



Schedule of Collective OPEB Amounts and
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2024

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Independent Auditor's Report

To the Retirement Board
School Employees Retirement System of Ohio

Report on the Audit of the Schedules

Opinions

We have audited the schedule of employer allocations of School Employees Retirement System of Ohio's (SERS) Health Care Fund as of and for the year ended June 30, 2024 and the related notes. We have also audited the total of the rows titled net OPEB 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 collective employer OPEB expense (income) (the "specified rows") included in the accompanying schedule of collective OPEB amounts as of and for the year ended June 30, 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 collective net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and OPEB expense (income) 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 OPEB amounts are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and the specified rows included in the schedule of collective OPEB amounts.

To the Retirement Board
School Employees Retirement System of Ohio

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified rows included in the schedule of collective OPEB amounts, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified rows included in the schedule of collective OPEB amounts.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of SERS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified rows included in the schedule of collective OPEB amounts.

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

Supplementary Information

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of School Employees Retirement System of Ohio as of and for the year ended June 30, 2024, and our report thereon dated December 9, 2024 expressed an unmodified opinion on those financial statements.

Restriction on Use

Our report is intended solely for the information and use of SERS' management, the retirement board, and 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 OPEB Amounts¹ as of and for the year ended June 30, 2024

Net OPEB Liability	\$1,018,495,336
Deferred Outflows of Resources	
Differences Between Expected and Actual Experience	\$—
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	4,972,697
Changes of Assumptions	437,137,629
Total Deferred Outflows of Resources²	\$442,110,326
Deferred Inflows of Resources	
Differences Between Expected and Actual Experience	(\$1,098,202,612)
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	—
Changes of Assumptions	(467,859,488)
Total Deferred Inflows of Resources²	(\$1,566,062,100)
Collective Employer OPEB Expense (Income)	(\$130,861,711)

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

² The change in proportionate share of contributions as reflected on the Schedule of OPEB Amounts by Employer results in deferred outflows and inflows. These have been excluded from this table, as well as contributions subsequent to June 30, 2024 and employer specific amounts.

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

School Employees Retirement System of Ohio

**Schedule of Employer Allocations
As of and for the Year Ended June 30, 2024**

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 1,080,046	\$ 130,349	\$ 1,210,395	0.1868848%
01-023	195,921	24,198	220,119	0.0339863%
02-001	295,201	33,662	328,863	0.0507764%
02-003	419,233	52,452	471,685	0.0728281%
02-006	532,944	63,115	596,059	0.0920314%
02-009	176,105	21,290	197,395	0.0304778%
02-010	561,848	70,338	632,186	0.0976094%
02-011	237,110	28,054	265,164	0.0409413%
02-013	227,545	28,342	255,887	0.0395089%
02-131	205,611	23,640	229,251	0.0353963%
02-154	1,259,569	150,355	1,409,924	0.2176920%
02-308	216,838	26,603	243,441	0.0375873%
02-761	375,499	42,558	418,057	0.0645479%
02-874	13,690	1,411	15,101	0.0023316%
02-895	48,023	4,235	52,258	0.0080686%
02-900	172,732	-	172,732	0.0266698%
03-013	170,713	20,620	191,333	0.0295418%
03-014	205,937	24,432	230,369	0.0355689%
03-015	25,703	2,555	28,258	0.0043630%
03-103	623,607	78,172	701,779	0.1083546%
03-343	270,880	33,199	304,079	0.0469497%
03-747	142,248	13,711	155,959	0.0240800%
03-800	-	-	-	0.0000000%
04-001	453,031	55,743	508,774	0.0785546%
04-019	254,624	31,048	285,672	0.0441077%
04-031	331,826	42,261	374,087	0.0577590%
04-033	306,138	39,434	345,572	0.0533563%
04-034	349,517	43,102	392,619	0.0606203%
04-035	1,700	-	1,700	0.0002625%
04-104	797,429	96,731	894,160	0.1380581%
04-125	448,649	54,352	503,001	0.0776633%
04-244	437,655	55,776	493,431	0.0761857%
04-704	286,270	26,769	313,039	0.0483332%
05-001	467,620	58,327	525,947	0.0812061%
05-006	371,348	44,247	415,595	0.0641678%
05-017	422,338	50,534	472,872	0.0730114%
05-018	339,292	37,807	377,099	0.0582240%
05-105	736,899	85,402	822,301	0.1269631%
05-169	305,101	36,048	341,149	0.0526733%
05-710	205,582	15,528	221,110	0.0341393%
05-739	824,848	102,600	927,448	0.1431978%
06-001	422,011	51,733	473,744	0.0731460%
06-008	170,412	20,106	190,518	0.0294159%
06-010	180,113	21,725	201,838	0.0311638%
06-011	111,848	13,604	125,452	0.0193698%
06-017	192,737	23,183	215,920	0.0333380%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
06-185	442,085	52,165	494,250	0.0763121%
06-202	628,366	73,697	702,063	0.1083984%
07-020	359,510	44,552	404,062	0.0623871%
07-026	193,533	22,677	216,210	0.0333828%
07-108	305,332	33,185	338,517	0.0522670%
07-163	368,780	44,108	412,888	0.0637498%
07-294	304,985	36,301	341,286	0.0526945%
07-304	341,775	42,600	384,375	0.0593474%
07-309	244,528	29,345	273,873	0.0422859%
07-724	124,943	11,156	136,099	0.0210137%
07-748	218,128	18,137	236,265	0.0364793%
08-001	394,079	49,416	443,495	0.0684756%
08-005	206,398	24,545	230,943	0.0356576%
08-011	670,116	79,101	749,217	0.1156790%
08-013	208,112	24,393	232,505	0.0358987%
08-017	267,510	31,805	299,315	0.0462142%
08-333	236,158	28,862	265,020	0.0409190%
08-743	146,032	6,895	152,927	0.0236119%
09-001	2,680,913	230,604	2,911,517	0.4495377%
09-006	370,921	45,488	416,409	0.0642935%
09-009	220,440	22,839	243,279	0.0375622%
09-013	288,723	598	289,321	0.0446711%
09-015	693,301	78,353	771,654	0.1191432%
09-022	5,056,925	609,485	5,666,410	0.8748927%
09-024	791,993	95,270	887,263	0.1369932%
09-025	5,886	736	6,622	0.0010224%
09-100	724,140	87,918	812,058	0.1253816%
09-147	2,425,311	305,870	2,731,181	0.4216938%
09-166	1,893,353	229,759	2,123,112	0.3278081%
09-291	2,138,946	254,009	2,392,955	0.3694718%
09-299	782,654	94,636	877,290	0.1354534%
09-760	1,037,048	36,865	1,073,913	0.1658120%
09-800	-	-	-	0.0000000%
09-820	15,973	-	15,973	0.0024662%
09-835	26,735	2,494	29,229	0.0045130%
09-870	87,200	2,861	90,061	0.0139054%
09-884	49,592	4,817	54,409	0.0084007%
10-003	168,157	21,196	189,353	0.0292361%
10-315	445,544	54,865	500,409	0.0772631%
11-001	621,977	76,723	698,700	0.1078792%
11-007	225,801	28,097	253,898	0.0392018%
11-008	261,938	32,530	294,468	0.0454658%
11-012	401,177	49,013	450,190	0.0695093%
11-199	421,282	51,069	472,351	0.0729309%
11-346	211,764	27,308	239,072	0.0369127%
12-001	475,622	60,017	535,639	0.0827026%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
12-007	361,877	46,680	408,557	0.0630811%
12-009	684,080	84,251	768,331	0.1186302%
12-011	766,021	89,997	856,018	0.1321690%
12-013	205,722	25,602	231,324	0.0357164%
12-014	447,616	55,294	502,910	0.0776492%
12-016	396,484	48,499	444,983	0.0687053%
12-017	6,117	42	6,159	0.0009510%
12-018	6,351	794	7,145	0.0011032%
12-191	2,306,530	293,668	2,600,198	0.4014701%
12-703	246,242	13,748	259,990	0.0401424%
12-723	1,465,599	97,715	1,563,314	0.2413754%
12-810	-	-	-	0.0000000%
12-816	18,496	-	18,496	0.0028558%
12-871	66,996	-	66,996	0.0103442%
12-890	-	-	-	0.0000000%
13-001	485,410	55,117	540,527	0.0834573%
13-003	465,644	56,101	521,745	0.0805573%
13-004	368,923	40,729	409,652	0.0632502%
13-007	188,513	23,160	211,673	0.0326823%
13-008	682,545	74,584	757,129	0.1169006%
13-027	302,694	36,440	339,134	0.0523622%
13-029	542,724	61,909	604,633	0.0933552%
13-030	2,162,202	249,321	2,411,523	0.3723387%
13-388	1,989,764	241,192	2,230,956	0.3444592%
13-399	628,336	74,713	703,049	0.1085506%
13-764	130,398	9,120	139,518	0.0215416%
14-001	173,146	17,158	190,304	0.0293829%
14-003	307,863	39,484	347,347	0.0536303%
14-017	418,394	50,206	468,600	0.0723518%
14-018	427,637	52,646	480,283	0.0741556%
14-207	660,036	81,366	741,402	0.1144723%
15-001	531,357	63,149	594,506	0.0917916%
15-002	306,687	36,353	343,040	0.0529653%
15-021	213,716	25,709	239,425	0.0369672%
15-022	272,097	35,178	307,275	0.0474432%
15-023	304,880	35,647	340,527	0.0525773%
15-024	226,398	28,192	254,590	0.0393087%
15-134	561,214	67,849	629,063	0.0971272%
15-135	218,064	26,914	244,978	0.0378246%
15-186	355,234	42,182	397,416	0.0613610%
15-321	214,977	24,737	239,714	0.0370118%
15-340	199,993	25,513	225,506	0.0348181%
15-341	142,349	17,671	160,020	0.0247071%
15-759	153,186	8,704	161,890	0.0249958%
15-811	91,803	1,871	93,674	0.0144633%
16-023	307,189	38,577	345,766	0.0533862%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
16-024	451,482	53,984	505,466	0.0780439%
16-126	414,679	50,944	465,623	0.0718921%
16-772	85,100	9,040	94,140	0.0145352%
17-009	262,125	32,128	294,253	0.0454326%
17-014	221,853	27,802	249,655	0.0385467%
17-015	223,039	27,087	250,126	0.0386194%
17-114	368,037	42,320	410,357	0.0633590%
17-141	420,915	52,171	473,086	0.0730444%
17-323	190,228	23,469	213,697	0.0329948%
18-001	3,127,975	240,444	3,368,419	0.5200833%
18-006	373,459	41,080	414,539	0.0640047%
18-007	37,669	2,307	39,976	0.0061723%
18-008	74,362	4,057	78,419	0.0121079%
18-009	366,890	43,092	409,982	0.0633011%
18-014	223,092	26,736	249,828	0.0385734%
18-018	68,378	5,103	73,481	0.0113455%
18-019	11,420	1,427	12,847	0.0019836%
18-020	25,473	3,068	28,541	0.0044067%
18-021	18,342	965	19,307	0.0029810%
18-022	40,298	2,000	42,298	0.0065308%
18-023	60,793	3,607	64,400	0.0099434%
18-024	9,111	1,084	10,195	0.0015741%
18-025	4,104	513	4,617	0.0007129%
18-026	11,407	1,152	12,559	0.0019391%
18-027	14,702	1,838	16,540	0.0025538%
18-107	1,481,411	120,096	1,601,507	0.2472724%
18-111	1,664,329	204,123	1,868,452	0.2884886%
18-121	18,282,826	777,660	19,060,486	2.9429355%
18-122	2,635,115	306,337	2,941,452	0.4541596%
18-133	948,764	41,786	990,550	0.1529407%
18-137	2,068,931	237,281	2,306,212	0.3560787%
18-143	929,380	115,770	1,045,150	0.1613710%
18-152	1,678,125	203,366	1,881,491	0.2905019%
18-159	1,116,956	102,195	1,219,151	0.1882367%
18-178	3,459,727	422,399	3,882,126	0.5993995%
18-183	825,866	97,343	923,209	0.1425433%
18-188	2,612,182	305,990	2,918,172	0.4505652%
18-215	1,616,542	173,887	1,790,429	0.2764419%
18-219	965,503	114,764	1,080,267	0.1667930%
18-221	353,536	41,620	395,156	0.0610120%
18-224	566,167	70,160	636,327	0.0982488%
18-230	1,729,050	208,394	1,937,444	0.2991410%
18-233	1,172,352	145,490	1,317,842	0.2034746%
18-247	1,426,768	161,413	1,588,181	0.2452149%
18-250	935,091	73,287	1,008,378	0.1556934%
18-251	1,165,853	141,866	1,307,719	0.2019116%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
18-258	1,261,386	152,983	1,414,369	0.2183783%
18-264	1,953,073	238,426	2,191,499	0.3383670%
18-271	1,106,547	133,894	1,240,441	0.1915239%
18-288	1,703,682	127,624	1,831,306	0.2827533%
18-289	1,875,305	221,078	2,096,383	0.3236812%
18-292	1,043,204	120,172	1,163,376	0.1796250%
18-317	792,744	98,680	891,424	0.1376357%
18-731	626,697	18,910	645,607	0.0996816%
18-742	381,123	14,241	395,364	0.0610441%
18-801	41,673	628	42,301	0.0065313%
18-802	-	-	-	0.0000000%
18-803	-	-	-	0.0000000%
18-805	24,600	394	24,994	0.0038591%
18-808	418,652	17,500	436,152	0.0673418%
18-809	31,482	3,631	35,113	0.0054214%
18-813	-	-	-	0.0000000%
18-814	-	-	-	0.0000000%
18-815	-	-	-	0.0000000%
18-817	78,906	3,151	82,057	0.0126696%
18-818	18,486	1,213	19,699	0.0030415%
18-819	83,307	5,439	88,746	0.0137024%
18-820	-	-	-	0.0000000%
18-821	-	-	-	0.0000000%
18-822	-	-	-	0.0000000%
18-824	48,943	2,650	51,593	0.0079660%
18-826	42,084	3,493	45,577	0.0070371%
18-827	22,963	2,790	25,753	0.0039763%
18-828	46,225	5,796	52,021	0.0080320%
18-830	48,784	5,347	54,131	0.0083578%
18-831	-	-	-	0.0000000%
18-833	27,693	2,528	30,221	0.0046661%
18-834	46,001	3,466	49,467	0.0076377%
18-836	71,426	9,032	80,458	0.0124227%
18-838	25,146	2,934	28,080	0.0043356%
18-839	101,563	835	102,398	0.0158102%
18-840	-	-	-	0.0000000%
18-841	21,679	1,434	23,113	0.0035686%
18-844	21,894	2,736	24,630	0.0038029%
18-845	32,862	2,610	35,472	0.0054769%
18-846	-	-	-	0.0000000%
18-847	-	-	-	0.0000000%
18-848	18,379	62	18,441	0.0028473%
18-849	13,018	646	13,664	0.0021097%
18-850	-	-	-	0.0000000%
18-851	33,854	697	34,551	0.0053347%
18-852	63,190	3,247	66,437	0.0102579%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
18-855	37,195	4,482	41,677	0.0064349%
18-857	-	-	-	0.0000000%
18-858	-	-	-	0.0000000%
18-859	-	-	-	0.0000000%
18-862	10,782	-	10,782	0.0016647%
18-863	-	-	-	0.0000000%
18-865	-	-	-	0.0000000%
18-867	105,011	2,736	107,747	0.0166361%
18-869	28,564	3,624	32,188	0.0049698%
18-870	33,635	4,225	37,860	0.0058456%
18-871	5,991	-	5,991	0.0009250%
18-872	25,712	947	26,659	0.0041161%
18-873	33,747	83	33,830	0.0052234%
18-876	-	-	-	0.0000000%
18-877	14,141	820	14,961	0.0023100%
18-878	14,634	295	14,929	0.0023050%
18-879	27,034	3,246	30,280	0.0046752%
18-880	56,643	-	56,643	0.0087457%
18-881	7,977	968	8,945	0.0013811%
18-882	32,453	2,422	34,875	0.0053847%
18-883	25,809	2,904	28,713	0.0044333%
18-884	110,768	1,970	112,738	0.0174067%
18-888	-	-	-	0.0000000%
18-889	30,206	2,669	32,875	0.0050759%
18-891	52,573	6,282	58,855	0.0090872%
18-893	22,497	2,841	25,338	0.0039122%
18-894	21,136	-	21,136	0.0032634%
18-895	122,128	1	122,129	0.0188567%
18-897	84,096	10,332	94,428	0.0145797%
18-899	73,785	2,913	76,698	0.0118422%
18-900	37,634	4,690	42,324	0.0065348%
18-910	319,952	2,150	322,102	0.0497325%
18-930	40,083	4,566	44,649	0.0068938%
18-931	25,417	2,470	27,887	0.0043058%
18-935	18,740	2,415	21,155	0.0032663%
18-946	28,034	3,554	31,588	0.0048772%
18-947	68,476	3,637	72,113	0.0111342%
18-948	46,124	5,296	51,420	0.0079392%
18-950	-	-	-	0.0000000%
18-951	55,634	5,217	60,851	0.0093954%
18-953	6,752	742	7,494	0.0011571%
18-954	31,206	2,699	33,905	0.0052349%
18-955	-	-	-	0.0000000%
18-956	92,750	11,832	104,582	0.0161474%
18-957	46,849	4,450	51,299	0.0079206%
18-958	57,830	6,751	64,581	0.0099713%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
19-001	138,327	17,253	155,580	0.0240215%
19-003	205,245	25,499	230,744	0.0356268%
19-028	245,612	28,954	274,566	0.0423929%
19-045	209,676	25,401	235,077	0.0362959%
19-046	200,140	24,969	225,109	0.0347568%
19-047	167,694	19,553	187,247	0.0289109%
19-146	529,315	62,743	592,058	0.0914137%
19-372	358,927	43,122	402,049	0.0620763%
20-005	180,482	21,481	201,963	0.0311831%
20-013	225,098	26,073	251,171	0.0387808%
20-014	253,541	30,249	283,790	0.0438171%
20-129	567,623	69,422	637,045	0.0983596%
20-381	237,815	29,668	267,483	0.0412993%
21-014	1,109,676	133,654	1,243,330	0.1919699%
21-016	6,889,057	848,817	7,737,874	1.1947263%
21-018	554,414	64,809	619,223	0.0956079%
21-130	1,523,059	183,900	1,706,959	0.2635542%
21-756	417,064	8,971	426,035	0.0657797%
22-001	593,578	72,827	666,405	0.1028928%
22-006	12,804	100	12,904	0.0019924%
22-007	404,702	48,957	453,659	0.0700449%
22-010	589,682	74,862	664,544	0.1026055%
22-011	527,547	65,823	593,370	0.0916162%
22-012	388,833	47,215	436,048	0.0673257%
22-187	1,161,439	134,333	1,295,772	0.2000670%
22-259	284,073	33,772	317,845	0.0490752%
22-708	548,738	37,474	586,212	0.0905110%
22-800	103,501	2,096	105,597	0.0163042%
23-001	416,402	51,163	467,565	0.0721920%
23-003	290,861	31,387	322,248	0.0497550%
23-009	2,673,052	334,934	3,007,986	0.4644325%
23-010	552,912	66,378	619,290	0.0956183%
23-013	153,757	16,508	170,265	0.0262889%
23-014	517,780	60,290	578,070	0.0892539%
23-015	489,529	63,001	552,530	0.0853105%
23-016	354,021	43,175	397,196	0.0613270%
23-153	1,740,525	212,266	1,952,791	0.3015106%
24-013	737,023	89,767	826,790	0.1276562%
24-204	513,420	62,265	575,685	0.0888857%
25-001	915,850	21,637	937,487	0.1447478%
25-004	1,190,391	154,980	1,345,371	0.2077250%
25-007	606,449	68,242	674,691	0.1041722%
25-010	1,851,714	195,084	2,046,798	0.3160252%
25-016	1,555,472	177,409	1,732,881	0.2675565%
25-028	12,882	-	12,882	0.0019890%
25-029	402	-	402	0.0000621%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
25-030	6,237	531	6,768	0.0010450%
25-033	-	-	-	0.0000000%
25-034	73,858	9,231	83,089	0.0128289%
25-035	32,790	1,375	34,165	0.0052751%
25-037	15,694	1,841	17,535	0.0027074%
25-038	6,782	774	7,556	0.0011666%
25-039	14,563	1,813	16,376	0.0025285%
25-040	11,080	541	11,621	0.0017943%
25-041	22,701	1,502	24,203	0.0037369%
25-042	18,949	2,386	21,335	0.0032941%
25-043	36,901	4,089	40,990	0.0063289%
25-044	57,951	1,604	59,555	0.0091953%
25-045	11,399	1,368	12,767	0.0019712%
25-046	3,972	496	4,468	0.0006899%
25-047	22,347	2,793	25,140	0.0038816%
25-048	12,807	155	12,962	0.0020013%
25-049	4,652	581	5,233	0.0008080%
25-112	768,132	87,038	855,170	0.1320381%
25-123	25,251,792	1,348,744	26,600,536	4.1071178%
25-124	5,407,284	659,616	6,066,900	0.9367282%
25-145	470,167	56,142	526,309	0.0812620%
25-216	2,033,558	246,573	2,280,131	0.3520518%
25-241	931,947	82,684	1,014,631	0.1566588%
25-255	5,808,004	711,277	6,519,281	1.0065758%
25-263	3,743,202	464,619	4,207,821	0.6496868%
25-275	3,484,748	423,596	3,908,344	0.6034476%
25-282	4,405,771	372,323	4,778,094	0.7377368%
25-293	1,456,628	174,537	1,631,165	0.2518516%
25-295	2,047,895	230,687	2,278,582	0.3518126%
25-707	600,653	31,407	632,060	0.0975900%
25-720	7,486,153	258,456	7,744,609	1.1957662%
25-800	25,125	328	25,453	0.0039299%
25-801	25,041	960	26,001	0.0040146%
25-803	737,616	82,409	820,025	0.1266117%
25-804	28,566	1,479	30,045	0.0046389%
25-805	-	-	-	0.0000000%
25-806	66,293	2,011	68,304	0.0105461%
25-807	-	-	-	0.0000000%
25-808	197,109	9,725	206,834	0.0319351%
25-809	-	-	-	0.0000000%
25-810	103,008	3,191	106,199	0.0163971%
25-811	112,350	5,946	118,296	0.0182649%
25-812	-	-	-	0.0000000%
25-813	704	88	792	0.0001223%
25-814	-	-	-	0.0000000%
25-815	32,750	212	32,962	0.0050893%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
25-816	-	-	-	0.0000000%
25-817	154,959	3,831	158,790	0.0245172%
25-818	30,409	368	30,777	0.0047520%
25-820	137,738	1,895	139,633	0.0215593%
25-821	12,623	-	12,623	0.0019490%
25-823	-	-	-	0.0000000%
25-824	195,886	6,798	202,684	0.0312944%
25-825	46,635	2,680	49,315	0.0076142%
25-826	-	-	-	0.0000000%
25-829	-	-	-	0.0000000%
25-830	25,567	1,353	26,920	0.0041564%
25-831	35,651	-	35,651	0.0055045%
25-832	8,887	1,113	10,000	0.0015440%
25-833	25,360	-	25,360	0.0039156%
25-834	52,682	5,021	57,703	0.0089093%
25-836	43,380	5,295	48,675	0.0075154%
25-838	148,021	-	148,021	0.0228544%
25-840	313,559	31,251	344,810	0.0532386%
25-841	80,401	2,048	82,449	0.0127301%
25-842	13,578	104	13,682	0.0021125%
25-843	-	-	-	0.0000000%
25-844	15,950	209	16,159	0.0024950%
25-846	116,371	1,822	118,193	0.0182490%
25-847	25,694	974	26,668	0.0041175%
25-849	23,097	1,879	24,976	0.0038563%
25-852	-	-	-	0.0000000%
25-853	168,085	19,039	187,124	0.0288919%
25-855	166,595	5,361	171,956	0.0265500%
25-859	-	-	-	0.0000000%
25-860	88,033	1,636	89,669	0.0138449%
25-864	127,813	7,555	135,368	0.0209008%
25-866	-	-	-	0.0000000%
25-867	28,463	3,058	31,521	0.0048668%
25-868	-	-	-	0.0000000%
25-869	-	-	-	0.0000000%
25-870	65,036	5,108	70,144	0.0108302%
25-871	25,435	-	25,435	0.0039272%
25-874	9,518	-	9,518	0.0014696%
25-876	-	-	-	0.0000000%
25-879	93,168	10,116	103,284	0.0159470%
25-880	48,345	4,208	52,553	0.0081142%
25-881	72,305	8,650	80,955	0.0124994%
25-882	59,335	1,579	60,914	0.0094051%
25-883	170,961	1,943	172,904	0.0266964%
25-886	23,289	559	23,848	0.0036821%
25-887	131,839	4,551	136,390	0.0210586%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
25-888	31,511	-	31,511	0.0048653%
25-889	42,628	3,081	45,709	0.0070575%
25-890	29,497	281	29,778	0.0045977%
25-891	-	-	-	0.0000000%
25-892	161,163	14,581	175,744	0.0271348%
25-894	39,798	1,320	41,118	0.0063486%
25-895	-	-	-	0.0000000%
25-896	22,065	-	22,065	0.0034068%
25-898	180,001	8,534	188,535	0.0291098%
25-912	6,240,878	748,003	6,988,881	1.0790819%
25-914	1,086,703	2,722	1,089,425	0.1682070%
25-930	75,963	4,517	80,480	0.0124261%
25-933	-	-	-	0.0000000%
25-936	-	-	-	0.0000000%
25-937	31,677	3,185	34,862	0.0053827%
25-939	157,447	9,252	166,699	0.0257383%
25-940	-	-	-	0.0000000%
25-943	138,271	2,684	140,955	0.0217634%
25-945	-	-	-	0.0000000%
25-948	297,595	9,408	307,003	0.0474012%
25-950	42,556	1,463	44,019	0.0067965%
25-953	77,099	4,058	81,157	0.0125306%
26-001	773,164	94,356	867,520	0.1339449%
26-002	246,266	31,371	277,637	0.0428671%
26-010	96,713	12,023	108,736	0.0167888%
26-013	164,288	20,349	184,637	0.0285079%
26-017	335,831	42,323	378,154	0.0583869%
26-019	312,416	37,118	349,534	0.0539680%
26-020	304,822	35,538	340,360	0.0525515%
26-374	396,830	49,312	446,142	0.0688842%
26-876	86,501	10,771	97,272	0.0150188%
27-001	126,790	15,462	142,252	0.0219637%
27-019	642,239	75,918	718,157	0.1108833%
27-142	413,274	50,236	463,510	0.0715659%
27-762	233,543	28,814	262,357	0.0405079%
28-005	851,224	103,431	954,655	0.1473986%
28-006	676,647	79,577	756,224	0.1167609%
28-014	-	-	-	0.0000000%
28-019	860,328	103,947	964,275	0.1488839%
28-020	288,150	36,026	324,176	0.0500527%
28-023	463,571	57,696	521,267	0.0804835%
29-001	417,413	29,106	446,519	0.0689425%
29-004	200,785	23,945	224,730	0.0346983%
29-011	647,243	75,339	722,582	0.1115665%
29-013	388,041	45,627	433,668	0.0669583%
29-014	49,330	6,754	56,084	0.0086594%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
29-209	1,176,376	144,217	1,320,593	0.2038993%
29-223	1,393,239	172,079	1,565,318	0.2416848%
29-401	255,337	30,610	285,947	0.0441502%
29-406	2,272,448	282,627	2,555,075	0.3945031%
29-706	239,347	15,456	254,803	0.0393415%
29-800	53,975	6,019	59,994	0.0092631%
29-801	-	-	-	0.0000000%
29-899	39,361	2,665	42,026	0.0064888%
29-909	318,376	5,182	323,558	0.0499573%
30-001	370,585	45,007	415,592	0.0641673%
30-027	375,190	46,937	422,127	0.0651763%
30-028	358,475	44,942	403,417	0.0622875%
30-115	524,903	63,646	588,549	0.0908719%
31-001	2,135,688	69,970	2,205,658	0.3405532%
31-004	60,091	3,392	63,483	0.0098018%
31-009	35,304	4,106	39,410	0.0060849%
31-013	114,494	11,894	126,388	0.0195143%
31-015	381,300	41,966	423,266	0.0653522%
31-044	789,230	93,944	883,174	0.1363619%
31-046	1,933,055	230,911	2,163,966	0.3341160%
31-047	654,715	80,205	734,920	0.1134715%
31-048	1,750,752	205,668	1,956,420	0.3020709%
31-049	2,222,520	274,606	2,497,126	0.3855558%
31-052	49,704	3,397	53,101	0.0081988%
31-053	53,368	5,600	58,968	0.0091047%
31-054	73,906	-	73,906	0.0114111%
31-055	15,815	1,846	17,661	0.0027269%
31-056	3,497	-	3,497	0.0005399%
31-057	72,340	8,638	80,978	0.0125030%
31-058	354,951	36,572	391,523	0.0604511%
31-059	31,606	2,178	33,784	0.0052162%
31-060	15,658	1,652	17,310	0.0026727%
31-119	16,808,724	1,444,819	18,253,543	2.8183437%
31-155	83,965	9,835	93,800	0.0144827%
31-175	666,569	81,569	748,138	0.1155124%
31-182	253,486	30,798	284,284	0.0438934%
31-184	270,949	31,928	302,877	0.0467642%
31-212	430,858	48,466	479,324	0.0740075%
31-218	443,608	50,078	493,686	0.0762250%
31-220	461,294	53,869	515,163	0.0795411%
31-231	1,139,332	134,751	1,274,083	0.1967182%
31-248	483,533	58,365	541,898	0.0836690%
31-252	1,215,425	141,692	1,357,117	0.2095386%
31-253	2,371,748	184,717	2,556,465	0.3947177%
31-256	1,662,537	202,533	1,865,070	0.2879665%
31-261	1,436,396	167,595	1,603,991	0.2476559%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
31-268	490,408	57,652	548,060	0.0846204%
31-310	784,747	95,597	880,344	0.1359250%
31-733	1,610,411	78,179	1,688,590	0.2607180%
31-736	1,094,210	113,215	1,207,425	0.1864262%
31-800	104,625	3,854	108,479	0.0167491%
31-802	-	-	-	0.0000000%
31-807	83,255	1,377	84,632	0.0130672%
31-809	-	-	-	0.0000000%
31-810	38,679	3,300	41,979	0.0064816%
31-816	-	-	-	0.0000000%
31-823	25,606	955	26,561	0.0041010%
31-824	15,114	1,503	16,617	0.0025657%
31-834	-	-	-	0.0000000%
31-838	238,216	16,391	254,607	0.0393113%
31-841	12,378	-	12,378	0.0019112%
31-845	223,787	2,424	226,211	0.0349269%
31-846	65,340	8,289	73,629	0.0113683%
31-848	129,866	16,072	145,938	0.0225328%
31-849	8,544	1,074	9,618	0.0014850%
31-853	-	-	-	0.0000000%
31-856	-	-	-	0.0000000%
31-857	-	-	-	0.0000000%
31-860	-	-	-	0.0000000%
31-863	-	-	-	0.0000000%
31-868	43,080	2,393	45,473	0.0070210%
31-872	-	-	-	0.0000000%
31-873	764,163	80,565	844,728	0.1304259%
31-877	28,731	3,354	32,085	0.0049539%
31-878	-	-	-	0.0000000%
31-879	-	-	-	0.0000000%
31-883	39,467	328	39,795	0.0061443%
31-896	70,556	8,498	79,054	0.0122059%
31-900	176,559	18,992	195,551	0.0301930%
32-001	341,939	39,837	381,776	0.0589461%
32-002	188,676	23,398	212,074	0.0327442%
32-003	145,057	16,113	161,170	0.0248846%
32-005	308,612	37,960	346,572	0.0535107%
32-006	145,994	17,377	163,371	0.0252245%
32-009	187,010	23,412	210,422	0.0324891%
32-010	281,414	33,198	314,612	0.0485760%
32-011	66,323	8,892	75,215	0.0116132%
32-138	1,438,633	171,736	1,610,369	0.2486407%
33-003	111,211	12,226	123,437	0.0190587%
33-008	135,320	16,833	152,153	0.0234924%
33-011	196,949	25,266	222,215	0.0343100%
33-012	138,367	17,657	156,024	0.0240901%

