



Schedule of Collective OPEB Amounts and  
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2025



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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, 2025 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, 2025 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, 2025 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, 2025 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, 2025, and our report thereon dated December 5, 2025 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 24, 2026

**Schedule of Collective OPEB Amounts<sup>1</sup> as of and for the year ended June 30, 2025**

<b>Net OPEB Liability</b>	<b>\$1,184,560,885</b>
<b>Deferred Outflows of Resources</b>	
Differences Between Expected and Actual Experience	\$371,505,333
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	—
Changes of Assumptions	334,654,753
<b>Total Deferred Outflows of Resources<sup>2</sup></b>	<b>\$706,160,086</b>
<b>Deferred Inflows of Resources</b>	
Differences Between Expected and Actual Experience	(\$810,395,126)
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	(4,752,801)
Changes of Assumptions	(608,405,815)
<b>Total Deferred Inflows of Resources<sup>2</sup></b>	<b>(\$1,423,553,742)</b>
<b>Collective Employer OPEB Expense (Income)</b>	<b>(\$135,771,590)</b>

<sup>1</sup> The amounts shown should be amortized at the employer level.

<sup>2</sup> The change in proportionate share of contributions as reflected on the Schedule of 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, 2025 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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 1,082,466	\$ 133,159	\$ 1,215,625	0.1787315%
01-023	212,436	26,463	238,899	0.0351250%
02-001	342,157	39,700	381,857	0.0561438%
02-003	465,548	57,036	522,584	0.0768348%
02-006	526,216	63,758	589,974	0.0867430%
02-009	190,167	23,552	213,719	0.0314228%
02-010	571,415	70,326	641,741	0.0943543%
02-011	251,294	30,321	281,615	0.0414055%
02-013	275,645	34,829	310,474	0.0456486%
02-131	240,902	27,389	268,291	0.0394464%
02-154	1,400,411	169,155	1,569,566	0.2307709%
02-308	264,032	31,845	295,877	0.0435024%
02-761	378,085	39,054	417,139	0.0613313%
02-874	15,027	1,533	16,560	0.0024348%
02-895	48,945	2,868	51,813	0.0076179%
02-900	189,998	349	190,347	0.0279865%
03-013	184,207	22,571	206,778	0.0304023%
03-014	212,948	26,184	239,132	0.0351593%
03-015	37,746	3,806	41,552	0.0061093%
03-103	712,245	83,978	796,223	0.1170676%
03-343	277,480	34,532	312,012	0.0458747%
03-747	158,713	16,398	175,111	0.0257463%
04-001	531,102	65,239	596,341	0.0876791%
04-019	255,542	31,127	286,669	0.0421485%
04-031	362,702	45,583	408,285	0.0600296%
04-033	321,016	40,318	361,334	0.0531264%
04-034	395,940	49,631	445,571	0.0655117%
04-035	1,870	-	1,870	0.0002749%
04-104	783,496	96,244	879,740	0.1293468%
04-125	488,787	60,197	548,984	0.0807163%
04-244	480,887	60,640	541,527	0.0796199%
04-704	324,567	28,807	353,374	0.0519561%
05-001	432,833	56,211	489,044	0.0719035%
05-006	378,387	31,341	409,728	0.0602418%
05-017	420,318	49,998	470,316	0.0691498%
05-018	344,365	38,734	383,099	0.0563265%
05-105	766,347	84,895	851,242	0.1251569%
05-169	335,961	41,022	376,983	0.0554272%
05-710	237,242	22,650	259,892	0.0382116%
05-739	832,065	100,409	932,474	0.1371003%
06-001	397,165	49,388	446,553	0.0656560%
06-008	184,152	22,053	206,205	0.0303180%
06-010	179,393	22,473	201,866	0.0296801%
06-011	122,934	15,026	137,960	0.0202841%
06-017	194,483	23,854	218,337	0.0321018%
06-185	510,078	61,906	571,984	0.0840980%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
06-202	751,820	89,202	841,022	0.1236543%
07-020	393,122	48,572	441,694	0.0649416%
07-026	213,490	25,484	238,974	0.0351360%
07-108	321,233	35,625	356,858	0.0524683%
07-163	375,820	43,806	419,626	0.0616969%
07-294	342,522	42,295	384,817	0.0565791%
07-304	359,669	45,307	404,976	0.0595431%
07-309	273,028	33,114	306,142	0.0450116%
07-724	129,172	11,545	140,717	0.0206894%
07-748	264,047	17,117	281,164	0.0413392%
08-001	442,194	54,130	496,324	0.0729738%
08-005	230,978	27,768	258,746	0.0380431%
08-011	692,591	80,092	772,683	0.1136064%
08-013	231,697	26,230	257,927	0.0379226%
08-017	292,677	35,356	328,033	0.0482303%
08-333	244,349	17,650	261,999	0.0385213%
08-743	161,892	6,301	168,193	0.0247291%
09-001	2,783,409	192,846	2,976,255	0.4375943%
09-006	388,378	47,887	436,265	0.0641434%
09-009	250,514	26,782	277,296	0.0407704%
09-013	334,837	1,964	336,801	0.0495194%
09-015	711,349	83,940	795,289	0.1169301%
09-022	5,283,033	651,885	5,934,918	0.8726022%
09-024	837,477	102,159	939,636	0.1381533%
09-025	14,375	1,939	16,314	0.0023986%
09-100	815,578	101,400	916,978	0.1348220%
09-147	2,742,906	337,434	3,080,340	0.4528978%
09-166	1,958,431	220,530	2,178,961	0.3203693%
09-291	2,188,571	262,446	2,451,017	0.3603693%
09-299	819,861	102,141	922,002	0.1355605%
09-760	1,103,859	35,923	1,139,782	0.1675804%
09-820	49,855	2,375	52,230	0.0076793%
09-835	31,204	2,721	33,925	0.0049879%
09-870	102,970	1,619	104,589	0.0153776%
09-884	56,140	5,719	61,859	0.0090950%
10-003	171,198	20,852	192,050	0.0282368%
10-315	469,332	58,639	527,971	0.0776267%
11-001	660,773	82,134	742,907	0.1092285%
11-007	245,649	31,811	277,460	0.0407945%
11-008	287,151	34,957	322,108	0.0473591%
11-012	417,657	52,247	469,904	0.0690893%
11-199	409,791	49,716	459,507	0.0675606%
11-346	229,275	28,924	258,199	0.0379626%
12-001	524,724	62,124	586,848	0.0862834%
12-007	409,871	48,619	458,490	0.0674112%
12-009	721,286	87,607	808,893	0.1189304%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
12-011	806,984	96,179	903,163	0.1327907%
12-013	211,605	25,675	237,280	0.0348870%
12-014	486,072	59,121	545,193	0.0801589%
12-016	406,569	49,402	455,971	0.0670408%
12-017	6,485	-	6,485	0.0009535%
12-018	8,623	1,119	9,742	0.0014324%
12-019	32,582	2,658	35,240	0.0051813%
12-191	2,602,173	325,522	2,927,695	0.4304547%
12-703	271,953	16,387	288,340	0.0423942%
12-723	1,517,106	76,117	1,593,223	0.2342492%
12-816	19,943	1,515	21,458	0.0031549%
12-871	67,555	621	68,176	0.0100239%
13-001	475,491	55,807	531,298	0.0781160%
13-003	488,602	59,210	547,812	0.0805440%
13-004	405,261	47,083	452,344	0.0665075%
13-007	204,055	25,497	229,552	0.0337507%
13-008	720,687	81,651	802,338	0.1179666%
13-012	8,781	516	9,297	0.0013670%
13-027	319,785	39,143	358,928	0.0527727%
13-029	511,062	61,425	572,487	0.0841719%
13-030	2,319,276	276,583	2,595,859	0.3816653%
13-388	1,959,943	241,730	2,201,673	0.3237087%
13-399	649,861	78,605	728,466	0.1071053%
13-764	143,071	5,346	148,417	0.0218215%
14-001	186,467	16,507	202,974	0.0298430%
14-003	310,042	39,185	349,227	0.0513463%
14-017	417,802	50,860	468,662	0.0689066%
14-018	448,290	55,882	504,172	0.0741277%
14-207	667,371	83,627	750,998	0.1104182%
15-001	542,087	64,372	606,459	0.0891667%
15-002	347,290	42,267	389,557	0.0572759%
15-021	214,980	26,699	241,679	0.0355337%
15-022	307,985	37,830	345,815	0.0508447%
15-023	350,860	41,324	392,184	0.0576622%
15-024	234,364	30,622	264,986	0.0389605%
15-134	582,771	71,153	653,924	0.0961454%
15-135	228,926	28,381	257,307	0.0378315%
15-186	372,760	44,538	417,298	0.0613548%
15-321	218,182	26,337	244,519	0.0359513%
15-340	212,586	25,727	238,313	0.0350387%
15-341	159,784	19,989	179,773	0.0264317%
15-759	162,502	8,743	171,245	0.0251779%
15-811	84,385	3,444	87,829	0.0129134%
16-023	336,147	39,622	375,769	0.0552488%
16-024	508,659	62,162	570,821	0.0839270%
16-126	412,639	51,592	464,231	0.0682552%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
16-772	87,627	11,040	98,667	0.0145069%
17-009	293,975	33,925	327,900	0.0482106%
17-014	236,342	26,709	263,051	0.0386760%
17-015	232,222	27,391	259,613	0.0381705%
17-114	377,629	43,625	421,254	0.0619364%
17-141	454,020	55,229	509,249	0.0748741%
17-323	224,117	26,900	251,017	0.0369067%
18-001	3,329,185	227,429	3,556,614	0.5229236%
18-006	361,894	40,198	402,092	0.0591190%
18-007	38,101	1,035	39,136	0.0057542%
18-008	93,813	8,516	102,329	0.0150453%
18-009	369,458	43,415	412,873	0.0607042%
18-014	218,749	24,389	243,138	0.0357482%
18-018	61,470	4,497	65,967	0.0096991%
18-019	10,946	1,387	12,333	0.0018133%
18-020	15,194	2,014	17,208	0.0025301%
18-021	20,499	1,918	22,417	0.0032960%
18-022	66,917	4,731	71,648	0.0105342%
18-023	93,539	340	93,879	0.0138029%
18-024	5,658	-	5,658	0.0008319%
18-025	7,120	1,007	8,127	0.0011948%
18-026	-	-	-	0.0000000%
18-027	35,222	978	36,200	0.0053224%
18-028	10,546	1,478	12,024	0.0017679%
18-107	1,455,615	138,160	1,593,775	0.2343304%
18-111	1,725,745	213,116	1,938,861	0.2850678%
18-121	18,219,419	825,712	19,045,131	2.8001773%
18-122	2,769,063	303,393	3,072,456	0.4517386%
18-133	993,818	48,607	1,042,425	0.1532661%
18-137	2,148,675	251,304	2,399,979	0.3528654%
18-143	1,075,934	127,705	1,203,639	0.1769692%
18-152	1,718,584	211,822	1,930,406	0.2838248%
18-159	1,115,088	85,415	1,200,503	0.1765082%
18-178	3,688,063	456,909	4,144,972	0.6094291%
18-183	854,000	103,602	957,602	0.1407949%
18-188	2,636,887	294,299	2,931,186	0.4309679%
18-215	1,736,179	187,042	1,923,221	0.2827683%
18-219	982,312	119,113	1,101,425	0.1619409%
18-221	396,116	49,040	445,156	0.0654507%
18-224	609,474	79,641	689,115	0.1013196%
18-230	1,727,256	210,658	1,937,914	0.2849285%
18-233	1,300,939	162,662	1,463,601	0.2151911%
18-247	1,479,038	178,535	1,657,573	0.2437105%
18-250	1,037,669	59,878	1,097,547	0.1613708%
18-251	1,232,214	149,449	1,381,663	0.2031438%
18-258	1,289,815	157,602	1,447,417	0.2128116%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
18-264	1,985,152	246,988	2,232,140	0.3281882%
18-271	1,154,409	131,955	1,286,364	0.1891321%
18-288	1,918,001	132,659	2,050,660	0.3015055%
18-289	1,958,809	231,644	2,190,453	0.3220590%
18-292	1,021,533	130,886	1,152,419	0.1694384%
18-317	855,765	107,931	963,696	0.1416907%
18-731	655,696	10,939	666,635	0.0980143%
18-742	389,040	11,666	400,706	0.0589152%
18-801	29,469	1,154	30,623	0.0045024%
18-805	23,030	3,171	26,201	0.0038523%
18-808	564,087	14,442	578,529	0.0850603%
18-809	15,548	1,228	16,776	0.0024665%
18-817	72,617	2,933	75,550	0.0111080%
18-818	16,316	2,038	18,354	0.0026985%
18-819	71,301	7,386	78,687	0.0115692%
18-824	36,973	1,208	38,181	0.0056137%
18-826	67,617	2,385	70,002	0.0102923%
18-827	11,909	1,459	13,368	0.0019654%
18-828	25,491	3,286	28,777	0.0042311%
18-830	33,702	1,409	35,111	0.0051623%
18-833	17,579	2,180	19,759	0.0029052%
18-834	49,694	1,758	51,452	0.0075649%
18-836	120,242	10,528	130,770	0.0192269%
18-838	22,307	3,065	25,372	0.0037304%
18-839	121,628	5,658	127,286	0.0187147%
18-841	28,052	887	28,939	0.0042549%
18-844	28,954	3,669	32,623	0.0047965%
18-845	42,450	5,379	47,829	0.0070323%
18-848	19,870	1,188	21,058	0.0030961%
18-849	2,440	285	2,725	0.0004007%
18-851	38,903	-	38,903	0.0057199%
18-852	86,293	5,002	91,295	0.0134229%
18-855	39,814	4,704	44,518	0.0065454%
18-862	19,276	1,255	20,531	0.0030186%
18-867	97,039	1,389	98,428	0.0144718%
18-869	29,623	3,730	33,353	0.0049039%
18-870	31,089	3,851	34,940	0.0051371%
18-871	8,044	1,021	9,065	0.0013328%
18-872	20,887	-	20,887	0.0030710%
18-873	38,164	104	38,268	0.0056264%
18-877	11,879	1,543	13,422	0.0019735%
18-878	24,734	1,980	26,714	0.0039277%
18-879	25,356	3,381	28,737	0.0042251%
18-880	57,521	-	57,521	0.0084572%
18-881	10,444	340	10,784	0.0015856%
18-882	33,395	4,272	37,667	0.0055381%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
18-883	29,058	3,682	32,740	0.0048138%
18-884	120,836	2,008	122,844	0.0180616%
18-888	6,103	874	6,977	0.0010258%
18-889	25,856	-	25,856	0.0038016%
18-891	52,487	6,563	59,050	0.0086821%
18-893	34,191	4,388	38,579	0.0056723%
18-894	23,808	-	23,808	0.0035005%
18-895	131,128	702	131,830	0.0193828%
18-897	55,014	6,463	61,477	0.0090389%
18-899	102,587	2,921	105,508	0.0155127%
18-900	38,920	3,652	42,572	0.0062594%
18-910	340,545	308	340,853	0.0501151%
18-930	34,322	2,658	36,980	0.0054372%
18-931	14,051	442	14,493	0.0021309%
18-935	16,494	2,126	18,620	0.0027377%
18-946	27,597	3,500	31,097	0.0045722%
18-947	74,470	1,873	76,343	0.0112247%
18-948	29,542	3,739	33,281	0.0048933%
18-951	53,564	5,171	58,735	0.0086358%
18-953	7,481	263	7,744	0.0011385%
18-954	29,854	473	30,327	0.0044590%
18-956	91,595	11,129	102,724	0.0151034%
18-957	4,467	-	4,467	0.0006568%
18-958	71,329	4,211	75,540	0.0111066%
