	74,518	-	18,830	-	93,348	-	(246,696)	-	(59,338)	(306,034)	269,833	(20,968)	248,865
85-005	2,387,561	53,060	-	13,407	-	66,467	-	(175,657)	-	(116,340)	(291,997)	192,131	(41,110)	151,021
85-006	2,657,817	59,066	-	14,925	42,399	116,390	-	(195,540)	-	-	(195,540)	213,879	14,982	228,861
85-010	2,085,185	46,340	-	11,709	60,031	118,080	-	(153,410)	-	-	(153,410)	167,798	21,212	189,010
85-011	2,320,268	51,564	-	13,029	-	64,593	-	(170,706)	-	(88,255)	(258,961)	186,715	(31,185)	155,530
85-014	3,578,156	79,519	-	20,093	33,410	133,022	-	(263,251)	-	-	(263,251)	287,940	11,806	299,746
85-016	1,993,435	44,301	-	11,194	-	55,495	-	(146,660)	-	(97,806)	(244,466)	160,415	(34,560)	125,855
85-021	2,972,609	66,061	-	16,693	-	82,754	-	(218,700)	-	(135,132)	(353,832)	239,210	(47,750)	191,460
85-208	10,902,849	242,298	-	61,225	-	303,523	-	(802,140)	-	(1,940)	(804,080)	877,369	(685)	876,684
85-235	3,531,239	78,476	-	19,830	8,028	106,334	-	(259,799)	-	-	(259,799)	284,164	2,837	287,001
85-364	1,908,598	42,416	-	10,718	70,464	123,598	-	(140,419)	-	-	(140,419)	153,588	24,899	178,487
85-709	2,725,032	60,559	-	15,302	138,533	214,394	-	(200,485)	-	-	(200,485)	219,288	48,952	268,240
85-870	44,459	988	-	250	-	1,238	-	(3,271)	-	(1,897)	(5,168)	3,578	(670)	2,908
85-907	1,653,994	36,757	-	9,288	-	46,045	-	(121,687)	-	(164,414)	(286,101)	133,099	(58,097)	75,002
86-007	1,451,599	32,259	-	8,151	28,682	69,092	-	(106,796)	-	-	(106,796)	116,812	10,135	126,947
86-016	1,039,074	23,092	-	5,835	30,100	59,027	-	(76,446)	-	-	(76,446)	83,616	10,636	94,252
86-020	1,325,198	29,450	-	7,442	28,758	65,650	-	(97,497)	-	-	(97,497)	106,641	10,162	116,803
86-021	1,447,291	32,164	-	8,127	16,666	56,957	-	(106,480)	-	-	(106,480)	116,466	5,889	122,355
86-022	1,730,102	38,449	-	9,715	-	48,164	-	(127,286)	-	(88,807)	(216,093)	139,224	(31,381)	107,843
86-213	4,994,189	110,988	-	28,045	342,402	481,435	-	(367,430)	-	-	(367,430)	401,890	120,990	522,880
86-351	2,411,391	53,589	-	13,541	-	67,130	-	(177,410)	-	(144,154)	(321,564)	194,048	(50,938)	143,110
87-001	8,244,622	183,223	-	46,298	-	229,521	-	(606,570)	-	(39,653)	(646,223)	663,457	(14,011)	649,446
87-012	2,967,954	65,958	-	16,667	64,868	147,493	-	(218,357)	-	-	(218,357)	238,836	22,921	261,757
87-019	1,616,118	35,916	-	9,075	-	44,991	-	(118,900)	-	(95,185)	(214,085)	130,052	(33,634)	96,418
87-026	2,349,111	52,205	-	13,191	74,006	139,402	-	(172,828)	-	-	(172,828)	189,037	26,151	215,188
87-035	3,297,751	73,287	-	18,519	-	91,806	-	(242,621)	-	(146,366)	(388,987)	265,375	(51,720)	213,655
87-036	3,083,899	68,535	-	17,318	-	85,853	-	(226,887)	-	(71,171)	(298,058)	248,166	(25,149)	223,017
87-037	3,575,461	79,459	-	20,078	193,502	293,039	-	(263,052)	-	-	(263,052)	287,723	68,375	356,098
87-113	7,035,099	156,344	-	39,506	-	195,850	-	(517,583)	-	(88,095)	(605,678)	566,125	(31,129)	534,996
87-361	10,856,760	241,274	-	60,966	-	302,240	-	(798,749)	-	(438,496)	(1,237,245)	873,660	(154,945)	718,715
87-383	4,387,937	97,515	-	24,641	-	122,156	-	(322,828)	-	(89,625)	(412,453)	353,104	(31,669)	321,435
87-701	5,444,275	120,990	-	30,572	20,610	172,172	-	(400,544)	-	-	(400,544)	438,109	7,283	445,392
87-738	16,757,747	372,414	-	94,103	-	466,517	-	(1,232,894)	-	(142,846)	(1,375,740)	1,348,521	(50,475)	1,298,046
88-012	1,980,975	44,024	-	11,124	-	55,148	-	(145,744)	-	(101,325)	(247,069)	159,412	(35,804)	123,608
88-314	1,876,042	41,692	-	10,535	59,373	111,600	-	(138,023)	-	-	(138,023)	150,968	20,980	171,948
88-371	3,517,471	78,170	-	19,752	-	97,922	-	(258,786)	-	(49,623)	(308,409)	283,056	(17,535)	265,521
TOTAL	\$ 5,115,596,636	\$ 113,685,858	\$ -	\$ 28,726,703	\$ 89,355,392	\$ 231,767,953	\$ -	\$ (376,362,617)	\$ -	\$ (89,355,392)	\$ (465,718,009)	\$ 411,659,867	\$ -	\$ 411,659,867