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

School Employees Retirement System of Ohio

**Schedule of Employer Allocations
As of and for the Year Ended June 30, 2024**

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
33-151	493,191	58,252	551,443	0.0851427%
33-301	193,809	23,284	217,093	0.0335191%
34-004	264,988	33,464	298,452	0.0460809%
34-286	492,118	60,945	553,063	0.0853928%
35-006	112,414	14,069	126,483	0.0195290%
35-007	292,218	35,780	327,998	0.0506428%
35-014	295,132	34,818	329,950	0.0509442%
35-232	437,684	54,115	491,799	0.0759337%
35-715	350,251	18,298	368,549	0.0569039%
35-729	709,480	24,050	733,530	0.1132569%
35-904	427,986	3,360	431,346	0.0665997%
36-018	386,435	42,781	429,216	0.0662709%
36-019	255,368	31,517	286,885	0.0442950%
36-022	252,526	29,565	282,091	0.0435548%
36-226	644,013	75,145	719,158	0.1110379%
36-336	568,568	66,884	635,452	0.0981137%
37-015	1,326,270	161,665	1,487,935	0.2297369%
38-016	408,319	53,945	462,264	0.0713735%
38-018	526,353	65,428	591,781	0.0913709%
39-012	158,758	19,862	178,620	0.0275789%
39-014	238,091	29,990	268,081	0.0413917%
39-024	216,101	26,198	242,299	0.0374109%
39-025	229,946	28,015	257,961	0.0398291%
39-110	495,965	62,241	558,206	0.0861869%
39-174	575,015	74,311	649,326	0.1002558%
39-246	337,659	41,406	379,065	0.0585276%
40-015	229,362	29,760	259,122	0.0400084%
40-149	725,078	89,048	814,126	0.1257009%
40-205	334,078	39,572	373,650	0.0576915%
41-001	955,311	83,836	1,039,147	0.1604441%
41-010	406,049	48,156	454,205	0.0701292%
41-025	336,926	41,876	378,802	0.0584870%
41-027	410,172	52,996	463,168	0.0715131%
41-192	479,307	55,061	534,368	0.0825063%
41-196	218,517	26,088	244,605	0.0377670%
41-721	1,047,087	53,055	1,100,142	0.1698617%
41-766	119,493	13,723	133,216	0.0205685%
41-800	9,800	-	9,800	0.0015131%
41-900	215,086	-	215,086	0.0332092%
42-001	539,714	62,972	602,686	0.0930546%
42-004	220,733	27,101	247,834	0.0382655%
42-007	164,728	20,119	184,847	0.0285403%
42-008	254,182	32,251	286,433	0.0442252%
42-011	195,772	24,407	220,179	0.0339956%
42-168	674,648	77,278	751,926	0.1160972%
42-714	259,264	8,673	267,937	0.0413694%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
43-001	539,478	56,247	595,725	0.0919798%
43-003	236,429	28,218	264,647	0.0408615%
43-005	577,399	70,659	648,058	0.1000600%
43-008	1,264,684	152,663	1,417,347	0.2188381%
43-009	651,593	80,081	731,674	0.1129703%
43-014	859,344	101,556	960,900	0.1483628%
43-238	379,764	44,070	423,834	0.0654399%
43-239	2,349,791	283,142	2,632,933	0.4065244%
43-329	79,601	9,376	88,977	0.0137380%
43-397	2,369,453	283,919	2,653,372	0.4096801%
43-551	1,794,631	144,776	1,939,407	0.2994441%
43-702	189,545	23,536	213,081	0.0328997%
43-836	3,112	65	3,177	0.0004905%
44-001	101,481	11,233	112,714	0.0174030%
44-004	42	5	47	0.0000073%
44-016	422,210	50,789	472,999	0.0730310%
44-017	588,248	73,604	661,852	0.1021898%
44-022	275,654	33,564	309,218	0.0477432%
44-024	378,831	46,334	425,165	0.0656454%
44-025	256,237	31,870	288,107	0.0444837%
44-148	323,533	36,096	359,629	0.0555267%
44-319	305,299	35,510	340,809	0.0526209%
44-771	219,590	17,523	237,113	0.0366102%
45-001	539,731	65,956	605,687	0.0935180%
45-007	1,120,102	138,225	1,258,327	0.1942855%
45-016	416,306	48,395	464,701	0.0717498%
45-029	539,724	66,591	606,315	0.0936149%
45-031	1,131,362	139,065	1,270,427	0.1961537%
45-032	533,449	65,082	598,531	0.0924131%
45-033	423,781	50,826	474,607	0.0732792%
45-034	459,696	56,461	516,157	0.0796945%
45-035	203,923	-	203,923	0.0314857%
45-170	1,703,345	203,335	1,906,680	0.2943910%
45-267	413,684	49,706	463,390	0.0715473%
45-394	554,704	66,453	621,157	0.0959065%
45-737	306,220	24,263	330,483	0.0510265%
45-842	-	-	-	0.0000000%
45-866	50,731	5,938	56,669	0.0087497%
46-005	213,135	26,590	239,725	0.0370135%
46-018	388,584	47,071	435,655	0.0672651%
46-019	430,430	52,575	483,005	0.0745759%
46-109	555,440	69,614	625,054	0.0965082%
46-601	676,417	81,545	757,962	0.1170292%
46-752	241,758	16,297	258,055	0.0398436%
47-001	283,192	34,329	317,521	0.0490252%
47-004	982,058	119,799	1,101,857	0.1701265%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
47-009	355,109	40,834	395,943	0.0611335%
47-010	321,814	38,723	360,537	0.0556669%
47-026	21,831	1,965	23,796	0.0036741%
47-028	494,980	61,379	556,359	0.0859017%
47-029	741,885	92,364	834,249	0.1288079%
47-031	350,485	41,751	392,236	0.0605612%
47-032	7,463	723	8,186	0.0012639%
47-033	8,024	952	8,976	0.0013859%
47-034	9,865	1,181	11,046	0.0017055%
47-136	1,863,351	227,178	2,090,529	0.3227773%
47-157	2,899,843	348,059	3,247,902	0.5014755%
47-234	360,213	41,100	401,313	0.0619627%
47-266	1,191,210	149,796	1,341,006	0.2070511%
47-276	468,695	56,121	524,816	0.0810315%
47-287	1,021,084	124,242	1,145,326	0.1768381%
47-302	1,031,434	128,281	1,159,715	0.1790598%
47-389	360,756	44,117	404,873	0.0625123%
47-725	455,035	28,001	483,036	0.0745807%
47-800	61,062	5,160	66,222	0.0102247%
47-801	138,334	17,292	155,626	0.0240286%
47-806	17,119	-	17,119	0.0026432%
47-838	7,727	124	7,851	0.0012122%
47-856	21,749	2,512	24,261	0.0037459%
47-876	7,743	968	8,711	0.0013450%
47-877	-	-	-	0.0000000%
47-885	52,078	6,579	58,657	0.0090566%
47-887	52,870	1,481	54,351	0.0083918%
47-888	11,706	705	12,411	0.0019163%
47-890	54,317	3,374	57,691	0.0089075%
47-891	61,700	3,181	64,881	0.0100176%
47-903	5,953	-	5,953	0.0009191%
48-001	345,297	41,006	386,303	0.0596451%
48-005	7,896	-	7,896	0.0012191%
48-008	298,343	35,521	333,864	0.0515485%
48-013	883,905	109,256	993,161	0.1533439%
48-015	1,897,601	223,264	2,120,865	0.3274612%
48-016	1,036,643	128,414	1,165,057	0.1798846%
48-018	90,676	10,690	101,366	0.0156509%
48-019	101,870	3,950	105,820	0.0163386%
48-020	46,551	5,563	52,114	0.0080464%
48-021	100,506	13,376	113,882	0.0175834%
48-022	31,149	3,456	34,605	0.0053430%
48-023	6,887	931	7,818	0.0012071%
48-024	10,572	1,322	11,894	0.0018364%
48-195	10,112,127	930,797	11,042,924	1.7050254%
48-229	699,842	81,322	781,164	0.1206116%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
48-254	2,067,079	250,785	2,317,864	0.3578778%
48-260	1,000,020	122,555	1,122,575	0.1733254%
48-801	-	-	-	0.0000000%
48-802	295,257	6,069	301,326	0.0465247%
48-805	104,789	13,850	118,639	0.0183178%
48-806	-	-	-	0.0000000%
48-807	23,809	2,865	26,674	0.0041185%
48-808	-	-	-	0.0000000%
48-809	69,724	8,714	78,438	0.0121108%
48-810	-	-	-	0.0000000%
48-811	85,640	10,703	96,343	0.0148753%
48-812	1,314	-	1,314	0.0002029%
48-815	163,801	19,911	183,712	0.0283651%
48-818	-	-	-	0.0000000%
48-820	-	-	-	0.0000000%
48-821	126,711	6,061	132,772	0.0205000%
48-822	107,653	5,206	112,859	0.0174254%
48-823	96,586	7,118	103,704	0.0160119%
48-824	58,268	7,254	65,522	0.0101166%
48-825	153,680	7,524	161,204	0.0248899%
48-826	-	-	-	0.0000000%
48-828	63,809	8,199	72,008	0.0111180%
48-830	-	-	-	0.0000000%
48-831	1,110,820	6,300	1,117,120	0.1724831%
48-832	176,004	14,075	190,079	0.0293482%
48-833	-	-	-	0.0000000%
48-834	45,070	3,828	48,898	0.0075498%
48-835	49,152	2,177	51,329	0.0079252%
48-841	-	-	-	0.0000000%
48-845	-	-	-	0.0000000%
48-847	161,238	8,580	169,818	0.0262199%
48-854	-	-	-	0.0000000%
48-860	89,961	7,429	97,390	0.0150370%
48-861	28,667	3,693	32,360	0.0049964%
48-867	15,997	1,928	17,925	0.0027676%
49-006	315,889	37,659	353,548	0.0545878%
49-018	346,967	42,548	389,515	0.0601410%
49-019	515,594	63,208	578,802	0.0893669%
49-021	41,088	2,261	43,349	0.0066931%
49-228	419,434	50,680	470,114	0.0725855%
49-754	289,613	18,984	308,597	0.0476473%
50-001	376,672	4,525	381,197	0.0588568%
50-002	962,821	115,906	1,078,727	0.1665553%
50-005	1,057,570	129,097	1,186,667	0.1832212%
50-006	583,023	67,917	650,940	0.1005050%
50-011	214,731	26,285	241,016	0.0372128%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
50-012	98,112	12,006	110,118	0.0170022%
50-013	298,483	36,074	334,557	0.0516555%
50-014	328,516	37,460	365,976	0.0565066%
50-016	191,839	24,556	216,395	0.0334114%
50-019	135,914	16,983	152,897	0.0236073%
50-020	153,200	18,058	171,258	0.0264422%
50-021	403,137	51,621	454,758	0.0702146%
50-022	10,562	1,320	11,882	0.0018346%
50-116	449,715	57,579	507,294	0.0783261%
50-193	361,237	44,330	405,567	0.0626195%
50-210	2,504,314	316,548	2,820,862	0.4355406%
50-741	255,279	13,548	268,827	0.0415068%
50-800	29,989	3,890	33,879	0.0052309%
50-802	35,277	504	35,781	0.0055246%
50-805	-	-	-	0.0000000%
50-808	140,401	1,826	142,227	0.0219598%
50-810	97,548	2,835	100,383	0.0154991%
50-812	76,861	5,913	82,774	0.0127803%
50-831	58,727	3,897	62,624	0.0096691%
50-836	69,951	6,681	76,632	0.0118320%
50-850	78,738	7,937	86,675	0.0133826%
50-851	18,081	1,876	19,957	0.0030814%
50-875	23,493	2,913	26,406	0.0040771%
50-886	-	-	-	0.0000000%
50-892	50,418	851	51,269	0.0079159%
50-900	583,100	70,790	653,890	0.1009605%
51-011	274,771	32,917	307,688	0.0475070%
51-016	199,500	24,043	223,543	0.0345150%
51-017	385,504	48,267	433,771	0.0669742%
51-018	288,828	33,842	322,670	0.0498202%
51-019	13,529	1,590	15,119	0.0023344%
51-020	117,026	2,788	119,814	0.0184993%
51-021	119,328	8,207	127,535	0.0196914%
51-162	1,208,232	155,242	1,363,474	0.2105201%
51-750	450,766	12,952	463,718	0.0715980%
51-767	320,764	17,193	337,957	0.0521805%
51-808	-	-	-	0.0000000%
51-811	432,370	10,905	443,275	0.0684416%
51-908	1,269,571	5,402	1,274,973	0.1968556%
52-001	274,754	32,199	306,953	0.0473935%
52-020	431,808	53,144	484,952	0.0748765%
52-021	783,324	93,807	877,131	0.1354289%
52-022	760,064	94,080	854,144	0.1318797%
52-023	320,426	39,822	360,248	0.0556222%
52-024	6,914	864	7,778	0.0012009%
52-201	1,238,387	150,375	1,388,762	0.2144246%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
52-217	1,737,751	213,505	1,951,256	0.3012736%
52-272	1,516,113	183,969	1,700,082	0.2624923%
52-746	313,582	18,534	332,116	0.0512787%
53-007	188,641	22,457	211,098	0.0325935%
53-010	263,461	32,713	296,174	0.0457292%
53-012	605,459	74,315	679,774	0.1049570%
54-001	172,371	21,328	193,699	0.0299071%
54-030	169,782	21,740	191,522	0.0295710%
54-040	177,864	21,502	199,366	0.0307821%
54-041	224,230	27,230	251,460	0.0388254%
54-042	281,195	34,103	315,298	0.0486820%
54-222	748,253	87,783	836,036	0.1290838%
54-396	210,375	26,962	237,337	0.0366448%
55-001	711,352	85,207	796,559	0.1229886%
55-002	369,467	44,294	413,761	0.0638846%
55-009	188,135	22,734	210,869	0.0325581%
55-014	280,951	33,868	314,819	0.0486080%
55-179	735,702	87,468	823,170	0.1270973%
55-197	1,129,332	133,938	1,263,270	0.1950487%
55-322	268,233	33,396	301,629	0.0465715%
55-350	313,962	37,085	351,047	0.0542016%
55-369	628,146	77,479	705,625	0.1089484%
55-393	164,973	18,382	183,355	0.0283100%
55-757	499,002	22,335	521,337	0.0804943%
56-022	962,763	121,657	1,084,420	0.1674343%
57-001	1,809,589	156,046	1,965,635	0.3034937%
57-002	313,398	37,739	351,137	0.0542155%
57-008	207,528	22,690	230,218	0.0355456%
57-009	299,146	36,214	335,360	0.0517795%
57-011	1,009,359	122,593	1,131,952	0.1747732%
57-012	569,671	68,612	638,283	0.0985508%
57-020	492,453	60,206	552,659	0.0853305%
57-021	71,349	2,023	73,372	0.0113286%
57-022	30,668	3,053	33,721	0.0052065%
57-023	13,768	1,804	15,572	0.0024043%
57-024	12,397	195	12,592	0.0019442%
57-128	6,842,334	542,688	7,385,022	1.1402460%
57-165	1,543,654	187,598	1,731,252	0.2673050%
57-176	523,086	63,111	586,197	0.0905087%
57-240	2,478,832	312,280	2,791,112	0.4309472%
57-245	795,311	99,556	894,867	0.1381673%
57-269	1,121,892	141,910	1,263,802	0.1951308%
57-274	2,389,226	287,026	2,676,252	0.4132128%
57-290	1,198,484	149,289	1,347,773	0.2080959%
57-297	1,535,951	184,917	1,720,868	0.2657017%
57-298	1,491,508	180,920	1,672,428	0.2582226%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
57-726	509,292	33,728	543,020	0.0838422%
57-802	-	-	-	0.0000000%
57-804	-	-	-	0.0000000%
57-806	37,170	3,406	40,576	0.0062649%
57-808	43,312	5,123	48,435	0.0074784%
57-809	-	-	-	0.0000000%
57-810	219,907	14,514	234,421	0.0361946%
57-813	-	-	-	0.0000000%
57-814	166,743	4,574	171,317	0.0264513%
57-815	41,534	5,393	46,927	0.0072455%
57-818	90,633	11,343	101,976	0.0157451%
57-819	33,069	3,790	36,859	0.0056910%
57-820	-	-	-	0.0000000%
57-824	75,257	933	76,190	0.0117637%
57-825	20,601	-	20,601	0.0031808%
57-826	-	-	-	0.0000000%
57-827	-	-	-	0.0000000%
57-829	59,185	914	60,099	0.0092793%
57-830	42,690	5,413	48,103	0.0074271%
57-832	-	-	-	0.0000000%
57-834	-	-	-	0.0000000%
57-835	283,375	34,676	318,051	0.0491070%
57-841	-	-	-	0.0000000%
57-842	98,715	5,737	104,452	0.0161274%
57-845	20,478	2,546	23,024	0.0035549%
57-847	56,985	7,118	64,103	0.0098975%
57-849	-	-	-	0.0000000%
57-850	25,403	930	26,333	0.0040658%
57-851	-	-	-	0.0000000%
57-853	-	-	-	0.0000000%
57-860	37,933	3,397	41,330	0.0063813%
57-867	28,747	496	29,243	0.0045151%
57-871	41,091	4,304	45,395	0.0070090%
57-873	50,406	5,494	55,900	0.0086310%
57-882	42,389	5,291	47,680	0.0073618%
57-901	215,487	3,228	218,715	0.0337696%
57-907	161,745	-	161,745	0.0249734%
58-016	596,174	71,915	668,089	0.1031528%
59-014	437,699	55,937	493,636	0.0762173%
59-015	267,612	30,772	298,384	0.0460704%
59-016	250,307	29,657	279,964	0.0432264%
59-385	350,709	40,007	390,716	0.0603265%
59-800	5,284	371	5,655	0.0008731%
60-001	599,748	71,388	671,136	0.1036233%
60-003	611,070	76,853	687,923	0.1062152%
60-027	440,971	51,066	492,037	0.0759704%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
60-028	353,591	43,393	396,984	0.0612943%
60-029	286,899	33,900	320,799	0.0495313%
60-030	726,654	92,206	818,860	0.1264318%
60-211	1,110,313	135,884	1,246,197	0.1924126%
60-717	495,925	45,280	541,205	0.0835620%
60-744	440,617	10,912	451,529	0.0697160%
60-800	9,471	391	9,862	0.0015227%
60-801	105,427	9,459	114,886	0.0177384%
61-018	311,563	39,672	351,235	0.0542306%
61-313	265,884	34,251	300,135	0.0463408%
62-006	279,138	34,315	313,453	0.0483971%
62-007	245,797	29,889	275,686	0.0425659%
62-010	2,599	314	2,913	0.0004498%
62-012	30,635	3,405	34,040	0.0052558%
62-014	2,088	250	2,338	0.0003610%
62-015	442,333	52,545	494,878	0.0764091%
62-236	501,507	59,462	560,969	0.0866135%
63-001	248,953	31,189	280,142	0.0432539%
63-002	134,947	16,590	151,537	0.0233973%
63-014	271,194	33,793	304,987	0.0470899%
63-392	347,269	42,685	389,954	0.0602088%
64-020	404,364	52,001	456,365	0.0704627%
64-021	201,838	23,238	225,076	0.0347517%
64-270	448,557	55,311	503,868	0.0777971%
64-324	230,323	29,092	259,415	0.0400536%
65-001	160,111	14,195	174,306	0.0269128%
65-020	505,862	61,974	567,836	0.0876738%
65-021	1,067,146	128,644	1,195,790	0.1846298%
65-022	418,871	51,553	470,424	0.0726334%
65-120	634,336	79,559	713,895	0.1102253%
66-011	322,975	32,412	355,387	0.0548717%
66-012	296,881	36,209	333,090	0.0514290%
66-013	315,177	28,324	343,501	0.0530365%
66-278	455,321	57,532	512,853	0.0791844%
66-719	159,136	15,804	174,940	0.0270107%
67-013	490,751	61,593	552,344	0.0852818%
67-017	386,669	48,208	434,877	0.0671449%
67-020	292,704	34,504	327,208	0.0505209%
67-023	537,248	63,762	601,010	0.0927958%
67-025	296,251	38,412	334,663	0.0516719%
67-026	206,813	25,334	232,147	0.0358435%
67-027	7,454	932	8,386	0.0012948%
67-150	823,723	100,024	923,747	0.1426264%
67-181	623,346	79,014	702,360	0.1084443%
67-279	964,790	112,454	1,077,244	0.1663263%
67-284	620,044	77,832	697,876	0.1077519%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
67-405	173,769	21,558	195,327	0.0301585%
67-758	226,694	12,121	238,815	0.0368730%
68-001	194,599	23,734	218,333	0.0337106%
68-003	7,044	120	7,164	0.0011061%
68-018	395,759	49,415	445,174	0.0687348%
68-019	239,618	31,246	270,864	0.0418214%
68-020	256,055	30,687	286,742	0.0442729%
68-025	219,773	25,254	245,027	0.0378321%
68-265	559,746	69,194	628,940	0.0971082%
69-001	215,187	26,080	241,267	0.0372516%
69-005	196,676	23,334	220,010	0.0339695%
69-006	121,612	15,705	137,317	0.0212017%
69-008	87,544	10,730	98,274	0.0151735%
69-009	133,539	17,045	150,584	0.0232501%
69-010	138,661	17,260	155,921	0.0240742%
69-012	121,984	15,208	137,192	0.0211824%
69-015	130,145	15,610	145,755	0.0225045%
69-017	153,543	17,577	171,120	0.0264209%
69-019	301,830	36,347	338,177	0.0522145%
70-001	304,796	34,786	339,582	0.0524314%
70-006	627,896	73,614	701,510	0.1083130%
70-007	155,968	18,586	174,554	0.0269511%
70-008	657,393	80,047	737,440	0.1138606%
70-010	181,574	21,728	203,302	0.0313898%
70-012	451,744	52,460	504,204	0.0778490%
70-013	274,825	32,479	307,304	0.0474477%
70-014	375,502	43,573	419,075	0.0647051%
70-015	-	-	-	0.0000000%
70-158	1,167,998	138,925	1,306,923	0.2017887%
70-189	472,180	57,439	529,619	0.0817731%
70-712	314,680	37,681	352,361	0.0544045%
70-730	425,857	36,653	462,510	0.0714115%
70-800	67,192	8,033	75,225	0.0116147%
70-801	246,113	10,129	256,242	0.0395637%
70-813	-	-	-	0.0000000%
70-820	40,973	5,121	46,094	0.0071169%
70-870	-	-	-	0.0000000%
71-001	458,456	56,698	515,154	0.0795397%
71-007	277,487	35,064	312,551	0.0482578%
71-013	513,742	62,504	576,246	0.0889723%
71-014	201,968	24,511	226,479	0.0349683%
71-015	312,142	38,042	350,184	0.0540683%
71-017	312,364	38,292	350,656	0.0541412%
71-018	294,776	34,574	329,350	0.0508516%
71-019	11,953	1,563	13,516	0.0020869%
71-118	934,481	113,587	1,048,068	0.1618215%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
71-755	318,517	28,889	347,406	0.0536394%
72-012	308,371	39,153	347,524	0.0536576%
72-013	246,070	29,603	275,673	0.0425639%
72-014	6,673	-	6,673	0.0010303%
72-140	836,576	100,153	936,729	0.1446308%
72-320	540,094	65,736	605,830	0.0935400%
72-334	212,777	26,127	238,904	0.0368867%
72-716	337,548	35,143	372,691	0.0575434%
72-735	568,361	63,091	631,452	0.0974961%
73-001	766,429	95,158	861,587	0.1330289%
73-002	270,495	33,264	303,759	0.0469003%
73-004	189,161	21,852	211,013	0.0325804%
73-005	195,981	24,425	220,406	0.0340307%
73-008	284,515	36,117	320,632	0.0495055%
73-013	299,535	37,747	337,282	0.0520763%
73-015	336,695	38,664	375,359	0.0579554%
73-016	344,908	42,728	387,636	0.0598509%
73-017	392,336	50,383	442,719	0.0683557%
73-018	148,383	18,471	166,854	0.0257622%
73-180	578,776	69,646	648,422	0.1001162%
73-728	270,715	26,549	297,264	0.0458975%
73-875	98,590	13,087	111,677	0.0172429%
74-001	834,456	99,246	933,702	0.1441634%
74-003	217,650	27,311	244,961	0.0378219%
74-004	-	-	-	0.0000000%
74-010	176,249	21,168	197,417	0.0304812%
74-013	113,023	14,541	127,564	0.0196959%
74-014	205,104	26,124	231,228	0.0357016%
74-139	507,284	62,722	570,006	0.0880088%
74-194	785,235	91,104	876,339	0.1353066%
74-897	23,688	2,420	26,108	0.0040311%
75-003	145,374	18,107	163,481	0.0252414%
75-005	177,972	22,418	200,390	0.0309402%
75-007	193,765	23,773	217,538	0.0335878%
75-010	122,312	14,592	136,904	0.0211380%
75-015	117,165	14,302	131,467	0.0202985%
75-020	172,145	19,667	191,812	0.0296157%
75-022	319,122	35,881	355,003	0.0548124%
75-190	630,385	79,830	710,215	0.1096571%
75-900	159,074	-	159,074	0.0245610%
76-001	1,968,302	213,814	2,182,116	0.3369183%
76-006	585,141	72,576	657,717	0.1015514%
76-007	353,815	41,756	395,571	0.0610761%
76-012	1,450,128	175,592	1,625,720	0.2510109%
76-013	752,152	92,879	845,031	0.1304726%
76-022	214,694	25,057	239,751	0.0370175%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
76-024	1,131,357	144,547	1,275,904	0.1969993%
76-026	1,607,304	192,821	1,800,125	0.2779390%
76-033	439,747	53,231	492,978	0.0761157%
76-034	561,583	69,064	630,647	0.0973718%
76-035	385,792	46,539	432,331	0.0667518%
76-036	403,692	48,470	452,162	0.0698137%
76-037	310,942	37,639	348,581	0.0538208%
76-102	989,500	121,643	1,111,143	0.1715603%
76-117	3,662,701	445,768	4,108,469	0.6343469%
76-164	903,228	108,715	1,011,943	0.1562438%
76-262	1,152,000	139,937	1,291,937	0.1994748%
76-281	677,119	81,883	759,002	0.1171898%
76-770	108,371	11,084	119,455	0.0184438%
76-801	-	-	-	0.0000000%
76-803	95,062	-	95,062	0.0146776%
76-804	-	-	-	0.0000000%
76-805	28,121	3,177	31,298	0.0048324%
76-807	117,596	11,628	129,224	0.0199522%
76-808	13,510	1,621	15,131	0.0023362%
76-858	51,051	6,446	57,497	0.0088775%
76-876	38,089	-	38,089	0.0058809%
76-889	36,461	4,529	40,990	0.0063289%
77-001	652,842	75,727	728,569	0.1124909%
77-002	731,986	84,772	816,758	0.1261073%
77-003	606,123	73,753	679,876	0.1049727%
77-005	373,529	47,692	421,221	0.0650364%
77-006	362,968	44,122	407,090	0.0628546%
77-007	1,051,215	127,381	1,178,596	0.1819750%
77-010	196,836	24,316	221,152	0.0341458%
77-016	486,491	57,958	544,449	0.0840628%
77-021	20,739	2,444	23,183	0.0035795%
77-022	57,920	7,201	65,121	0.0100547%
77-023	7,082	-	7,082	0.0010935%
77-101	8,264,533	1,001,410	9,265,943	1.4306599%
77-106	1,120,647	135,172	1,255,819	0.1938982%
77-127	1,167,306	144,976	1,312,282	0.2026161%
77-237	670,648	79,687	750,335	0.1158516%
77-257	1,555,751	193,393	1,749,144	0.2700675%
77-277	565,385	67,580	632,965	0.0977297%
77-280	714,620	87,079	801,699	0.1237822%
77-285	1,148,897	137,089	1,285,986	0.1985560%
77-296	1,254,224	147,702	1,401,926	0.2164571%
77-300	1,602,996	193,091	1,796,087	0.2773155%
77-502	3,296,673	42,649	3,339,322	0.5155907%
77-765	153,238	11,252	164,490	0.0253972%
77-800	-	-	-	0.0000000%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
77-804	33,598	3,259	36,857	0.0056907%
77-810	59,988	6,603	66,591	0.0102816%
77-811	11,910	507	12,417	0.0019172%
77-820	5,572	373	5,945	0.0009179%
77-825	34,443	1,901	36,344	0.0056115%
77-826	-	-	-	0.0000000%
77-827	25,468	-	25,468	0.0039323%
77-830	129,092	4,113	133,205	0.0205668%
77-831	29,425	3,345	32,770	0.0050597%
77-832	37,093	4,432	41,525	0.0064115%
77-834	-	-	-	0.0000000%
77-836	18,595	2,051	20,646	0.0031877%
77-842	81,132	2,901	84,033	0.0129747%
77-884	-	-	-	0.0000000%
77-888	30,251	3,817	34,068	0.0052601%
77-897	32,050	1,429	33,479	0.0051692%
77-911	798,361	8,882	807,243	0.1246382%
78-001	811,441	103,286	914,727	0.1412337%
78-002	92,184	11,521	103,705	0.0160120%
78-004	120,942	15,105	136,047	0.0210056%
78-005	222,082	27,737	249,819	0.0385720%
78-006	292,523	35,901	328,424	0.0507086%
78-013	659,985	81,671	741,656	0.1145116%
78-016	275,986	33,873	309,859	0.0478422%
78-017	149,896	15,694	165,590	0.0255671%
78-018	143,624	17,515	161,139	0.0248798%
78-023	112,949	12,563	125,512	0.0193790%
78-026	223,271	26,784	250,055	0.0386085%
78-027	292,157	35,057	327,214	0.0505218%
78-028	307,952	37,835	345,787	0.0533895%
78-029	196,852	24,514	221,366	0.0341789%
78-030	149,392	18,277	167,669	0.0258881%
78-031	207,858	22,981	230,839	0.0356415%
78-032	130,685	1,944	132,629	0.0204779%
78-144	434,292	51,214	485,506	0.0749620%
78-173	474,643	56,940	531,583	0.0820763%
78-203	1,813,070	232,798	2,045,868	0.3158816%
78-338	474,648	58,798	533,446	0.0823640%
78-356	251,008	31,261	282,269	0.0435823%
78-718	322,420	11,401	333,821	0.0515419%
78-803	62,749	6,629	69,378	0.0107120%
78-805	33,716	3,937	37,653	0.0058136%
78-833	44,843	5,621	50,464	0.0077916%
78-865	25,427	-	25,427	0.0039259%
79-001	899,221	101,698	1,000,919	0.1545417%
79-019	99,923	10,901	110,824	0.0171112%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
79-023	10,072	1,259	11,331	0.0017495%
79-029	270,169	31,226	301,395	0.0465353%
79-031	452,894	55,567	508,461	0.0785063%
79-032	293,790	36,214	330,004	0.0509526%
79-132	400,101	50,096	450,197	0.0695103%
79-172	625,460	76,256	701,716	0.1083448%
79-198	483,052	61,624	544,676	0.0840979%
79-354	303,108	39,158	342,266	0.0528458%
79-763	333,342	19,548	352,890	0.0544862%
79-800	77,222	2,948	80,170	0.0123782%
80-020	278,627	33,028	311,655	0.0481195%
80-022	460,912	56,985	517,897	0.0799632%
80-345	1,377,027	169,290	1,546,317	0.2387511%
81-015	207,548	24,517	232,065	0.0358308%
81-016	241,326	30,359	271,685	0.0419481%
81-200	565,226	69,308	634,534	0.0979719%
81-768	190,175	22,908	213,083	0.0329000%
82-019	648,239	79,532	727,771	0.1123677%
83-001	439,629	25,285	464,914	0.0717826%
83-003	458,458	56,225	514,683	0.0794670%
83-013	385,831	43,774	429,605	0.0663309%
83-014	1,382,715	139,512	1,522,227	0.2350316%
83-015	1,560,207	189,147	1,749,354	0.2700999%
83-161	1,373,494	169,894	1,543,388	0.2382988%
83-167	2,790,687	344,368	3,135,055	0.4840519%
83-225	828,640	100,179	928,819	0.1434095%
83-273	1,439,666	180,408	1,620,074	0.2501391%
83-769	378,431	8,859	387,290	0.0597975%
83-800	40,425	476	40,901	0.0063151%
83-887	38,623	2,268	40,891	0.0063136%
83-900	972,641	91,894	1,064,535	0.1643640%
84-005	367,459	45,244	412,703	0.0637213%
84-020	549,889	65,809	615,698	0.0950637%
84-023	208,051	24,851	232,902	0.0359600%
84-024	180,027	20,714	200,741	0.0309944%
84-160	664,665	79,779	744,444	0.1149420%
84-249	239,009	30,076	269,085	0.0415467%
84-734	250,566	20,622	271,188	0.0418714%
84-753	343,243	13,158	356,401	0.0550283%
85-001	384,577	44,803	429,380	0.0662962%
85-005	273,833	34,318	308,151	0.0475785%
85-006	304,829	37,652	342,481	0.0528790%
85-010	239,153	27,811	266,964	0.0412192%
85-011	266,115	33,428	299,543	0.0462494%
85-014	410,384	51,565	461,949	0.0713248%
85-016	228,630	28,905	257,535	0.0397634%