19-001	148,906	18,869	167,775	0.0246678%
19-003	244,345	28,014	272,359	0.0400445%
19-028	259,670	30,980	290,650	0.0427338%
19-045	216,406	27,586	243,992	0.0358737%
19-046	210,883	26,593	237,476	0.0349158%
19-047	192,149	22,973	215,122	0.0316291%
19-146	563,279	67,132	630,411	0.0926884%
19-372	373,920	46,361	420,281	0.0617932%
20-005	188,462	21,923	210,385	0.0309326%
20-013	238,960	29,111	268,071	0.0394141%
20-014	272,372	31,241	303,613	0.0446397%
20-129	613,623	72,943	686,566	0.1009448%
20-381	249,608	31,577	281,185	0.0413421%
21-014	1,206,233	148,066	1,354,299	0.1991206%
21-016	7,532,818	939,910	8,472,728	1.2457326%
21-018	610,639	72,783	683,422	0.1004825%
21-130	1,580,048	201,371	1,781,419	0.2619194%
21-756	432,385	5,282	437,667	0.0643495%
22-001	661,423	80,475	741,898	0.1090801%
22-006	6,762	197	6,959	0.0010232%
22-007	431,808	51,575	483,383	0.0710710%
22-010	676,736	84,090	760,826	0.1118632%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
22-011	524,814	66,029	590,843	0.0868708%
22-012	415,495	51,367	466,862	0.0686420%
22-013	5,843	-	5,843	0.0008591%
22-187	1,172,043	139,133	1,311,176	0.1927803%
22-259	304,849	36,475	341,324	0.0501844%
22-708	600,542	40,221	640,763	0.0942104%
22-800	122,156	1,364	123,520	0.0181609%
23-001	463,480	56,516	519,996	0.0764542%
23-003	315,754	35,121	350,875	0.0515887%
23-009	3,084,952	370,988	3,455,940	0.5081217%
23-010	638,322	75,591	713,913	0.1049656%
23-013	157,553	19,099	176,652	0.0259729%
23-014	553,159	65,226	618,385	0.0909202%
23-015	508,935	63,360	572,295	0.0841437%
23-016	390,624	48,457	439,081	0.0645575%
23-153	1,960,648	240,103	2,200,751	0.3235731%
24-013	729,662	90,117	819,779	0.1205309%
24-204	557,717	67,038	624,755	0.0918569%
25-001	941,064	18,007	959,071	0.1410108%
25-004	1,357,265	160,241	1,517,506	0.2231166%
25-007	623,638	74,275	697,913	0.1026131%
25-010	1,984,086	222,178	2,206,264	0.3243838%
25-016	1,646,915	195,647	1,842,562	0.2709092%
25-028	7,322	44	7,366	0.0010830%
25-029	-	-	-	0.0000000%
25-030	5,436	-	5,436	0.0007993%
25-034	7,061	895	7,956	0.0011697%
25-035	34,568	-	34,568	0.0050825%
25-037	10,342	1,400	11,742	0.0017264%
25-038	5,715	654	6,369	0.0009364%
25-039	11,814	1,619	13,433	0.0019751%
25-040	10,212	591	10,803	0.0015883%
25-041	17,408	2,307	19,715	0.0028986%
25-042	24,100	621	24,721	0.0036347%
25-043	2,848	57	2,905	0.0004272%
25-044	55,038	543	55,581	0.0081720%
25-045	9,007	1,201	10,208	0.0015009%
25-046	3,704	440	4,144	0.0006092%
25-047	35,646	4,517	40,163	0.0059051%
25-048	24,030	1,094	25,124	0.0036939%
25-049	6,132	558	6,690	0.0009836%
25-050	5,787	-	5,787	0.0008509%
25-051	11,331	1,462	12,793	0.0018809%
25-052	29,367	2,544	31,911	0.0046918%
25-053	6,275	-	6,275	0.0009226%
25-054	9,462	-	9,462	0.0013912%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
25-055	25,114	3,182	28,296	0.0041604%
25-112	789,546	90,981	880,527	0.1294626%
25-123	27,434,010	1,351,736	28,785,746	4.2323254%
25-124	5,654,404	699,804	6,354,208	0.9342497%
25-145	490,471	58,792	549,263	0.0807573%
25-216	2,173,757	268,562	2,442,319	0.3590906%
25-241	984,244	101,647	1,085,891	0.1596570%
25-255	6,033,990	737,053	6,771,043	0.9955364%
25-263	3,959,637	485,352	4,444,989	0.6535401%
25-275	3,633,096	446,460	4,079,556	0.5998111%
25-282	4,455,033	398,061	4,853,094	0.7135432%
25-293	1,734,762	213,151	1,947,913	0.2863987%
25-295	2,287,362	250,998	2,538,360	0.3732113%
25-707	631,696	33,520	665,216	0.0978057%
25-720	6,967,289	233,361	7,200,650	1.0587009%
25-800	25,442	366	25,808	0.0037945%
25-801	41,201	609	41,810	0.0061473%
25-803	762,868	92,195	855,063	0.1257187%
25-804	22,890	1,717	24,607	0.0036179%
25-806	121,478	8,422	129,900	0.0190990%
25-808	176,693	13,483	190,176	0.0279612%
25-810	129,771	4,795	134,566	0.0197850%
25-811	133,610	5,144	138,754	0.0204008%
25-813	-	-	-	0.0000000%
25-815	32,212	-	32,212	0.0047361%
25-817	143,970	1,343	145,313	0.0213652%
25-818	42,672	-	42,672	0.0062740%
25-820	134,555	889	135,444	0.0199141%
25-821	17,374	1,725	19,099	0.0028081%
25-824	140,024	9,452	149,476	0.0219772%
25-825	51,384	801	52,185	0.0076726%
25-830	1,234	-	1,234	0.0001814%
25-831	28,468	-	28,468	0.0041856%
25-832	14,797	858	15,655	0.0023017%
25-833	25,860	213	26,073	0.0038335%
25-834	55,157	2,566	57,723	0.0084869%
25-836	55,754	6,848	62,602	0.0092042%
25-838	142,762	-	142,762	0.0209901%
25-840	269,493	26,501	295,994	0.0435196%
25-841	82,741	689	83,430	0.0122665%
25-842	14,558	-	14,558	0.0021404%
25-844	18,770	-	18,770	0.0027597%
25-846	115,045	2,456	117,501	0.0172761%
25-847	30,238	3,820	34,058	0.0050075%
25-849	23,154	1,570	24,724	0.0036352%
25-853	186,621	22,438	209,059	0.0307376%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
25-855	171,273	2,973	174,246	0.0256192%
25-860	105,110	4,411	109,521	0.0161028%
25-864	125,417	10,150	135,567	0.0199322%
25-867	13,489	1,632	15,121	0.0022233%
25-870	65,086	2,837	67,923	0.0099867%
25-871	21,791	-	21,791	0.0032039%
25-874	9,924	-	9,924	0.0014591%
25-879	82,186	6,001	88,187	0.0129661%
25-880	52,461	3,640	56,101	0.0082484%
25-881	68,789	7,772	76,561	0.0112566%
25-882	55,750	728	56,478	0.0083039%
25-883	174,837	4,728	179,565	0.0264012%
25-886	29,534	1,215	30,749	0.0045210%
25-887	136,070	5,259	141,329	0.0207794%
25-888	33,459	-	33,459	0.0049194%
25-889	42,002	2,190	44,192	0.0064975%
25-890	32,079	-	32,079	0.0047165%
25-892	161,707	12,108	173,815	0.0255558%
25-894	40,857	622	41,479	0.0060986%
25-896	21,001	-	21,001	0.0030878%
25-898	102,099	6,271	108,370	0.0159335%
25-912	6,802,274	837,799	7,640,073	1.1233086%
25-914	969,741	2,162	971,903	0.1428974%
25-930	78,345	5,348	83,693	0.0123053%
25-937	39,662	2,157	41,819	0.0061486%
25-939	100,540	9,987	110,527	0.0162507%
25-943	111,562	11,037	122,599	0.0180256%
25-948	327,411	3,971	331,382	0.0487226%
25-950	48,566	3,892	52,458	0.0077128%
25-953	79,364	1,238	80,602	0.0118507%
26-001	765,588	95,671	861,259	0.1266297%
26-002	263,732	32,804	296,536	0.0435993%
26-010	102,961	12,912	115,873	0.0170367%
26-013	166,211	20,981	187,192	0.0275226%
26-017	359,959	44,449	404,408	0.0594595%
26-019	305,538	38,124	343,662	0.0505281%
26-020	324,975	40,279	365,254	0.0537028%
26-374	422,131	51,746	473,877	0.0696735%
26-876	96,658	12,398	109,056	0.0160344%
27-001	119,571	14,240	133,811	0.0196740%
27-019	654,899	83,059	737,958	0.1085009%
27-142	479,847	59,529	539,376	0.0793037%
27-762	259,199	24,263	283,462	0.0416770%
28-005	908,604	112,403	1,021,007	0.1501172%
28-006	701,726	82,327	784,053	0.1152781%
28-019	884,514	111,219	995,733	0.1464011%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
28-020	275,423	33,521	308,944	0.0454236%
28-023	558,163	69,591	627,754	0.0922977%
29-001	449,559	30,610	480,169	0.0705986%
29-004	209,121	25,213	234,334	0.0344538%
29-011	715,379	85,425	800,804	0.1177410%
29-013	402,177	47,593	449,770	0.0661290%
29-014	44,840	4,084	48,924	0.0071932%
29-209	1,327,966	169,386	1,497,352	0.2201534%
29-223	1,580,153	192,026	1,772,179	0.2605609%
29-401	269,010	32,709	301,719	0.0443613%
29-406	2,458,155	231,459	2,689,614	0.3954499%
29-706	257,730	16,560	274,290	0.0403285%
29-800	53,411	6,504	59,915	0.0088092%
29-899	39,935	429	40,364	0.0059347%
29-909	324,806	5,195	330,001	0.0485195%
30-001	382,990	48,394	431,384	0.0634258%
30-027	400,861	48,126	448,987	0.0660139%
30-028	399,601	49,292	448,893	0.0660001%
30-115	524,878	64,645	589,523	0.0866766%
31-001	2,101,601	88,574	2,190,175	0.3220182%
31-004	58,495	3,686	62,181	0.0091424%
31-009	22,250	989	23,239	0.0034168%
31-013	97,803	7,925	105,728	0.0155450%
31-015	358,451	43,711	402,162	0.0591292%
31-044	907,871	109,254	1,017,125	0.1495464%
31-046	2,027,444	256,821	2,284,265	0.3358521%
31-047	664,403	82,705	747,108	0.1098461%
31-048	1,866,228	222,487	2,088,715	0.3071007%
31-049	2,363,195	294,684	2,657,879	0.3907839%
31-052	23,153	2,878	26,031	0.0038273%
31-053	4,031	-	4,031	0.0005927%
31-054	55,142	-	55,142	0.0081075%
31-055	17,850	2,353	20,203	0.0029704%
31-056	-	-	-	0.0000000%
31-057	119,974	12,858	132,832	0.0195301%
31-058	392,427	26,967	419,394	0.0616630%
31-059	37,300	1,642	38,942	0.0057255%
31-060	45,449	1,308	46,757	0.0068747%
31-119	17,134,982	1,440,534	18,575,516	2.7311304%
31-155	102,932	10,419	113,351	0.0166658%
31-175	704,494	88,587	793,081	0.1166055%
31-182	271,352	34,134	305,486	0.0449152%
31-184	298,849	35,016	333,865	0.0490877%
31-212	450,391	55,206	505,597	0.0743372%
31-218	459,877	51,791	511,668	0.0752299%
31-220	486,907	58,593	545,500	0.0802041%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
31-231	980,248	119,587	1,099,835	0.1617071%
31-248	501,450	63,111	564,561	0.0830065%
31-252	1,271,033	152,590	1,423,623	0.2093131%
31-253	2,531,577	197,283	2,728,860	0.4012202%
31-256	1,822,681	204,889	2,027,570	0.2981106%
31-261	1,528,692	175,322	1,704,014	0.2505386%
31-268	517,286	61,600	578,886	0.0851128%
31-310	904,874	105,883	1,010,757	0.1486100%
31-733	1,929,066	91,023	2,020,089	0.2970107%
31-736	1,218,519	115,124	1,333,643	0.1960836%
31-800	123,702	2,857	126,559	0.0186079%
31-807	73,477	5,719	79,196	0.0116440%
31-810	37,330	3,281	40,611	0.0059710%
31-823	25,238	999	26,237	0.0038575%
31-824	12,457	80	12,537	0.0018433%
31-838	266,655	26,519	293,174	0.0431050%
31-841	-	-	-	0.0000000%
31-845	264,336	2,503	266,839	0.0392329%
31-846	64,767	8,009	72,776	0.0107001%
31-848	162,998	20,618	183,616	0.0269967%
31-849	15,859	2,091	17,950	0.0026391%
31-868	50,290	6,165	56,455	0.0083004%
31-873	401,580	29,297	430,877	0.0633512%
31-877	37,886	1,242	39,128	0.0057530%
31-883	38,773	2,582	41,355	0.0060804%
31-896	5,394	-	5,394	0.0007931%
31-900	192,895	20,138	213,033	0.0313220%
32-001	357,516	40,652	398,168	0.0585420%
32-002	210,694	26,555	237,249	0.0348824%
32-003	153,447	17,268	170,715	0.0251000%
32-005	324,798	40,359	365,157	0.0536885%
32-006	151,342	17,508	168,850	0.0248258%
32-009	185,393	22,672	208,065	0.0305915%
32-010	278,016	35,100	313,116	0.0460370%
32-011	70,117	8,193	78,310	0.0115137%
32-138	1,472,213	177,567	1,649,780	0.2425647%
33-003	118,093	13,261	131,354	0.0193128%
33-008	144,227	18,220	162,447	0.0238843%
33-011	219,958	26,843	246,801	0.0362868%
33-012	142,130	17,786	159,916	0.0235122%
33-151	523,951	62,099	586,050	0.0861661%
33-301	208,197	25,436	233,633	0.0343508%
34-004	297,386	37,854	335,240	0.0492898%
34-009	14,460	1,832	16,292	0.0023954%
34-286	505,746	65,870	571,616	0.0840438%
35-006	112,785	14,065	126,850	0.0186506%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
35-007	307,543	38,871	346,414	0.0509328%
35-014	302,860	35,995	338,855	0.0498214%
35-232	434,512	54,241	488,753	0.0718606%
35-715	372,991	18,791	391,782	0.0576032%
35-729	769,376	17,105	786,481	0.1156351%
35-904	429,219	822	430,041	0.0632283%
36-018	379,311	41,735	421,046	0.0619057%
36-019	262,899	32,526	295,425	0.0434360%
36-022	257,925	30,511	288,436	0.0424083%
36-226	661,953	79,007	740,960	0.1089422%
36-336	605,488	74,448	679,936	0.0999700%
37-015	1,348,531	166,564	1,515,095	0.2227622%
37-016	20,398	2,585	22,983	0.0033791%
38-016	450,815	54,240	505,055	0.0742576%
38-018	535,955	66,989	602,944	0.0886500%
39-012	186,332	23,541	209,873	0.0308573%
39-014	271,337	33,983	305,320	0.0448908%
39-024	224,232	26,640	250,872	0.0368854%
39-025	231,502	28,429	259,931	0.0382173%
39-110	565,579	68,958	634,537	0.0932951%
39-174	624,901	78,850	703,751	0.1034715%
39-246	374,105	43,863	417,968	0.0614532%
40-015	277,289	33,756	311,045	0.0457325%
40-149	781,717	97,380	879,097	0.1292524%
40-205	351,525	45,913	397,438	0.0584347%
41-001	1,409,124	119,805	1,528,929	0.2247962%
41-010	438,488	52,866	491,354	0.0722430%
41-025	409,667	50,181	459,848	0.0676108%
41-027	480,659	59,760	540,419	0.0794570%
41-192	524,619	61,319	585,938	0.0861496%
41-196	231,860	28,454	260,314	0.0382737%
41-721	283,376	11,368	294,744	0.0433358%
41-766	128,974	15,156	144,130	0.0211913%
41-800	11,200	-	11,200	0.0016467%
41-900	217,038	-	217,038	0.0319108%
42-001	564,352	67,811	632,163	0.0929459%
42-004	235,720	29,083	264,803	0.0389336%
42-007	188,214	22,529	210,743	0.0309853%
42-008	271,377	33,759	305,136	0.0448637%
42-011	208,628	26,081	234,709	0.0345089%
42-168	717,345	84,257	801,602	0.1178584%
42-714	261,114	8,431	269,545	0.0396308%
43-001	463,749	48,837	512,586	0.0753648%
43-003	241,793	29,843	271,636	0.0399383%
43-005	591,046	71,922	662,968	0.0974752%
43-008	1,335,635	170,749	1,506,384	0.2214814%