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

School Employees Retirement System of Ohio

Schedule of Employer Allocations As of and for the Year Ended June 30, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
85-021	340,933	40,745	381,678	0.0589310%
85-208	1,250,464	153,162	1,403,626	0.2167196%
85-235	405,003	50,374	455,377	0.0703101%
85-364	218,900	26,973	245,873	0.0379628%
85-709	312,538	36,086	348,624	0.0538275%
85-870	5,099	-	5,099	0.0007873%
85-907	189,699	1,829	191,528	0.0295719%
86-007	166,486	19,104	185,590	0.0286551%
86-016	119,173	14,488	133,661	0.0206372%
86-020	151,989	17,469	169,458	0.0261643%
86-021	165,992	21,237	187,229	0.0289081%
86-022	198,428	24,958	223,386	0.0344908%
86-213	572,791	66,449	639,240	0.0986985%
86-351	276,566	32,658	309,224	0.0477441%
87-001	945,588	119,962	1,065,550	0.1645207%
87-012	340,399	42,039	382,438	0.0590484%
87-019	185,355	22,736	208,091	0.0321292%
87-026	269,423	33,191	302,614	0.0467236%
87-035	378,224	43,832	422,056	0.0651654%
87-036	353,697	41,976	395,673	0.0610918%
87-037	410,075	48,667	458,742	0.0708297%
87-113	806,866	97,744	904,610	0.1396716%
87-361	1,245,178	157,976	1,403,154	0.2166467%
87-383	503,259	63,462	566,721	0.0875016%
87-701	624,412	41,414	665,826	0.1028034%
87-738	1,921,971	107,406	2,029,377	0.3133354%
88-012	227,201	27,869	255,070	0.0393828%
88-314	215,166	26,241	241,407	0.0372732%
88-371	403,424	48,880	452,304	0.0698357%
TOTAL	\$ 586,715,394	\$ 60,953,779	\$ 647,669,173	100.0000000%

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

School Employees Retirement System of Ohio

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

Note 1. Nature of Entity

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

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

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

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

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing other postemployment benefit (OPEB) plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective OPEB amounts for OPEB benefits provided to members through the Plan. The OPEB Plan is financed through a combination of employer contributions, recipient premiums, investment returns, and any funds received on behalf of SERS' participation in Medicare programs. The Board seeks to maintain a funded ratio of at least 90% for basic pension benefits. If the basic pension benefit funded ratio is less than 70%, the entire 14% of employers' contributions will be allocated to basic pension benefits. If the funded ratio is at least 70% but less than 80%, the minimum portion of the employers' contribution allocated to basic pension benefits is 13.50% of payroll; the remaining 0.50% may be allocated to the Health Care Fund at the Board's discretion. If the funded ratio is at least 80% but less than 90%, at least 13.25% of the employers' contribution will be allocated to basic pension benefits with the remaining 0.75% being allocated to the Health Care Fund at the Board's discretion. If the funded ratio is 90% or greater, the Health Care Fund may receive any portion of the employers' contribution that is not needed to fund basic pension benefits. In addition, there is a health care surcharge collected from employers for employee members who earn less than an actuarially determined minimum salary, which is established annually by the Board based on the actuary's recommendation, and is pro-rated according to service credit earned during the year. Statutes provide that no employer shall pay a health care surcharge greater than 2.0% of that employer's SERS-covered payroll; nor may SERS collect in aggregate more than 1.5% of total statewide SERS-covered payroll for the health care surcharge. SERS does not have a special funding situation and accordingly has no non-employer contributing entities.

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2024 and the respective allocation percentage. The Schedule of Collective OPEB Amounts presents the net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the year ended June 30, 2024 for all SERS employers. The OPEB expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on OPEB Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs.

School Employees Retirement System of Ohio

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

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

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

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

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

Note 3. Contributions

The 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)
Total Defined Benefit Plan Employer Contributions	\$586,715,394
OPEB Employer Contributions - ACFR Total	\$60,953,779
Total Contributions - Schedule of Employer Allocations	\$647,669,173

For FY2024, OPEB employer contributions were provided by the health care surcharge. The surcharge minimum salary was \$30,000 for FY2024.

Note 4. Deferred Outflows and Deferred Inflows

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

School Employees Retirement System of Ohio

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

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

	Deferred Outflows (Inflows)*
2025	(\$293,551,217)
2026	(206,824,718)
2027	(154,555,427)
2028	(129,403,202)
2029	(127,905,953)
2030	(56,223,560)
2031	(49,134,088)
2032	(53,904,139)
2033	(52,449,470)
	<u>(\$1,123,951,774)</u>

* The change in proportionate share of contributions as reflected on the Schedule of OPEB Amounts by Employer results in deferred outflows and inflows, which have been excluded from this table. These amounts will be amortized at the employer level.

Note 5. OPEB Expense

The components of OPEB expense for the year ended June 30, 2024:

Service cost	\$145,181,415
Interest on the total OPEB liability and cash flow	99,148,377
Current period benefit changes	—
Projected earnings on plan investments	(51,257,861)
OPEB plan administrative expenses	2,976,646
Expensed portion of differences in expected and actual experience	(340,232,801)
Expensed portion of differences in expected and actual earnings of plan investments	3,741,356
Expensed portion of differences in changes of assumptions	9,581,157
Total OPEB Expense (Income)	<u>(\$130,861,711)</u>

The average of the expected remaining service lives of all members for FY2024 is 9.73 years.

Note 6. Net OPEB Liability and Actuarial Information

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

The components of the net OPEB liability as of June 30, 2024 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB Funds	\$1,834,964,203	\$816,468,867	\$1,018,495,336	44.50%

School Employees Retirement System of Ohio

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

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

Total OPEB liability as of June 30, 2023	\$2,354,230,872
Service cost	145,181,415
Interest	99,148,377
Benefit changes	—
Difference between expected and actual experience	(588,786,757)
Changes of assumptions	(110,300,041)
Benefit payments	(64,509,663)
Net change in total OPEB liability	(519,266,669)
Total OPEB liability as of June 30, 2024 (a)	\$1,834,964,203
OPEB plan fiduciary net position as of June 30, 2023	\$706,785,561
Contributions – employer	60,953,779
Contributions – non-employer	57,471,722
Net investment income	58,744,114
Benefit payments ¹	(64,509,663)
Administrative expense	(2,976,646)
Net change in OPEB plan fiduciary net position	109,683,306
OPEB plan fiduciary net position as of June 30, 2024 (b)	\$816,468,867
Net OPEB liability as of June 30, 2024 (a) - (b)	\$1,018,495,336

¹ Benefit payments are net of retiree contributions.

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

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

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

School Employees Retirement System of Ohio

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

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

Valuation Date	June 30, 2024
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
Municipal Bond Index Rate	
Prior Measurement Date	3.86%
Measurement Date	3.93%
Year FNP is projected to be depleted	2059
Single Equivalent Interest Rate	
Prior Measurement Date	4.27%
Measurement Date	4.88%
Future Salary Increases, including Inflation	3.25% - 13.58%
Inflation	2.40%
Health Care Cost Trend Rate	7.00% - 4.40%
Mortality Assumptions	Base Mortality
	Healthy Retirees – PUB-2010 General Employee Amount Weighted Below Median Healthy Retiree mortality table projected to 2017 with ages set forward 1 year and adjusted 94.20% for males and set forward 2 years and adjusted 81.35% for females.
	Disabled Retirees – PUB-2010 General Disabled Retiree mortality table projected to 2017 with ages set forward 5 years and adjusted 103.3% for males and set forward 3 years and adjusted 106.8% for females.
	Contingent Survivors - PUB-2010 General Amount Weighted Below Median Contingent Survivor mortality table projected to 2017 with ages set forward 1 year and adjusted 105.5% for males and adjusted 122.5% for females.
	Actives – PUB-2010 General Amount Weighted Below Median Employee mortality table.
	Mortality Projection
	Mortality rates are projected using a fully generational projection with Scale MP-2020.

The long-term expected rate of return is reviewed as part of the regular experience studies prepared every five years for SERS. The most recent five-year experience study was performed for the period covering fiscal years 2016 through 2020, and was adopted by the Board on April 15, 2021. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and a long-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected return, net of investment expense and inflation) were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return, 7.00%, by weighting the expected future real

School Employees Retirement System of Ohio

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

rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The 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

The discount rate used to measure the total OPEB liability at June 30, 2024, was 4.88%. The discount rate used to measure total OPEB liability prior to June 30, 2024, was 4.27%. The projection of cash flows used to determine the discount rate assumed that contributions will be made from members and the System at the contribution rate of 1.50% of projected covered payroll each year, which includes a 1.50% payroll surcharge and no contributions from the basic benefits plan. Based on these assumptions, the OPEB plan's fiduciary net position is projected to be depleted in 2059 by SERS' actuaries. The Fidelity General Obligation 20-year Municipal Bond Index Rate was used in the determination of the single equivalent interest rate for both the June 30, 2023 and the June 30, 2024 total OPEB liability. The Municipal Bond Index Rate is the single rate that will generate a present value of benefit payments equal to the sum of the present value determined by the long-term expected rate of return, and the present value determined by discounting those benefits after the date of depletion. The Municipal Bond Index Rate was 3.93% at June 30, 2024 and 3.86% at June 30, 2023.

The net OPEB liability is sensitive to changes in the discount rate and the health care cost trend rate. The following table presents the net OPEB liability of SERS, what SERS' net OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.88%) and higher (5.88%) than the current discount rate of 4.88%.

	1% Lower	Current Discount Rate	1% Higher
Discount Rate	3.88%	4.88%	5.88%
Net OPEB Liability	\$1,358,127,255	\$1,018,495,336	\$748,611,833

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

	1% Lower	Health Care Cost Trend Rates	1% Higher
	6.00% decreasing to 3.40%	7.00% decreasing to 4.40%	8.00% decreasing to 5.40%
Net OPEB Liability	\$688,464,760	\$1,018,495,336	\$1,452,293,806

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
01-009	\$ 1,903,413	\$ -	\$ -	\$ -	\$ 45,365	\$ 45,365	\$ (987,264)	\$ (11,193)	\$ (184,949)	\$ -	\$ (1,183,406)	\$ 229,313	\$ 5,197	\$ 234,510
01-023	346,149	-	-	-	10,617	10,617	(179,541)	(2,035)	(33,634)	-	(215,210)	41,702	1,216	42,918
02-001	517,155	-	-	-	52,821	52,821	(268,239)	(3,041)	(50,250)	-	(321,530)	62,304	6,050	68,354
02-003	741,751	-	-	-	-	-	(384,732)	(4,362)	(72,074)	(15,509)	(476,677)	89,362	(1,776)	87,586
02-006	937,336	-	-	-	-	-	(486,178)	(5,512)	(91,078)	(55,698)	(638,466)	112,925	(6,380)	106,545
02-009	310,414	-	-	-	40,302	40,302	(161,006)	(1,825)	(30,162)	-	(192,993)	37,397	4,616	42,013
02-010	994,147	-	-	-	-	-	(515,645)	(5,846)	(96,598)	(39,264)	(657,353)	119,769	(4,498)	115,271
02-011	416,985	-	-	-	-	-	(216,282)	(2,452)	(40,517)	(23,544)	(282,795)	50,236	(2,697)	47,539
02-013	402,396	-	-	-	15,715	15,715	(208,715)	(2,366)	(39,100)	-	(250,181)	48,479	1,800	50,279
02-131	360,510	-	-	-	-	-	(186,990)	(2,120)	(35,030)	(7,822)	(231,962)	43,432	(896)	42,536
02-154	2,217,183	-	-	-	-	-	(1,150,011)	(13,038)	(215,437)	(77,310)	(1,455,796)	267,114	(8,856)	258,258
02-308	382,824	-	-	-	21,044	21,044	(198,564)	(2,251)	(37,198)	-	(238,013)	46,121	2,411	48,532
02-761	657,418	-	-	-	55,199	55,199	(340,990)	(3,866)	(63,879)	-	(408,735)	79,202	6,323	85,525
02-874	23,747	-	-	-	6,474	6,474	(12,317)	(140)	(2,307)	-	(14,764)	2,861	742	3,603
02-895	82,179	-	-	-	7,808	7,808	(42,624)	(483)	(7,985)	-	(51,092)	9,900	894	10,794
02-900	271,631	-	-	-	-	-	(140,890)	(1,597)	(26,393)	(56,687)	(225,567)	32,725	(6,493)	26,232
03-013	300,882	-	-	-	11,160	11,160	(156,062)	(1,769)	(29,236)	-	(187,067)	36,249	1,278	37,527
03-014	362,268	-	-	-	2,189	2,189	(187,901)	(2,130)	(35,200)	-	(225,231)	43,644	251	43,895
03-015	44,437	-	-	-	11,850	11,850	(23,049)	(261)	(4,318)	-	(27,628)	5,354	1,357	6,711
03-103	1,103,586	-	-	-	102,677	102,677	(572,409)	(6,489)	(107,232)	-	(686,130)	132,954	11,761	144,715
03-343	478,181	-	-	-	-	-	(248,023)	(2,812)	(46,463)	(31,853)	(329,151)	57,609	(3,649)	53,960
03-747	245,254	-	-	-	-	-	(127,209)	(1,442)	(23,831)	(6,269)	(158,751)	29,547	(718)	28,829
03-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04-001	800,075	-	-	-	84,664	84,664	(414,984)	(4,705)	(77,741)	-	(497,430)	96,389	9,698	106,087
04-019	449,235	-	-	-	-	-	(233,010)	(2,642)	(43,651)	(26,881)	(306,184)	54,121	(3,079)	51,042
04-031	588,272	-	-	-	14,855	14,855	(305,126)	(3,459)	(57,161)	-	(365,746)	70,872	1,702	72,574
04-033	543,431	-	-	-	8,416	8,416	(281,867)	(3,196)	(52,803)	-	(337,866)	65,470	964	66,434
04-034	617,415	-	-	-	-	-	(320,241)	(3,631)	(59,992)	(51,058)	(434,922)	74,383	(5,849)	68,534
04-035	2,673	-	-	-	-	-	(1,387)	(16)	(260)	(76)	(1,739)	322	(9)	313
04-104	1,406,116	-	-	-	-	-	(729,326)	(8,268)	(136,628)	(269,805)	(1,144,027)	169,401	(30,905)	138,496
04-125	790,997	-	-	-	126,370	126,370	(410,275)	(4,651)	(76,859)	-	(491,785)	95,295	14,475	109,770
04-244	775,947	-	-	-	54,602	54,602	(402,469)	(4,563)	(75,396)	-	(482,428)	93,482	6,255	99,737
04-704	492,271	-	-	-	20,293	20,293	(255,332)	(2,895)	(47,832)	-	(306,059)	59,306	2,325	61,631
05-001	827,081	-	-	-	81,988	81,988	(428,991)	(4,863)	(80,365)	-	(514,219)	99,642	9,392	109,034
05-006	653,546	-	-	-	49,028	49,028	(338,982)	(3,843)	(63,503)	-	(406,328)	78,736	5,616	84,352
05-017	743,617	-	-	-	-	-	(385,700)	(4,373)	(72,255)	(28,578)	(490,906)	89,587	(3,273)	86,314
05-018	593,009	-	-	-	-	-	(307,583)	(3,487)	(57,621)	(36,229)	(404,920)	71,442	(4,150)	67,292
05-105	1,293,113	-	-	-	32,219	32,219	(670,713)	(7,604)	(125,648)	-	(803,965)	155,787	3,691	159,478
05-169	536,476	-	-	-	4,003	4,003	(278,260)	(3,155)	(52,128)	-	(333,543)	64,632	458	65,090
05-710	347,708	-	-	-	32,514	32,514	(180,349)	(2,045)	(33,786)	-	(216,180)	41,890	3,724	45,614
05-739	1,458,463	-	-	-	-	-	(756,477)	(8,576)	(141,714)	(21,787)	(928,554)	175,708	(2,496)	173,212
06-001	744,988	-	-	-	132,584	132,584	(386,411)	(4,381)	(72,388)	-	(463,180)	89,752	15,187	104,939
06-008	299,600	-	-	-	-	-	(155,397)	(1,762)	(29,111)	(8,106)	(194,376)	36,094	(929)	35,165
06-010	317,401	-	-	-	24,364	24,364	(164,630)	(1,866)	(30,841)	-	(197,337)	38,239	2,791	41,030
06-011	197,280	-	-	-	15,162	15,162	(102,326)	(1,160)	(19,169)	-	(122,655)	23,767	1,737	25,504
06-017	339,546	-	-	-	986	986	(176,116)	(1,997)	(32,993)	-	(211,106)	40,907	113	41,020
06-185	777,235	-	-	-	40,021	40,021	(403,137)	(4,570)	(75,521)	-	(483,228)	93,637	4,584	98,221
06-202	1,104,033	-	-	-	10,199	10,199	(572,641)	(6,492)	(107,275)	-	(686,408)	133,008	1,168	134,176
07-020	635,410	-	-	-	-	-	(329,575)	(3,736)	(61,741)	(26,832)	(421,884)	76,551	(3,074)	73,477
07-026	340,002	-	-	-	13,813	13,813	(176,353)	(1,999)	(33,037)	-	(211,389)	40,962	1,582	42,544

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
07-108	532,337	-	-	-	-	-	(276,113)	(3,130)	(51,725)	(21,594)	(352,562)	64,133	(2,473)	61,660
07-163	649,289	-	-	-	1,136	1,136	(336,774)	(3,818)	(63,089)	-	(403,681)	78,223	130	78,353
07-294	536,691	-	-	-	-	-	(278,371)	(3,156)	(52,149)	(29,782)	(363,458)	64,658	(3,412)	61,246
07-304	604,451	-	-	-	-	-	(313,517)	(3,554)	(58,733)	(31,014)	(406,818)	72,821	(3,553)	69,268
07-309	430,680	-	-	-	3,671	3,671	(223,386)	(2,533)	(41,848)	-	(267,767)	51,886	421	52,307
07-724	214,023	-	-	-	-	-	(111,010)	(1,259)	(20,796)	(26,948)	(160,013)	25,784	(3,087)	22,697
07-748	371,540	-	-	-	-	-	(192,711)	(2,185)	(36,101)	(21,565)	(252,562)	44,761	(2,470)	42,291
08-001	697,420	-	-	-	-	19,801	(361,739)	(4,101)	(67,766)	-	(433,606)	84,021	2,268	86,289
08-005	363,171	-	-	-	-	13,371	(188,370)	(2,136)	(35,288)	-	(225,794)	43,753	1,532	45,285
08-011	1,178,185	-	-	-	45,247	45,247	(611,102)	(6,928)	(114,480)	-	(732,510)	141,941	5,183	147,124
08-013	365,627	-	-	-	-	-	(189,644)	(2,150)	(35,527)	(40,852)	(268,173)	44,049	(4,679)	39,370
08-017	470,689	-	-	-	-	-	(244,138)	(2,768)	(45,735)	(1,526)	(294,167)	56,706	(175)	56,531
08-333	416,759	-	-	-	-	-	(216,165)	(2,451)	(40,495)	(17,487)	(276,598)	50,209	(2,003)	48,206
08-743	240,486	-	-	-	10,082	10,082	(124,736)	(1,414)	(23,367)	-	(149,517)	28,972	1,155	30,127
09-001	4,578,520	-	-	-	-	-	(2,374,792)	(26,923)	(444,880)	(95,927)	(2,942,522)	551,595	(10,988)	540,607
09-006	654,826	-	-	-	-	-	(339,646)	(3,851)	(63,627)	(71,672)	(478,796)	78,890	(8,210)	70,680
09-009	382,570	-	-	-	-	-	(198,432)	(2,250)	(37,173)	(35,582)	(273,437)	46,090	(4,076)	42,014
09-013	454,973	-	-	-	-	-	(235,986)	(2,675)	(44,208)	(102,524)	(385,393)	54,813	(11,744)	43,069
09-015	1,213,468	-	-	-	28,613	28,613	(629,403)	(7,135)	(117,909)	-	(754,447)	146,192	3,277	149,469
09-022	8,910,741	-	-	-	225,363	225,363	(4,621,833)	(52,397)	(865,828)	-	(5,540,058)	1,073,517	25,815	1,099,332
09-024	1,395,270	-	-	-	154,796	154,796	(723,700)	(8,205)	(135,574)	-	(867,479)	168,094	17,732	185,826
09-025	10,414	-	-	-	15,113	15,113	(61)	(5,401)	(61)	-	(6,474)	1,255	1,731	2,986
09-100	1,277,006	-	-	-	-	-	(662,359)	(7,509)	(124,083)	(137,739)	(931,690)	153,847	(15,778)	138,069
09-147	4,294,932	-	-	-	-	-	(2,227,700)	(25,255)	(417,325)	(373,755)	(3,044,035)	517,430	(42,813)	474,617
09-166	3,338,710	-	-	-	205,391	205,391	(1,731,726)	(19,632)	(324,412)	-	(2,075,770)	402,230	23,527	425,757
09-291	3,763,053	-	-	-	-	-	(1,951,824)	(22,128)	(365,644)	(112,909)	(2,452,505)	453,352	(12,933)	440,419
09-299	1,379,587	-	-	-	-	-	(715,565)	(8,112)	(134,050)	(199,498)	(1,057,225)	166,205	(22,852)	143,353
09-760	1,688,787	-	-	-	-	-	(875,942)	(9,930)	(164,094)	(10,897)	(1,060,863)	203,456	(1,248)	202,208
09-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-820	25,118	-	-	-	-	-	(13,028)	(148)	(2,441)	(2,843)	(18,460)	3,026	(326)	2,700
09-835	45,964	-	-	-	5,641	5,641	(23,841)	(270)	(4,466)	-	(28,577)	5,538	646	6,184
09-870	141,626	-	-	-	50,883	50,883	(73,459)	(833)	(13,761)	-	(88,053)	17,062	5,829	22,891
09-884	85,561	-	-	-	-	-	(44,379)	(503)	(8,314)	(2,466)	(55,662)	10,308	(282)	10,026
10-003	297,768	-	-	-	21,815	21,815	(154,447)	(1,751)	(28,933)	-	(185,131)	35,873	2,499	38,372
10-315	786,921	-	-	-	2,017	2,017	(408,161)	(4,627)	(76,463)	-	(489,251)	94,804	231	95,035
11-001	1,098,744	-	-	-	19,457	19,457	(569,898)	(6,461)	(106,761)	-	(683,120)	132,371	2,229	134,600
11-007	399,269	-	-	-	31,926	31,926	(207,093)	(2,348)	(38,796)	-	(248,237)	48,102	3,657	51,759
11-008	463,067	-	-	-	-	-	(240,184)	(2,723)	(44,995)	(23,165)	(311,067)	55,788	(2,654)	53,134
11-012	707,948	-	-	-	-	-	(367,199)	(4,163)	(68,789)	(22,673)	(462,824)	85,290	(2,597)	82,693
11-199	742,798	-	-	-	373	373	(385,275)	(4,368)	(72,175)	-	(461,818)	89,488	43	89,531
11-346	375,954	-	-	-	17,316	17,316	(195,000)	(2,211)	(36,530)	-	(233,741)	45,293	1,984	47,277
12-001	842,322	-	-	-	44,254	44,254	(436,896)	(4,953)	(81,846)	-	(523,695)	101,478	5,069	106,547
12-007	642,478	-	-	-	-	-	(333,241)	(3,778)	(62,428)	(79,840)	(479,287)	77,402	(9,145)	68,257
12-009	1,208,243	-	-	-	-	-	(626,693)	(7,105)	(117,401)	(63,655)	(814,854)	145,562	(7,291)	138,271
12-011	1,346,135	-	-	-	58,455	58,455	(698,215)	(7,916)	(130,800)	-	(836,931)	162,175	6,696	168,871
12-013	363,770	-	-	-	31,166	31,166	(188,680)	(2,139)	(35,346)	-	(226,165)	43,825	3,570	47,395
12-014	790,854	-	-	-	-	-	(410,201)	(4,650)	(76,845)	(80,425)	(572,121)	95,278	(9,213)	86,065
12-016	699,760	-	-	-	109,811	109,811	(362,952)	(4,115)	(67,993)	-	(435,060)	84,303	12,579	96,882
12-017	9,685	-	-	-	14,056	14,056	(5,024)	(57)	(941)	-	(6,022)	1,167	1,610	2,777
12-018	11,236	-	-	-	16,306	16,306	(5,828)	(66)	(1,092)	-	(6,986)	1,354	1,868	3,222