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, 2025**

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
43-009	706,887	87,470	794,357	0.1167931%
43-014	902,384	108,891	1,011,275	0.1486862%
43-015	8,432	416	8,848	0.0013008%
43-238	412,359	47,883	460,242	0.0676687%
43-239	2,275,465	284,055	2,559,520	0.3763225%
43-329	89,453	9,978	99,431	0.0146192%
43-397	2,466,872	298,387	2,765,259	0.4065719%
43-551	1,401,919	137,301	1,539,220	0.2263092%
43-702	209,299	17,966	227,265	0.0334145%
43-836	-	-	-	0.0000000%
44-001	77,439	8,506	85,945	0.0126363%
44-004	505	64	569	0.0000837%
44-016	444,256	54,500	498,756	0.0733313%
44-017	683,973	77,499	761,472	0.1119581%
44-022	283,549	35,304	318,853	0.0468805%
44-024	374,352	44,647	418,999	0.0616049%
44-025	264,788	32,329	297,117	0.0436847%
44-148	341,509	37,235	378,744	0.0556862%
44-319	335,628	39,812	375,440	0.0552003%
44-771	269,244	29,335	298,579	0.0438996%
45-001	604,707	74,503	679,210	0.0998633%
45-007	1,308,832	147,609	1,456,441	0.2141383%
45-016	420,192	48,968	469,160	0.0689799%
45-029	575,156	69,881	645,037	0.0948389%
45-031	1,257,012	131,985	1,388,997	0.2042222%
45-032	598,512	73,362	671,874	0.0987846%
45-033	463,631	54,422	518,053	0.0761686%
45-034	501,152	63,229	564,381	0.0829801%
45-035	196,947	-	196,947	0.0289568%
45-170	1,975,201	241,521	2,216,722	0.3259213%
45-267	458,111	56,007	514,118	0.0755901%
45-394	580,941	70,731	651,672	0.0958144%
45-737	341,179	32,251	373,430	0.0549049%
45-866	56,873	5,797	62,670	0.0092143%
46-005	229,578	28,912	258,490	0.0380054%
46-018	441,581	54,683	496,264	0.0729649%
46-019	442,063	54,493	496,556	0.0730079%
46-109	565,489	70,196	635,685	0.0934638%
46-601	726,975	89,153	816,128	0.1199941%
46-752	264,062	20,008	284,070	0.0417664%
47-001	269,134	32,913	302,047	0.0444096%
47-004	1,095,678	135,809	1,231,487	0.1810637%
47-009	366,412	43,343	409,755	0.0602457%
47-010	335,608	40,910	376,518	0.0553589%
47-026	22,821	211	23,032	0.0033863%
47-028	507,634	63,803	571,437	0.0840175%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
47-029	815,237	103,264	918,501	0.1350458%
47-031	365,618	44,398	410,016	0.0602840%
47-032	5,990	820	6,810	0.0010013%
47-033	10,588	1,419	12,007	0.0017653%
47-034	16,431	1,959	18,390	0.0027039%
47-035	7,215	795	8,010	0.0011777%
47-136	1,988,144	247,459	2,235,603	0.3286973%
47-157	2,979,101	364,909	3,344,010	0.4916648%
47-234	385,403	43,379	428,782	0.0630432%
47-266	1,295,132	160,425	1,455,557	0.2140084%
47-276	472,708	60,142	532,850	0.0783442%
47-287	1,053,129	129,039	1,182,168	0.1738124%
47-302	1,094,409	137,631	1,232,040	0.1811450%
47-389	361,352	45,277	406,629	0.0597860%
47-725	469,381	28,348	497,729	0.0731804%
47-800	67,861	4,677	72,538	0.0106652%
47-801	144,034	12,136	156,170	0.0229615%
47-806	24,911	-	24,911	0.0036626%
47-838	-	-	-	0.0000000%
47-856	16,286	1,813	18,099	0.0026611%
47-876	7,933	237	8,170	0.0012012%
47-885	53,273	6,428	59,701	0.0087777%
47-887	48,024	2,560	50,584	0.0074374%
47-888	7,737	980	8,717	0.0012817%
47-890	50,386	3,896	54,282	0.0079810%
47-891	52,655	750	53,405	0.0078521%
47-903	6,277	-	6,277	0.0009229%
48-001	327,320	38,063	365,383	0.0537217%
48-005	8,666	-	8,666	0.0012742%
48-008	308,533	38,255	346,788	0.0509878%
48-013	911,490	113,281	1,024,771	0.1506706%
48-015	2,113,353	252,295	2,365,648	0.3478176%
48-016	1,022,918	127,487	1,150,405	0.1691423%
48-018	90,974	10,400	101,374	0.0149048%
48-019	119,067	872	119,939	0.0176344%
48-020	31,763	3,410	35,173	0.0051715%
48-021	130,486	16,630	147,116	0.0216303%
48-022	27,322	3,257	30,579	0.0044960%
48-023	4,406	487	4,893	0.0007194%
48-024	6,955	937	7,892	0.0011604%
48-195	10,463,025	885,220	11,348,245	1.6685156%
48-229	754,278	88,311	842,589	0.1238846%
48-254	2,187,931	269,096	2,457,027	0.3612530%
48-260	1,011,055	129,058	1,140,113	0.1676291%
48-802	273,507	5,258	278,765	0.0409863%
48-805	146,554	17,797	164,351	0.0241642%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
48-807	-	-	-	0.0000000%
48-809	64,208	8,332	72,540	0.0106654%
48-811	69,924	7,472	77,396	0.0113795%
48-812	-	-	-	0.0000000%
48-815	177,071	21,916	198,987	0.0292567%
48-821	116,804	8,729	125,533	0.0184570%
48-822	103,589	1,634	105,223	0.0154708%
48-823	89,189	7,162	96,351	0.0141664%
48-824	62,304	7,613	69,917	0.0102798%
48-825	160,243	14,979	175,222	0.0257626%
48-828	71,135	8,662	79,797	0.0117324%
48-831	1,148,336	23,968	1,172,304	0.1723622%
48-832	195,752	11,278	207,030	0.0304393%
48-834	56,290	4,627	60,917	0.0089565%
48-835	21,990	2,499	24,489	0.0036006%
48-847	195,629	3,793	199,422	0.0293207%
48-860	98,073	7,726	105,799	0.0155554%
48-861	25,727	3,133	28,860	0.0042433%
48-867	19,622	2,489	22,111	0.0032509%
49-006	336,249	36,662	372,911	0.0548285%
49-018	392,365	44,784	437,149	0.0642733%
49-019	562,389	68,964	631,353	0.0928269%
49-021	51,405	3,498	54,903	0.0080724%
49-228	454,792	56,411	511,203	0.0751614%
49-754	301,470	24,200	325,670	0.0478828%
50-001	379,009	4,608	383,617	0.0564027%
50-002	982,699	120,560	1,103,259	0.1622105%
50-005	1,130,741	139,815	1,270,556	0.1868079%
50-006	588,133	70,983	659,116	0.0969089%
50-011	222,164	27,895	250,059	0.0367659%
50-012	104,972	12,103	117,075	0.0172133%
50-013	313,898	38,212	352,110	0.0517702%
50-014	360,507	42,050	402,557	0.0591873%
50-016	209,837	26,151	235,988	0.0346970%
50-019	140,312	17,715	158,027	0.0232345%
50-020	156,531	18,773	175,304	0.0257746%
50-021	418,734	50,792	469,526	0.0690337%
50-022	16,092	2,039	18,131	0.0026658%
50-116	476,546	59,167	535,713	0.0787651%
50-193	378,464	46,811	425,275	0.0625276%
50-210	2,616,742	311,363	2,928,105	0.4305149%
50-741	267,891	12,021	279,912	0.0411550%
50-800	2,158	-	2,158	0.0003173%
50-802	34,894	-	34,894	0.0051304%
50-808	147,137	-	147,137	0.0216333%
50-810	119,087	4,362	123,449	0.0181505%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
50-812	76,039	2,782	78,821	0.0115890%
50-831	59,147	3,793	62,940	0.0092541%
50-836	72,542	6,238	78,780	0.0115830%
50-850	61,451	6,171	67,622	0.0099424%
50-851	17,886	610	18,496	0.0027194%
50-875	23,017	2,942	25,959	0.0038167%
50-892	44,925	5,034	49,959	0.0073454%
50-900	600,000	72,668	672,668	0.0989014%
51-011	299,657	36,455	336,112	0.0494181%
51-016	204,714	24,534	229,248	0.0337060%
51-017	467,273	55,330	522,603	0.0768375%
51-018	318,629	38,357	356,986	0.0524872%
51-019	17,810	2,400	20,210	0.0029715%
51-020	202,990	5,924	208,914	0.0307163%
51-021	154,676	5,720	160,396	0.0235828%
51-162	1,406,210	170,043	1,576,253	0.2317541%
51-750	465,620	16,358	481,978	0.0708645%
51-767	311,818	12,506	324,324	0.0476849%
51-811	490,420	9,555	499,975	0.0735105%
51-908	1,329,916	5,000	1,334,916	0.1962708%
52-001	310,342	36,252	346,594	0.0509592%
52-020	435,507	57,521	493,028	0.0724892%
52-021	877,774	104,649	982,423	0.1444442%
52-022	830,986	103,693	934,679	0.1374245%
52-023	299,609	37,583	337,192	0.0495769%
52-024	6,381	-	6,381	0.0009382%
52-201	1,313,027	155,849	1,468,876	0.2159667%
52-217	1,671,014	210,494	1,881,508	0.2766353%
52-272	1,540,382	187,385	1,727,767	0.2540309%
52-746	349,590	20,907	370,497	0.0544736%
53-007	199,164	22,850	222,014	0.0326424%
53-010	279,792	34,120	313,912	0.0461540%
53-012	659,493	81,687	741,180	0.1089746%
54-001	187,806	23,078	210,884	0.0310060%
54-030	185,938	22,289	208,227	0.0306153%
54-040	192,785	22,554	215,339	0.0316610%
54-041	233,886	28,485	262,371	0.0385760%
54-042	287,306	36,603	323,909	0.0476238%
54-222	757,869	90,878	848,747	0.1247901%
54-396	251,089	29,978	281,067	0.0413249%
55-001	834,414	101,969	936,383	0.1376750%
55-002	463,689	57,236	520,925	0.0765908%
55-009	207,693	25,673	233,366	0.0343115%
55-014	293,821	36,059	329,880	0.0485018%
55-179	778,675	92,837	871,512	0.1281371%
55-197	1,181,889	141,845	1,323,734	0.1946266%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
55-322	285,796	36,176	321,972	0.0473390%
55-350	269,472	33,460	302,932	0.0445397%
55-369	620,695	76,782	697,477	0.1025489%
55-393	171,642	18,913	190,555	0.0280170%
55-757	564,106	21,017	585,123	0.0860298%
56-022	1,035,601	128,259	1,163,860	0.1711206%
57-001	1,948,675	91,533	2,040,208	0.2999687%
57-002	347,357	40,678	388,035	0.0570522%
57-008	206,830	23,542	230,372	0.0338712%
57-009	340,652	41,736	382,388	0.0562219%
57-011	1,071,318	130,677	1,201,995	0.1767275%
57-012	632,545	71,956	704,501	0.1035817%
57-020	554,922	66,806	621,728	0.0914117%
57-021	56,865	1,096	57,961	0.0085220%
57-022	19,682	1,152	20,834	0.0030632%
57-023	28,941	340	29,281	0.0043051%
57-024	6,904	-	6,904	0.0010151%
57-128	7,599,059	425,409	8,024,468	1.1798255%
57-165	1,653,668	204,732	1,858,400	0.2732377%
57-176	534,457	66,060	600,517	0.0882931%
57-240	2,632,143	332,336	2,964,479	0.4358629%
57-245	854,414	104,739	959,153	0.1410228%
57-269	1,190,385	145,586	1,335,971	0.1964259%
57-274	2,406,748	292,110	2,698,858	0.3968090%
57-290	1,187,277	143,777	1,331,054	0.1957029%
57-297	1,580,215	192,746	1,772,961	0.2606759%
57-298	1,525,890	186,847	1,712,737	0.2518211%
57-726	550,372	35,004	585,376	0.0860670%
57-806	41,654	2,802	44,456	0.0065363%
57-808	45,293	4,995	50,288	0.0073938%
57-810	213,737	18,118	231,855	0.0340893%
57-814	149,130	2,809	151,939	0.0223394%
57-815	44,923	5,499	50,422	0.0074135%
57-818	95,360	6,096	101,456	0.0149169%
57-819	31,548	3,890	35,438	0.0052103%
57-824	83,899	599	84,498	0.0124236%
57-825	35,752	539	36,291	0.0053359%
57-829	31,439	2,948	34,387	0.0050558%
57-830	34,682	4,272	38,954	0.0057274%
57-835	237,752	29,210	266,962	0.0392511%
57-842	131,832	7,897	139,729	0.0205441%
57-845	20,484	2,542	23,026	0.0033855%
57-847	59,669	7,535	67,204	0.0098809%
57-850	26,962	792	27,754	0.0040807%
57-860	42,749	456	43,205	0.0063524%
57-867	30,608	3,799	34,407	0.0050588%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