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
12-191	4,088,954	-	-	-	511,768	511,768	(2,120,863)	(24,044)	(397,311)	-	(2,542,218)	492,615	58,622	551,237
12-703	408,849	-	-	-	10,419	10,419	(212,062)	(2,404)	(39,727)	-	(254,193)	49,256	1,194	50,450
12-723	2,458,397	-	-	-	-	-	(1,275,124)	(14,456)	(238,875)	(130,275)	(1,658,730)	296,174	(14,923)	281,251
12-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-816	29,086	-	-	-	-	-	(15,086)	(171)	(2,826)	(18,571)	(36,654)	3,504	(2,127)	1,377
12-871	105,355	-	-	-	-	-	(54,646)	(620)	(10,237)	(7,585)	(73,088)	12,693	(869)	11,824
12-890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13-001	850,008	-	-	-	91,829	91,829	(440,883)	(4,998)	(82,593)	-	(528,474)	102,404	10,519	112,923
13-003	820,473	-	-	-	-	-	(425,564)	(4,825)	(79,723)	(25,142)	(535,254)	98,846	(2,880)	95,966
13-004	644,200	-	-	-	-	-	(334,134)	(3,788)	(62,595)	(1,032)	(401,549)	77,610	(118)	77,492
13-007	332,867	-	-	-	22,114	22,114	(172,652)	(1,957)	(32,344)	-	(206,953)	40,102	2,533	42,635
13-008	1,190,627	-	-	-	-	-	(617,556)	(7,001)	(115,689)	(27,237)	(767,483)	143,440	(3,120)	140,320
13-027	533,307	-	-	-	16,834	16,834	(276,616)	(3,136)	(51,820)	-	(331,572)	64,250	1,928	66,178
13-029	950,819	-	-	-	80,119	80,119	(493,172)	(5,591)	(92,388)	-	(591,151)	114,549	9,177	123,726
13-030	3,792,252	-	-	-	225,814	225,814	(1,966,969)	(22,299)	(368,481)	-	(2,357,749)	456,870	25,866	482,736
13-388	3,508,301	-	-	-	-	-	(1,819,689)	(20,630)	(340,890)	(191,736)	(2,372,945)	422,661	(21,963)	400,698
13-399	1,105,583	-	-	-	10,195	10,195	(573,445)	(6,501)	(107,426)	-	(687,372)	133,195	1,168	134,363
13-764	219,400	-	-	-	2,862	2,862	(113,798)	(1,290)	(21,318)	-	(136,406)	26,432	328	26,760
14-001	299,263	-	-	-	48,601	48,601	(155,222)	(1,760)	(29,078)	-	(186,060)	36,054	5,567	41,621
14-003	546,222	-	-	-	-	-	(283,315)	(3,212)	(53,075)	(23,088)	(362,690)	65,806	(2,645)	63,161
14-017	736,899	-	-	-	-	-	(382,216)	(4,333)	(71,602)	(21,487)	(479,638)	88,778	(2,461)	86,317
14-018	755,271	-	-	-	50,010	50,010	(391,745)	(4,441)	(73,387)	-	(469,573)	90,991	5,728	96,719
14-207	1,165,895	-	-	-	-	-	(604,728)	(6,856)	(113,286)	(20,414)	(745,284)	140,461	(2,338)	138,123
15-001	934,893	-	-	-	32,464	32,464	(484,911)	(5,497)	(90,841)	-	(581,249)	112,631	3,719	116,350
15-002	539,449	-	-	-	7,132	7,132	(279,802)	(3,172)	(52,417)	-	(335,391)	64,990	817	65,807
15-021	376,509	-	-	-	2,878	2,878	(195,288)	(2,214)	(36,584)	-	(234,086)	45,360	330	45,690
15-022	483,207	-	-	-	43,085	43,085	(250,630)	(2,841)	(46,952)	-	(300,423)	58,214	4,935	63,149
15-023	535,497	-	-	-	-	-	(277,752)	(3,149)	(52,033)	(452)	(333,386)	64,514	(52)	64,462
15-024	400,357	-	-	-	14,340	14,340	(207,657)	(2,354)	(38,901)	-	(248,912)	48,233	1,643	49,876
15-134	989,236	-	-	-	-	-	(513,098)	(5,817)	(96,121)	(26,037)	(641,073)	119,178	(2,983)	116,195
15-135	385,241	-	-	-	6,201	6,201	(199,817)	(2,265)	(37,433)	-	(239,515)	46,412	710	47,122
15-186	624,959	-	-	-	-	-	(324,154)	(3,675)	(60,725)	(5,154)	(393,708)	75,292	(590)	74,702
15-321	376,963	-	-	-	3,950	3,950	(195,524)	(2,217)	(36,628)	-	(234,369)	45,414	453	45,867
15-340	354,621	-	-	-	10,701	10,701	(183,935)	(2,085)	(34,457)	-	(220,477)	42,723	1,226	43,949
15-341	251,640	-	-	-	26,518	26,518	(130,521)	(1,480)	(24,451)	-	(156,452)	30,316	3,038	33,354
15-759	254,581	-	-	-	-	-	(132,046)	(1,497)	(24,737)	(35,081)	(193,361)	30,671	(4,018)	26,653
15-811	147,308	-	-	-	-	-	(76,406)	(866)	(14,313)	(27,320)	(118,905)	17,747	(3,129)	14,618
16-023	543,736	-	-	-	-	-	(282,026)	(3,197)	(52,833)	(9,280)	(347,336)	65,506	(1,063)	64,443
16-024	794,873	-	-	-	-	-	(412,286)	(4,674)	(77,235)	(29,691)	(523,886)	95,762	(3,401)	92,361
16-126	732,218	-	-	-	49,788	49,788	(379,787)	(4,306)	(71,147)	-	(455,240)	88,214	5,703	93,917
16-772	148,040	-	-	-	-	-	(76,786)	(871)	(14,385)	(5,619)	(97,661)	17,835	(644)	17,191
17-009	462,729	-	-	-	5,057	5,057	(240,009)	(2,721)	(44,962)	-	(287,692)	55,747	579	56,326
17-014	392,596	-	-	-	5,984	5,984	(203,632)	(2,309)	(38,147)	-	(244,088)	47,298	686	47,984
17-015	393,337	-	-	-	-	-	(204,016)	(2,313)	(38,219)	(1,091)	(245,639)	47,387	(125)	47,262
17-114	645,309	-	-	-	-	-	(334,709)	(3,795)	(62,703)	(27,176)	(428,383)	77,743	(3,113)	74,630
17-141	743,954	-	-	-	-	-	(385,875)	(4,375)	(72,288)	(55,475)	(518,013)	89,627	(6,354)	83,273
17-323	336,050	-	-	-	37,042	37,042	(174,303)	(1,976)	(32,653)	-	(208,932)	40,485	4,243	44,728
18-001	5,297,024	-	-	-	-	-	(2,747,466)	(31,148)	(514,695)	(764,402)	(4,057,711)	638,156	(87,560)	550,596
18-006	651,885	-	-	-	-	-	(338,121)	(3,833)	(63,342)	(75,860)	(481,156)	78,536	(8,690)	69,846
18-007	62,864	-	-	-	3,408	3,408	(32,607)	(370)	(6,108)	-	(39,085)	7,574	390	7,964

School Employees Retirement System of Ohio

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Employer Code	Net OPEB 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
18-008	123,318	-	-	-	-	-	(63,963)	(725)	(11,982)	(18,451)	(95,121)	14,857	(2,113)	12,744
18-009	644,719	-	-	-	15,423	15,423	(334,404)	(3,791)	(62,645)	-	(400,840)	77,672	1,767	79,439
18-014	392,868	-	-	-	-	-	(203,773)	(2,310)	(38,174)	(42,724)	(286,981)	47,331	(4,894)	42,437
18-018	115,553	-	-	-	-	-	(59,935)	(679)	(11,228)	(62,023)	(133,865)	13,921	(7,105)	6,816
18-019	20,203	-	-	-	-	-	(10,479)	(119)	(1,963)	(11,372)	(23,933)	2,434	(1,303)	1,131
18-020	44,882	-	-	-	-	-	(23,280)	(264)	(4,361)	(11,551)	(39,456)	5,407	(1,323)	4,084
18-021	30,361	-	-	-	8,528	8,528	(15,748)	(179)	(2,950)	-	(18,877)	3,658	977	4,635
18-022	66,516	-	-	-	14,884	14,884	(34,501)	(391)	(6,463)	-	(41,355)	8,013	1,705	9,718
18-023	101,273	-	-	-	27,364	27,364	(52,528)	(596)	(9,840)	-	(62,964)	12,201	3,134	15,335
18-024	16,032	-	-	-	9,143	9,143	(8,316)	(94)	(1,558)	-	(9,968)	1,931	1,047	2,978
18-025	7,260	-	-	-	10,537	10,537	(3,766)	(43)	(705)	-	(4,514)	875	1,207	2,082
18-026	19,750	-	-	-	28,663	28,663	(10,244)	(116)	(1,919)	-	(12,279)	2,379	3,283	5,662
18-027	26,010	-	-	-	37,748	37,748	(13,491)	(153)	(2,527)	-	(16,171)	3,134	4,324	7,458
18-107	2,518,458	-	-	-	50,388	50,388	(1,306,276)	(14,809)	(244,711)	-	(1,565,796)	303,410	5,772	309,182
18-111	2,938,243	-	-	-	-	-	(1,524,011)	(17,278)	(285,500)	(225,293)	(2,052,082)	353,983	(25,807)	328,176
18-121	29,973,661	-	-	-	-	-	(15,546,770)	(176,252)	(2,912,446)	(1,866,505)	(20,501,973)	3,611,062	(213,804)	3,397,258
18-122	4,625,595	-	-	-	108,188	108,188	(2,399,208)	(27,200)	(449,454)	-	(2,875,862)	557,266	12,393	569,659
18-133	1,557,694	-	-	-	30,037	30,037	(807,947)	(9,160)	(151,356)	-	(968,463)	187,662	3,441	191,103
18-137	3,626,645	-	-	-	266,243	266,243	(1,881,072)	(21,326)	(352,390)	-	(2,254,788)	436,918	30,498	467,416
18-143	1,643,556	-	-	-	-	-	(852,481)	(9,665)	(159,699)	(11,734)	(1,033,579)	198,007	(1,344)	196,663
18-152	2,958,748	-	-	-	-	-	(1,534,647)	(17,398)	(287,492)	(25,504)	(1,865,041)	356,454	(2,921)	353,533
18-159	1,917,182	-	-	-	95,695	95,695	(994,406)	(11,273)	(186,286)	-	(1,191,965)	230,972	10,962	241,934
18-178	6,104,856	-	-	-	-	-	(3,166,473)	(35,898)	(593,190)	(303,757)	(4,099,318)	735,480	(34,795)	700,685
18-183	1,451,797	-	-	-	96,658	96,658	(753,020)	(8,537)	(141,066)	-	(902,623)	174,905	11,072	185,977
18-188	4,588,986	-	-	-	-	-	(2,380,220)	(26,984)	(445,897)	(35,408)	(2,888,509)	552,856	(4,056)	548,800
18-215	2,815,548	-	-	-	102,530	102,530	(1,460,371)	(16,556)	(273,578)	-	(1,750,505)	339,202	11,745	350,947
18-219	1,698,779	-	-	-	-	-	(881,125)	(9,989)	(165,065)	(98,710)	(1,154,889)	204,660	(11,307)	193,353
18-221	621,404	-	-	-	19,411	19,411	(322,311)	(3,654)	(60,380)	-	(386,345)	74,863	2,224	77,087
18-224	1,000,659	-	-	-	-	-	(519,023)	(5,884)	(97,231)	(13,177)	(635,315)	120,554	(1,509)	119,045
18-230	3,046,737	-	-	-	614	614	(1,580,285)	(17,916)	(296,042)	-	(1,894,243)	367,054	70	367,124
18-233	2,072,379	-	-	-	-	-	(1,074,904)	(12,186)	(201,366)	(38,022)	(1,326,478)	249,669	(4,355)	245,314
18-247	2,497,502	-	-	-	350,798	350,798	(1,295,407)	(14,686)	(242,674)	-	(1,552,767)	300,885	40,183	341,068
18-250	1,585,730	-	-	-	-	-	(822,488)	(9,324)	(154,080)	(38,106)	(1,023,998)	191,040	(4,365)	186,675
18-251	2,056,460	-	-	-	15,465	15,465	(1,066,647)	(12,092)	(199,820)	-	(1,278,559)	247,751	1,772	249,523
18-258	2,224,173	-	-	-	-	-	(1,153,636)	(13,079)	(216,116)	(20,737)	(1,403,568)	267,956	(2,375)	265,581
18-264	3,446,253	-	-	-	-	-	(1,787,506)	(20,265)	(334,861)	(5,343)	(2,147,975)	415,186	(612)	414,574
18-271	1,950,662	-	-	-	194,764	194,764	(1,011,771)	(11,470)	(189,540)	-	(1,212,781)	235,005	22,310	257,315
18-288	2,879,829	-	-	-	-	-	(1,493,713)	(16,934)	(279,824)	(56,985)	(1,847,456)	346,946	(6,528)	340,418
18-289	3,296,677	-	-	-	-	-	(1,709,924)	(19,385)	(320,328)	(99,928)	(2,149,565)	397,166	(11,446)	385,720
18-292	1,829,473	-	-	-	136,079	136,079	(948,913)	(10,758)	(177,764)	-	(1,137,435)	220,405	15,588	235,993
18-317	1,401,813	-	-	-	111,416	111,416	(727,094)	(8,243)	(136,210)	-	(871,547)	168,883	12,762	181,645
18-731	1,015,252	-	-	-	-	-	(526,592)	(5,970)	(98,649)	(79,408)	(710,619)	122,312	(9,096)	113,216
18-742	621,732	-	-	-	-	-	(322,480)	(3,656)	(60,412)	(103,425)	(489,973)	74,903	(11,847)	63,056
18-801	66,521	-	-	-	-	-	(34,503)	(391)	(6,464)	(4,533)	(45,891)	8,014	(519)	7,495
18-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-805	39,304	-	-	-	-	-	(20,386)	(231)	(3,819)	(56,983)	(81,419)	4,735	(6,527)	(1,792)
18-808	685,873	-	-	-	44,351	44,351	(355,749)	(4,033)	(66,644)	-	(426,426)	82,630	5,080	87,710
18-809	55,217	-	-	-	-	-	(28,640)	(325)	(5,365)	(15,745)	(50,075)	6,652	(1,804)	4,848
18-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
18-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-815	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-817	129,039	-	-	-	-	-	(66,930)	(759)	(12,538)	(125,382)	(205,609)	15,546	(14,362)	1,184
18-818	30,978	-	-	-	-	-	(16,068)	(182)	(3,010)	(11,404)	(30,664)	3,732	(1,306)	2,426
18-819	139,558	-	-	-	31,416	31,416	(72,386)	(821)	(13,560)	-	(86,767)	16,813	3,599	20,412
18-820	-	-	-	-	-	-	-	-	-	(1,624)	(1,624)	-	(186)	(186)
18-821	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-822	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-824	81,133	-	-	-	-	-	(42,082)	(477)	(7,883)	(24,263)	(74,705)	9,774	(2,779)	6,995
18-826	71,672	-	-	-	22,555	22,555	(37,175)	(421)	(6,964)	-	(44,560)	8,635	2,584	11,219
18-827	40,498	-	-	-	18,774	18,774	(21,006)	(238)	(3,935)	-	(25,179)	4,879	2,150	7,029
18-828	81,806	-	-	-	-	-	(42,431)	(481)	(7,949)	(38,100)	(88,961)	9,856	(4,364)	5,492
18-830	85,124	-	-	-	-	-	(44,152)	(501)	(8,271)	(57,047)	(109,971)	10,255	(6,535)	3,720
18-831	-	-	-	-	-	-	-	-	-	(701)	(701)	-	(80)	(80)
18-833	47,524	-	-	-	-	-	(24,650)	(279)	(4,618)	(10,180)	(39,727)	5,725	(1,166)	4,559
18-834	77,790	-	-	-	3,178	3,178	(40,348)	(457)	(7,559)	-	(48,364)	9,372	364	9,736
18-836	126,525	-	-	-	-	-	(65,626)	(744)	(12,294)	(32,203)	(110,867)	15,243	(3,689)	11,554
18-838	44,157	-	-	-	-	-	(22,904)	(260)	(4,291)	(24,632)	(52,087)	5,320	(2,822)	2,498
18-839	161,026	-	-	-	-	-	(83,521)	(947)	(15,646)	(23,818)	(123,932)	19,400	(2,728)	16,672
18-840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-841	36,346	-	-	-	-	-	(18,852)	(214)	(3,532)	(82,858)	(105,456)	4,379	(9,491)	(5,112)
18-844	38,732	-	-	-	-	-	(20,090)	(228)	(3,763)	(5,040)	(29,121)	4,666	(577)	4,089
18-845	55,782	-	-	-	-	-	(28,933)	(328)	(5,420)	(30,002)	(64,683)	6,720	(3,437)	3,283
18-846	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-847	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-848	29,000	-	-	-	3,802	3,802	(15,041)	(171)	(2,818)	-	(18,030)	3,494	436	3,930
18-849	21,487	-	-	-	-	-	(11,145)	(126)	(2,088)	(6,523)	(19,882)	2,589	(747)	1,842
18-850	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-851	54,333	-	-	-	9,781	9,781	(28,182)	(319)	(5,279)	-	(33,780)	6,546	1,120	7,666
18-852	104,476	-	-	-	-	-	(54,190)	(614)	(10,152)	(34,061)	(99,017)	12,587	(3,902)	8,685
18-855	65,539	-	-	-	-	-	(33,994)	(385)	(6,368)	(15,389)	(56,136)	7,896	(1,763)	6,133
18-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-858	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-862	16,955	-	-	-	-	-	(8,794)	(100)	(1,647)	(22,004)	(32,545)	2,043	(2,521)	(478)
18-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-865	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-867	169,438	-	-	-	-	-	(87,884)	(996)	(16,464)	(77,588)	(182,932)	20,413	(8,887)	11,526
18-869	50,617	-	-	-	10,174	10,174	(26,254)	(298)	(4,918)	-	(31,470)	6,098	1,165	7,263
18-870	59,537	-	-	-	-	-	(30,881)	(350)	(5,785)	(2,825)	(39,841)	7,173	(324)	6,849
18-871	9,421	-	-	-	-	-	(4,887)	(55)	(915)	(24,329)	(30,186)	1,135	(2,787)	(1,652)
18-872	41,923	-	-	-	-	-	(21,745)	(247)	(4,073)	(6,822)	(32,887)	5,051	(781)	4,270
18-873	53,200	-	-	-	-	-	(27,594)	(313)	(5,169)	(16,541)	(49,617)	6,409	(1,895)	4,514
18-876	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-877	23,527	-	-	-	-	-	(12,203)	(138)	(2,286)	(17,412)	(32,039)	2,834	(1,995)	839
18-878	23,477	-	-	-	-	-	(12,177)	(138)	(2,281)	(5,276)	(19,872)	2,828	(604)	2,224
18-879	47,617	-	-	-	-	-	(24,698)	(280)	(4,627)	(25,499)	(55,104)	5,737	(2,921)	2,816
18-880	89,074	-	-	-	-	-	(46,201)	(524)	(8,655)	(14,526)	(69,906)	10,731	(1,664)	9,067
18-881	14,067	-	-	-	-	-	(7,296)	(83)	(1,367)	(2,305)	(11,051)	1,695	(264)	1,431
18-882	54,843	-	-	-	17,446	17,446	(28,446)	(322)	(5,329)	-	(34,097)	6,607	1,998	8,605

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
18-883	45,153	-	-	-	-	-	(23,420)	(266)	(4,387)	(12,590)	(40,663)	5,440	(1,442)	3,998
18-884	177,287	-	-	-	-	-	(91,955)	(1,042)	(17,226)	(80,676)	(190,899)	21,359	(9,241)	12,118
18-888	-	-	-	-	-	-	-	-	-	(7,588)	(7,588)	-	(869)	(869)
18-889	51,698	-	-	-	-	-	(26,815)	(304)	(5,023)	(11,908)	(44,050)	6,228	(1,364)	4,864
18-891	92,553	-	-	-	19,130	19,130	(48,005)	(544)	(8,993)	-	(57,542)	11,150	2,191	13,341
18-893	39,845	-	-	-	737	737	(20,667)	(234)	(3,872)	-	(24,773)	4,800	84	4,884
18-894	33,237	-	-	-	2,593	2,593	(17,240)	(195)	(3,230)	-	(20,665)	4,004	297	4,301
18-895	192,055	-	-	-	89,671	89,671	(99,615)	(1,129)	(18,661)	-	(119,405)	23,138	10,272	33,410
18-897	148,493	-	-	-	22,742	22,742	(77,021)	(873)	(14,429)	-	(92,323)	17,890	2,605	20,495
18-899	120,612	-	-	-	22,343	22,343	(62,559)	(709)	(11,719)	-	(74,987)	14,531	2,559	17,090
18-900	66,557	-	-	-	-	-	(34,522)	(391)	(6,467)	(19,233)	(60,613)	8,018	(2,203)	5,815
18-910	506,523	-	-	-	-	-	(262,724)	(2,978)	(49,217)	(150,036)	(464,955)	61,023	(17,186)	43,837
18-930	70,213	-	-	-	-	-	(36,418)	(413)	(6,822)	(11,409)	(55,062)	8,459	(1,307)	7,152
18-931	43,854	-	-	-	8,047	8,047	(22,746)	(258)	(4,261)	-	(27,265)	5,283	922	6,205
18-935	33,267	-	-	-	-	-	(17,255)	(196)	(3,232)	(5,962)	(26,645)	4,008	(683)	3,325
18-946	49,674	-	-	-	-	-	(25,765)	(292)	(4,827)	(1,319)	(32,203)	5,984	(151)	5,833
18-947	113,402	-	-	-	12,236	12,236	(58,819)	(667)	(11,019)	-	(70,505)	13,662	1,402	15,064
18-948	80,861	-	-	-	-	-	(41,941)	(475)	(7,857)	(13,152)	(63,425)	9,742	(1,506)	8,236
18-950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-951	95,692	-	-	-	-	-	(49,633)	(563)	(9,298)	(8,795)	(68,289)	11,528	(1,007)	10,521
18-953	11,785	-	-	-	-	-	(6,113)	(69)	(1,145)	(6,766)	(14,093)	1,420	(775)	645
18-954	53,318	-	-	-	7,390	7,390	(27,655)	(314)	(5,181)	-	(33,150)	6,423	847	7,270
18-955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-956	164,461	-	-	-	57,558	57,558	(85,303)	(967)	(15,980)	-	(102,250)	19,813	6,593	26,406
18-957	80,671	-	-	-	-	-	(41,842)	(474)	(7,839)	(32,197)	(82,352)	9,719	(3,688)	6,031
18-958	101,557	-	-	-	-	-	(52,676)	(597)	(9,868)	(21,969)	(85,110)	12,235	(2,516)	9,719
19-001	244,658	-	-	-	18,611	18,611	(126,900)	(1,439)	(23,773)	-	(152,112)	29,475	2,132	31,607
19-003	362,858	-	-	-	-	-	(188,207)	(2,134)	(35,258)	(301)	(225,900)	43,715	(35)	43,680
19-028	431,770	-	-	-	-	-	(223,951)	(2,539)	(41,954)	(6,341)	(274,785)	52,017	(726)	51,291
19-045	369,672	-	-	-	19,365	19,365	(191,742)	(2,174)	(35,920)	-	(229,836)	44,536	2,218	46,754
19-046	353,996	-	-	-	-	-	(183,611)	(2,082)	(34,397)	(8,829)	(228,919)	42,648	(1,011)	41,637
19-047	294,456	-	-	-	25,956	25,956	(152,729)	(1,731)	(28,611)	-	(183,071)	35,474	2,973	38,447
19-146	931,044	-	-	-	-	-	(482,915)	(5,475)	(90,467)	(34,625)	(613,482)	112,167	(3,966)	108,201
19-372	632,244	-	-	-	12,523	12,523	(327,933)	(3,718)	(61,433)	-	(393,084)	76,169	1,434	77,603
20-005	317,598	-	-	-	34,675	34,675	(164,732)	(1,868)	(30,860)	-	(197,460)	38,262	3,972	42,234
20-013	394,980	-	-	-	17,780	17,780	(204,869)	(2,323)	(38,379)	-	(245,571)	47,585	2,037	49,622
20-014	446,275	-	-	-	46,493	46,493	(231,475)	(2,624)	(43,363)	-	(277,462)	53,765	5,326	59,091
20-129	1,001,788	-	-	-	-	-	(519,609)	(5,891)	(97,341)	(65,273)	(688,114)	120,690	(7,477)	113,213
20-381	420,632	-	-	-	43,066	43,066	(218,174)	(2,473)	(40,871)	-	(261,518)	50,675	4,933	55,608
21-014	1,955,205	-	-	-	142,749	142,749	(1,014,128)	(11,497)	(189,981)	-	(1,215,606)	235,552	16,351	251,903
21-016	12,168,232	-	-	-	1,652,558	1,652,558	(6,311,431)	(71,552)	(1,182,349)	-	(7,565,332)	1,465,962	189,297	1,655,259
21-018	973,762	-	-	-	101,274	101,274	(505,072)	(5,726)	(94,617)	-	(605,415)	117,314	11,601	128,915
21-130	2,684,287	-	-	-	-	-	(1,392,289)	(15,784)	(260,824)	(53,677)	(1,722,574)	323,388	(6,149)	317,239
21-756	669,963	-	-	-	-	-	(347,497)	(3,940)	(65,098)	(100,268)	(516,803)	80,714	(11,486)	69,228
22-001	1,047,958	-	-	-	81,080	81,080	(543,556)	(6,162)	(101,827)	-	(651,545)	126,252	9,288	135,540
22-006	20,292	-	-	-	-	-	(10,525)	(119)	(1,972)	(9,565)	(22,181)	2,445	(1,096)	1,349
22-007	713,404	-	-	-	-	-	(370,029)	(4,195)	(69,319)	(53,610)	(497,153)	85,947	(6,141)	79,806
22-010	1,045,032	-	-	-	24,896	24,896	(542,038)	(6,145)	(101,542)	-	(649,725)	125,900	2,852	128,752
22-011	933,107	-	-	-	-	-	(483,985)	(5,487)	(90,667)	(82,040)	(662,179)	112,416	(9,398)	103,018
22-012	685,709	-	-	-	-	-	(355,664)	(4,032)	(66,628)	(12,331)	(438,655)	82,611	(1,412)	81,199

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
22-187	2,037,673	-	-	-	-	-	(1,056,902)	(11,982)	(197,994)	(89,649)	(1,356,527)	245,488	(10,269)	235,219
22-259	499,829	-	-	-	-	-	(259,252)	(2,939)	(48,567)	(7,599)	(318,357)	60,217	(871)	59,346
22-708	921,851	-	-	-	15,813	15,813	(478,146)	(5,421)	(89,573)	-	(573,140)	111,059	1,811	112,870
22-800	166,057	-	-	-	(86,131)	(86,131)	(976)	(16,135)	(6,024)	(109,266)	20,006	(690)	19,316	
23-001	735,272	-	-	-	64,551	64,551	(381,371)	(4,324)	(71,444)	-	(457,139)	88,581	7,394	95,975
23-003	506,753	-	-	-	28,143	28,143	(262,843)	(2,980)	(49,240)	-	(315,063)	61,051	3,224	64,275
23-009	4,730,223	-	-	-	-	-	(2,453,477)	(27,815)	(459,621)	(58,291)	(2,999,204)	569,871	(6,677)	563,194
23-010	973,868	-	-	-	159,606	159,606	(505,127)	(5,727)	(94,628)	-	(605,482)	117,326	18,282	135,608
23-013	267,751	-	-	-	-	-	(138,877)	(1,574)	(26,017)	(11,710)	(178,178)	32,257	(1,341)	30,916
23-014	909,047	-	-	-	58,334	58,334	(471,505)	(5,345)	(88,329)	-	(565,179)	109,517	6,682	116,199
23-015	868,884	-	-	-	130,508	130,508	(450,674)	(5,109)	(84,427)	-	(540,210)	104,678	14,949	119,627
23-016	624,613	-	-	-	34,479	34,479	(323,975)	(3,673)	(60,692)	-	(388,340)	75,250	3,950	79,200
23-153	3,070,871	-	-	-	74,244	74,244	(1,592,803)	(18,057)	(298,387)	-	(1,909,247)	369,962	8,505	378,467
24-013	1,300,173	-	-	-	-	-	(674,375)	(7,645)	(126,334)	(129,073)	(937,427)	156,638	(14,785)	141,853
24-204	905,296	-	-	-	36,487	36,487	(469,560)	(5,323)	(87,965)	-	(562,848)	109,065	4,179	113,244
25-001	1,474,250	-	-	-	-	-	(764,665)	(8,669)	(143,248)	(184,905)	(1,101,487)	177,610	(21,180)	156,430
25-004	2,115,670	-	-	-	58,348	58,348	(1,097,358)	(12,441)	(205,573)	-	(1,315,372)	254,884	6,684	261,568
25-007	1,060,989	-	-	-	77,310	77,310	(550,315)	(6,239)	(103,093)	-	(659,647)	127,822	8,856	136,678
25-010	3,218,702	-	-	-	57,818	57,818	(1,669,480)	(18,927)	(312,751)	-	(2,001,158)	387,772	6,623	394,395
25-016	2,725,050	-	-	-	36,072	36,072	(1,413,432)	(16,024)	(264,785)	-	(1,694,241)	328,299	4,132	332,431
25-028	20,258	-	-	-	-	-	(10,507)	(119)	(1,968)	(8,201)	(20,795)	2,441	(939)	1,502
25-029	632	-	-	-	-	-	(328)	(4)	(61)	(108,988)	(109,381)	76	(12,484)	(12,408)
25-030	10,643	-	-	-	-	-	(5,520)	(63)	(1,034)	(11,637)	(18,254)	1,282	(1,333)	(51)
25-033	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-034	130,662	-	-	-	-	-	(67,772)	(768)	(12,696)	(3,237)	(84,473)	15,741	(371)	15,370
25-035	53,726	-	-	-	-	-	(27,867)	(316)	(5,220)	(16,678)	(50,081)	6,473	(1,910)	4,563
25-037	27,575	-	-	-	-	-	(14,302)	(162)	(2,679)	(7,024)	(24,167)	3,322	(805)	2,517
25-038	11,882	-	-	-	-	-	(6,163)	(70)	(1,155)	(14,935)	(22,323)	1,431	(1,711)	(280)
25-039	25,752	-	-	-	-	-	(13,357)	(151)	(2,502)	(6,074)	(22,084)	3,102	(696)	2,406
25-040	18,275	-	-	-	-	-	(9,479)	(107)	(1,776)	(3,896)	(15,258)	2,202	(446)	1,756
25-041	38,061	-	-	-	-	-	(19,741)	(224)	(3,698)	(69,329)	(92,992)	4,585	(7,942)	(3,357)
25-042	33,550	-	-	-	-	-	(17,402)	(197)	(3,260)	(4,773)	(25,632)	4,042	(547)	3,495
25-043	64,459	-	-	-	7,335	7,335	(33,434)	(379)	(6,263)	-	(40,076)	7,766	840	8,606
25-044	93,653	-	-	-	-	-	(48,576)	(551)	(9,100)	(966)	(59,193)	11,283	(111)	11,172
25-045	20,077	-	-	-	4,857	4,857	(10,413)	(118)	(1,951)	-	(12,482)	2,419	556	2,975
25-046	7,026	-	-	-	-	-	(3,644)	(41)	(683)	(11,883)	(16,251)	846	(1,361)	(515)
25-047	39,534	-	-	-	-	-	(20,506)	(232)	(3,841)	(7,402)	(31,981)	4,763	(848)	3,915
25-048	20,383	-	-	-	-	-	(10,573)	(120)	(1,981)	(9,265)	(21,939)	2,456	(1,061)	1,395
25-049	8,229	-	-	-	11,943	11,943	(4,268)	(48)	(800)	-	(5,116)	991	1,368	2,359
25-112	1,344,802	-	-	-	78,904	78,904	(697,523)	(7,908)	(130,670)	-	(836,101)	162,014	9,038	171,052
25-123	41,830,803	-	-	-	-	-	(21,696,846)	(245,975)	(4,064,567)	(1,197,813)	(27,205,201)	5,039,546	(137,206)	4,902,340
25-124	9,540,533	-	-	-	134,609	134,609	(4,948,494)	(56,101)	(927,023)	-	(5,931,618)	1,149,391	15,419	1,164,810
25-145	827,650	-	-	-	25,052	25,052	(429,286)	(4,867)	(80,420)	-	(514,573)	99,711	2,870	102,581
25-216	3,585,631	-	-	-	-	-	(1,859,799)	(21,084)	(348,404)	(32,353)	(2,261,640)	431,977	(3,706)	428,271
25-241	1,595,563	-	-	-	-	-	(827,588)	(9,382)	(155,036)	(39,830)	(1,031,836)	192,225	(4,562)	187,663
25-255	10,251,927	-	-	-	17,587	17,587	(5,317,481)	(60,284)	(996,147)	-	(6,373,912)	1,235,096	2,015	1,237,111
25-263	6,617,030	-	-	-	434,811	434,811	(3,432,128)	(38,910)	(642,956)	-	(4,113,994)	797,183	49,807	846,990
25-275	6,146,086	-	-	-	350,159	350,159	(3,187,858)	(36,140)	(597,196)	-	(3,821,194)	740,447	40,110	780,557
25-282	7,513,815	-	-	-	-	-	(3,897,274)	(44,183)	(730,094)	(320,083)	(4,991,634)	905,223	(36,665)	868,558
25-293	2,565,096	-	-	-	45,204	45,204	(1,330,467)	(15,083)	(249,242)	-	(1,594,792)	309,029	5,178	314,207

School Employees Retirement System of Ohio

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

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Employer Code	Net OPEB 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	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
25-295	3,583,195	-	-	-	96,265	96,265	(1,858,536)	(21,070)	(348,168)	-	(2,227,774)	431,684	11,027	442,711
25-707	993,949	-	-	-	-	-	(515,543)	(5,845)	(96,579)	(92,013)	(709,980)	119,746	(10,540)	109,206
25-720	12,178,823	-	-	-	-	-	(6,316,925)	(71,614)	(1,183,378)	(1,415,719)	(8,987,636)	1,467,238	(162,167)	1,305,071
25-800	40,026	-	-	-	-	-	(20,761)	(235)	(3,889)	(13,127)	(38,012)	4,822	(1,504)	3,318
25-801	40,888	-	-	-	-	-	(21,208)	(240)	(3,973)	(4,519)	(29,940)	4,926	(518)	4,408
25-803	1,289,534	-	-	-	336,441	336,441	(668,857)	(7,583)	(125,300)	-	(801,740)	155,356	38,538	193,894
25-804	47,247	-	-	-	-	-	(24,506)	(278)	(4,591)	(31,774)	(61,149)	5,692	(3,640)	2,052
25-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-806	107,412	-	-	-	-	-	(55,712)	(632)	(10,437)	(33,811)	(100,592)	12,940	(3,873)	9,067
25-807	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-808	325,258	-	-	-	-	-	(168,705)	(1,913)	(31,604)	(62,999)	(265,221)	39,185	(7,216)	31,969
25-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-810	167,004	-	-	-	-	-	(86,622)	(982)	(16,227)	(487)	(104,318)	20,120	(56)	20,064
25-811	186,027	-	-	-	27,185	27,185	(96,489)	(1,094)	(18,076)	-	(115,659)	22,412	3,114	25,526
25-812	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-813	1,245	-	-	-	-	-	(646)	(7)	(121)	(292,753)	(293,527)	150	(33,534)	(33,384)
25-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-815	51,835	-	-	-	5,087	5,087	(26,886)	(305)	(5,037)	-	(32,228)	6,245	583	6,828
25-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-817	249,706	-	-	-	-	-	(129,518)	(1,468)	(24,263)	(71,148)	(226,397)	30,083	(8,150)	21,933
25-818	48,398	-	-	-	3,542	3,542	(25,103)	(285)	(4,703)	-	(30,091)	5,831	406	6,237
25-820	219,581	-	-	-	-	-	(113,892)	(1,291)	(21,336)	(16,984)	(153,503)	26,454	(1,946)	24,508
25-821	19,850	-	-	-	-	-	(10,296)	(117)	(1,929)	(3,793)	(16,135)	2,391	(434)	1,957
25-823	-	-	-	-	-	-	-	-	-	(19,542)	(19,542)	-	(2,239)	(2,239)
25-824	318,732	-	-	-	125,126	125,126	(165,320)	(1,874)	(30,970)	-	(198,164)	38,399	14,333	52,732
25-825	77,551	-	-	-	-	-	(40,224)	(456)	(7,535)	(15,950)	(64,165)	9,343	(1,827)	7,516
25-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-829	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-830	42,333	-	-	-	-	-	(21,957)	(249)	(4,113)	(67)	(26,386)	5,100	(8)	5,092
25-831	56,063	-	-	-	11,932	11,932	(29,079)	(330)	(5,447)	-	(34,856)	6,754	1,367	8,121
25-832	15,726	-	-	-	-	-	(8,157)	(92)	(1,528)	(1,270)	(11,047)	1,895	(145)	1,750
25-833	39,880	-	-	-	-	-	(20,685)	(235)	(3,875)	(16,350)	(41,145)	4,805	(1,873)	2,932
25-834	90,741	-	-	-	-	-	(47,066)	(534)	(8,817)	(32,087)	(88,504)	10,932	(3,676)	7,256
25-836	76,544	-	-	-	-	-	(39,702)	(450)	(7,438)	(2,524)	(50,114)	9,222	(289)	8,933
25-838	232,771	-	-	-	99,848	99,848	(120,734)	(1,369)	(22,618)	-	(144,721)	28,043	11,437	39,480
25-840	542,233	-	-	-	91,283	91,283	(281,246)	(3,188)	(52,687)	-	(337,121)	65,325	10,456	75,781
25-841	129,656	-	-	-	-	-	(67,250)	(762)	(12,598)	(24,967)	(105,577)	15,620	(2,860)	12,760
25-842	21,516	-	-	-	-	-	(11,160)	(127)	(2,091)	(5,556)	(18,934)	2,592	(636)	1,956
25-843	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-844	25,411	-	-	-	-	-	(13,180)	(149)	(2,469)	(44,152)	(59,950)	3,061	(5,058)	(1,997)
25-846	185,865	-	-	-	25,326	25,326	(96,405)	(1,093)	(18,060)	-	(115,558)	22,392	2,901	25,293
25-847	41,937	-	-	-	-	-	(21,752)	(247)	(4,075)	(15,573)	(41,647)	5,052	(1,784)	3,268
25-849	39,276	-	-	-	-	-	(20,372)	(231)	(3,816)	(6,669)	(31,088)	4,732	(764)	3,968
25-852	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-853	294,263	-	-	-	36,129	36,129	(152,629)	(1,730)	(28,593)	-	(182,952)	35,451	4,139	39,590
25-855	270,410	-	-	-	-	-	(140,257)	(1,590)	(26,275)	(85,213)	(253,335)	32,578	(9,761)	22,817
25-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-860	141,009	-	-	-	3,909	3,909	(73,139)	(829)	(13,701)	-	(87,669)	16,988	448	17,436
25-864	212,874	-	-	-	56,065	56,065	(110,413)	(1,252)	(20,684)	-	(132,349)	25,646	6,422	32,068
25-866	-	-	-	-	-	-	-	-	-	-	-	-	-	-

School Employees Retirement System of Ohio

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		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
25-867	49,569	-	-	-	3,848	3,848	(25,710)	(291)	(4,816)	-	(30,817)	5,972	441	6,413
25-868	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-870	110,305	-	-	-	2,542	2,542	(57,213)	(649)	(10,718)	-	(68,580)	13,289	291	13,580
25-871	39,998	-	-	-	5,399	5,399	(20,746)	(235)	(3,886)	-	(24,867)	4,819	618	5,437
25-874	14,968	-	-	-	-	-	(7,763)	(88)	(1,454)	(1,199)	(10,504)	1,803	(137)	1,666
25-876	-	-	-	-	-	-	-	-	-	(114,062)	(114,062)	-	(13,065)	(13,065)
25-879	162,420	-	-	-	42,752	42,752	(84,244)	(955)	(15,782)	-	(100,981)	19,567	4,897	24,464
25-880	82,642	-	-	-	-	-	(42,865)	(486)	(8,030)	(3,901)	(55,282)	9,956	(447)	9,509
25-881	127,306	-	-	-	39,536	39,536	(66,031)	(749)	(12,370)	-	(79,150)	15,337	4,529	19,866
25-882	95,791	-	-	-	-	-	(49,685)	(563)	(9,308)	(27,766)	(87,322)	11,540	(3,181)	8,359
25-883	271,901	-	-	-	-	-	(141,030)	(1,599)	(26,420)	(67,361)	(236,410)	32,757	(7,716)	25,041
25-886	37,502	-	-	-	-	-	(19,452)	(221)	(3,644)	(3,386)	(26,703)	4,518	(388)	4,130
25-887	214,481	-	-	-	73,058	73,058	(111,247)	(1,261)	(20,840)	-	(133,348)	25,839	8,369	34,208
25-888	49,553	-	-	-	21,588	21,588	(25,702)	(291)	(4,815)	-	(30,808)	5,970	2,473	8,443
25-889	71,880	-	-	-	29,178	29,178	(37,283)	(423)	(6,984)	-	(44,690)	8,660	3,342	12,002
25-890	46,828	-	-	-	-	-	(24,289)	(275)	(4,550)	(6,775)	(35,889)	5,642	(776)	4,866
25-891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-892	276,367	-	-	-	133,839	133,839	(143,346)	(1,625)	(26,854)	-	(171,825)	33,295	15,331	48,626
25-894	64,660	-	-	-	-	-	(33,538)	(380)	(6,283)	(12,183)	(52,384)	7,790	(1,396)	6,394
25-895	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-896	34,698	-	-	-	-	-	(17,997)	(204)	(3,372)	(28,412)	(49,985)	4,180	(3,254)	926
25-898	296,482	-	-	-	64,137	64,137	(153,779)	(1,743)	(28,808)	-	(184,330)	35,718	7,347	43,065
25-912	10,990,399	-	-	-	1,751,925	1,751,925	(5,700,512)	(64,626)	(1,067,902)	-	(6,833,040)	1,324,063	200,679	1,524,742
25-914	1,713,181	-	-	-	-	-	(888,594)	(10,074)	(166,464)	(422,572)	(1,487,704)	206,395	(48,405)	157,990
25-930	126,559	-	-	-	37,827	37,827	(65,644)	(744)	(12,297)	-	(78,685)	15,247	4,333	19,580
25-933	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-937	54,822	-	-	-	10,196	10,196	(28,435)	(322)	(5,327)	-	(34,084)	6,605	1,168	7,773
25-939	262,143	-	-	-	162,668	162,668	(135,969)	(1,541)	(25,472)	-	(162,982)	31,582	18,633	50,215
25-940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-943	221,660	-	-	-	62,291	62,291	(114,971)	(1,303)	(21,538)	-	(137,812)	26,704	7,135	33,839
25-945	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-948	482,779	-	-	-	561,647	561,647	(250,408)	(2,839)	(46,910)	-	(300,157)	58,163	64,335	122,498
25-950	69,222	-	-	-	20,393	20,393	(35,904)	(407)	(6,726)	-	(43,037)	8,340	2,336	10,676
25-953	127,624	-	-	-	8,082	8,082	(66,196)	(750)	(12,401)	-	(79,347)	15,375	926	16,301
26-001	1,364,223	-	-	-	79,401	79,401	(707,597)	(8,022)	(132,557)	-	(848,176)	164,354	9,095	173,449
26-002	436,599	-	-	-	-	-	(226,456)	(2,567)	(42,423)	(41,795)	(313,241)	52,599	(4,788)	47,811
26-010	170,993	-	-	-	17,322	17,322	(88,691)	(1,005)	(16,615)	-	(106,311)	20,600	1,984	22,584
26-013	290,352	-	-	-	12,652	12,652	(150,600)	(1,707)	(28,213)	-	(180,520)	34,980	1,449	36,429
26-017	594,668	-	-	-	-	-	(308,443)	(3,497)	(57,782)	(13,944)	(383,666)	71,642	(1,597)	70,045
26-019	549,661	-	-	-	-	-	(285,099)	(3,232)	(53,409)	(4,287)	(346,027)	66,220	(491)	65,729
26-020	535,235	-	-	-	-	-	(277,616)	(3,147)	(52,007)	(13,476)	(346,246)	64,482	(1,544)	62,938
26-374	701,583	-	-	-	70,860	70,860	(363,898)	(4,125)	(68,171)	-	(436,194)	84,523	8,117	92,640
26-876	152,966	-	-	-	7,568	7,568	(79,340)	(899)	(14,863)	-	(95,102)	18,428	867	19,295
27-001	223,699	-	-	-	53,711	53,711	(116,028)	(1,315)	(21,736)	-	(139,079)	26,950	6,152	33,102
27-019	1,129,341	-	-	-	-	-	(585,768)	(6,641)	(109,735)	(4,435)	(706,579)	136,057	(508)	135,549
27-142	728,895	-	-	-	30,889	30,889	(378,064)	(4,286)	(70,824)	-	(453,174)	87,813	3,538	91,351
27-762	412,571	-	-	-	37,419	37,419	(213,993)	(2,426)	(40,088)	-	(256,507)	49,704	4,286	53,990
28-005	1,501,247	-	-	-	96,595	96,595	(778,669)	(8,828)	(145,871)	-	(933,368)	180,862	11,065	191,927

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
28-006	1,189,204	-	-	-	-	-	(616,817)	(6,993)	(115,551)	(27,401)	(766,762)	143,269	(3,139)	140,130
28-014	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28-019	1,516,375	-	-	-	-	-	(786,515)	(8,917)	(147,341)	(97,672)	(1,040,445)	182,685	(11,188)	171,497
28-020	509,785	-	-	-	35,259	35,259	(264,416)	(2,998)	(49,534)	-	(316,948)	61,416	4,039	65,455
28-023	819,721	-	-	-	35,043	35,043	(425,174)	(4,820)	(79,650)	-	(509,644)	98,755	4,014	102,769
29-001	702,176	-	-	-	-	-	(364,205)	(4,129)	(68,228)	(33,745)	(470,307)	84,594	(3,865)	80,729
29-004	353,400	-	-	-	33,169	33,169	(183,302)	(2,078)	(34,339)	-	(219,719)	42,576	3,799	46,375
29-011	1,136,300	-	-	-	38,208	38,208	(589,377)	(6,682)	(110,411)	-	(706,470)	136,895	4,377	141,272
29-013	681,967	-	-	-	19,525	19,525	(353,723)	(4,010)	(66,265)	-	(423,998)	82,160	2,237	84,397
29-014	88,195	-	-	-	127,996	127,996	(45,745)	(519)	(8,570)	-	(54,834)	10,625	14,662	25,287
29-209	2,076,705	-	-	-	19,402	19,402	(1,077,148)	(12,212)	(201,787)	-	(1,291,147)	250,190	2,223	252,413
29-223	2,461,549	-	-	-	131,458	131,458	(1,276,759)	(14,475)	(239,181)	-	(1,530,415)	296,554	15,058	311,612
29-401	449,667	-	-	-	-	-	(233,234)	(2,644)	(43,693)	(215)	(279,786)	54,173	(25)	54,148
29-406	4,017,996	-	-	-	-	-	(2,084,058)	(23,627)	(390,416)	(156,443)	(2,654,544)	484,066	(17,920)	466,146
29-706	400,692	-	-	-	-	-	(207,831)	(2,356)	(38,934)	(24,044)	(273,165)	48,273	(2,754)	45,519
29-800	94,344	-	-	-	32,333	32,333	(48,934)	(555)	(9,167)	-	(58,656)	11,366	3,704	15,070
29-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29-899	66,088	-	-	-	3,487	3,487	(34,279)	(389)	(6,422)	-	(41,090)	7,962	399	8,361
29-909	508,813	-	-	-	-	-	(263,912)	(2,992)	(49,440)	(140,321)	(456,665)	61,299	(16,073)	45,226
30-001	653,541	-	-	-	136,943	136,943	(338,979)	(3,843)	(63,503)	-	(406,325)	78,735	15,687	94,422
30-027	663,818	-	-	-	-	-	(344,310)	(3,903)	(64,501)	(25,960)	(438,674)	79,973	(2,974)	76,999
30-028	634,395	-	-	-	-	-	(329,049)	(3,730)	(61,642)	(1,497)	(395,918)	76,428	(171)	76,257
30-115	925,526	-	-	-	184,236	184,236	(480,053)	(5,442)	(89,930)	-	(575,425)	111,502	21,104	132,606
31-001	3,468,518	-	-	-	-	-	(1,799,055)	(20,396)	(337,025)	(198,825)	(2,355,301)	417,868	(22,775)	395,093
31-004	99,830	-	-	-	-	-	(51,780)	(587)	(9,700)	(24,860)	(86,927)	12,027	(2,848)	9,179
31-009	61,974	-	-	-	7,986	7,986	(32,145)	(364)	(6,022)	-	(38,531)	7,466	915	8,381
31-013	198,752	-	-	-	-	-	(103,089)	(1,169)	(19,312)	(55,168)	(178,738)	23,945	(6,319)	17,626
31-015	665,609	-	-	-	58,049	58,049	(345,239)	(3,914)	(64,675)	-	(413,828)	80,189	6,649	86,838
31-044	1,388,840	-	-	-	87,070	87,070	(720,365)	(8,167)	(134,949)	-	(863,481)	167,320	9,974	177,294
31-046	3,402,955	-	-	-	216,302	216,302	(1,765,049)	(20,010)	(330,654)	-	(2,115,713)	409,969	24,777	434,746
31-047	1,155,702	-	-	-	13,989	13,989	(599,441)	(6,796)	(112,296)	-	(718,533)	139,233	1,602	140,835
31-048	3,076,578	-	-	-	55,571	55,571	(1,595,763)	(18,091)	(298,941)	-	(1,912,795)	370,649	6,365	377,014
31-049	3,926,868	-	-	-	112,750	112,750	(2,036,792)	(23,091)	(381,561)	-	(2,441,444)	473,087	12,915	486,002
31-052	83,504	-	-	-	2,746	2,746	(43,312)	(491)	(8,114)	-	(51,917)	10,060	315	10,375
31-053	92,730	-	-	-	126,531	126,531	(48,098)	(545)	(9,010)	-	(57,653)	11,172	14,494	25,666
31-054	116,221	-	-	-	15,467	15,467	(60,282)	(683)	(11,293)	-	(72,258)	14,002	1,772	15,774
31-055	27,773	-	-	-	-	-	(14,405)	(163)	(2,699)	(14,123)	(31,390)	3,346	(1,618)	1,728
31-056	5,499	-	-	-	-	-	(2,852)	(32)	(534)	(71,302)	(74,720)	663	(8,167)	(7,504)
31-057	127,342	-	-	-	39,973	39,973	(66,050)	(749)	(12,373)	-	(79,172)	15,342	4,579	19,921
31-058	615,691	-	-	-	-	-	(319,347)	(3,620)	(59,825)	(68)	(382,860)	74,175	(8)	74,167
31-059	53,127	-	-	-	77,103	77,103	(27,556)	(312)	(5,162)	-	(33,030)	6,400	8,832	15,232
31-060	27,221	-	-	-	39,506	39,506	(14,119)	(160)	(2,645)	-	(16,924)	3,279	4,525	7,804
31-119	28,704,699	-	-	-	-	-	(14,888,584)	(168,791)	(2,789,145)	(401,315)	(18,247,835)	3,458,185	(45,970)	3,412,215
31-155	147,506	-	-	-	-	-	(76,508)	(867)	(14,333)	(381)	(92,089)	17,771	(44)	17,727
31-175	1,176,488	-	-	-	62,241	62,241	(610,222)	(6,918)	(114,316)	-	(731,456)	141,737	7,129	148,866
31-182	447,052	-	-	-	-	-	(231,878)	(2,629)	(43,439)	(44,932)	(322,878)	53,858	(5,147)	48,711
31-184	476,291	-	-	-	-	-	(247,043)	(2,801)	(46,280)	(27,792)	(323,916)	57,381	(3,184)	54,197
31-212	753,763	-	-	-	157,843	157,843	(390,963)	(4,432)	(73,241)	-	(468,636)	90,809	18,080	108,889
31-218	776,348	-	-	-	-	-	(402,677)	(4,565)	(75,435)	(33,093)	(515,770)	93,530	(3,791)	89,739
31-220	810,122	-	-	-	87	87	(420,195)	(4,764)	(78,717)	-	(503,676)	97,599	10	97,609

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
31-231	2,003,565	-	-	-	-	-	(1,039,211)	(11,781)	(194,680)	(82,093)	(1,327,765)	241,379	(9,404)	231,975
31-248	852,164	-	-	-	-	-	(442,002)	(5,011)	(82,802)	(9,449)	(539,264)	102,664	(1,082)	101,582
31-252	2,134,141	-	-	-	139,466	139,466	(1,106,939)	(12,549)	(207,368)	-	(1,326,856)	257,110	15,975	273,085
31-253	4,020,182	-	-	-	-	-	(2,085,192)	(23,640)	(390,628)	(295,429)	(2,794,889)	484,329	(33,841)	450,488
31-256	2,932,925	-	-	-	-	-	(1,521,253)	(17,246)	(284,983)	(181,362)	(2,004,844)	353,343	(20,775)	332,568
31-261	2,522,364	-	-	-	-	-	(1,308,302)	(14,832)	(245,090)	(137,423)	(1,705,647)	303,881	(15,742)	288,139
31-268	861,854	-	-	-	-	-	(447,028)	(5,068)	(83,744)	(18,058)	(553,898)	103,831	(2,069)	101,762
31-310	1,384,389	-	-	-	-	-	(718,057)	(8,141)	(134,517)	(36,235)	(896,950)	166,784	(4,151)	162,633
31-733	2,655,400	-	-	-	-	-	(1,377,306)	(15,614)	(258,017)	(509,822)	(2,160,759)	319,908	(58,399)	261,509
31-736	1,898,742	-	-	-	88,515	88,515	(984,842)	(11,165)	(184,495)	-	(1,180,502)	228,750	10,139	238,889
31-800	170,589	-	-	-	-	-	(88,481)	(1,003)	(16,576)	(52,735)	(158,795)	20,552	(6,041)	14,511
31-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-807	133,089	-	-	-	-	-	(69,030)	(783)	(12,932)	(62,147)	(144,892)	16,034	(7,119)	8,915
31-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-810	66,014	-	-	-	-	-	(34,240)	(388)	(6,414)	(3,358)	(44,400)	7,953	(385)	7,568
31-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-823	41,769	-	-	-	-	-	(21,665)	(246)	(4,059)	(12,112)	(38,082)	5,032	(1,387)	3,645
31-824	26,131	-	-	-	-	-	(13,554)	(154)	(2,539)	(7,619)	(23,866)	3,148	(873)	2,275
31-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-838	400,383	-	-	-	-	-	(207,671)	(2,354)	(38,904)	(71,157)	(320,086)	48,236	(8,151)	40,085
31-841	19,465	-	-	-	-	-	(10,096)	(114)	(1,891)	(8,089)	(20,190)	2,345	(927)	1,418
31-845	355,729	-	-	-	-	-	(184,510)	(2,092)	(34,565)	(14,479)	(235,646)	42,856	(1,658)	41,198
31-846	115,786	-	-	-	76,570	76,570	(60,056)	(681)	(11,251)	-	(71,988)	13,949	8,771	22,720
31-848	229,496	-	-	-	45,005	45,005	(119,035)	(1,349)	(22,299)	-	(142,683)	27,648	5,155	32,803
31-849	15,125	-	-	-	-	-	(7,845)	(89)	(1,470)	(952)	(10,356)	1,822	(109)	1,713
31-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-856	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-860	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-868	71,509	-	-	-	-	-	(37,090)	(420)	(6,948)	(6,833)	(51,291)	8,615	(783)	7,832
31-872	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-873	1,328,381	-	-	-	354,224	354,224	(689,006)	(7,811)	(129,075)	-	(825,892)	160,036	40,575	200,611
31-877	50,455	-	-	-	-	-	(26,170)	(297)	(4,903)	(30,223)	(61,593)	6,079	(3,462)	2,617
31-878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-879	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-883	62,580	-	-	-	-	-	(32,459)	(368)	(6,081)	(23,704)	(62,612)	7,539	(2,715)	4,824
31-896	124,317	-	-	-	-	-	(64,481)	(731)	(12,079)	(25,157)	(102,448)	14,977	(2,882)	12,095
31-900	307,515	-	-	-	-	-	(159,502)	(1,808)	(29,880)	(26,084)	(217,274)	37,048	(2,988)	34,060
32-001	600,364	-	-	-	151,426	151,426	(311,397)	(3,530)	(58,335)	-	(373,262)	72,329	17,345	89,674
32-002	333,498	-	-	-	-	-	(172,979)	(1,961)	(32,405)	(3,752)	(211,097)	40,178	(430)	39,748
32-003	253,449	-	-	-	22,163	22,163	(131,459)	(1,490)	(24,627)	-	(157,576)	30,534	2,539	33,073
32-005	545,003	-	-	-	58,152	58,152	(282,683)	(3,205)	(52,956)	-	(338,844)	65,659	6,661	72,320
32-006	256,910	-	-	-	-	-	(133,254)	(1,511)	(24,963)	(1,971)	(161,699)	30,951	(226)	30,725
32-009	330,900	-	-	-	20,171	20,171	(171,632)	(1,946)	(32,153)	-	(205,731)	39,865	2,310	42,175
32-010	494,745	-	-	-	-	-	(256,615)	(2,909)	(48,073)	(47,316)	(354,913)	59,604	(5,420)	54,184
32-011	118,280	-	-	-	-	-	(61,349)	(696)	(11,493)	(13,664)	(87,202)	14,250	(1,565)	12,685
32-138	2,532,394	-	-	-	-	-	(1,313,505)	(14,891)	(246,065)	(77,761)	(1,652,222)	305,089	(8,907)	296,182
33-003	194,111	-	-	-	5,544	5,544	(100,682)	(1,141)	(18,861)	-	(120,684)	23,385	635	24,020
33-008	239,269	-	-	-	-	-	(124,104)	(1,407)	(23,249)	(10,166)	(158,926)	28,826	(1,165)	27,661