57-871	31,277	3,778	35,055	0.0051541%
57-873	48,440	5,030	53,470	0.0078617%
57-882	27,146	1,634	28,780	0.0042315%
57-901	269,708	778	270,486	0.0397691%
57-907	183,775	-	183,775	0.0270202%
58-016	628,033	76,076	704,109	0.1035242%
59-014	466,235	58,533	524,768	0.0771559%
59-015	290,315	33,618	323,933	0.0476274%
59-016	287,802	34,170	321,972	0.0473390%
59-385	386,190	45,328	431,518	0.0634455%
59-800	10,964	1,104	12,068	0.0017744%
60-001	721,058	89,284	810,342	0.1191433%
60-003	717,381	85,994	803,375	0.1181190%
60-027	478,048	56,473	534,521	0.0785899%
60-028	380,414	46,699	427,113	0.0627977%
60-029	304,323	36,620	340,943	0.0501283%
60-030	834,412	98,532	932,944	0.1371693%
60-211	1,163,327	142,362	1,305,689	0.1919735%
60-717	542,760	43,766	586,526	0.0862360%
60-744	455,963	6,856	462,819	0.0680475%
60-800	13,459	1,162	14,621	0.0021497%
60-801	120,240	11,769	132,009	0.0194091%
61-018	326,253	40,952	367,205	0.0539896%
61-313	279,135	33,822	312,957	0.0460137%
62-006	276,573	34,538	311,111	0.0457422%
62-007	262,838	32,707	295,545	0.0434535%
62-010	2,654	326	2,980	0.0004381%
62-012	33,165	1,967	35,132	0.0051654%
62-014	2,038	248	2,286	0.0003361%
62-015	466,254	58,584	524,838	0.0771662%
62-236	556,544	67,573	624,117	0.0917631%
63-001	250,448	30,409	280,857	0.0412940%
63-002	139,552	16,501	156,053	0.0229443%
63-014	291,795	34,915	326,710	0.0480357%
63-392	395,635	47,989	443,624	0.0652254%
64-020	466,161	58,471	524,632	0.0771359%
64-021	225,638	26,568	252,206	0.0370815%
64-270	452,952	55,189	508,141	0.0747112%
64-324	244,496	30,654	275,150	0.0404548%
65-001	145,034	7,682	152,716	0.0224536%
65-020	556,163	68,768	624,931	0.0918827%
65-021	1,196,618	146,160	1,342,778	0.1974266%
65-022	435,084	54,134	489,218	0.0719290%
65-120	657,172	79,128	736,300	0.1082571%
66-011	329,776	27,979	357,755	0.0526002%
66-012	286,169	34,929	321,098	0.0472106%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
66-013	322,305	30,612	352,917	0.0518889%
66-278	503,207	60,171	563,378	0.0828327%
66-719	166,267	12,681	178,948	0.0263104%
67-013	503,789	63,305	567,094	0.0833790%
67-017	421,435	53,198	474,633	0.0697846%
67-020	292,985	34,899	327,884	0.0482084%
67-023	578,711	67,994	646,705	0.0950841%
67-025	328,914	39,529	368,443	0.0541717%
67-026	204,287	27,343	231,630	0.0340562%
67-027	17,682	2,241	19,923	0.0029292%
67-150	805,289	98,800	904,089	0.1329268%
67-181	653,853	76,934	730,787	0.1074466%
67-279	1,046,655	123,692	1,170,347	0.1720744%
67-284	675,955	83,385	759,340	0.1116446%
67-405	180,574	22,789	203,363	0.0299001%
67-758	238,007	15,498	253,505	0.0372724%
68-001	233,872	29,211	263,083	0.0386806%
68-003	7,680	140	7,820	0.0011497%
68-018	454,349	56,716	511,065	0.0751411%
68-019	284,989	36,539	321,528	0.0472739%
68-020	263,028	31,846	294,874	0.0433549%
68-025	236,951	26,945	263,896	0.0388003%
68-265	598,354	74,808	673,162	0.0989739%
69-001	218,673	25,539	244,212	0.0359061%
69-005	207,208	25,154	232,362	0.0341639%
69-006	131,664	16,632	148,296	0.0218037%
69-008	87,537	10,896	98,433	0.0144724%
69-009	140,604	17,711	158,315	0.0232769%
69-010	145,599	17,144	162,743	0.0239279%
69-012	135,194	16,199	151,393	0.0222591%
69-015	134,775	15,386	150,161	0.0220780%
69-017	172,005	20,340	192,345	0.0282802%
69-019	323,729	39,767	363,496	0.0534443%
70-001	280,404	33,378	313,782	0.0461349%
70-006	602,437	74,942	677,379	0.0995941%
70-007	171,489	20,583	192,072	0.0282400%
70-008	698,968	85,699	784,667	0.1153684%
70-010	187,230	23,399	210,629	0.0309685%
70-012	481,064	53,049	534,113	0.0785298%
70-013	286,516	33,687	320,203	0.0470790%
70-014	372,097	45,523	417,620	0.0614021%
70-016	18,649	1,241	19,890	0.0029244%
70-158	1,149,492	137,237	1,286,729	0.1891859%
70-189	472,278	59,177	531,455	0.0781390%
70-712	348,866	42,709	391,575	0.0575727%
70-730	434,798	39,735	474,533	0.0697699%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
70-800	66,453	8,476	74,929	0.0110167%
70-801	232,104	6,770	238,874	0.0351213%
70-820	39,669	4,518	44,187	0.0064967%
71-001	513,984	63,794	577,778	0.0849498%
71-007	295,809	36,449	332,258	0.0488514%
71-013	530,007	65,302	595,309	0.0875274%
71-014	203,191	25,492	228,683	0.0336230%
71-015	324,697	36,980	361,677	0.0531768%
71-017	306,852	37,214	344,066	0.0505875%
71-018	309,320	37,106	346,426	0.0509345%
71-019	18,003	2,301	20,304	0.0029852%
71-118	1,042,853	128,842	1,171,695	0.1722726%
71-755	335,693	20,525	356,218	0.0523741%
72-012	339,240	42,457	381,697	0.0561204%
72-013	260,178	32,582	292,760	0.0430440%
72-014	24,289	2,047	26,336	0.0038722%
72-140	872,930	106,709	979,639	0.1440349%
72-320	553,230	68,861	622,091	0.0914651%
72-334	221,354	27,700	249,054	0.0366180%
72-716	337,910	37,823	375,733	0.0552435%
72-735	511,376	53,750	565,126	0.0830897%
73-001	855,335	100,642	955,977	0.1405558%
73-002	283,369	34,968	318,337	0.0468045%
73-004	215,283	24,400	239,683	0.0352402%
73-005	200,530	25,257	225,787	0.0331971%
73-008	297,348	37,052	334,400	0.0491664%
73-013	320,006	39,377	359,383	0.0528396%
73-015	330,264	37,786	368,050	0.0541138%
73-016	383,635	44,192	427,827	0.0629028%
73-017	404,088	50,827	454,915	0.0668854%
73-018	156,935	19,112	176,047	0.0258839%
73-180	543,799	66,025	609,824	0.0896615%
73-728	263,449	27,007	290,456	0.0427053%
73-875	112,750	13,131	125,881	0.0185081%
74-001	813,022	99,894	912,916	0.1342247%
74-003	218,426	27,374	245,800	0.0361396%
74-010	191,298	22,496	213,794	0.0314338%
74-013	118,484	15,159	133,643	0.0196493%
74-014	245,419	29,485	274,904	0.0404187%
74-139	558,982	68,965	627,947	0.0923261%
74-194	801,692	94,844	896,536	0.1318163%
74-897	19,355	2,253	21,608	0.0031770%
75-003	151,461	18,561	170,022	0.0249981%
75-005	176,479	21,411	197,890	0.0290955%
75-007	200,363	23,875	224,238	0.0329694%
75-010	124,874	15,127	140,001	0.0205842%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
75-015	127,192	16,027	143,219	0.0210572%
75-020	173,504	20,118	193,622	0.0284679%
75-022	315,437	35,639	351,076	0.0516182%
75-190	714,460	89,729	804,189	0.1182387%
75-900	158,160	-	158,160	0.0232540%
76-001	2,085,767	170,780	2,256,547	0.3317767%
76-006	572,654	69,667	642,321	0.0944394%
76-007	338,862	41,385	380,247	0.0559071%
76-012	1,496,655	180,708	1,677,363	0.2466202%
76-013	766,384	95,662	862,046	0.1267453%
76-022	208,698	24,408	233,106	0.0342732%
76-024	1,249,251	155,469	1,404,720	0.2065339%
76-026	1,613,098	199,148	1,812,246	0.2664519%
76-033	454,212	55,894	510,106	0.0750001%
76-034	579,425	72,130	651,555	0.0957971%
76-035	394,816	46,994	441,810	0.0649587%
76-036	415,940	50,351	466,291	0.0685581%
76-037	318,936	38,979	357,915	0.0526237%
76-102	1,042,877	130,046	1,172,923	0.1724531%
76-117	3,727,695	461,265	4,188,960	0.6158966%
76-164	900,385	111,227	1,011,612	0.1487357%
76-262	1,205,567	147,961	1,353,528	0.1990073%
76-281	714,986	87,586	802,572	0.1180010%
76-770	112,971	11,495	124,466	0.0183000%
76-803	86,281	682	86,963	0.0127861%
76-805	21,134	2,833	23,967	0.0035239%
76-807	112,042	2,103	114,145	0.0167826%
76-808	17,020	2,246	19,266	0.0028327%
76-858	55,748	7,050	62,798	0.0092331%
76-876	41,367	2,953	44,320	0.0065164%
76-889	39,162	2,302	41,464	0.0060964%
77-001	575,630	67,190	642,820	0.0945129%
77-002	770,970	90,326	861,296	0.1266351%
77-003	636,768	76,003	712,771	0.1047977%
77-005	396,242	49,480	445,722	0.0655338%
77-006	380,394	47,257	427,651	0.0628770%
77-007	1,065,135	130,405	1,195,540	0.1757784%
77-010	172,059	21,404	193,463	0.0284446%
77-016	536,482	64,862	601,344	0.0884148%
77-021	19,948	466	20,414	0.0030014%
77-022	55,896	7,085	62,981	0.0092600%
77-023	8,881	-	8,881	0.0013058%
77-024	18,270	2,315	20,585	0.0030266%
77-025	206	26	232	0.0000341%
77-101	8,311,130	1,015,905	9,327,035	1.3713401%
77-106	1,212,406	150,585	1,362,991	0.2003985%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
77-127	1,217,373	152,841	1,370,214	0.2014605%
77-237	701,479	85,156	786,635	0.1156577%
77-257	1,631,076	195,317	1,826,393	0.2685318%
77-277	600,257	73,320	673,577	0.0990350%
77-280	773,164	94,295	867,459	0.1275412%
77-285	1,202,673	142,982	1,345,655	0.1978497%
77-296	1,285,568	154,773	1,440,341	0.2117712%
77-300	1,629,054	200,647	1,829,701	0.2690182%
77-502	3,220,716	30,070	3,250,786	0.4779582%
77-765	168,256	6,744	175,000	0.0257300%
77-804	41,589	3,735	45,324	0.0066639%
77-810	47,270	5,405	52,675	0.0077447%
77-811	10,027	-	10,027	0.0014743%
77-820	9,331	931	10,262	0.0015089%
77-825	32,815	959	33,774	0.0049657%
77-827	33,670	481	34,151	0.0050211%
77-830	178,673	1,343	180,016	0.0264675%
77-831	26,845	3,000	29,845	0.0043881%
77-832	18,571	1,048	19,619	0.0028846%
77-836	23,642	1,048	24,690	0.0036301%
77-842	71,349	-	71,349	0.0104903%
77-888	30,782	3,829	34,611	0.0050888%
77-897	34,198	406	34,604	0.0050878%
77-911	993,224	13,372	1,006,596	0.1479983%
78-001	882,083	111,110	993,193	0.1460276%
78-002	95,366	12,085	107,451	0.0157983%
78-004	139,958	17,758	157,716	0.0231887%
78-005	236,241	29,743	265,984	0.0391072%
78-006	319,392	39,636	359,028	0.0527874%
78-013	669,071	84,154	753,225	0.1107456%
78-016	297,184	37,283	334,467	0.0491763%
78-017	167,698	17,417	185,115	0.0272172%
78-018	147,902	18,794	166,696	0.0245090%
78-023	124,011	12,257	136,268	0.0200353%
78-026	229,835	26,731	256,566	0.0377225%
78-027	299,046	36,628	335,674	0.0493536%
78-028	321,230	39,617	360,847	0.0530548%
78-029	192,183	24,262	216,445	0.0318237%
78-030	168,308	20,353	188,661	0.0277386%
78-031	193,221	22,253	215,474	0.0316809%
78-032	135,661	1,472	137,133	0.0201625%
78-144	449,512	55,770	505,282	0.0742909%
78-173	514,242	64,077	578,319	0.0850294%
78-203	1,897,024	235,707	2,132,731	0.3135722%
78-338	501,139	61,578	562,717	0.0827354%
78-356	255,170	32,163	287,333	0.0422462%

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, 2025

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
78-718	321,239	15,381	336,620	0.0494928%
78-803	46,658	5,648	52,306	0.0076905%
78-805	25,732	3,029	28,761	0.0042287%
78-833	37,699	4,723	42,422	0.0062372%
78-865	26,530	-	26,530	0.0039007%
79-001	1,031,233	120,843	1,152,076	0.1693881%
79-019	105,992	11,497	117,489	0.0172742%
79-023	11,140	1,325	12,465	0.0018327%
79-029	277,645	32,448	310,093	0.0455925%
79-031	470,772	59,009	529,781	0.0778929%
79-032	308,329	37,099	345,428	0.0507878%
79-132	437,966	54,091	492,057	0.0723464%
79-172	642,551	78,876	721,427	0.1060703%
79-198	483,525	59,924	543,449	0.0799025%
79-354	323,018	39,398	362,416	0.0532855%
79-763	396,409	16,887	413,296	0.0607664%
79-800	78,968	5,908	84,876	0.0124793%
80-020	291,271	35,011	326,282	0.0479727%
80-022	488,451	61,216	549,667	0.0808167%
80-345	1,488,239	184,548	1,672,787	0.2459473%
81-015	207,406	25,695	233,101	0.0342725%
81-016	317,790	37,987	355,777	0.0523093%
81-200	623,830	75,068	698,898	0.1027580%
81-768	196,535	18,021	214,556	0.0315458%
82-019	675,033	82,925	757,958	0.1114414%
83-001	537,026	39,813	576,839	0.0848118%
83-003	496,623	61,689	558,312	0.0820878%
83-013	410,875	48,390	459,265	0.0675250%
83-014	1,466,020	138,635	1,604,655	0.2359301%
83-015	1,632,246	200,455	1,832,701	0.2694593%
83-161	1,462,682	188,646	1,651,328	0.2427923%
83-167	3,019,208	372,476	3,391,684	0.4986742%
83-225	884,940	109,265	994,205	0.1461764%
83-273	1,576,926	192,667	1,769,593	0.2601806%
83-769	396,358	17,137	413,495	0.0607956%
83-800	41,397	854	42,251	0.0062121%
83-887	40,406	1,743	42,149	0.0061972%
83-900	1,123,432	83,804	1,207,236	0.1774981%
84-005	386,764	48,146	434,910	0.0639442%
84-020	550,295	66,620	616,915	0.0907041%
84-023	227,998	28,468	256,466	0.0377079%
84-024	207,114	24,887	232,001	0.0341108%
84-160	674,599	83,523	758,122	0.1114655%
84-249	259,830	32,924	292,754	0.0430432%
84-734	275,563	23,326	298,889	0.0439452%
84-753	341,865	2,871	344,736	0.0506861%

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, 2025**

Employer Code	2025 Actual Employer Contribution	2025 Surcharge Adjusted to Statewide Limit	2025 Contributions & Surcharge	Employer Allocation Percentage
85-001	411,681	48,742	460,423	0.0676953%
85-005	307,190	37,778	344,968	0.0507201%
85-006	365,877	45,980	411,857	0.0605547%
85-010	257,924	30,500	288,424	0.0424065%
85-011	274,880	33,642	308,522	0.0453615%
85-014	379,107	45,768	424,875	0.0624688%
85-016	250,782	29,473	280,255	0.0412055%
85-021	378,616	42,562	421,178	0.0619252%
85-208	1,326,930	164,168	1,491,098	0.2192339%
85-235	423,647	51,504	475,151	0.0698608%
85-364	259,573	32,332	291,905	0.0429184%
85-709	324,299	36,182	360,481	0.0530010%
85-801	3,786	-	3,786	0.0005567%
85-870	9,996	-	9,996	0.0014697%
85-907	192,437	-	192,437	0.0282937%
86-007	175,794	21,090	196,884	0.0289476%
86-016	123,642	15,305	138,947	0.0204292%
86-020	168,731	19,663	188,394	0.0276992%
86-021	174,951	21,921	196,872	0.0289459%
86-022	185,906	23,012	208,918	0.0307169%
86-213	592,617	70,897	663,514	0.0975554%
86-351	306,246	35,100	341,346	0.0501876%
87-001	1,020,326	127,408	1,147,734	0.1687496%
87-012	365,968	43,757	409,725	0.0602412%
87-019	207,985	25,409	233,394	0.0343155%
87-026	277,497	34,524	312,021	0.0458761%
87-035	396,669	45,204	441,873	0.0649679%
87-036	343,184	41,046	384,230	0.0564927%
87-037	424,230	48,744	472,974	0.0695407%
87-113	838,697	100,073	938,770	0.1380259%
87-361	1,321,475	162,805	1,484,280	0.2182315%
87-383	534,505	65,976	600,481	0.0882879%
87-701	647,074	49,212	696,286	0.1023739%
87-738	2,033,683	106,923	2,140,606	0.3147301%
88-012	265,521	30,577	296,098	0.0435348%
88-314	222,266	28,081	250,347	0.0368081%
88-371	436,261	54,146	490,407	0.0721039%
<b>TOTAL</b>	<b>\$ 616,571,892</b>	<b>\$ 63,568,312</b>	<b>\$ 680,140,204</b>	<b>100.0000000%</b>

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

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#### Note 1. Nature of Entity

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

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

**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](http://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, 2025 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, 2025 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

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**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 FY2025 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' FY2025 ACFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$617,811,004
Service Credits and ARP Payments Paid by Members	(816,407)
Employer Penalties	(102,600)
Other Employer Payments and Miscellaneous Revenue	(320,105)
<b>Total Defined Benefit Plan Employer Contributions</b>	<b>\$616,571,892</b>
OPEB Employer Contributions - ACFR Total	\$63,568,312
<b>Total Contributions - Schedule of Employer Allocations</b>	<b>\$680,140,204</b>

For FY2025, OPEB employer contributions were provided by the health care surcharge. The surcharge minimum salary was \$30,000 for FY2025.

#### 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, 2025 is as follows:

	Deferred Outflows (Inflows)*
2026	(\$196,017,687)
2027	(143,748,396)
2028	(118,596,171)
2029	(117,098,924)
2030	(41,865,788)
2031	(34,776,316)
2032	(39,546,367)
2033	(38,091,698)
2034	12,347,691
	<u>(\$717,393,656)</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, 2025:

Service cost	\$114,149,729
Interest on the total OPEB liability and cash flow	88,215,866
Current period benefit changes	—
Projected earnings on plan investments	(58,790,790)
OPEB plan administrative expenses	3,397,791
Expensed portion of differences in expected and actual experience	(245,876,862)
Expensed portion of differences in expected and actual earnings of plan investments	(8,028,209)
Expensed portion of differences in changes of assumptions	(28,839,115)
<b>Total OPEB Expense (Income)</b>	<b><u>(\$135,771,590)</u></b>

The average of the expected remaining service lives of all members for FY2025 is 9.86 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, 2025 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB Funds	\$2,124,373,356	\$939,812,471	\$1,184,560,885	44.24%

## School Employees Retirement System of Ohio

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

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The activity related to the net OPEB liability for FY2025 is set forth in the following table:

Total OPEB liability as of June 30, 2024	\$1,834,964,203
Service cost	114,149,729
Interest	88,215,866
Benefit changes	—
Difference between expected and actual experience	413,435,957
Changes of assumptions	(271,868,318)
Benefit payments <sup>1</sup>	(54,524,081)
Net change in total OPEB liability	289,409,153
<b>Total OPEB liability as of June 30, 2025 (a)</b>	<b>\$2,124,373,356</b>
OPEB plan fiduciary net position as of June 30, 2024	\$816,468,867
Contributions – employer	63,568,312
Contributions – non-employer	41,152,667
Net investment income	76,544,497
Benefit payments <sup>1</sup>	(54,524,081)
Administrative expense	(3,397,791)
Net change in OPEB plan fiduciary net position	123,343,604
<b>OPEB plan fiduciary net position as of June 30, 2025 (b)</b>	<b>\$939,812,471</b>
<b>Net OPEB liability as of June 30, 2025 (a) - (b)</b>	<b>\$1,184,560,885</b>

<sup>1</sup> 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

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

Valuation Date	June 30, 2025
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	3.93%
Measurement Date	5.20%
Year FNP is projected to be depleted	2053
Single Equivalent Interest Rate:	
Prior Measurement Date	4.88%
Measurement Date	5.62%
Future Salary Increases, including Inflation	3.25% - 13.58%
Inflation	2.40%
Health Care Cost Trend Rate	6.75% - 4.40%
Mortality Assumptions	<b>Base Mortality</b>
	<b>Healthy Retirees</b> – PUB-2010 General Employee Amount-Weighted Below-Median Healthy Retiree mortality table projected to 2017 with ages set forward 1 year and adjusted 94.20% for males and set forward 2 years and adjusted 81.35% for females.
	<b>Disabled Retirees</b> – PUB-2010 General Disabled Retiree mortality table projected to 2017 with ages set forward 5 years and adjusted 103.3% for males and set forward 3 years and adjusted 106.8% for females.
	<b>Contingent Survivors</b> - PUB-2010 General Amount-Weighted Below-Median Contingent Survivor mortality table projected to 2017 with ages set forward 1 year and adjusted 105.5% for males and adjusted 122.5% for females.
	<b>Actives</b> – PUB-2010 General Amount-Weighted Below-Median Employee mortality table.
	<b>Mortality Projection</b>
	Mortality rates are projected using a fully generational projection with Scale MP-2020.

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

## School Employees Retirement System of Ohio

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

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, 2025:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (geometric)
Cash	3.00%	1.12%
US Equity	22.00	4.64
Non-US Equity Developed	12.00	4.79
Non-US Equity Emerging	6.00	5.34
Fixed Income / Global Bonds	18.00	2.60
Private Equity	14.00	7.02
Real Estate	13.00	3.85
Infrastructure	7.00	4.96
Private Debt / Private Credit	5.00	5.51

The discount rate used to measure the total OPEB liability at June 30, 2025, was 5.62%. The discount rate used to measure total OPEB liability prior to June 30, 2025, was 4.88%. 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 2053 by SERS' actuaries. The Bond Buyer General Obligation 20-year Municipal Bond Index Rate was used in the determination of the single equivalent interest rate for both the June 30, 2024 and the June 30, 2025 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 5.20% at June 30, 2025 and 3.93% at June 30, 2024.

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 (4.62%) and higher (6.62%) than the current discount rate of 5.62%.

	1% Lower	Current Discount Rate	1% Higher
Discount Rate	4.62%	5.62%	6.62%
Net OPEB Liability	\$1,563,556,533	\$1,184,560,885	\$882,336,366

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

	1% Lower	Health Care Cost Trend Rates	1% Higher
	5.75% decreasing to 3.40%	6.75% decreasing to 4.40%	7.75% decreasing to 5.40%
Net OPEB Liability	\$832,444,924	\$1,184,560,885	\$1,643,972,656