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
33-011	349,445	-	-	-	-	-	(181,251)	(2,055)	(33,954)	(380)	(217,640)	42,099	(44)	42,055
33-012	245,356	-	-	-	-	-	(127,262)	(1,443)	(23,840)	(12,052)	(164,597)	29,559	(1,381)	28,178
33-151	867,174	-	-	-	59,945	59,945	(449,787)	(5,099)	(84,261)	-	(539,147)	104,472	6,866	111,338
33-301	341,391	-	-	-	-	-	(177,073)	(2,007)	(33,172)	(31,334)	(243,586)	41,129	(3,589)	37,540
34-004	469,332	-	-	-	6,002	6,002	(243,434)	(2,760)	(45,604)	-	(291,798)	56,543	687	57,230
34-286	869,722	-	-	-	92,044	92,044	(451,108)	(5,114)	(84,508)	-	(540,730)	104,779	10,543	115,322
35-006	198,901	-	-	-	591	591	(103,166)	(1,170)	(19,327)	-	(123,663)	23,963	68	24,031
35-007	515,795	-	-	-	-	-	(267,533)	(3,033)	(50,118)	(33,076)	(353,760)	62,140	(3,789)	58,351
35-014	518,865	-	-	-	47,341	47,341	(269,125)	(3,051)	(50,416)	-	(322,592)	62,510	5,423	67,933
35-232	773,381	-	-	-	-	-	(401,138)	(4,548)	(75,147)	(12,555)	(493,388)	93,173	(1,438)	91,735
35-715	579,564	-	-	-	-	-	(300,609)	(3,408)	(56,314)	(52,310)	(412,641)	69,823	(5,992)	63,831
35-729	1,153,516	-	-	-	6,924	6,924	(598,307)	(6,783)	(112,084)	-	(717,174)	138,969	793	139,762
35-904	678,315	-	-	-	-	-	(351,829)	(3,989)	(65,910)	(166,912)	(588,640)	81,720	(19,119)	62,601
36-018	674,966	-	-	-	-	-	(350,092)	(3,969)	(65,584)	(11,897)	(431,542)	81,316	(1,363)	79,953
36-019	451,142	-	-	-	4,052	4,052	(233,999)	(2,653)	(43,836)	-	(280,488)	54,351	464	54,815
36-022	443,604	-	-	-	4,108	4,108	(230,089)	(2,608)	(43,104)	-	(275,801)	53,443	471	53,914
36-226	1,130,915	-	-	-	-	-	(586,584)	(6,650)	(109,887)	(44,679)	(747,800)	136,246	(5,118)	131,128
36-336	999,283	-	-	-	-	-	(518,309)	(5,876)	(97,097)	(21,553)	(642,835)	120,388	(2,469)	117,919
37-015	2,339,860	-	-	-	19,694	19,694	(1,213,641)	(13,759)	(227,357)	-	(1,454,757)	281,893	2,256	284,149
38-016	726,936	-	-	-	-	-	(377,048)	(4,275)	(70,634)	(23,686)	(475,643)	87,577	(2,713)	84,864
38-018	930,608	-	-	-	15,619	15,619	(482,689)	(5,472)	(90,424)	-	(578,585)	112,115	1,789	113,904
39-012	280,890	-	-	-	26,404	26,404	(145,692)	(1,652)	(27,293)	-	(174,637)	33,840	3,024	36,864
39-014	421,572	-	-	-	-	-	(218,661)	(2,479)	(40,963)	(34,008)	(296,111)	50,789	(3,896)	46,893
39-024	381,028	-	-	-	7,314	7,314	(197,632)	(2,241)	(37,023)	-	(236,896)	45,904	838	46,742
39-025	405,658	-	-	-	-	-	(210,407)	(2,385)	(39,416)	(15,378)	(267,586)	48,871	(1,762)	47,109
39-110	877,810	-	-	-	32,217	32,217	(455,303)	(5,162)	(85,294)	-	(545,759)	105,754	3,690	109,444
39-174	1,021,101	-	-	-	-	-	(529,626)	(6,004)	(99,217)	(17,272)	(652,119)	123,017	(1,978)	121,039
39-246	596,101	-	-	-	35,179	35,179	(309,186)	(3,505)	(57,921)	-	(370,612)	71,815	4,030	75,845
40-015	407,484	-	-	-	-	-	(211,354)	(2,396)	(39,594)	(73,428)	(326,772)	49,091	(8,411)	40,680
40-149	1,280,258	-	-	-	10,777	10,777	(664,045)	(7,528)	(124,399)	-	(795,972)	154,238	1,235	155,473
40-205	587,585	-	-	-	5,387	5,387	(304,769)	(3,455)	(57,094)	-	(365,318)	70,789	617	71,406
41-001	1,634,116	-	-	-	497,522	497,522	(847,585)	(9,609)	(158,782)	-	(1,015,976)	196,869	56,990	253,859
41-010	714,262	-	-	-	14,858	14,858	(370,474)	(4,200)	(69,403)	-	(444,077)	86,050	1,702	87,752
41-025	595,687	-	-	-	104,181	104,181	(308,972)	(3,503)	(57,881)	-	(370,356)	71,765	11,934	83,699
41-027	728,357	-	-	-	-	-	(377,785)	(4,283)	(70,772)	(50,696)	(503,536)	87,748	(5,807)	81,941
41-192	840,323	-	-	-	114,390	114,390	(435,860)	(4,941)	(81,652)	-	(522,453)	101,238	13,103	114,341
41-196	384,655	-	-	-	8,662	8,662	(199,513)	(2,262)	(37,376)	-	(239,151)	46,341	992	47,333
41-721	1,730,034	-	-	-	-	-	(897,336)	(10,173)	(168,102)	(1,260,503)	(2,336,114)	208,425	(144,387)	64,038
41-766	209,490	-	-	-	925	925	(108,658)	(1,232)	(20,355)	-	(130,245)	25,238	106	25,344
41-800	15,411	-	-	-	3,364	3,364	(7,993)	(91)	(1,497)	-	(9,581)	1,857	385	2,242
41-900	338,235	-	-	-	-	-	(175,436)	(1,989)	(32,865)	(84,318)	(294,608)	40,749	(9,658)	31,091
42-001	947,757	-	-	-	140,582	140,582	(491,584)	(5,573)	(92,091)	-	(589,248)	114,181	16,103	130,284
42-004	389,733	-	-	-	-	-	(202,147)	(2,292)	(37,869)	(30,975)	(273,283)	46,953	(3,548)	43,405
42-007	290,682	-	-	-	11,668	11,668	(150,771)	(1,709)	(28,245)	-	(180,725)	35,020	1,337	36,357
42-008	450,432	-	-	-	-	-	(233,630)	(2,649)	(43,767)	(7,960)	(288,006)	54,266	(912)	53,354
42-011	346,244	-	-	-	485	485	(179,590)	(2,036)	(33,643)	-	(215,269)	41,714	55	41,769
42-168	1,182,445	-	-	-	-	-	(613,312)	(6,953)	(114,894)	(35,343)	(770,502)	142,454	(4,048)	138,406
42-714	421,346	-	-	-	-	-	(218,544)	(2,478)	(40,941)	(20,974)	(282,937)	50,761	(2,403)	48,358
43-001	936,810	-	-	-	-	-	(485,906)	(5,509)	(91,027)	(182,705)	(765,147)	112,862	(20,928)	91,934
43-003	416,172	-	-	-	-	-	(215,861)	(2,447)	(40,438)	(77,114)	(335,860)	50,138	(8,833)	41,305

School Employees Retirement System of Ohio

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

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Employer Code	Net OPEB 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
43-005	1,019,107	-	-	-	-	-	(528,591)	(5,993)	(99,023)	(13,785)	(647,392)	122,776	(1,579)	121,197
43-008	2,228,856	-	-	-	297,578	297,578	(1,156,065)	(13,106)	(216,571)	-	(1,385,742)	268,520	34,087	302,607
43-009	1,150,598	-	-	-	-	-	(596,793)	(6,766)	(111,800)	(15,457)	(730,816)	138,618	(1,771)	136,847
43-014	1,511,068	-	-	-	15,703	15,703	(783,762)	(8,885)	(146,826)	-	(939,473)	182,045	1,799	183,844
43-238	666,502	-	-	-	-	-	(345,702)	(3,919)	(64,762)	(44,932)	(459,315)	80,297	(5,147)	75,150
43-239	4,140,432	-	-	-	-	-	(2,147,564)	(24,347)	(402,313)	(14,534)	(2,588,758)	498,817	(1,665)	497,152
43-329	139,921	-	-	-	-	-	(72,574)	(823)	(13,596)	(13,719)	(100,712)	16,857	(1,571)	15,286
43-397	4,172,573	-	-	-	-	-	(2,164,235)	(24,536)	(405,436)	(255,146)	(2,849,353)	502,689	(29,226)	473,463
43-551	3,049,824	-	-	-	-	-	(1,581,886)	(17,934)	(296,342)	(854,460)	(2,750,622)	367,426	(97,876)	269,550
43-702	335,082	-	-	-	-	-	(173,800)	(1,970)	(32,559)	(40,976)	(249,305)	40,369	(4,694)	35,675
43-836	4,996	-	-	-	-	-	(2,591)	(29)	(485)	(67,784)	(70,889)	602	(7,764)	(7,162)
44-001	177,249	-	-	-	5,779	5,779	(91,936)	(1,042)	(17,223)	-	(110,201)	21,354	662	22,016
44-004	74	-	-	-	108	108	(38)	-	(7)	-	(45)	9	12	21
44-016	743,817	-	-	-	2,913	2,913	(385,804)	(4,374)	(72,274)	-	(462,452)	89,611	334	89,945
44-017	1,040,799	-	-	-	49,434	49,434	(539,843)	(6,120)	(101,131)	-	(647,094)	125,390	5,663	131,053
44-022	486,262	-	-	-	24,338	24,338	(252,215)	(2,859)	(47,249)	-	(302,323)	58,582	2,788	61,370
44-024	668,595	-	-	-	10,472	10,472	(346,788)	(3,932)	(64,965)	-	(415,685)	80,549	1,200	81,749
44-025	453,064	-	-	-	14,895	14,895	(234,966)	(2,664)	(44,023)	-	(281,683)	54,583	1,706	56,289
44-148	565,536	-	-	-	-	-	(293,333)	(3,325)	(54,951)	(74,273)	(425,882)	68,133	(8,508)	59,625
44-319	535,941	-	-	-	56,010	56,010	(277,982)	(3,151)	(52,076)	-	(333,209)	64,567	6,416	70,983
44-771	372,873	-	-	-	-	-	(193,402)	(2,193)	(36,231)	(26,205)	(258,031)	44,922	(3,002)	41,920
45-001	952,476	-	-	-	1,984	1,984	(494,031)	(5,601)	(92,549)	-	(592,181)	114,749	227	114,976
45-007	1,978,788	-	-	-	105,504	105,504	(1,026,360)	(11,636)	(192,273)	-	(1,230,269)	238,394	12,085	250,479
45-016	730,768	-	-	-	120,251	120,251	(379,035)	(4,297)	(71,006)	-	(454,338)	88,039	13,774	101,813
45-029	953,464	-	-	-	-	-	(494,544)	(5,607)	(92,645)	(17,335)	(610,131)	114,868	(1,986)	112,882
45-031	1,997,816	-	-	-	189,221	189,221	(1,036,229)	(11,748)	(194,121)	-	(1,242,098)	240,686	21,675	262,361
45-032	941,223	-	-	-	-	-	(488,194)	(5,535)	(91,456)	(37,091)	(622,276)	113,393	(4,249)	109,144
45-033	746,346	-	-	-	-	-	(387,115)	(4,389)	(72,520)	(29,044)	(493,068)	89,916	(3,327)	86,589
45-034	811,685	-	-	-	-	-	(421,006)	(4,773)	(78,869)	(43,047)	(547,695)	97,787	(4,931)	92,856
45-035	320,680	-	-	-	-	-	(166,331)	(1,886)	(31,159)	(146,113)	(345,489)	38,634	(16,737)	21,897
45-170	2,998,359	-	-	-	68,429	68,429	(1,555,192)	(17,631)	(291,341)	-	(1,864,164)	361,226	7,838	369,064
45-267	728,706	-	-	-	2,386	2,386	(377,966)	(4,285)	(70,806)	-	(453,057)	87,791	273	88,064
45-394	976,804	-	-	-	-	-	(506,649)	(5,744)	(94,913)	(1,977)	(609,283)	117,680	(226)	117,454
45-737	519,703	-	-	-	-	-	(269,560)	(3,056)	(50,498)	(13,022)	(336,136)	62,611	(1,492)	61,119
45-842	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45-866	89,115	-	-	-	3,045	3,045	(46,222)	(524)	(8,659)	-	(55,405)	10,736	349	11,085
46-005	376,981	-	-	-	21,437	21,437	(195,533)	(2,217)	(36,630)	-	(234,380)	45,417	2,455	47,872
46-018	685,091	-	-	-	16,054	16,054	(355,344)	(4,029)	(66,568)	-	(425,941)	82,536	1,839	84,375
46-019	759,552	-	-	-	65,273	65,273	(393,965)	(4,466)	(73,803)	-	(472,234)	91,507	7,477	98,984
46-109	982,932	-	-	-	2,938	2,938	(509,828)	(5,780)	(95,508)	-	(611,116)	118,418	336	118,754
46-601	1,191,937	-	-	-	202,580	202,580	(618,235)	(7,009)	(115,817)	-	(741,061)	143,598	23,205	166,803
46-752	405,806	-	-	-	-	-	(210,484)	(2,386)	(39,431)	(57,220)	(309,521)	48,889	(6,554)	42,335
47-001	499,319	-	-	-	13,684	13,684	(258,987)	(2,936)	(48,517)	-	(310,440)	60,155	1,567	61,722
47-004	1,732,731	-	-	-	-	-	(898,735)	(10,189)	(168,364)	(11,607)	(1,088,895)	208,750	(1,329)	207,421
47-009	622,642	-	-	-	-	-	(322,953)	(3,661)	(60,500)	(12,144)	(399,258)	75,013	(1,391)	73,622
47-010	566,964	-	-	-	25,897	25,897	(294,074)	(3,334)	(55,090)	-	(352,498)	68,305	2,966	71,271
47-026	37,421	-	-	-	18,151	18,151	(19,409)	(220)	(3,636)	-	(23,265)	4,508	2,079	6,587
47-028	874,905	-	-	-	90,179	90,179	(453,797)	(5,145)	(85,012)	-	(543,954)	105,404	10,330	115,734
47-029	1,311,902	-	-	-	108,686	108,686	(680,459)	(7,714)	(127,473)	-	(815,646)	158,051	12,450	170,501
47-031	616,813	-	-	-	-	-	(319,929)	(3,627)	(59,934)	(32,128)	(415,618)	74,310	(3,680)	70,630

School Employees Retirement System of Ohio

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As of and for the Year Ended June 30, 2024

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Employer Code	Net OPEB 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
47-032	12,873	-	-	-	5,975	5,975	(6,677)	(76)	(1,251)	-	(8,004)	1,551	684	2,235
47-033	14,115	-	-	-	3,109	3,109	(7,321)	(83)	(1,372)	-	(8,776)	1,701	356	2,057
47-034	17,370	-	-	-	7,628	7,628	(9,010)	(102)	(1,688)	-	(10,800)	2,093	874	2,967
47-136	3,287,472	-	-	-	131,560	131,560	(1,705,149)	(19,331)	(319,433)	-	(2,043,913)	396,057	15,070	411,127
47-157	5,107,504	-	-	-	-	-	(2,649,166)	(30,033)	(496,280)	(24,632)	(3,200,111)	615,324	(2,822)	612,502
47-234	631,087	-	-	-	17,660	17,660	(327,333)	(3,711)	(61,321)	-	(392,365)	76,030	2,023	78,053
47-266	2,108,806	-	-	-	-	-	(1,093,798)	(12,400)	(204,906)	(19,336)	(1,330,440)	254,057	(2,215)	251,842
47-276	825,302	-	-	-	-	-	(428,068)	(4,853)	(80,192)	(62,073)	(575,186)	99,428	(7,110)	92,318
47-287	1,801,088	-	-	-	-	-	(934,190)	(10,591)	(175,006)	(104,368)	(1,224,155)	216,985	(11,955)	205,030
47-302	1,823,716	-	-	-	276,245	276,245	(945,927)	(10,724)	(177,205)	-	(1,133,856)	219,711	31,643	251,354
47-389	636,685	-	-	-	58,543	58,543	(330,236)	(3,744)	(61,865)	-	(395,845)	76,704	6,706	83,410
47-725	759,601	-	-	-	-	-	(393,990)	(4,467)	(73,808)	(83,797)	(556,062)	91,513	(9,599)	81,914
47-800	104,138	-	-	-	-	-	(54,014)	(612)	(10,119)	(77,864)	(142,609)	12,546	(8,919)	3,627
47-801	244,730	-	-	-	8,645	8,645	(126,937)	(1,439)	(23,780)	-	(152,156)	29,484	990	30,474
47-806	26,921	-	-	-	-	-	(13,963)	(158)	(2,616)	(5,855)	(22,592)	3,243	(671)	2,572
47-838	12,346	-	-	-	-	-	(6,404)	(73)	(1,200)	(48,927)	(56,604)	1,487	(5,604)	(4,117)
47-856	38,152	-	-	-	-	-	(19,789)	(224)	(3,707)	(17,381)	(41,101)	4,596	(1,991)	2,605
47-876	13,699	-	-	-	-	-	(7,105)	(81)	(1,331)	(16,344)	(24,861)	1,650	(1,872)	(222)
47-877	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47-885	92,241	-	-	-	29,540	29,540	(47,844)	(542)	(8,963)	-	(57,349)	11,113	3,384	14,497
47-887	85,470	-	-	-	1,074	1,074	(44,332)	(503)	(8,305)	-	(53,140)	10,297	123	10,420
47-888	19,517	-	-	-	-	-	(10,123)	(115)	(1,896)	(13,597)	(25,731)	2,351	(1,558)	793
47-890	90,722	-	-	-	2,076	2,076	(47,056)	(533)	(8,815)	-	(56,404)	10,930	238	11,168
47-891	102,029	-	-	-	-	-	(52,920)	(600)	(9,914)	(15,602)	(79,036)	12,292	(1,787)	10,505
47-903	9,361	-	-	-	-	-	(4,856)	(55)	(910)	(1,730)	(7,551)	1,128	(198)	930
48-001	607,483	-	-	-	-	-	(315,090)	(3,572)	(59,027)	(22,441)	(400,130)	73,186	(2,571)	70,615
48-005	12,417	-	-	-	-	-	(6,440)	(73)	(1,207)	(3,068)	(10,788)	1,496	(351)	1,145
48-008	525,019	-	-	-	-	-	(272,318)	(3,087)	(51,014)	(114,457)	(440,876)	63,251	(13,111)	50,140
48-013	1,561,800	-	-	-	27,021	27,021	(810,076)	(9,184)	(151,755)	-	(971,015)	188,157	3,095	191,252
48-015	3,335,177	-	-	-	161,616	161,616	(1,729,893)	(19,612)	(324,069)	-	(2,073,574)	401,804	18,513	420,317
48-016	1,832,116	-	-	-	74,850	74,850	(950,284)	(10,773)	(178,021)	-	(1,139,078)	220,723	8,574	229,297
48-018	159,404	-	-	-	64,997	64,997	(82,680)	(937)	(15,489)	-	(99,106)	19,204	7,445	26,649
48-019	166,408	-	-	-	-	-	(86,313)	(979)	(16,169)	(62,157)	(165,618)	20,048	(7,120)	12,928
48-020	81,952	-	-	-	11,191	11,191	(42,507)	(482)	(7,963)	-	(50,952)	9,873	1,282	11,155
48-021	179,086	-	-	-	116,313	116,313	(92,888)	(1,053)	(17,401)	-	(111,342)	21,575	13,323	34,898
48-022	54,418	-	-	-	28,646	28,646	(28,226)	(320)	(5,288)	-	(33,834)	6,556	3,281	9,837
48-023	12,294	-	-	-	4,835	4,835	(6,377)	(72)	(1,195)	-	(7,644)	1,481	554	2,035
48-024	18,704	-	-	-	27,145	27,145	(9,701)	(110)	(1,817)	-	(11,628)	2,253	3,109	5,362
48-195	17,365,604	-	-	-	-	-	(9,007,210)	(102,114)	(1,687,361)	(407,025)	(11,203,710)	2,092,113	(46,624)	2,045,489
48-229	1,228,423	-	-	-	-	-	(637,160)	(7,223)	(119,362)	(4,063)	(767,808)	147,994	(465)	147,529
48-254	3,644,968	-	-	-	390,486	390,486	(1,890,576)	(21,433)	(354,170)	-	(2,266,179)	439,126	44,729	483,855
48-260	1,765,311	-	-	-	2,194	2,194	(915,633)	(10,380)	(171,530)	-	(1,097,543)	212,675	251	212,926
48-801	-	-	-	-	-	-	-	-	-	(64,229)	(64,229)	-	(7,357)	(7,357)
48-802	473,852	-	-	-	-	-	(245,778)	(2,786)	(46,043)	(240,326)	(534,933)	57,087	(27,529)	29,558
48-805	186,566	-	-	-	54,585	54,585	(96,768)	(1,097)	(18,128)	-	(115,993)	22,476	6,253	28,729
48-806	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-807	41,946	-	-	-	-	-	(21,757)	(247)	(4,076)	(9,902)	(35,982)	5,053	(1,134)	3,919
48-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-809	123,348	-	-	-	14,570	14,570	(63,978)	(725)	(11,985)	-	(76,688)	14,860	1,669	16,529
48-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
48-811	151,505	-	-	-	40,849	40,849	(78,583)	(891)	(14,721)	-	(94,195)	18,252	4,679	22,931
48-812	2,066	-	-	-	-	-	(1,072)	(12)	(201)	(66,118)	(67,403)	249	(7,574)	(7,325)
48-815	288,897	-	-	-	-	-	(149,846)	(1,699)	(28,071)	(12,435)	(192,051)	34,805	(1,424)	33,381
48-818	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-821	208,791	-	-	-	31,612	31,612	(108,296)	(1,228)	(20,288)	-	(129,812)	25,154	3,621	28,775
48-822	177,477	-	-	-	-	-	(92,054)	(1,044)	(17,245)	(53,868)	(164,211)	21,381	(6,170)	15,211
48-823	163,080	-	-	-	4,173	4,173	(84,587)	(959)	(15,846)	-	(101,392)	19,647	478	20,125
48-824	103,037	-	-	-	-	-	(53,443)	(606)	(10,012)	(15,692)	(79,753)	12,413	(1,798)	10,615
48-825	253,502	-	-	-	-	-	(131,487)	(1,491)	(24,632)	(8,315)	(165,925)	30,541	(953)	29,588
48-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-828	113,237	-	-	-	8,730	8,730	(58,734)	(666)	(11,003)	-	(70,403)	13,642	1,000	14,642
48-830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-831	1,756,733	-	-	-	-	-	(911,184)	(10,330)	(170,696)	(279,665)	(1,371,875)	211,642	(32,035)	179,607
48-832	298,910	-	-	-	34,793	34,793	(155,039)	(1,758)	(29,044)	-	(185,841)	36,011	3,985	39,996
48-833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-834	76,895	-	-	-	30,639	30,639	(39,884)	(452)	(7,472)	-	(47,808)	9,264	3,510	12,774
48-835	80,718	-	-	-	-	-	(41,867)	(475)	(7,843)	(10,954)	(61,139)	9,724	(1,255)	8,469
48-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-845	-	-	-	-	-	-	-	-	-	(127,096)	(127,096)	-	(14,559)	(14,559)
48-847	267,048	-	-	-	35,344	35,344	(138,513)	(1,570)	(25,948)	-	(166,031)	32,172	4,049	36,221
48-854	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-860	153,151	-	-	-	6,721	6,721	(79,437)	(901)	(14,881)	-	(95,219)	18,451	770	19,221
48-861	50,888	-	-	-	15,284	15,284	(26,395)	(299)	(4,945)	-	(31,639)	6,131	1,751	7,882
48-867	28,188	-	-	-	-	-	(14,621)	(166)	(2,739)	(28,713)	(46,239)	3,396	(3,289)	107
49-006	555,974	-	-	-	-	-	(288,373)	(3,269)	(54,022)	(50,385)	(396,049)	66,981	(5,771)	61,210
49-018	612,534	-	-	-	5,015	5,015	(317,710)	(3,602)	(59,518)	-	(380,830)	73,795	574	74,369
49-019	910,198	-	-	-	178,732	178,732	(472,102)	(5,352)	(88,441)	-	(565,895)	109,656	20,473	130,129
49-021	68,169	-	-	-	63,482	63,482	(35,358)	(401)	(6,624)	-	(42,383)	8,213	7,272	15,485
49-228	739,280	-	-	-	64,203	64,203	(383,451)	(4,347)	(71,833)	-	(459,631)	89,064	7,354	96,418
49-754	485,286	-	-	-	128,327	128,327	(251,709)	(2,854)	(47,154)	-	(301,717)	58,465	14,699	73,164
50-001	599,453	-	-	-	-	-	(310,925)	(3,525)	(58,247)	(40,215)	(412,912)	72,219	(4,606)	67,613
50-002	1,696,357	-	-	-	-	-	(879,868)	(9,975)	(164,830)	(21,301)	(1,075,974)	204,368	(2,440)	201,928
50-005	1,866,099	-	-	-	117,554	117,554	(967,910)	(10,973)	(181,323)	-	(1,160,206)	224,817	13,466	238,283
50-006	1,023,639	-	-	-	-	-	(530,942)	(6,019)	(99,464)	(54,413)	(690,838)	123,322	(6,233)	117,089
50-011	379,011	-	-	-	14,785	14,785	(196,586)	(2,229)	(36,827)	-	(235,642)	45,661	1,694	47,355
50-012	173,167	-	-	-	-	-	(89,818)	(1,018)	(16,826)	(23,953)	(131,615)	20,862	(2,744)	18,118
50-013	526,109	-	-	-	-	-	(272,883)	(3,094)	(51,120)	(37,302)	(364,399)	63,383	(4,273)	59,110
50-014	575,517	-	-	-	-	-	(298,510)	(3,384)	(55,921)	(66,231)	(424,046)	69,335	(7,587)	61,748
50-016	340,293	-	-	-	-	-	(176,504)	(2,001)	(33,065)	(63,971)	(275,541)	40,997	(7,328)	33,669
50-019	240,439	-	-	-	7,076	7,076	(124,711)	(1,414)	(23,363)	-	(149,488)	28,967	811	29,778
50-020	269,313	-	-	-	13,619	13,619	(139,687)	(1,584)	(26,168)	-	(167,439)	32,445	1,560	34,005
50-021	715,132	-	-	-	46,157	46,157	(370,925)	(4,205)	(69,487)	-	(444,617)	86,155	5,287	91,442
50-022	18,685	-	-	-	-	-	(9,692)	(110)	(1,816)	(8,998)	(20,616)	2,251	(1,031)	1,220
50-116	797,748	-	-	-	32,950	32,950	(413,777)	(4,691)	(77,515)	-	(495,983)	96,108	3,774	99,882
50-193	637,776	-	-	-	-	-	(330,803)	(3,750)	(61,971)	(36,198)	(432,722)	76,836	(4,146)	72,690
50-210	4,435,960	-	-	-	-	-	(2,300,849)	(26,085)	(431,028)	(764,261)	(3,522,223)	534,420	(87,544)	446,876
50-741	422,745	-	-	-	2,996	2,996	(219,270)	(2,486)	(41,077)	-	(262,833)	50,930	343	51,273
50-800	53,277	-	-	-	42,108	42,108	(27,634)	(313)	(5,177)	-	(33,124)	6,418	4,823	11,241
50-802	56,268	-	-	-	-	-	(29,185)	(331)	(5,467)	(24,529)	(59,512)	6,779	(2,810)	3,969

School Employees Retirement System of Ohio

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		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
50-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-808	223,660	-	-	-	-	-	(116,008)	(1,315)	(21,732)	(47,127)	(186,182)	26,945	(5,398)	21,547
50-810	157,858	-	-	-	42,039	42,039	(81,878)	(928)	(15,339)	-	(98,145)	19,018	4,816	23,834
50-812	130,167	-	-	-	-	-	(67,515)	(765)	(12,648)	(8,849)	(89,777)	15,682	(1,014)	14,668
50-831	98,480	-	-	-	-	-	(51,080)	(579)	(9,569)	(18,036)	(79,264)	11,864	(2,066)	9,798
50-836	120,508	-	-	-	2,988	2,988	(62,505)	(709)	(11,709)	-	(74,923)	14,518	342	14,860
50-850	136,301	-	-	-	21,009	21,009	(70,697)	(801)	(13,244)	-	(84,742)	16,421	2,406	18,827
50-851	31,384	-	-	-	2,597	2,597	(16,278)	(185)	(3,049)	-	(19,512)	3,781	298	4,079
50-875	41,525	-	-	-	22,406	22,406	(21,538)	(244)	(4,035)	-	(25,817)	5,003	2,567	7,570
50-886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-892	80,623	-	-	-	-	-	(41,818)	(474)	(7,834)	(4,375)	(54,501)	9,713	(501)	9,212
50-900	1,028,278	-	-	-	-	-	(533,348)	(6,047)	(99,915)	(61,774)	(701,084)	123,881	(7,076)	116,805
51-011	483,856	-	-	-	37,311	37,311	(250,967)	(2,845)	(47,015)	-	(300,827)	58,292	4,274	62,566
51-016	351,534	-	-	-	39,639	39,639	(182,334)	(2,067)	(34,157)	-	(218,558)	42,351	4,541	46,892
51-017	682,129	-	-	-	-	-	(353,807)	(4,011)	(66,280)	(73,235)	(497,333)	82,179	(8,389)	73,790
51-018	507,416	-	-	-	43,764	43,764	(263,187)	(2,984)	(49,304)	-	(315,475)	61,131	5,013	66,144
51-019	23,775	-	-	-	-	-	(12,332)	(140)	(2,310)	(11,349)	(2,864)	2,864	(1,300)	1,564
51-020	188,414	-	-	-	-	-	(97,727)	(1,108)	(18,308)	(33,852)	(150,995)	22,699	(3,878)	18,821
51-021	200,556	-	-	-	121,186	121,186	(104,024)	(1,179)	(19,487)	-	(124,690)	24,162	13,882	38,044
51-162	2,144,138	-	-	-	-	-	(1,112,124)	(12,608)	(208,339)	(7,552)	(1,340,623)	258,314	(865)	257,449
51-750	729,222	-	-	-	-	-	(378,234)	(4,288)	(70,856)	(60,128)	(513,506)	87,853	(6,888)	80,965
51-767	531,456	-	-	-	-	-	(275,656)	(3,125)	(51,640)	(56,871)	(387,292)	64,027	(6,514)	57,513
51-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51-811	697,074	-	-	-	-	-	(361,559)	(4,099)	(67,732)	(79,638)	(513,028)	83,980	(9,122)	74,858
51-908	2,004,965	-	-	-	-	-	(1,039,937)	(11,790)	(194,816)	(230,252)	(1,476,795)	241,547	(26,375)	215,172
52-001	482,700	-	-	-	-	-	(250,368)	(2,838)	(46,902)	(8,745)	(308,853)	58,153	(1,002)	57,151
52-020	762,614	-	-	-	12,903	12,903	(395,553)	(4,484)	(74,101)	-	(474,138)	91,876	1,478	93,354
52-021	1,379,337	-	-	-	72,813	72,813	(715,436)	(8,111)	(134,026)	-	(857,573)	166,175	8,340	174,515
52-022	1,343,188	-	-	-	-	-	(696,686)	(7,898)	(130,513)	(14,138)	(849,235)	161,820	(1,619)	160,201
52-023	566,510	-	-	-	13,860	13,860	(293,838)	(3,331)	(55,046)	-	(352,215)	68,250	1,588	69,838
52-024	12,231	-	-	-	17,752	17,752	(6,344)	(72)	(1,188)	-	(7,604)	1,474	2,033	3,507
52-201	2,183,904	-	-	-	66,511	66,511	(1,132,750)	(12,842)	(212,203)	-	(1,357,795)	263,105	7,619	270,724
52-217	3,068,457	-	-	-	67,347	67,347	(1,591,551)	(18,043)	(298,152)	-	(1,907,746)	369,671	7,714	377,385
52-272	2,673,472	-	-	-	-	-	(1,386,679)	(15,721)	(259,773)	(29,409)	(1,691,582)	322,085	(3,369)	318,716
52-746	522,271	-	-	-	-	-	(270,892)	(3,071)	(50,747)	(112,671)	(437,381)	62,920	(12,906)	50,014
53-007	331,963	-	-	-	-	-	(172,183)	(1,952)	(32,256)	(6,048)	(212,439)	39,993	(693)	39,300
53-010	465,750	-	-	-	27,110	27,110	(241,576)	(2,739)	(45,255)	-	(289,570)	56,111	3,105	59,216
53-012	1,068,982	-	-	-	63,741	63,741	(554,461)	(6,286)	(103,870)	-	(664,617)	128,785	7,301	136,086
54-001	304,602	-	-	-	-	-	(157,991)	(1,791)	(29,597)	(26,682)	(216,061)	36,697	(3,056)	33,641
54-030	301,179	-	-	-	-	-	(156,216)	(1,771)	(29,265)	(19,478)	(206,730)	36,284	(2,231)	34,053
54-040	313,514	-	-	-	35,502	35,502	(162,614)	(1,844)	(30,463)	-	(194,921)	37,770	4,067	41,837
54-041	395,435	-	-	-	30,403	30,403	(205,104)	(2,325)	(38,423)	-	(245,852)	47,640	3,483	51,123
54-042	495,823	-	-	-	218	218	(257,174)	(2,916)	(48,178)	-	(308,268)	59,734	25	59,759
54-222	1,314,712	-	-	-	-	-	(681,916)	(7,731)	(127,746)	(71,019)	(888,412)	158,389	(8,135)	150,254
54-396	373,225	-	-	-	-	-	(193,585)	(2,195)	(36,265)	(15,635)	(247,680)	44,964	(1,791)	43,173
55-001	1,252,633	-	-	-	15,487	15,487	(649,717)	(7,366)	(121,714)	-	(778,797)	150,910	1,774	152,684
55-002	650,662	-	-	-	221,395	221,395	(337,486)	(3,826)	(63,223)	-	(404,535)	78,388	25,360	103,748
55-009	331,603	-	-	-	13,096	13,096	(171,996)	(1,950)	(32,221)	-	(206,167)	39,950	1,500	41,450
55-014	495,070	-	-	-	39,999	39,999	(256,784)	(2,911)	(48,104)	-	(307,799)	59,643	4,582	64,225
55-179	1,294,480	-	-	-	59,692	59,692	(671,422)	(7,612)	(125,781)	-	(804,815)	155,952	6,838	162,790

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
55-197	1,986,561	-	-	-	-	-	(1,030,392)	(11,681)	(193,028)	(13,559)	(1,248,660)	239,330	(1,553)	237,777
55-322	474,328	-	-	-	100,142	100,142	(246,025)	(2,789)	(46,089)	-	(294,903)	57,144	11,471	68,615
55-350	552,041	-	-	-	6,749	6,749	(286,333)	(3,246)	(53,640)	-	(343,219)	66,507	773	67,280
55-369	1,109,634	-	-	-	23,159	23,159	(575,546)	(6,525)	(107,820)	-	(689,891)	133,683	2,653	136,336
55-393	288,336	-	-	-	-	-	(149,554)	(1,695)	(28,017)	(16,918)	(196,184)	34,737	(1,938)	32,799
55-757	819,831	-	-	-	-	-	(425,231)	(4,821)	(79,660)	(29,554)	(539,266)	98,769	(3,385)	95,384
56-022	1,705,310	-	-	-	165,302	165,302	(884,512)	(10,028)	(165,700)	-	(1,060,240)	205,446	18,935	224,381
57-001	3,091,069	-	-	-	220,752	220,752	(1,603,279)	(18,176)	(300,349)	-	(1,921,804)	372,395	25,287	397,682
57-002	552,182	-	-	-	-	-	(286,406)	(3,247)	(53,654)	(55,107)	(398,414)	66,524	(6,312)	60,212
57-008	362,030	-	-	-	-	-	(187,778)	(2,129)	(35,177)	(35,936)	(261,020)	43,615	(4,116)	39,499
57-009	527,372	-	-	-	4,134	4,134	(273,538)	(3,101)	(51,243)	-	(327,882)	63,535	473	64,008
57-011	1,780,057	-	-	-	-	-	(923,282)	(10,467)	(172,962)	(176,821)	(1,283,532)	214,451	(20,254)	194,197
57-012	1,003,735	-	-	-	30,674	30,674	(520,618)	(5,902)	(97,530)	-	(624,050)	120,925	3,514	124,439
57-020	869,087	-	-	-	9,005	9,005	(450,779)	(5,110)	(84,446)	-	(540,335)	104,703	1,032	105,735
57-021	115,381	-	-	-	-	-	(59,846)	(678)	(11,211)	(20,147)	(91,882)	13,901	(2,308)	11,593
57-022	53,028	-	-	-	-	-	(27,505)	(312)	(5,153)	(7,108)	(40,078)	6,389	(814)	5,575
57-023	24,488	-	-	-	-	-	(12,701)	(144)	(2,379)	(2,126)	(17,350)	2,950	(244)	2,706
57-024	19,802	-	-	-	4,689	4,689	(10,271)	(116)	(1,924)	-	(12,311)	2,386	537	2,923
57-128	11,613,353	-	-	-	1,517,111	1,517,111	(6,023,626)	(68,289)	(1,128,433)	-	(7,220,348)	1,399,113	173,781	1,572,894
57-165	2,722,489	-	-	-	95,083	95,083	(1,412,103)	(16,009)	(264,536)	-	(1,692,648)	327,991	10,891	338,882
57-176	921,827	-	-	-	32,096	32,096	(478,134)	(5,421)	(89,571)	-	(573,126)	111,057	3,677	114,734
57-240	4,389,177	-	-	-	-	-	(2,276,583)	(25,809)	(426,482)	(390,657)	(3,119,531)	528,784	(44,749)	484,035
57-245	1,407,228	-	-	-	-	-	(729,902)	(8,275)	(136,736)	(25,732)	(900,645)	169,535	(2,948)	166,587
57-269	1,987,398	-	-	-	-	-	(1,030,826)	(11,686)	(193,109)	(241,743)	(1,477,364)	239,431	(27,691)	211,740
57-274	4,208,553	-	-	-	-	-	(2,182,897)	(24,747)	(408,932)	(250,147)	(2,866,723)	507,023	(28,654)	478,369
57-290	2,119,447	-	-	-	-	-	(1,099,317)	(12,463)	(205,940)	(83,463)	(1,401,183)	255,339	(9,560)	245,779
57-297	2,706,159	-	-	-	-	-	(1,403,634)	(15,913)	(262,949)	(65,488)	(1,747,984)	326,023	(7,501)	318,522
57-298	2,629,985	-	-	-	-	-	(1,364,123)	(15,465)	(255,547)	(178,083)	(1,813,217)	316,846	(20,399)	296,447
57-726	853,929	-	-	-	-	-	(442,917)	(5,021)	(82,974)	(35,335)	(566,247)	102,877	(4,047)	98,830
57-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-806	63,808	-	-	-	4,636	4,636	(33,096)	(375)	(6,200)	-	(39,671)	7,687	531	8,218
57-808	76,167	-	-	-	32,282	32,282	(39,506)	(448)	(7,401)	-	(47,355)	9,176	3,698	12,874
57-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-810	368,640	-	-	-	19,196	19,196	(191,207)	(2,168)	(35,820)	-	(229,195)	44,412	2,199	46,611
57-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-814	269,405	-	-	-	26,321	26,321	(139,735)	(1,584)	(26,177)	-	(167,496)	32,456	3,015	35,471
57-815	73,795	-	-	-	29,711	29,711	(38,276)	(434)	(7,170)	-	(45,880)	8,890	3,403	12,293
57-818	160,363	-	-	-	-	-	(83,177)	(943)	(15,582)	(46,417)	(146,119)	19,320	(5,317)	14,003
57-819	57,963	-	-	-	17,431	17,431	(30,064)	(341)	(5,632)	-	(36,037)	6,983	1,997	8,980
57-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-824	119,813	-	-	-	-	-	(62,145)	(705)	(11,642)	(19,399)	(93,891)	14,434	(2,222)	12,212
57-825	32,396	-	-	-	2,936	2,936	(16,803)	(190)	(3,148)	-	(20,141)	3,903	336	4,239
57-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-829	94,509	-	-	-	29,625	29,625	(49,020)	(556)	(9,183)	-	(58,759)	11,386	3,394	14,780
57-830	75,645	-	-	-	14,767	14,767	(39,235)	(445)	(7,350)	-	(47,030)	9,113	1,692	10,805
57-832	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-835	500,153	-	-	-	49,690	49,690	(259,420)	(2,941)	(48,598)	-	(310,959)	60,256	5,692	65,948

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
57-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-842	164,257	-	-	-	2,289	2,289	(85,197)	(966)	(15,960)	-	(102,123)	19,789	262	20,051
57-845	36,206	-	-	-	-	-	(18,780)	(213)	(3,518)	(15,441)	(37,952)	4,362	(1,769)	2,593
57-847	100,805	-	-	-	84,578	84,578	(52,286)	(593)	(9,795)	-	(62,674)	12,144	9,688	21,832
57-849	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-850	41,410	-	-	-	1,609	1,609	(21,479)	(244)	(4,024)	-	(25,747)	4,989	184	5,173
57-851	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-860	64,994	-	-	-	-	-	(33,711)	(382)	(6,315)	(36,381)	(76,789)	7,830	(4,167)	3,663
57-867	45,986	-	-	-	16,132	16,132	(23,852)	(270)	(4,468)	-	(28,590)	5,540	1,848	7,388
57-871	71,386	-	-	-	31,955	31,955	(37,027)	(420)	(6,936)	-	(44,383)	8,600	3,660	12,260
57-873	87,906	-	-	-	18,295	18,295	(45,595)	(517)	(8,542)	-	(54,654)	10,590	2,096	12,686
57-882	74,979	-	-	-	4,666	4,666	(38,890)	(441)	(7,286)	-	(46,617)	9,033	534	9,567
57-901	343,941	-	-	-	48,488	48,488	(178,396)	(2,022)	(33,420)	-	(213,838)	41,436	5,554	46,990
57-907	254,353	-	-	-	-	-	(131,928)	(1,496)	(24,715)	(51,000)	(209,139)	30,643	(5,842)	24,801
58-016	1,050,607	-	-	-	31,761	31,761	(544,930)	(6,178)	(102,084)	-	(653,192)	126,571	3,638	130,209
59-014	776,270	-	-	-	82,642	82,642	(402,636)	(4,565)	(75,428)	-	(482,629)	93,521	9,466	102,987
59-015	469,225	-	-	-	95,310	95,310	(243,378)	(2,759)	(45,593)	-	(291,730)	56,530	10,917	67,447
59-016	440,259	-	-	-	-	-	(228,354)	(2,589)	(42,779)	(51,084)	(324,806)	53,040	(5,852)	47,188
59-385	614,422	-	-	-	20,537	20,537	(318,689)	(3,613)	(59,701)	-	(382,003)	74,022	2,353	76,375
59-800	8,893	-	-	-	-	-	(4,613)	(52)	(864)	(1,890)	(7,419)	1,071	(217)	854
60-001	1,055,398	-	-	-	-	-	(547,415)	(6,206)	(102,550)	(72,631)	(728,802)	127,149	(8,320)	118,829
60-003	1,081,797	-	-	-	-	-	(561,107)	(6,361)	(105,115)	(116,980)	(789,563)	130,329	(13,400)	116,929
60-027	773,755	-	-	-	6,391	6,391	(401,332)	(4,550)	(75,183)	-	(481,065)	93,218	732	93,950
60-028	624,279	-	-	-	-	-	(323,802)	(3,671)	(60,659)	(149,956)	(538,088)	75,210	(17,177)	58,033
60-029	504,474	-	-	-	3,086	3,086	(261,661)	(2,966)	(49,018)	-	(313,645)	60,776	354	61,130
60-030	1,287,702	-	-	-	-	-	(667,907)	(7,572)	(125,122)	(48,220)	(848,821)	155,135	(5,523)	149,612
60-211	1,959,713	-	-	-	-	-	(1,016,466)	(11,524)	(190,419)	(110,846)	(1,329,255)	236,096	(12,697)	223,399
60-717	851,075	-	-	-	-	-	(441,436)	(5,005)	(82,696)	(9,681)	(538,818)	102,533	(1,109)	101,424
60-744	710,054	-	-	-	-	-	(368,292)	(4,175)	(68,994)	(121,455)	(562,916)	85,543	(13,912)	71,631
60-800	15,509	-	-	-	-	-	(8,044)	(91)	(1,507)	(9,945)	(19,587)	1,868	(1,139)	729
60-801	180,665	-	-	-	-	-	(93,707)	(1,062)	(17,555)	(7,166)	(119,490)	21,765	(821)	20,944
61-018	552,336	-	-	-	95,537	95,537	(286,486)	(3,248)	(53,669)	-	(343,403)	66,542	10,943	77,485
61-313	471,979	-	-	-	58,065	58,065	(244,806)	(2,775)	(45,861)	-	(293,442)	56,861	6,651	63,512
62-006	492,922	-	-	-	50,226	50,226	(255,669)	(2,899)	(47,896)	-	(306,464)	59,385	5,753	65,138
62-007	433,531	-	-	-	-	-	(224,865)	(2,549)	(42,125)	(43,261)	(312,800)	52,229	(4,955)	47,274
62-010	4,581	-	-	-	-	-	(2,376)	(27)	(445)	(19)	(2,867)	552	(2)	550
62-012	53,530	-	-	-	471	471	(27,765)	(315)	(5,201)	-	(33,281)	6,449	54	6,503
62-014	3,677	-	-	-	3,830	3,830	(1,907)	(22)	(357)	-	(2,286)	443	439	882
62-015	778,223	-	-	-	14,728	14,728	(403,649)	(4,576)	(75,617)	-	(483,842)	93,756	1,687	95,443
62-236	882,155	-	-	-	-	-	(457,557)	(5,187)	(85,716)	(47,875)	(596,335)	106,277	(5,484)	100,793
63-001	440,539	-	-	-	44,999	44,999	(228,499)	(2,590)	(42,806)	-	(273,895)	53,074	5,154	58,228
63-002	238,300	-	-	-	775	775	(123,602)	(1,401)	(23,155)	-	(148,158)	28,709	89	28,798
63-014	479,609	-	-	-	-	-	(248,764)	(2,820)	(46,602)	(729)	(298,915)	57,781	(84)	57,697
63-392	613,224	-	-	-	22,117	22,117	(318,068)	(3,606)	(59,585)	-	(381,259)	73,878	2,534	76,412
64-020	717,659	-	-	-	118,191	118,191	(372,236)	(4,220)	(69,733)	-	(446,189)	86,460	13,539	99,999
64-021	353,944	-	-	-	-	-	(183,584)	(2,081)	(34,392)	(7,845)	(227,902)	42,641	(899)	41,742
64-270	792,360	-	-	-	-	-	(410,982)	(4,659)	(76,991)	(12,641)	(505,273)	95,459	(1,448)	94,011
64-324	407,944	-	-	-	-	-	(211,593)	(2,399)	(39,639)	(43,523)	(297,154)	49,147	(4,986)	44,161
65-001	274,106	-	-	-	-	-	(142,173)	(1,612)	(26,634)	(62,236)	(232,655)	33,023	(7,129)	25,894

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
65-020	892,953	-	-	-	56,809	56,809	(463,158)	(5,251)	(86,765)	-	(555,174)	107,578	6,507	114,085
65-021	1,880,445	-	-	-	52,454	52,454	(975,351)	(11,057)	(182,717)	-	(1,169,125)	226,546	6,009	232,555
65-022	739,768	-	-	-	8,491	8,491	(383,703)	(4,350)	(71,881)	-	(459,934)	89,123	973	90,096
65-120	1,122,639	-	-	-	-	-	(582,292)	(6,601)	(109,083)	(12,099)	(710,075)	135,249	(1,386)	133,863
66-011	558,866	-	-	-	-	-	(289,873)	(3,286)	(54,303)	(25,421)	(372,883)	67,329	(2,912)	64,417
66-012	523,802	-	-	-	5,224	5,224	(271,686)	(3,080)	(50,896)	-	(325,662)	63,105	598	63,703
66-013	540,174	-	-	-	-	-	(280,178)	(3,176)	(52,487)	(9,479)	(345,320)	65,077	(1,086)	63,991
66-278	806,490	-	-	-	-	-	(418,311)	(4,742)	(78,364)	(22,091)	(523,508)	97,161	(2,531)	94,630
66-719	275,103	-	-	-	-	-	(142,691)	(1,618)	(26,731)	(1,575)	(172,615)	33,143	(180)	32,963
67-013	868,591	-	-	-	50,604	50,604	(450,522)	(5,108)	(84,398)	-	(540,028)	104,643	5,797	110,440
67-017	683,868	-	-	-	119,140	119,140	(354,709)	(4,021)	(66,449)	-	(425,179)	82,389	13,647	96,036
67-020	514,553	-	-	-	25,304	25,304	(266,889)	(3,026)	(49,997)	-	(319,912)	61,990	2,899	64,889
67-023	945,121	-	-	-	9,404	9,404	(490,216)	(5,558)	(91,834)	-	(587,608)	113,863	1,077	114,940
67-025	526,276	-	-	-	4,424	4,424	(272,969)	(3,095)	(51,137)	-	(327,201)	63,403	507	63,910
67-026	365,064	-	-	-	16,387	16,387	(189,352)	(2,147)	(35,472)	-	(226,971)	43,981	1,877	45,858
67-027	13,187	-	-	-	-	-	(6,840)	(78)	(1,281)	(1,897)	(10,096)	1,589	(217)	1,372
67-150	1,452,643	-	-	-	78,368	78,368	(753,458)	(8,542)	(141,149)	-	(903,149)	175,006	8,977	183,983
67-181	1,104,500	-	-	-	-	-	(572,883)	(6,495)	(107,321)	(150,651)	(837,350)	133,064	(17,257)	115,807
67-279	1,694,025	-	-	-	34,195	34,195	(878,659)	(9,961)	(164,603)	-	(1,053,223)	204,087	3,917	208,004
67-284	1,097,448	-	-	-	42,945	42,945	(569,226)	(6,453)	(106,636)	-	(682,315)	132,215	4,919	137,134
67-405	307,162	-	-	-	6,144	6,144	(159,319)	(1,806)	(29,846)	-	(190,971)	37,005	704	37,709
67-758	375,550	-	-	-	-	-	(194,791)	(2,208)	(36,491)	(52,031)	(285,521)	45,244	(5,960)	39,284
68-001	343,341	-	-	-	74,563	74,563	(178,084)	(2,019)	(33,361)	-	(213,464)	41,364	8,541	49,905
68-003	11,266	-	-	-	-	-	(5,843)	(66)	(1,095)	(2,424)	(9,428)	1,357	(278)	1,079
68-018	700,061	-	-	-	-	-	(363,108)	(4,117)	(68,023)	(27,479)	(462,727)	84,339	(3,148)	81,191
68-019	425,948	-	-	-	-	-	(220,931)	(2,505)	(41,388)	(21,347)	(286,171)	51,316	(2,445)	48,871
68-020	450,918	-	-	-	36,125	36,125	(233,882)	(2,652)	(43,814)	-	(280,348)	54,324	4,138	58,462
68-025	385,318	-	-	-	-	-	(199,857)	(2,266)	(37,440)	(17,121)	(256,684)	46,421	(1,961)	44,460
68-265	989,043	-	-	-	41,619	41,619	(512,998)	(5,816)	(96,102)	-	(614,916)	119,154	4,767	123,921
69-001	379,406	-	-	-	-	-	(196,791)	(2,231)	(36,866)	(11,148)	(247,036)	45,709	(1,277)	44,432
69-005	345,978	-	-	-	-	-	(179,452)	(2,034)	(33,618)	(6,776)	(221,880)	41,682	(776)	40,906
69-006	215,939	-	-	-	3,053	3,053	(112,003)	(1,270)	(20,982)	-	(134,255)	26,015	350	26,365
69-008	154,541	-	-	-	14,913	14,913	(80,158)	(909)	(15,016)	-	(96,083)	18,618	1,708	20,326
69-009	236,802	-	-	-	8,362	8,362	(122,825)	(1,392)	(23,009)	-	(147,226)	28,529	958	29,487
69-010	245,194	-	-	-	-	-	(127,178)	(1,442)	(23,825)	(631)	(153,076)	29,540	(72)	29,468
69-012	215,742	-	-	-	10,047	10,047	(111,901)	(1,269)	(20,963)	-	(134,133)	25,991	1,151	27,142
69-015	229,208	-	-	-	-	-	(118,886)	(1,348)	(22,271)	(10,893)	(153,398)	27,614	(1,248)	26,366
69-017	269,096	-	-	-	6,055	6,055	(139,575)	(1,582)	(26,147)	-	(167,304)	32,419	694	33,113
69-019	531,802	-	-	-	38,309	38,309	(275,836)	(3,127)	(51,674)	-	(330,637)	64,069	4,388	68,457
70-001	534,011	-	-	-	87,115	87,115	(276,982)	(3,140)	(51,888)	-	(332,010)	64,335	9,979	74,314
70-006	1,103,163	-	-	-	-	-	(572,190)	(6,487)	(107,191)	(55,405)	(741,273)	132,903	(6,346)	126,557
70-007	274,496	-	-	-	-	-	(142,376)	(1,614)	(26,672)	(25,233)	(195,895)	33,070	(2,890)	30,180
70-008	1,159,665	-	-	-	16,050	16,050	(601,496)	(6,819)	(112,681)	-	(720,996)	139,710	1,838	141,548
70-010	319,704	-	-	-	-	-	(165,824)	(1,880)	(31,065)	(6,755)	(205,524)	38,516	(774)	37,742
70-012	792,888	-	-	-	7,597	7,597	(411,256)	(4,662)	(77,042)	-	(492,960)	95,523	870	96,393
70-013	483,252	-	-	-	-	-	(250,654)	(2,842)	(46,956)	(5,880)	(306,332)	58,220	(673)	57,547
70-014	659,018	-	-	-	48,133	48,133	(341,820)	(3,875)	(64,035)	-	(409,730)	79,395	5,513	84,908
70-015	-	-	-	-	-	-	-	-	-	(363,545)	(363,545)	-	(41,643)	(41,643)
70-158	2,055,208	-	-	-	-	-	(1,065,998)	(12,085)	(199,698)	(88,504)	(1,366,285)	247,600	(10,138)	237,462
70-189	832,855	-	-	-	117,470	117,470	(431,986)	(4,897)	(80,926)	-	(517,809)	100,338	13,456	113,794

School Employees Retirement System of Ohio

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

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Employer Code	Net OPEB 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
70-712	554,107	-	-	-	5,793	5,793	(287,405)	(3,258)	(53,841)	-	(344,504)	66,756	664	67,420
70-730	727,322	-	-	-	6,324	6,324	(377,248)	(4,277)	(70,672)	-	(452,197)	87,624	724	88,348
70-800	118,295	-	-	-	-	-	(61,358)	(696)	(11,494)	(4,717)	(78,265)	14,252	(540)	13,712
70-801	402,955	-	-	-	10,020	10,020	(209,005)	(2,369)	(39,154)	-	(250,528)	48,546	1,148	49,694
70-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70-820	72,485	-	-	-	7,693	7,693	(37,597)	(426)	(7,043)	-	(45,066)	8,733	881	9,614
70-870	-	-	-	-	-	-	-	-	-	(44,864)	(44,864)	-	(5,139)	(5,139)
71-001	810,108	-	-	-	-	-	(420,188)	(4,764)	(78,716)	(51,101)	(554,769)	97,597	(5,853)	91,744
71-007	491,504	-	-	-	-	-	(254,934)	(2,890)	(47,758)	(22,651)	(280,183)	59,214	(2,595)	56,619
71-013	906,179	-	-	-	43,074	43,074	(470,018)	(5,329)	(88,050)	-	(563,397)	109,171	4,934	114,105
71-014	356,151	-	-	-	-	-	(184,729)	(2,094)	(34,606)	(1,062)	(222,491)	42,907	(122)	42,785
71-015	550,684	-	-	-	9,019	9,019	(285,629)	(3,238)	(53,508)	-	(342,375)	66,343	1,033	67,376
71-017	551,426	-	-	-	17,092	17,092	(286,014)	(3,243)	(53,580)	-	(342,837)	66,433	1,958	68,391
71-018	517,921	-	-	-	17,105	17,105	(268,636)	(3,046)	(50,325)	-	(322,007)	62,396	1,959	64,355
71-019	21,255	-	-	-	30,847	30,847	(11,024)	(125)	(2,065)	-	(13,214)	2,561	3,533	6,094
71-118	1,648,144	-	-	-	147,004	147,004	(854,861)	(9,691)	(160,145)	-	(1,024,697)	198,559	16,839	215,398
71-755	546,315	-	-	-	-	-	(283,363)	(3,212)	(53,084)	(48,281)	(387,940)	65,817	(5,530)	60,287
72-012	546,501	-	-	-	-	-	(283,459)	(3,214)	(53,102)	(25,174)	(364,949)	65,839	(2,884)	62,955
72-013	433,511	-	-	-	7,303	7,303	(224,854)	(2,549)	(42,123)	-	(269,526)	52,227	837	53,064
72-014	10,494	-	-	-	15,229	15,229	(5,443)	(62)	(1,020)	-	(6,525)	1,264	1,745	3,009
72-140	1,473,058	-	-	-	25,924	25,924	(764,047)	(8,662)	(143,132)	-	(915,841)	177,466	2,969	180,435
72-320	952,701	-	-	-	11,924	11,924	(494,148)	(5,602)	(92,571)	-	(592,321)	114,776	1,366	116,142
72-334	375,690	-	-	-	-	-	(194,863)	(2,209)	(36,505)	(3,536)	(237,113)	45,261	(405)	44,856
72-716	586,077	-	-	-	24,674	24,674	(303,987)	(3,446)	(56,947)	-	(364,380)	70,607	2,826	73,433
72-735	992,993	-	-	-	93,462	93,462	(515,047)	(5,839)	(96,486)	-	(617,372)	119,630	10,706	130,336
73-001	1,354,893	-	-	-	-	-	(702,757)	(7,967)	(131,651)	(135,446)	(977,821)	163,230	(15,515)	147,715
73-002	477,678	-	-	-	19,261	19,261	(247,762)	(2,809)	(46,414)	-	(296,985)	57,548	2,206	59,754
73-004	331,830	-	-	-	23,466	23,466	(172,114)	(1,951)	(32,243)	-	(206,308)	39,977	2,688	42,665
73-005	346,601	-	-	-	50,761	50,761	(179,775)	(2,038)	(33,678)	-	(215,491)	41,757	5,815	47,572
73-008	504,211	-	-	-	-	-	(261,525)	(2,965)	(48,993)	(43,424)	(356,907)	60,745	(4,974)	55,771
73-013	530,394	-	-	-	-	-	(275,106)	(3,119)	(51,537)	(9,981)	(339,743)	63,899	(1,143)	62,756
73-015	590,273	-	-	-	-	-	(306,163)	(3,471)	(57,355)	(29,426)	(396,415)	71,113	(3,371)	67,742
73-016	609,579	-	-	-	-	-	(316,177)	(3,584)	(59,231)	(2,123)	(381,115)	73,439	(243)	73,196
73-017	696,200	-	-	-	5,883	5,883	(361,106)	(4,094)	(67,648)	-	(432,848)	83,874	674	84,548
73-018	262,387	-	-	-	-	-	(136,095)	(1,543)	(25,495)	(27,595)	(190,728)	31,611	(3,161)	28,450
73-180	1,019,679	-	-	-	-	-	(528,888)	(5,996)	(99,079)	(28,526)	(662,489)	122,845	(3,268)	119,577
73-728	467,464	-	-	-	-	-	(242,465)	(2,749)	(45,422)	(38,714)	(329,350)	56,317	(4,435)	51,882
73-875	175,618	-	-	-	-	-	(91,090)	(1,033)	(17,064)	(66,729)	(175,916)	21,158	(7,644)	13,514
74-001	1,468,298	-	-	-	114,244	114,244	(761,578)	(8,634)	(142,670)	-	(912,882)	176,892	13,086	189,978
74-003	385,215	-	-	-	-	-	(199,804)	(2,265)	(37,430)	(9,411)	(248,910)	46,409	(1,078)	45,331
74-004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74-010	310,449	-	-	-	68,065	68,065	(161,024)	(1,826)	(30,165)	-	(193,015)	37,401	7,797	45,198
74-013	200,601	-	-	-	-	-	(104,048)	(1,180)	(19,492)	(2,770)	(127,490)	24,167	(317)	23,850
74-014	363,619	-	-	-	35,256	35,256	(188,602)	(2,138)	(35,332)	-	(226,072)	43,807	4,038	47,845
74-139	896,366	-	-	-	-	-	(464,928)	(5,271)	(87,097)	(18,109)	(575,405)	107,989	(2,074)	105,915
74-194	1,378,091	-	-	-	154,307	154,307	(714,790)	(8,104)	(133,905)	-	(856,799)	166,025	17,675	183,700
74-897	41,056	-	-	-	-	-	(21,295)	(241)	(3,989)	(10,233)	(35,758)	4,946	(1,172)	3,774
75-003	257,083	-	-	-	5,655	5,655	(133,344)	(1,512)	(24,980)	-	(159,836)	30,972	648	31,620
75-005	315,124	-	-	-	27,735	27,735	(163,449)	(1,853)	(30,620)	-	(195,922)	37,964	3,177	41,141
75-007	342,090	-	-	-	36,799	36,799	(177,436)	(2,012)	(33,240)	-	(212,688)	41,213	4,215	45,428