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
01-009	\$ 2,117,183	663,997	\$ -	\$ -	\$ -	\$ 663,997	\$ -	\$ (25,385)	\$ (436,633)	\$ (48,981)	\$ (510,999)	\$ 282,002	\$ (5,528)	\$ 276,474
01-023	416,077	130,491	-	-	-	15,854	-	(4,989)	(85,809)	-	(90,798)	55,420	1,789	57,209
02-001	665,057	208,577	-	-	-	53,353	-	(7,974)	(137,157)	-	(145,131)	88,583	6,022	94,605
02-003	910,155	285,445	-	-	-	49,243	-	(10,913)	(187,704)	-	(198,617)	121,230	5,558	126,788
02-006	1,027,524	322,255	-	-	-	322,255	-	(12,320)	(211,909)	(37,452)	(261,681)	136,863	(4,227)	132,636
02-009	372,223	116,737	-	-	-	12,881	-	(4,463)	(76,765)	-	(81,228)	49,579	1,454	51,033
02-010	1,117,684	350,531	-	-	-	350,531	-	(13,401)	(230,503)	(12,880)	(256,784)	148,872	(1,454)	147,418
02-011	490,473	153,824	-	-	-	9,082	-	(5,881)	(101,152)	-	(107,033)	65,329	1,025	66,354
02-013	540,735	169,587	-	-	-	62,835	-	(6,483)	(111,517)	-	(118,000)	72,024	7,092	79,116
02-131	467,266	146,545	-	-	-	40,287	-	(5,603)	(96,366)	-	(101,969)	62,238	4,547	66,785
02-154	2,733,622	857,326	-	-	-	147,251	-	(32,776)	(563,763)	-	(596,539)	364,110	16,620	380,730
02-308	515,312	161,614	-	-	-	59,895	-	(6,179)	(106,274)	-	(112,453)	68,638	6,760	75,398
02-761	726,507	227,849	-	-	-	227,849	-	(8,711)	(149,830)	(24,425)	(182,966)	96,768	(2,757)	94,011
02-874	28,842	9,046	-	-	-	929	-	(346)	(5,948)	-	(6,294)	3,842	105	3,947
02-895	90,239	28,301	-	-	-	28,301	-	(1,082)	(18,610)	(5,190)	(24,882)	12,020	(586)	11,434
02-900	331,517	103,971	-	-	-	103,971	-	(3,975)	(68,370)	(13,307)	(85,652)	44,157	(1,502)	42,655
03-013	360,134	112,946	-	-	-	11,951	-	(4,318)	(74,271)	-	(78,589)	47,969	1,349	49,318
03-014	416,483	130,619	-	-	-	543	-	(4,994)	(85,892)	-	(90,886)	55,474	61	55,535
03-015	72,369	22,696	-	-	-	15,820	-	(868)	(14,925)	-	(15,793)	9,639	1,785	11,424
03-103	1,386,736	434,912	-	-	-	98,656	-	(16,627)	(285,991)	-	(302,618)	184,709	11,135	195,844
03-343	543,413	170,427	-	-	-	170,427	-	(6,516)	(112,070)	(2,692)	(121,278)	72,381	(304)	72,077
03-747	304,981	95,649	-	-	-	13,743	-	(3,657)	(62,897)	-	(66,554)	40,622	1,551	42,173
04-001	1,038,613	325,733	-	-	-	95,770	-	(12,453)	(214,196)	-	(226,649)	138,340	10,809	149,149
04-019	499,274	156,584	-	-	-	156,584	-	(5,986)	(102,967)	(11,437)	(120,390)	66,502	(1,291)	65,211
04-031	711,087	223,013	-	-	-	31,785	-	(8,526)	(146,650)	-	(155,176)	94,714	3,587	98,301
04-033	629,314	197,367	-	-	-	8,677	-	(7,546)	(129,785)	-	(137,331)	83,823	979	84,802
04-034	776,026	243,379	-	-	-	54,361	-	(9,305)	(160,042)	-	(169,347)	103,364	6,136	109,500
04-035	3,257	1,021	-	-	-	1,021	-	(39)	(672)	(136)	(847)	434	(15)	419
04-104	1,532,192	480,530	-	-	-	480,530	-	(18,371)	(315,988)	(60,104)	(394,463)	204,083	(6,784)	197,299
04-125	956,134	299,865	-	-	-	38,881	-	(11,464)	(197,186)	-	(208,650)	127,354	4,388	131,742
04-244	943,146	295,792	-	-	-	45,996	-	(11,308)	(194,508)	-	(205,816)	125,624	5,191	130,815
04-704	615,452	193,020	-	-	-	28,959	-	(7,379)	(126,926)	-	(134,305)	81,976	3,268	85,244
05-001	851,740	267,125	-	-	-	267,125	-	(10,212)	(175,657)	(71,367)	(257,236)	113,449	(8,055)	105,394
05-006	713,600	223,801	-	-	-	223,801	-	(8,556)	(147,168)	(27,922)	(183,646)	95,049	(3,151)	91,898
05-017	819,122	256,895	-	-	-	256,895	-	(9,821)	(168,930)	(25,933)	(204,684)	109,104	(2,927)	106,177
05-018	667,222	209,256	-	-	-	209,256	-	(8,000)	(137,603)	(13,752)	(159,355)	88,872	(1,552)	87,320
05-105	1,482,560	464,965	-	-	-	464,965	-	(17,776)	(305,753)	(4,030)	(327,559)	197,472	(455)	197,017
05-169	656,569	205,915	-	-	-	31,351	-	(7,872)	(135,406)	-	(143,278)	87,453	3,539	90,992
05-710	452,639	141,958	-	-	-	29,031	-	(5,427)	(93,349)	-	(98,776)	60,290	3,277	63,567
05-739	1,624,036	509,335	-	-	-	509,335	-	(19,472)	(334,930)	(31,915)	(386,317)	216,316	(3,602)	212,714
06-001	777,735	243,916	-	-	-	243,916	-	(9,325)	(160,395)	(57,399)	(227,119)	103,592	(6,478)	97,114
06-008	359,136	112,633	-	-	-	11,650	-	(4,306)	(74,066)	-	(78,372)	47,836	1,315	49,151
06-010	351,578	110,263	-	-	-	110,263	-	(4,215)	(72,507)	(9,321)	(86,043)	46,829	(1,052)	45,777

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Share of Contributions	Total Employer OPEB Expense
06-011	240,277	75,356	-	-	11,172	86,528	-	(2,881)	(49,553)	-	(52,434)	32,004	1,261	33,265
06-017	380,265	119,260	-	-	-	119,260	-	(4,559)	(78,423)	(6,849)	(89,831)	50,650	(773)	49,877
06-185	996,192	312,428	-	-	80,069	392,497	-	(11,944)	(205,448)	-	(217,392)	132,689	9,037	141,726
06-202	1,464,760	459,382	-	-	151,513	610,895	-	(17,563)	(302,082)	-	(319,645)	195,101	17,101	212,202
07-020	769,273	241,262	-	-	33,557	274,819	-	(9,224)	(158,649)	-	(167,873)	102,465	3,787	106,252
07-026	416,208	130,532	-	-	19,678	150,210	-	(4,990)	(85,836)	-	(90,826)	55,437	2,221	57,658
07-108	621,518	194,922	-	-	3,912	198,834	-	(7,452)	(128,178)	-	(135,630)	82,784	441	83,225
07-163	730,838	229,207	-	-	-	229,207	-	(8,763)	(150,723)	(10,599)	(170,085)	97,345	(1,196)	96,149
07-294	670,214	210,194	-	-	42,075	252,269	-	(8,036)	(138,220)	-	(146,256)	89,270	4,749	94,019
07-304	705,324	221,206	-	-	11,814	233,020	-	(8,457)	(145,461)	-	(153,918)	93,947	1,333	95,280
07-309	533,190	167,221	-	-	30,514	197,735	-	(6,393)	(109,961)	-	(116,354)	71,019	3,444	74,463
07-724	245,078	76,862	-	-	-	76,862	-	(2,939)	(50,543)	(5,547)	(59,029)	32,644	(626)	32,018
07-748	489,687	153,577	-	-	38,085	191,662	-	(5,871)	(100,990)	-	(106,861)	65,225	4,298	69,523
08-001	864,419	271,102	-	-	53,144	324,246	-	(10,364)	(178,272)	-	(188,636)	115,138	5,998	121,136
08-005	450,643	141,332	-	-	26,217	167,549	-	(5,403)	(92,937)	-	(98,340)	60,024	2,959	62,983
08-011	1,345,737	422,054	-	-	-	422,054	-	(16,135)	(277,535)	(5,568)	(299,238)	179,248	(628)	178,620
08-013	449,216	140,884	-	-	22,439	163,323	-	(5,386)	(92,643)	-	(98,029)	59,834	2,533	62,367
08-017	571,317	179,178	-	-	24,122	203,300	-	(6,850)	(117,824)	-	(124,674)	76,098	2,723	78,821
08-333	456,308	143,109	-	-	-	143,109	-	(5,471)	(94,106)	(15,829)	(115,406)	60,779	(1,787)	58,992
08-743	292,932	91,870	-	-	-	91,870	-	(3,512)	(60,412)	(1,470)	(65,394)	39,018	(166)	38,852
09-001	5,183,571	1,625,686	-	-	-	1,625,686	-	(62,151)	(1,069,023)	(177,014)	(1,308,188)	690,435	(19,979)	670,456
09-006	759,818	238,296	-	-	8,452	246,748	-	(9,110)	(156,700)	-	(165,810)	101,205	954	102,159
09-009	482,950	151,464	-	-	29,273	180,737	-	(5,791)	(99,600)	-	(105,391)	64,327	3,304	67,631
09-013	586,587	183,967	-	-	2,831	186,798	-	(7,033)	(120,974)	-	(128,007)	78,131	319	78,450
09-015	1,385,108	434,402	-	-	-	434,402	-	(16,608)	(285,655)	(11,316)	(313,579)	184,492	(1,277)	183,215
09-022	10,336,504	3,241,764	-	-	97,907	3,339,671	-	(123,935)	(2,131,728)	-	(2,255,663)	1,376,789	11,050	1,387,839
09-024	1,636,510	513,247	-	-	28,973	542,220	-	(19,622)	(337,502)	-	(357,124)	217,978	3,270	221,248
09-025	28,413	8,911	-	-	12,770	21,681	-	(341)	(5,860)	-	(6,201)	3,784	1,441	5,225
09-100	1,597,048	500,871	-	-	104,325	605,196	-	(19,149)	(329,364)	-	(348,513)	212,722	11,775	224,497
09-147	5,364,851	1,682,540	-	-	361,750	2,044,290	-	(64,325)	(1,106,409)	-	(1,170,734)	714,581	40,830	755,411
09-166	3,794,970	1,190,189	-	-	-	1,190,189	-	(45,502)	(782,648)	(21,366)	(849,516)	505,478	(2,411)	503,067
09-291	4,268,794	1,338,791	-	-	-	1,338,791	-	(51,183)	(880,366)	(38,378)	(969,927)	568,589	(4,332)	564,257
09-299	1,605,797	503,615	-	-	19,811	523,426	-	(19,254)	(331,168)	-	(350,422)	213,887	2,236	216,123
09-760	1,985,092	622,570	-	-	-	622,570	-	(23,801)	(409,391)	(83,965)	(517,157)	264,408	(9,477)	254,931
09-820	90,966	28,529	-	-	45,366	73,895	-	(1,091)	(18,760)	-	(19,851)	12,116	5,120	17,236
09-835	59,085	18,530	-	-	3,946	22,476	-	(708)	(12,185)	-	(12,893)	7,870	445	8,315
09-870	182,157	57,129	-	-	4,716	61,845	-	(2,184)	(37,567)	-	(39,751)	24,263	532	24,795
09-884	107,736	33,788	-	-	5,881	39,669	-	(1,292)	(22,219)	-	(23,511)	14,350	664	15,014
10-003	334,483	104,901	-	-	-	104,901	-	(4,010)	(68,981)	(3,879)	(76,870)	44,552	(438)	44,114
10-315	919,536	288,387	-	-	15,448	303,835	-	(11,025)	(189,639)	-	(200,664)	122,479	1,744	124,223
11-001	1,293,878	405,790	-	-	29,455	435,245	-	(15,514)	(266,840)	-	(282,354)	172,340	3,324	175,664
11-007	483,236	151,554	-	-	21,131	172,685	-	(5,794)	(99,659)	-	(105,453)	64,365	2,385	66,750
11-008	560,997	175,941	-	-	24,841	200,782	-	(6,726)	(115,696)	-	(122,422)	74,723	2,804	77,527

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer OPEB Expense
11-012	818,405	256,670	-	-	6,521	263,191	-	(9,813)	(168,782)	-	(178,595)	109,009	736	109,745
11-199	800,296	250,991	-	-	-	250,991	-	(9,596)	(165,047)	(38,831)	(213,474)	106,597	(4,383)	102,214
11-346	449,690	141,033	-	-	17,109	158,142	-	(5,392)	(92,741)	-	(98,133)	59,897	1,931	61,828
12-001	1,022,079	320,547	-	-	47,757	368,304	-	(12,255)	(210,786)	-	(223,041)	136,138	5,390	141,528
12-007	798,526	250,436	-	-	52,466	302,902	-	(9,574)	(164,682)	-	(174,256)	106,361	5,922	112,283
12-009	1,408,803	441,833	-	-	21,375	463,208	-	(16,892)	(290,542)	-	(307,434)	187,648	2,413	190,061
12-011	1,572,986	493,324	-	-	20,407	513,731	-	(18,860)	(324,402)	-	(343,262)	209,517	2,303	211,820
12-013	413,258	129,607	-	-	-	129,607	-	(4,955)	(85,227)	(1,614)	(91,796)	55,045	(182)	54,863
12-014	949,531	297,795	-	-	35,391	333,186	-	(11,385)	(195,825)	-	(207,210)	126,474	3,995	130,469
12-016	794,139	249,060	-	-	-	249,060	-	(9,522)	(163,778)	(4,907)	(178,207)	105,777	(554)	105,223
12-017	11,295	3,542	-	-	-	3,542	-	(135)	(2,329)	(816)	(3,280)	1,504	(92)	1,412
12-018	16,967	5,321	-	-	3,202	8,523	-	(203)	(3,499)	-	(3,702)	2,260	361	2,621
12-019	61,376	19,249	-	-	47,419	66,668	-	(736)	(12,658)	-	(13,394)	8,175	5,352	13,527
12-191	5,098,998	1,599,162	-	-	341,634	1,940,796	-	(61,137)	(1,051,581)	-	(1,112,718)	679,170	38,559	717,729
12-703	502,185	157,497	-	-	3,885	161,382	-	(6,021)	(103,567)	-	(109,588)	66,889	439	67,328
12-723	2,774,825	870,248	-	-	-	870,248	-	(33,270)	(572,260)	(142,296)	(747,826)	369,598	(16,061)	353,537
12-816	37,371	11,721	-	-	22	11,743	-	(448)	(7,707)	-	(8,155)	4,978	2	4,980
12-871	118,739	37,239	-	-	-	37,239	-	(1,424)	(24,488)	(12,766)	(38,678)	15,816	(1,441)	14,375
13-001	925,332	290,205	-	-	-	290,205	-	(11,095)	(190,834)	(42,258)	(244,187)	123,251	(4,770)	118,481
13-003	954,093	299,225	-	-	10,796	310,021	-	(11,440)	(196,765)	-	(208,205)	127,082	1,218	128,300
13-004	787,822	247,079	-	-	33,205	280,284	-	(9,446)	(162,475)	-	(171,921)	104,935	3,748	108,683
13-007	399,798	125,386	-	-	14,830	140,216	-	(4,794)	(82,451)	-	(87,245)	53,252	1,674	54,926
13-008	1,397,386	438,252	-	-	14,948	453,200	-	(16,755)	(288,187)	-	(304,942)	186,127	1,687	187,814
13-012	16,193	5,078	-	-	12,511	17,589	-	(194)	(3,339)	-	(3,533)	2,157	1,412	3,569
13-027	625,125	196,053	-	-	10,812	206,865	-	(7,495)	(128,921)	-	(136,416)	83,265	1,220	84,485
13-029	997,067	312,703	-	-	-	312,703	-	(11,955)	(205,628)	(76,237)	(293,820)	132,806	(8,605)	124,201
13-030	4,521,058	1,417,907	-	-	120,245	1,538,152	-	(54,208)	(932,391)	-	(986,599)	602,190	13,572	615,762
13-388	3,834,526	1,202,595	-	-	-	1,202,595	-	(45,976)	(790,806)	(141,192)	(977,974)	510,746	(15,936)	494,810
13-399	1,268,727	397,902	-	-	105	398,007	-	(15,212)	(261,653)	-	(276,865)	168,990	12	169,002
13-764	258,489	81,068	-	-	-	81,068	-	(3,099)	(53,309)	(3,693)	(60,101)	34,430	(417)	34,013
14-001	353,508	110,868	-	-	3,038	113,906	-	(4,239)	(72,905)	-	(77,144)	47,086	343	47,429
14-003	608,229	190,754	-	-	-	190,754	-	(7,293)	(125,437)	(10,305)	(143,035)	81,014	(1,163)	79,851
14-017	816,241	255,992	-	-	-	255,992	-	(9,787)	(168,336)	(22,006)	(200,129)	108,721	(2,484)	106,237
14-018	878,088	275,388	-	-	11,359	286,747	-	(10,528)	(181,091)	-	(191,619)	116,958	1,282	118,240
14-207	1,307,970	410,209	-	-	-	410,209	-	(15,683)	(269,747)	(19,023)	(304,453)	174,217	(2,147)	172,070
15-001	1,056,234	331,259	-	-	-	331,259	-	(12,664)	(217,830)	(12,794)	(243,288)	140,687	(1,444)	139,243
15-002	678,468	212,783	-	-	45,797	258,580	-	(8,135)	(139,922)	-	(148,057)	90,370	5,169	95,539
15-021	420,918	132,009	-	-	-	132,009	-	(5,047)	(86,807)	(8,164)	(100,018)	56,065	(922)	55,143
15-022	602,286	188,891	-	-	40,894	229,785	-	(7,221)	(124,211)	-	(131,432)	80,223	4,616	84,839
15-023	683,044	214,218	-	-	52,151	266,369	-	(8,190)	(140,866)	-	(149,056)	90,979	5,886	96,865
15-024	461,511	144,740	-	-	3,415	148,155	-	(5,534)	(95,179)	-	(100,713)	61,472	385	61,857
15-134	1,138,901	357,185	-	-	4,502	361,687	-	(13,656)	(234,879)	-	(248,535)	151,698	508	152,206
15-135	448,137	140,546	-	-	6,082	146,628	-	(5,373)	(92,421)	-	(97,794)	59,690	686	60,376