School Employees Retirement System of Ohio

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		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
75-010	215,289	-	-	-	6,517	6,517	(111,666)	(1,266)	(20,919)	-	(133,851)	25,937	746	26,683
75-015	206,739	-	-	-	20,697	20,697	(107,232)	(1,216)	(20,088)	-	(128,536)	24,907	2,371	27,278
75-020	301,635	-	-	-	10,425	10,425	(156,452)	(1,774)	(29,309)	-	(187,535)	36,339	1,194	37,533
75-022	558,262	-	-	-	30,859	30,859	(289,560)	(3,283)	(54,245)	-	(347,088)	67,256	3,535	70,791
75-190	1,116,852	-	-	-	20,562	20,562	(579,290)	(6,567)	(108,521)	-	(694,378)	134,552	2,355	136,907
75-900	250,153	-	-	-	-	-	(129,749)	(1,471)	(24,307)	(4,570)	(160,097)	30,137	(524)	29,613
76-001	3,431,497	-	-	-	-	-	(1,779,853)	(20,178)	(333,428)	(138,455)	(2,271,914)	413,408	(15,860)	397,548
76-006	1,034,296	-	-	-	29,360	29,360	(536,470)	(6,082)	(100,499)	-	(643,051)	124,606	3,363	127,969
76-007	622,057	-	-	-	15,831	15,831	(322,649)	(3,658)	(60,443)	-	(386,750)	74,942	1,813	76,755
76-012	2,556,534	-	-	-	-	-	(1,326,026)	(15,033)	(248,410)	(10,891)	(1,600,360)	307,997	(1,248)	306,749
76-013	1,328,858	-	-	-	-	-	(689,253)	(7,814)	(129,121)	(81,803)	(907,991)	160,093	(9,370)	150,723
76-022	377,022	-	-	-	-	-	(195,554)	(2,217)	(36,634)	(10,817)	(245,222)	45,421	(1,239)	44,182
76-024	2,006,429	-	-	-	-	-	(1,040,697)	(11,798)	(194,958)	(404,104)	(1,651,557)	241,724	(46,289)	195,435
76-026	2,830,795	-	-	-	101,584	101,584	(1,468,280)	(16,646)	(275,059)	-	(1,759,985)	341,039	11,636	352,675
76-033	775,235	-	-	-	-	-	(402,100)	(4,559)	(75,327)	(16,705)	(498,691)	93,396	(1,913)	91,483
76-034	991,727	-	-	-	11,307	11,307	(514,390)	(5,832)	(96,363)	-	(616,585)	119,478	1,295	120,773
76-035	679,864	-	-	-	-	-	(352,633)	(3,998)	(66,060)	(35,524)	(458,215)	81,906	(4,069)	77,837
76-036	711,050	-	-	-	14,684	14,684	(368,808)	(4,181)	(69,090)	-	(442,079)	85,663	1,682	87,345
76-037	548,163	-	-	-	8,926	8,926	(284,322)	(3,223)	(53,263)	-	(340,808)	66,040	1,023	67,063
76-102	1,747,333	-	-	-	159,939	159,939	(906,309)	(10,275)	(169,783)	-	(1,086,367)	210,509	18,321	228,830
76-117	6,460,793	-	-	-	117,683	117,683	(3,351,091)	(37,991)	(627,775)	-	(4,016,857)	778,361	13,480	791,841
76-164	1,591,336	-	-	-	38,983	38,983	(825,396)	(9,357)	(154,625)	-	(989,378)	191,715	4,465	196,180
76-262	2,031,642	-	-	-	151,515	151,515	(1,053,774)	(11,947)	(197,408)	-	(1,263,129)	244,761	17,356	262,117
76-281	1,193,572	-	-	-	38,861	38,861	(619,083)	(7,018)	(115,976)	-	(742,077)	143,795	4,451	148,246
76-770	187,850	-	-	-	-	-	(97,434)	(1,105)	(18,253)	(13,417)	(130,209)	22,631	(1,537)	21,094
76-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	149,490	-	-	-	15,088	15,088	(77,538)	(879)	(14,525)	-	(92,942)	18,010	1,728	19,738
76-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-805	49,218	-	-	-	-	-	(25,528)	(289)	(4,782)	(1,931)	(32,530)	5,929	(221)	5,708
76-807	203,212	-	-	-	85,072	85,072	(105,402)	(1,195)	(19,745)	-	(126,342)	24,482	9,745	34,227
76-808	23,794	-	-	-	-	-	(12,342)	(140)	(2,312)	(106)	(14,900)	2,867	(12)	2,855
76-858	90,417	-	-	-	16,921	16,921	(46,898)	(532)	(8,786)	-	(56,216)	10,893	1,938	12,831
76-876	59,897	-	-	-	6,751	6,751	(31,067)	(352)	(5,820)	-	(37,239)	7,216	773	7,989
76-889	64,459	-	-	-	1,811	1,811	(33,434)	(379)	(6,263)	-	(40,076)	7,766	207	7,973
77-001	1,145,715	-	-	-	44,427	44,427	(594,261)	(6,737)	(111,325)	-	(712,323)	138,029	5,089	143,118
77-002	1,284,397	-	-	-	-	-	(666,192)	(7,553)	(124,801)	(70,928)	(869,474)	154,737	(8,125)	146,612
77-003	1,069,142	-	-	-	-	-	(554,544)	(6,287)	(103,885)	(14,719)	(679,435)	128,804	(1,686)	127,118
77-005	662,393	-	-	-	9,766	9,766	(343,571)	(3,895)	(64,363)	-	(411,829)	79,801	1,119	80,920
77-006	640,171	-	-	-	-	-	(332,045)	(3,764)	(62,203)	(21,097)	(419,109)	77,124	(2,417)	74,707
77-007	1,853,407	-	-	-	-	-	(961,327)	(10,898)	(180,090)	(33,000)	(1,185,315)	223,288	(3,780)	219,508
77-010	347,774	-	-	-	18,639	18,639	(180,384)	(2,045)	(33,792)	-	(216,221)	41,898	2,135	44,033
77-016	856,176	-	-	-	50,251	50,251	(444,082)	(5,035)	(83,192)	-	(532,309)	103,147	5,756	108,903
77-021	36,457	-	-	-	-	-	(18,909)	(214)	(3,542)	(8,029)	(30,694)	4,392	(920)	3,472
77-022	102,406	-	-	-	12,128	12,128	(53,116)	(602)	(9,950)	-	(63,668)	12,337	1,389	13,726
77-023	11,137	-	-	-	16,163	16,163	(5,776)	(65)	(1,082)	-	(6,923)	1,342	1,851	3,193
77-101	14,571,204	-	-	-	1,033,268	1,033,268	(7,557,808)	(85,682)	(1,415,838)	-	(9,059,328)	1,755,459	118,358	1,873,817
77-106	1,974,844	-	-	-	46,556	46,556	(1,024,314)	(11,613)	(191,889)	-	(1,227,816)	237,918	5,333	243,251
77-127	2,063,636	-	-	-	288,832	288,832	(1,070,369)	(12,135)	(200,517)	-	(1,283,021)	248,615	33,085	281,700
77-237	1,179,943	-	-	-	57,529	57,529	(612,014)	(6,938)	(114,651)	-	(733,603)	142,153	6,590	148,743
77-257	2,750,625	-	-	-	104,193	104,193	(1,426,697)	(16,174)	(267,270)	-	(1,710,141)	331,380	11,935	343,315

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
77-277	995,372	-	-	-	-	-	(516,281)	(5,853)	(96,717)	(12,807)	(631,658)	119,917	(1,467)	118,450
77-280	1,260,716	-	-	-	-	-	(653,909)	(7,413)	(122,500)	(15,455)	(799,277)	151,884	(1,770)	150,114
77-285	2,022,284	-	-	-	-	-	(1,048,920)	(11,892)	(196,499)	(127,713)	(1,385,024)	243,634	(14,629)	229,005
77-296	2,204,606	-	-	-	-	-	(1,143,487)	(12,964)	(214,215)	(33,114)	(1,403,780)	265,599	(3,793)	261,806
77-300	2,824,445	-	-	-	-	-	(1,464,986)	(16,608)	(274,442)	(8,685)	(1,764,721)	340,274	(995)	339,279
77-502	5,251,267	-	-	-	-	-	(2,723,733)	(30,879)	(510,249)	(1,767,513)	(5,032,374)	632,644	(202,464)	430,180
77-765	258,670	-	-	-	-	-	(134,167)	(1,521)	(25,134)	(13,929)	(174,751)	31,163	(1,595)	29,568
77-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-804	57,960	-	-	-	24,788	24,788	(30,063)	(341)	(5,632)	-	(36,036)	6,983	2,839	9,822
77-810	104,718	-	-	-	-	-	(54,315)	(616)	(10,175)	(25,535)	(90,641)	12,616	(2,925)	9,691
77-811	19,526	-	-	-	-	-	(10,128)	(115)	(1,897)	(29,942)	(42,082)	2,352	(3,430)	(1,078)
77-820	9,349	-	-	-	4,315	4,315	(4,849)	(55)	(908)	-	(5,812)	1,126	494	1,620
77-825	57,153	-	-	-	-	-	(29,644)	(336)	(5,553)	(14,968)	(50,501)	6,885	(1,715)	5,170
77-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-827	40,050	-	-	-	4,355	4,355	(20,773)	(236)	(3,892)	-	(24,901)	4,825	499	5,324
77-830	209,472	-	-	-	-	-	(108,649)	(1,232)	(20,354)	(19,210)	(149,445)	25,236	(2,200)	23,036
77-831	51,533	-	-	-	-	-	(26,729)	(303)	(5,007)	(7,073)	(39,112)	6,208	(810)	5,398
77-832	65,300	-	-	-	12,261	12,261	(33,870)	(384)	(6,345)	-	(40,599)	7,867	1,404	9,271
77-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-836	32,467	-	-	-	9,237	9,237	(16,840)	(191)	(3,155)	-	(20,186)	3,911	1,058	4,969
77-842	132,147	-	-	-	-	-	(68,542)	(777)	(12,840)	(89,344)	(171,503)	15,920	(10,234)	5,686
77-884	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-888	53,574	-	-	-	-	-	(27,788)	(315)	(5,206)	(7,540)	(40,849)	6,454	(864)	5,590
77-897	52,648	-	-	-	-	-	(27,307)	(310)	(5,116)	(7,011)	(39,744)	6,343	(803)	5,540
77-911	1,269,434	-	-	-	422,249	422,249	(658,431)	(7,465)	(123,347)	-	(789,243)	152,934	48,368	201,302
78-001	1,438,458	-	-	-	571	571	(746,101)	(8,458)	(139,770)	-	(894,329)	173,298	65	173,363
78-002	163,082	-	-	-	1,377	1,377	(84,587)	(959)	(15,846)	-	(101,392)	19,647	158	19,805
78-004	213,941	-	-	-	-	-	(110,967)	(1,258)	(20,788)	(10,043)	(143,056)	25,774	(1,150)	24,624
78-005	392,854	-	-	-	43,985	43,985	(203,766)	(2,310)	(38,172)	-	(244,248)	47,329	5,038	52,367
78-006	516,465	-	-	-	5,121	5,121	(267,880)	(3,037)	(50,183)	-	(321,100)	62,221	587	62,808
78-013	1,166,295	-	-	-	-	-	(604,935)	(6,858)	(113,325)	(35,581)	(760,699)	140,509	(4,076)	136,433
78-016	487,270	-	-	-	-	-	(252,738)	(2,865)	(47,347)	(46,358)	(349,308)	58,704	(5,310)	53,394
78-017	260,399	-	-	-	-	-	(135,064)	(1,531)	(25,302)	(7,520)	(169,417)	31,371	(861)	30,510
78-018	253,400	-	-	-	15,465	15,465	(131,434)	(1,490)	(24,622)	-	(157,546)	30,528	1,772	32,300
78-023	197,375	-	-	-	-	-	(102,374)	(1,161)	(19,178)	(25,456)	(148,169)	23,779	(2,916)	20,863
78-026	393,225	-	-	-	2,206	2,206	(203,958)	(2,312)	(38,208)	-	(244,478)	47,374	253	47,627
78-027	514,562	-	-	-	68,162	68,162	(266,894)	(3,026)	(49,998)	-	(319,918)	61,992	7,808	69,800
78-028	543,769	-	-	-	-	-	(282,043)	(3,197)	(52,836)	(10,382)	(348,458)	65,510	(1,189)	64,321
78-029	348,110	-	-	-	5,768	5,768	(180,558)	(2,047)	(33,825)	-	(216,430)	41,938	661	42,599
78-030	263,669	-	-	-	-	-	(136,760)	(1,550)	(25,620)	(15,653)	(179,583)	31,765	(1,793)	29,972
78-031	363,007	-	-	-	31,077	31,077	(188,285)	(2,135)	(35,272)	-	(225,692)	43,733	3,560	47,293
78-032	208,566	-	-	-	-	-	(108,179)	(1,226)	(20,266)	(52,000)	(181,671)	25,127	(5,956)	19,171
78-144	763,485	-	-	-	-	-	(396,005)	(4,489)	(74,185)	(27,759)	(502,438)	91,980	(3,180)	88,800
78-173	835,943	-	-	-	33,813	33,813	(433,588)	(4,916)	(81,226)	-	(519,730)	100,710	3,873	104,583
78-203	3,217,240	-	-	-	405,041	405,041	(1,668,721)	(18,918)	(312,609)	-	(2,000,248)	387,595	46,397	433,992
78-338	838,873	-	-	-	2,310	2,310	(435,108)	(4,933)	(81,511)	-	(521,552)	101,063	265	101,328
78-356	443,883	-	-	-	-	-	(230,234)	(2,610)	(43,131)	(13,030)	(289,005)	53,477	(1,492)	51,985
78-718	524,952	-	-	-	-	-	(272,283)	(3,087)	(51,008)	(112,561)	(438,939)	63,243	(12,894)	50,349
78-803	109,101	-	-	-	-	-	(56,588)	(642)	(10,601)	(746)	(68,577)	13,144	(85)	13,059
78-805	59,211	-	-	-	-	-	(30,712)	(348)	(5,753)	(12,890)	(49,703)	7,133	(1,476)	5,657

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
78-833	79,357	-	-	-	15,775	15,775	(41,161)	(467)	(7,711)	-	(49,339)	9,561	1,807	11,368
78-865	39,985	-	-	-	-	-	(20,740)	(235)	(3,885)	(7,817)	(32,677)	4,817	(895)	3,922
79-001	1,574,000	-	-	-	539,385	539,385	(816,404)	(9,256)	(152,941)	-	(978,601)	189,627	61,785	251,412
79-019	174,277	-	-	-	2,313	2,313	(90,394)	(1,025)	(16,934)	-	(108,353)	20,996	265	21,261
79-023	17,819	-	-	-	-	-	(9,242)	(105)	(1,731)	(5,294)	(16,372)	2,147	(606)	1,541
79-029	473,960	-	-	-	-	-	(245,834)	(2,787)	(46,053)	(67,255)	(361,929)	57,100	(7,704)	49,396
79-031	799,583	-	-	-	40,013	40,013	(414,728)	(4,702)	(77,693)	-	(497,123)	96,329	4,583	100,912
79-032	518,949	-	-	-	57,464	57,464	(269,169)	(3,052)	(50,425)	-	(322,646)	62,520	6,582	69,102
79-132	707,959	-	-	-	-	-	(367,205)	(4,163)	(68,790)	(103,692)	(543,850)	85,291	(11,878)	73,413
79-172	1,103,487	-	-	-	-	-	(572,358)	(6,489)	(107,222)	(104,014)	(790,083)	132,942	(11,914)	121,028
79-198	856,533	-	-	-	17,162	17,162	(444,267)	(5,037)	(83,227)	-	(532,531)	103,190	1,966	105,156
79-354	538,232	-	-	-	13,001	13,001	(279,171)	(3,165)	(52,298)	-	(334,634)	64,843	1,489	66,332
79-763	554,939	-	-	-	-	-	(287,836)	(3,263)	(53,922)	(84,881)	(429,902)	66,856	(9,723)	57,133
79-800	126,072	-	-	-	-	-	(65,391)	(741)	(12,250)	(5,419)	(83,801)	15,188	(621)	14,567
80-020	490,095	-	-	-	-	-	(254,203)	(2,882)	(47,621)	(3,974)	(308,680)	59,044	(455)	58,589
80-022	814,421	-	-	-	27,503	27,503	(422,425)	(4,789)	(79,135)	-	(506,349)	98,117	3,150	101,267
80-345	2,431,668	-	-	-	-	-	(1,261,260)	(14,299)	(236,278)	(93,179)	(1,605,016)	292,954	(10,673)	282,281
81-015	364,935	-	-	-	50,581	50,581	(189,285)	(2,146)	(35,460)	-	(226,891)	43,965	5,794	49,759
81-016	427,240	-	-	-	14,586	14,586	(221,601)	(2,512)	(41,514)	-	(265,627)	51,471	1,671	53,142
81-200	997,840	-	-	-	68,018	68,018	(517,560)	(5,868)	(96,957)	-	(620,385)	120,214	7,791	128,005
81-768	335,085	-	-	-	7,950	7,950	(173,802)	(1,970)	(32,559)	-	(208,331)	40,369	911	41,280
82-019	1,144,460	-	-	-	-	-	(593,610)	(6,730)	(111,204)	(19,367)	(730,911)	137,878	(2,218)	135,660
83-001	731,103	-	-	-	-	-	(379,209)	(4,299)	(71,039)	(37,683)	(492,230)	88,079	(4,317)	83,762
83-003	809,367	-	-	-	41,546	41,546	(419,803)	(4,759)	(78,644)	-	(503,206)	97,508	4,759	102,267
83-013	675,577	-	-	-	14,076	14,076	(350,409)	(3,973)	(65,644)	-	(420,026)	81,390	1,612	83,002
83-014	2,393,786	-	-	-	-	-	(1,241,611)	(14,076)	(232,597)	(100,971)	(1,589,255)	288,390	(11,566)	276,824
83-015	2,750,955	-	-	-	317,297	317,297	(1,426,868)	(16,176)	(267,302)	-	(1,710,346)	331,420	36,346	367,766
83-161	2,427,062	-	-	-	111,617	111,617	(1,258,871)	(14,272)	(235,830)	-	(1,508,973)	292,399	12,786	305,185
83-167	4,930,046	-	-	-	41,397	41,397	(2,557,122)	(28,990)	(479,037)	-	(3,065,149)	593,945	4,742	598,687
83-225	1,460,619	-	-	-	57,976	57,976	(757,595)	(8,589)	(141,924)	-	(908,108)	175,967	6,641	182,608
83-273	2,547,655	-	-	-	-	-	(1,321,421)	(14,981)	(247,548)	(248,502)	(1,832,452)	306,928	(28,465)	278,463
83-769	609,035	-	-	-	-	-	(315,895)	(3,581)	(59,178)	(154,804)	(533,458)	73,373	(17,732)	55,641
83-800	64,319	-	-	-	-	-	(33,361)	(378)	(6,250)	(11,290)	(51,279)	7,749	(1,293)	6,456
83-887	64,303	-	-	-	-	-	(33,353)	(378)	(6,248)	(4,844)	(44,823)	7,747	(555)	7,192
83-900	1,674,040	-	-	-	254,288	254,288	(868,293)	(9,844)	(162,661)	-	(1,040,798)	201,679	29,128	230,807
84-005	648,998	-	-	-	62,930	62,930	(336,623)	(3,816)	(63,061)	-	(403,500)	78,188	7,208	85,396
84-020	968,219	-	-	-	-	-	(502,197)	(5,693)	(94,079)	(14,661)	(616,630)	116,646	(1,679)	114,967
84-023	366,251	-	-	-	31,679	31,679	(189,968)	(2,154)	(35,587)	-	(227,709)	44,124	3,629	47,753
84-024	315,676	-	-	-	5,657	5,657	(163,735)	(1,856)	(30,673)	-	(196,264)	38,031	648	38,679
84-160	1,170,679	-	-	-	288,982	288,982	(607,209)	(6,884)	(113,751)	-	(727,844)	141,037	33,102	174,139
84-249	423,151	-	-	-	41,102	41,102	(219,480)	(2,488)	(41,116)	-	(263,084)	50,979	4,708	55,687
84-734	426,458	-	-	-	-	-	(221,196)	(2,508)	(41,438)	(11,341)	(276,483)	51,377	(1,299)	50,078
84-753	560,460	-	-	-	-	-	(290,700)	(3,296)	(54,458)	(37,764)	(386,218)	67,521	(4,326)	63,195
85-001	675,224	-	-	-	-	-	(350,226)	(3,970)	(65,609)	(10,417)	(430,222)	81,347	(1,193)	80,154
85-005	484,584	-	-	-	-	-	(251,345)	(2,849)	(47,086)	(28,724)	(330,004)	58,380	(3,290)	55,090
85-006	538,570	-	-	-	29,006	29,006	(279,346)	(3,167)	(52,331)	-	(334,844)	64,884	3,323	68,207
85-010	419,816	-	-	-	28,501	28,501	(217,750)	(2,469)	(40,792)	-	(261,011)	50,577	3,265	53,842
85-011	471,048	-	-	-	-	-	(244,324)	(2,770)	(45,770)	(18,756)	(311,620)	56,749	(2,148)	54,601
85-014	726,440	-	-	-	32,478	32,478	(376,791)	(4,272)	(70,586)	-	(451,649)	87,518	3,720	91,238
85-016	404,988	-	-	-	-	-	(210,060)	(2,381)	(39,351)	(23,651)	(275,443)	48,791	(2,709)	46,082

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB 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 OPEB expense only represents the amortization of the current year. Prior year deferrals were established and allocated to each employer based on their proportionate share for the year the deferral was created.

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Proportionate Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of	Total Employer OPEB Expense
85-021	600,210	-	-	-	-	-	(311,317)	(3,529)	(58,320)	(36,767)	(409,933)	72,310	(4,212)	68,098
85-208	2,207,279	-	-	-	52,363	52,363	(1,144,874)	(12,979)	(214,474)	-	(1,372,327)	265,921	5,998	271,919
85-235	716,105	-	-	-	21,846	21,846	(371,430)	(4,211)	(69,582)	-	(445,223)	86,272	2,502	88,774
85-364	386,649	-	-	-	35,168	35,168	(200,547)	(2,274)	(37,569)	-	(240,390)	46,581	4,028	50,609
85-709	548,230	-	-	-	58,407	58,407	(284,357)	(3,224)	(53,270)	-	(340,851)	66,048	6,690	72,738
85-870	8,018	-	-	-	-	-	(4,159)	(47)	(779)	(1,896)	(6,881)	966	(217)	749
85-907	301,188	-	-	-	-	-	(156,221)	(1,771)	(29,266)	(100,327)	(287,585)	36,286	(11,492)	24,794
86-007	291,850	-	-	-	14,509	14,509	(151,377)	(1,716)	(28,358)	-	(181,451)	35,161	1,662	36,823
86-016	210,189	-	-	-	15,707	15,707	(109,021)	(1,236)	(20,423)	-	(130,680)	25,322	1,799	27,121
86-020	266,482	-	-	-	14,244	14,244	(138,219)	(1,567)	(25,893)	-	(165,679)	32,104	1,632	33,736
86-021	294,428	-	-	-	15,143	15,143	(152,714)	(1,731)	(28,609)	-	(183,054)	35,471	1,735	37,206
86-022	351,287	-	-	-	-	-	(182,206)	(2,066)	(34,133)	(22,238)	(240,643)	42,321	(2,547)	39,774
86-213	1,005,240	-	-	-	139,805	139,805	(521,399)	(5,911)	(97,676)	-	(624,986)	121,106	16,014	137,120
86-351	486,272	-	-	-	-	-	(252,220)	(2,859)	(47,249)	(43,230)	(345,558)	58,583	(4,952)	53,631
87-001	1,675,636	-	-	-	35,226	35,226	(869,121)	(9,853)	(162,816)	-	(1,041,790)	201,871	4,035	205,906
87-012	601,405	-	-	-	38,719	38,719	(311,937)	(3,536)	(58,437)	-	(373,910)	72,454	4,435	76,889
87-019	327,235	-	-	-	-	-	(169,730)	(1,924)	(31,796)	(26,518)	(229,968)	39,423	(3,038)	36,385
87-026	475,877	-	-	-	38,662	38,662	(246,828)	(2,798)	(46,239)	-	(295,865)	57,331	4,429	61,760
87-035	663,706	-	-	-	-	-	(344,252)	(3,903)	(64,490)	(42,633)	(455,278)	79,960	(4,884)	75,076
87-036	622,218	-	-	-	-	-	(322,732)	(3,659)	(60,459)	(13,830)	(400,680)	74,961	(1,584)	73,377
87-037	721,397	-	-	-	83,894	83,894	(374,175)	(4,242)	(70,096)	-	(448,513)	86,910	9,610	96,520
87-113	1,422,549	-	-	-	-	-	(737,849)	(8,365)	(138,225)	(128)	(884,567)	171,381	(15)	171,366
87-361	2,206,537	-	-	-	-	-	(1,144,489)	(12,975)	(214,402)	(93,446)	(1,465,312)	265,831	(10,704)	255,127
87-383	891,200	-	-	-	-	-	(462,249)	(5,240)	(86,595)	(6,936)	(561,020)	107,367	(794)	106,573
87-701	1,047,048	-	-	-	-	-	(543,084)	(6,157)	(101,738)	(46,069)	(697,048)	126,143	(5,277)	120,866
87-738	3,191,307	-	-	-	-	-	(1,655,270)	(18,766)	(310,089)	(262,290)	(2,246,415)	384,471	(30,045)	354,426
88-012	401,112	-	-	-	-	-	(208,049)	(2,359)	(38,975)	(26,949)	(276,332)	48,324	(3,087)	45,237
88-314	379,626	-	-	-	30,367	30,367	(196,905)	(2,232)	(36,887)	-	(236,024)	45,735	3,478	49,213
88-371	711,273	-	-	-	-	-	(368,924)	(4,182)	(69,112)	(2,063)	(444,281)	85,690	(236)	85,454
TOTAL	\$ 1,018,495,336	\$ -	\$ -	\$ -	\$ 35,227,718	\$ 35,227,718	\$ (528,274,243)	\$ (5,989,002)	\$ (98,963,963)	\$ (35,227,709)	\$ (668,454,917)	\$ 122,702,734	\$ -	\$ 122,702,734