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Contributions and Share of Contributions	Total Employer OPEB Expense
15-186	726,784	227,936	-	-	7,399	235,335	-	(8,714)	(149,887)	-	(158,601)	96,805	835	97,640
15-321	425,865	133,561	-	-	-	133,561	-	(5,106)	(87,827)	(6,310)	(99,243)	56,724	(712)	56,012
15-340	415,055	130,171	-	-	8,711	138,882	-	(4,977)	(85,598)	-	(90,575)	55,284	983	56,267
15-341	313,099	98,195	-	-	19,856	118,051	-	(3,754)	(64,571)	-	(68,325)	41,704	2,241	43,945
15-759	298,248	93,537	-	-	-	93,537	-	(3,576)	(61,509)	(8,522)	(73,607)	39,726	(962)	38,764
15-811	152,967	47,974	-	-	-	47,974	-	(1,834)	(31,547)	(25,017)	(58,398)	20,375	(2,824)	17,551
16-023	654,456	205,252	-	-	26,461	231,713	-	(7,847)	(134,970)	-	(142,817)	87,171	2,987	90,158
16-024	994,166	311,793	-	-	63,846	375,639	-	(11,920)	(205,030)	-	(216,950)	132,420	7,206	139,626
16-126	808,524	253,572	-	-	-	253,572	-	(9,694)	(166,744)	(22,174)	(198,612)	107,693	(2,503)	105,190
16-772	171,843	53,894	-	-	22	53,916	-	(2,060)	(35,440)	-	(37,500)	22,889	3	22,892
17-009	571,084	179,105	-	-	32,343	211,448	-	(6,847)	(117,776)	-	(124,623)	76,067	3,650	79,717
17-014	458,141	143,684	-	-	7,900	151,584	-	(5,493)	(94,484)	-	(99,977)	61,023	892	61,915
17-015	452,153	141,805	-	-	1,425	143,230	-	(5,421)	(93,249)	-	(98,670)	60,225	161	60,386
17-114	733,674	230,097	-	-	-	230,097	-	(8,797)	(151,308)	(7,248)	(167,353)	97,723	(818)	96,905
17-141	886,929	278,161	-	-	28,674	306,835	-	(10,634)	(182,914)	-	(193,548)	118,136	3,236	121,372
17-323	437,182	137,110	-	-	41,039	178,149	-	(5,242)	(90,161)	-	(95,403)	58,231	4,632	62,863
18-001	6,194,349	1,942,689	-	-	-	1,942,689	-	(74,271)	(1,277,479)	(93,439)	(1,445,189)	825,067	(10,546)	814,521
18-006	700,301	219,630	-	-	-	219,630	-	(8,397)	(144,425)	(41,490)	(194,312)	93,278	(4,683)	88,595
18-007	68,162	21,377	-	-	-	21,377	-	(817)	(14,057)	(6,096)	(20,970)	9,079	(688)	8,391
18-008	178,220	55,894	-	-	21,699	77,593	-	(2,137)	(36,755)	-	(38,892)	23,738	2,449	26,187
18-009	719,078	225,519	-	-	-	225,519	-	(8,622)	(148,297)	(16,736)	(173,655)	95,779	(1,889)	93,890
18-014	423,459	132,806	-	-	-	132,806	-	(5,077)	(87,331)	(20,827)	(113,235)	56,403	(2,351)	54,052
18-018	114,892	36,033	-	-	-	36,033	-	(1,378)	(23,694)	(17,894)	(42,966)	15,303	(2,020)	13,283
18-019	21,480	6,737	-	-	-	6,737	-	(258)	(4,430)	(1,218)	(5,906)	2,861	(137)	2,724
18-020	29,970	9,399	-	-	-	9,399	-	(359)	(6,181)	(16,580)	(23,120)	3,992	(1,871)	2,121
18-021	39,043	12,245	-	-	1,554	13,799	-	(468)	(8,052)	-	(8,520)	5,200	175	5,375
18-022	124,784	39,135	-	-	33,549	72,684	-	(1,496)	(25,735)	-	(27,231)	16,621	3,787	20,408
18-023	163,504	51,279	-	-	31,494	82,773	-	(1,960)	(33,720)	-	(35,680)	21,778	3,555	25,333
18-024	9,854	3,091	-	-	-	3,091	-	(118)	(2,032)	(6,599)	(8,749)	1,313	(745)	568
18-025	14,153	4,439	-	-	4,533	8,972	-	(170)	(2,919)	-	(3,089)	1,885	512	2,397
18-026	-	-	-	-	-	-	-	-	-	(17,793)	(17,793)	-	(2,008)	(2,008)
18-027	63,047	19,773	-	-	25,777	45,550	-	(756)	(13,002)	-	(13,758)	8,398	2,909	11,307
18-028	20,942	6,568	-	-	16,180	22,748	-	(251)	(4,319)	-	(4,570)	2,789	1,826	4,615
18-107	2,775,787	870,550	-	-	-	870,550	-	(33,282)	(572,459)	(166,218)	(771,959)	369,726	(18,760)	350,966
18-111	3,376,801	1,059,042	-	-	12,804	1,071,846	-	(40,488)	(696,408)	-	(736,896)	449,779	1,445	451,224
18-121	33,169,805	10,402,808	-	-	-	10,402,808	-	(397,708)	(6,840,706)	(2,891,616)	(10,130,030)	4,418,109	(326,368)	4,091,741
18-122	5,351,119	1,678,233	-	-	23,873	1,702,106	-	(64,160)	(1,103,577)	-	(1,167,737)	712,752	2,695	715,447
18-133	1,815,531	569,392	-	-	-	569,392	-	(21,768)	(374,422)	(77,256)	(473,446)	241,823	(8,720)	233,103
18-137	4,179,905	1,310,914	-	-	2,160	1,313,074	-	(50,117)	(862,034)	-	(912,151)	556,750	244	556,994
18-143	2,096,308	657,450	-	-	169,910	827,360	-	(25,135)	(432,328)	-	(457,463)	279,221	19,177	298,398
18-152	3,362,077	1,054,424	-	-	-	1,054,424	-	(40,312)	(693,371)	(20,094)	(753,777)	447,818	(2,268)	445,550
18-159	2,090,847	655,737	-	-	-	655,737	-	(25,069)	(431,202)	(126,903)	(583,174)	278,494	(14,323)	264,171
18-178	7,219,058	2,264,061	-	-	180,768	2,444,829	-	(86,557)	(1,488,808)	-	(1,575,365)	961,555	20,403	981,958

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-183	1,667,801	523,060	-	-	311	523,371	-	(19,997)	(343,955)	-	(363,952)	222,146	35	222,181
18-188	5,105,077	1,601,069	-	-	-	1,601,069	-	(61,210)	(1,052,835)	(130,448)	(1,244,493)	679,980	(14,723)	665,257
18-215	3,349,562	1,050,499	-	-	66,300	1,116,799	-	(40,161)	(690,790)	-	(730,951)	446,151	7,483	453,634
18-219	1,918,289	601,619	-	-	-	601,619	-	(23,000)	(395,614)	(23,977)	(442,591)	255,510	(2,706)	252,804
18-221	775,303	243,153	-	-	47,534	290,687	-	(9,296)	(159,893)	-	(169,189)	103,268	5,365	108,633
18-224	1,200,193	376,408	-	-	44,130	420,538	-	(14,390)	(247,519)	-	(261,909)	159,862	4,981	164,843
18-230	3,375,152	1,058,525	-	-	-	1,058,525	-	(40,468)	(696,068)	(89,428)	(825,964)	449,559	(10,094)	439,465
18-233	2,549,070	799,446	-	-	140,711	940,157	-	(30,564)	(525,702)	-	(556,266)	339,528	15,882	355,410
18-247	2,886,899	905,398	-	-	4,866	910,264	-	(34,614)	(595,374)	-	(629,988)	384,526	549	385,075
18-250	1,911,535	599,501	-	-	18,245	617,746	-	(22,919)	(394,221)	-	(417,140)	254,610	2,059	256,669
18-251	2,406,362	754,690	-	-	40,593	795,283	-	(28,852)	(496,271)	-	(525,123)	320,520	4,582	325,102
18-258	2,520,882	790,606	-	-	-	790,606	-	(30,226)	(519,889)	(19,948)	(570,063)	335,773	(2,251)	333,522
18-264	3,887,589	1,219,237	-	-	-	1,219,237	-	(46,612)	(801,749)	(42,964)	(891,325)	517,814	(4,849)	512,965
18-271	2,240,385	702,636	-	-	4,868	707,504	-	(26,862)	(462,041)	-	(488,903)	298,412	549	298,961
18-288	3,571,517	1,120,109	-	-	101,855	1,221,964	-	(42,823)	(736,564)	-	(779,387)	475,714	11,496	487,210
18-289	3,814,985	1,196,466	-	-	22,251	1,218,717	-	(45,742)	(786,775)	-	(832,517)	508,143	2,511	510,654
18-292	2,007,101	629,473	-	-	-	629,473	-	(24,065)	(413,930)	(76,562)	(514,557)	267,339	(8,641)	258,698
18-317	1,678,413	526,389	-	-	60,175	586,564	-	(20,124)	(346,144)	-	(366,268)	223,559	6,792	230,351
18-731	1,161,039	364,128	-	-	-	364,128	-	(13,921)	(239,445)	(80,539)	(333,905)	154,647	(9,090)	145,557
18-742	697,886	218,873	-	-	-	218,873	-	(8,368)	(143,927)	(55,311)	(207,606)	92,956	(6,243)	86,713
18-801	53,334	16,727	-	-	-	16,727	-	(639)	(10,999)	(23,799)	(35,437)	7,104	(2,686)	4,418
18-805	45,633	14,311	-	-	-	14,311	-	(547)	(9,411)	(3,117)	(13,075)	6,078	(352)	5,726
18-808	1,007,591	316,004	-	-	125,429	441,433	-	(12,081)	(207,798)	-	(219,879)	134,208	14,157	148,365
18-809	29,217	9,163	-	-	-	9,163	-	(350)	(6,026)	(26,534)	(32,910)	3,892	(2,995)	897
18-817	131,580	41,267	-	-	-	41,267	-	(1,578)	(27,136)	(21,423)	(50,137)	17,526	(2,418)	15,108
18-818	31,966	10,025	-	-	-	10,025	-	(383)	(6,592)	(4,138)	(11,113)	4,258	(467)	3,791
18-819	137,044	42,980	-	-	-	42,980	-	(1,643)	(28,263)	(24,067)	(53,973)	18,254	(2,716)	15,538
18-824	66,498	20,855	-	-	-	20,855	-	(797)	(13,714)	(24,968)	(39,479)	8,857	(2,818)	6,039
18-826	121,918	38,236	-	-	28,549	66,785	-	(1,462)	(25,144)	-	(26,606)	16,239	3,222	19,461
18-827	23,282	7,302	-	-	-	7,302	-	(279)	(4,801)	(17,831)	(22,911)	3,101	(2,013)	1,088
18-828	50,120	15,719	-	-	-	15,719	-	(601)	(10,336)	(33,383)	(44,320)	6,676	(3,768)	2,908
18-830	61,150	19,178	-	-	-	19,178	-	(733)	(12,611)	(28,852)	(42,196)	8,145	(3,256)	4,889
18-833	34,414	10,793	-	-	-	10,793	-	(413)	(7,097)	(16,608)	(24,118)	4,584	(1,875)	2,709
18-834	89,611	28,104	-	-	-	28,104	-	(1,074)	(18,481)	(2,522)	(22,077)	11,936	(285)	11,651
18-836	227,754	71,429	-	-	64,549	135,978	-	(2,731)	(46,970)	-	(49,701)	30,336	7,285	37,621
18-838	44,189	13,859	-	-	-	13,859	-	(530)	(9,113)	(5,083)	(14,726)	5,886	(574)	5,312
18-839	221,687	69,526	-	-	12,851	82,377	-	(2,658)	(45,719)	-	(48,377)	29,528	1,451	30,979
18-841	15,402	15,807	-	-	5,124	20,931	-	(604)	(10,395)	-	(10,999)	6,713	578	7,291
18-844	56,818	17,819	-	-	9,745	27,564	-	(681)	(11,718)	-	(12,399)	7,568	1,100	8,668
18-845	83,301	26,125	-	-	13,098	39,223	-	(999)	(17,179)	-	(18,178)	11,095	1,478	12,573
18-848	36,675	11,502	-	-	-	11,502	-	(440)	(7,564)	(333)	(8,337)	4,885	(38)	4,847
18-849	4,746	1,489	-	-	-	1,489	-	(57)	(979)	(16,639)	(17,675)	632	(1,878)	(1,246)
18-851	67,755	21,250	-	-	-	21,250	-	(812)	(13,973)	(460)	(15,245)	9,025	(52)	8,973

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportionate Contributions and Share of Contributions	Total Employer OPEB Expense
18-852	159,003	49,867	-	-	24,279	74,146	-	(1,906)	(32,792)	-	(34,698)	21,179	2,740	23,919
18-855	77,535	24,317	-	-	1,884	26,201	-	(930)	(15,990)	-	(16,920)	10,327	213	10,540
18-862	35,757	11,214	-	-	10,808	22,022	-	(429)	(7,374)	-	(7,803)	4,763	1,220	5,983
18-867	171,427	53,763	-	-	-	53,763	-	(2,055)	(35,354)	(31,358)	(68,767)	22,833	(3,539)	19,294
18-869	58,090	18,218	-	324	18,542	18,542	-	(696)	(11,980)	-	(12,676)	7,737	37	7,774
18-870	60,852	19,085	-	-	-	19,085	-	(730)	(12,550)	(5,451)	(18,731)	8,105	(615)	7,490
18-871	15,788	4,951	-	-	2,852	7,803	-	(189)	(3,256)	-	(3,445)	2,103	322	2,425
18-872	36,378	11,409	-	-	-	11,409	-	(436)	(7,502)	(12,002)	(19,940)	4,845	(1,355)	3,490
18-873	66,648	20,902	-	-	-	20,902	-	(799)	(13,745)	(1,148)	(15,692)	8,877	(130)	8,747
18-877	23,377	7,332	-	-	7,332	7,332	-	(280)	(4,821)	(3,997)	(9,098)	3,114	(451)	2,663
18-878	46,525	14,591	-	-	13,119	27,710	-	(558)	(9,595)	-	(10,153)	6,197	1,481	7,678
18-879	50,049	15,697	-	-	-	15,697	-	(600)	(10,322)	(3,501)	(14,423)	6,666	(395)	6,271
18-880	100,181	31,419	-	-	-	31,419	-	(1,201)	(20,661)	(10,955)	(32,817)	13,344	(1,237)	12,107
18-881	18,782	5,890	-	-	2,069	7,959	-	(225)	(3,873)	-	(4,098)	2,502	233	2,735
18-882	65,602	20,574	-	-	62	20,636	-	(787)	(13,529)	-	(14,316)	8,738	7	8,745
18-883	57,022	17,883	-	-	3,797	21,680	-	(684)	(11,760)	-	(12,444)	7,595	428	8,023
18-884	213,950	67,100	-	-	-	67,100	-	(2,565)	(44,124)	(7,485)	(54,174)	28,497	(845)	27,652
18-888	12,151	3,811	-	-	9,388	13,199	-	(146)	(2,506)	-	(2,652)	1,618	1,060	2,678
18-889	45,032	14,123	-	-	-	14,123	-	(540)	(9,287)	(12,325)	(22,152)	5,998	(1,391)	4,607
18-891	102,845	32,254	-	-	-	32,254	-	(1,233)	(21,210)	(2,549)	(24,992)	13,699	(288)	13,411
18-893	67,191	21,073	-	-	16,820	37,893	-	(806)	(13,857)	-	(14,663)	8,950	1,898	10,848
18-894	41,465	13,004	-	-	-	13,004	-	(497)	(8,551)	(933)	(9,981)	5,523	(105)	5,418
18-895	229,601	72,008	-	-	-	72,008	-	(2,753)	(47,351)	(13,113)	(63,217)	30,582	(1,480)	29,102
18-897	107,071	33,580	-	-	-	33,580	-	(1,284)	(22,082)	(48,456)	(71,822)	14,262	(5,469)	8,793
18-899	183,758	57,631	-	-	26,877	84,508	-	(2,203)	(37,897)	-	(40,100)	24,476	3,034	27,510
18-900	74,146	23,254	-	-	-	23,254	-	(889)	(15,291)	(1,419)	(17,599)	9,876	(160)	9,716
18-910	593,644	186,180	-	-	-	186,180	-	(7,118)	(122,429)	(40,431)	(169,978)	79,071	(4,563)	74,508
18-930	64,406	20,199	-	-	-	20,199	-	(772)	(13,283)	(12,763)	(26,818)	8,579	(1,441)	7,138
18-931	25,242	7,916	-	-	-	7,916	-	(303)	(5,206)	(20,146)	(25,655)	3,362	(2,274)	1,088
18-935	32,429	10,171	-	-	-	10,171	-	(389)	(6,688)	(4,177)	(11,254)	4,319	(471)	3,848
18-946	54,161	16,986	-	-	-	16,986	-	(649)	(11,170)	(1,884)	(13,703)	7,214	(213)	7,001
18-947	132,963	41,700	-	-	-	41,700	-	(1,594)	(27,421)	(4,086)	(33,101)	17,710	(461)	17,249
18-948	57,964	18,179	-	-	-	18,179	-	(695)	(11,954)	(27,164)	(39,813)	7,721	(3,066)	4,655
18-951	102,296	32,082	-	-	-	32,082	-	(1,227)	(21,097)	(7,748)	(30,072)	13,626	(874)	12,752
18-953	13,487	4,230	-	-	-	4,230	-	(162)	(2,781)	(112)	(3,055)	1,796	(13)	1,783
18-954	52,819	16,565	-	-	-	16,565	-	(633)	(10,893)	(7,869)	(19,395)	7,035	(888)	6,147
18-956	178,909	56,110	-	-	-	56,110	-	(2,145)	(36,897)	(6,452)	(45,494)	23,830	(728)	23,102
18-957	7,780	2,440	-	-	-	2,440	-	(93)	(1,604)	(67,067)	(68,764)	1,036	(7,570)	(6,534)
18-958	131,564	41,262	-	-	11,441	52,703	-	(1,577)	(27,133)	-	(28,710)	17,524	1,291	18,815
19-001	292,205	91,642	-	-	9,988	101,630	-	(3,504)	(60,262)	-	(63,766)	38,921	1,127	40,048
19-003	474,352	148,768	-	-	46,333	195,101	-	(5,688)	(97,827)	-	(103,515)	63,182	5,229	68,411
19-028	506,208	158,758	-	-	7,977	166,735	-	(6,069)	(104,397)	-	(110,466)	67,425	900	68,325
19-045	424,946	133,273	-	-	1,249	134,522	-	(5,095)	(87,638)	-	(92,733)	56,601	141	56,742

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
19-046	413,598	129,714	-	-	7,357	137,071	-	(4,959)	(85,298)	-	(90,257)	55,090	830	55,920
19-047	374,666	117,504	-	-	27,888	145,392	-	(4,492)	(77,268)	-	(81,760)	49,904	3,148	53,052
19-146	1,097,950	344,342	-	-	22,621	366,963	-	(13,164)	(226,434)	-	(239,598)	146,243	2,553	148,796
19-372	731,978	229,565	-	-	5,652	235,217	-	(8,776)	(150,958)	-	(159,734)	97,497	638	98,135
20-005	366,415	114,916	-	-	1,566	116,482	-	(4,393)	(75,567)	-	(79,960)	48,805	177	48,982
20-013	466,884	146,426	-	-	9,595	156,021	-	(5,598)	(96,287)	-	(101,885)	62,187	1,083	63,270
20-014	528,785	165,839	-	-	13,052	178,891	-	(6,340)	(109,053)	-	(115,393)	70,432	1,473	71,905
20-129	1,195,753	375,015	-	-	38,429	413,444	-	(14,337)	(246,604)	-	(260,941)	159,270	4,337	163,607
20-381	489,723	153,588	-	-	7,403	160,991	-	(5,872)	(100,997)	-	(106,869)	65,229	835	66,064
21-014	2,358,705	739,744	-	-	91,401	831,145	-	(28,281)	(486,443)	-	(514,724)	314,172	10,316	324,488
21-016	14,756,461	4,627,963	-	-	654,909	5,282,872	-	(176,931)	(3,043,268)	-	(3,220,199)	1,965,512	73,917	2,039,429
21-018	1,190,276	373,298	-	-	54,801	428,099	-	(14,271)	(245,474)	-	(259,745)	158,541	6,185	164,726
21-130	3,102,595	973,045	-	-	21,312	994,357	-	(37,200)	(639,857)	-	(677,057)	413,255	2,405	415,660
21-756	762,259	239,062	-	-	-	239,062	-	(9,140)	(157,203)	(61,638)	(227,981)	101,530	(6,957)	94,573
22-001	1,292,120	405,238	-	-	72,396	477,634	-	(15,493)	(266,478)	-	(281,971)	172,106	8,171	180,277
22-006	12,121	3,801	-	-	-	3,801	-	(145)	(2,500)	(10,608)	(13,253)	1,614	(1,197)	417
22-007	841,879	264,033	-	-	19,159	283,192	-	(10,094)	(173,623)	-	(183,717)	112,136	2,162	114,298
22-010	1,325,087	415,578	-	-	103,944	519,522	-	(15,888)	(273,277)	-	(289,165)	176,497	11,732	188,229
22-011	1,029,037	322,730	-	-	-	322,730	-	(12,338)	(212,221)	(27,864)	(252,423)	137,064	(3,145)	133,919
22-012	813,106	255,009	-	-	21,684	276,693	-	(9,749)	(167,689)	-	(177,438)	108,303	2,447	110,750
22-013	10,176	3,192	-	-	7,863	11,055	-	(122)	(2,099)	-	(2,221)	1,355	887	2,242
22-187	2,283,600	716,189	-	-	-	716,189	-	(27,381)	(470,954)	(47,370)	(545,705)	304,168	(5,346)	298,822
22-259	594,465	186,438	-	-	16,171	202,609	-	(7,128)	(122,598)	-	(129,726)	79,181	1,825	81,006
22-708	1,115,979	349,997	-	-	6,253	356,250	-	(13,381)	(230,152)	-	(243,533)	148,645	706	149,351
22-800	215,127	67,469	-	-	4,761	72,230	-	(2,579)	(44,366)	-	(46,945)	28,654	537	29,191
23-001	905,647	284,031	-	-	50,176	334,207	-	(10,859)	(186,774)	-	(197,633)	120,629	5,663	126,292
23-003	611,099	191,655	-	-	18,434	210,089	-	(7,327)	(126,029)	-	(133,356)	81,396	2,081	83,477
23-009	6,019,011	1,887,699	-	-	480,714	2,368,413	-	(72,168)	(1,241,318)	-	(1,313,486)	801,713	54,257	855,970
23-010	1,243,381	389,953	-	-	98,173	488,126	-	(14,908)	(256,426)	-	(271,334)	165,614	11,081	176,695
23-013	307,665	96,491	-	-	-	96,491	-	(3,689)	(63,451)	(2,137)	(69,277)	40,980	(2,411)	40,739
23-014	1,077,005	337,774	-	-	24,432	362,206	-	(12,913)	(222,114)	-	(235,027)	143,454	2,758	146,212
23-015	996,734	312,598	-	-	6,481	319,079	-	(11,951)	(205,559)	-	(217,510)	132,762	732	133,494
23-016	764,722	239,834	-	-	38,603	278,437	-	(9,169)	(157,711)	-	(166,880)	101,859	4,357	106,216
23-153	3,832,920	1,202,091	-	-	246,347	1,448,438	-	(45,957)	(790,474)	-	(836,431)	510,532	27,804	538,336
24-013	1,427,762	447,779	-	-	447,779	447,779	-	(17,119)	(294,451)	(46,562)	(358,132)	190,173	(5,255)	184,918
24-204	1,088,101	341,253	-	-	39,805	381,058	-	(13,046)	(224,402)	-	(237,448)	144,931	4,493	149,424
25-001	1,670,359	523,863	-	-	-	523,863	-	(20,028)	(344,483)	(138,076)	(502,587)	222,486	(15,584)	206,902
25-004	2,642,952	828,890	-	-	185,108	1,013,998	-	(31,689)	(545,064)	-	(576,753)	352,033	20,892	372,925
25-007	1,215,515	381,213	-	-	-	381,213	-	(14,574)	(250,679)	(6,867)	(272,120)	161,903	(775)	161,128
25-010	3,842,523	1,205,103	-	-	80,327	1,285,430	-	(46,072)	(792,455)	-	(838,527)	511,811	9,066	520,877
25-016	3,209,084	1,006,442	-	-	53,026	1,059,468	-	(38,477)	(661,819)	-	(700,296)	427,439	5,985	433,424
25-028	12,829	4,023	-	-	-	4,023	-	(154)	(2,646)	(10,182)	(12,982)	1,709	(1,149)	560
25-029	-	-	-	-	-	-	-	-	-	(627)	(627)	-	(71)	(71)

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer OPEB Expense
25-030	9,468	2,969	-	-	-	2,969	-	(114)	(1,953)	(2,414)	(4,481)	1,261	(273)	988
25-034	13,856	4,346	-	-	-	4,346	-	(166)	(2,858)	(104,503)	(107,527)	1,846	(11,795)	(9,949)
25-035	60,205	18,882	-	-	-	18,882	-	(722)	(12,416)	(4,634)	(17,772)	8,019	(523)	7,496
25-037	20,450	6,414	-	-	-	6,414	-	(245)	(4,218)	(8,680)	(13,143)	2,724	(980)	1,744
25-038	11,092	3,479	-	-	-	3,479	-	(133)	(2,288)	(2,008)	(4,429)	1,477	(227)	1,250
25-039	23,396	7,337	-	-	-	7,337	-	(281)	(4,825)	(4,640)	(9,746)	3,116	(524)	2,592
25-040	18,815	5,901	-	-	-	5,901	-	(226)	(3,880)	(2,747)	(6,853)	2,506	(310)	2,196
25-041	34,336	10,769	-	-	-	10,769	-	(412)	(7,081)	(8,882)	(16,375)	4,573	(1,003)	3,570
25-042	43,055	13,503	-	3,706	-	17,209	-	(516)	(8,879)	-	(9,395)	5,735	418	6,153
25-043	5,060	1,587	-	-	-	1,587	-	(61)	(1,044)	(53,652)	(54,757)	674	(6,055)	(5,381)
25-044	96,802	30,359	-	-	-	30,359	-	(1,161)	(19,964)	(15,607)	(36,732)	12,894	(1,761)	11,133
25-045	17,779	5,576	-	-	-	5,576	-	(213)	(3,667)	(4,045)	(7,925)	2,368	(457)	1,911
25-046	7,217	2,263	-	-	-	2,263	-	(87)	(1,488)	(620)	(2,195)	961	(70)	891
25-047	69,950	21,938	-	19,186	-	41,124	-	(839)	(14,426)	-	(15,265)	9,317	2,165	11,482
25-048	43,757	13,723	-	-	-	13,723	-	(525)	(9,024)	-	(9,549)	5,828	1,561	7,389
25-049	11,651	3,654	-	1,745	-	5,399	-	(140)	(2,403)	-	(2,543)	1,552	197	1,749
25-050	10,079	3,161	-	7,787	-	10,948	-	(121)	(2,079)	-	(2,200)	1,342	879	2,221
25-051	22,280	6,988	-	17,214	-	24,202	-	(267)	(4,595)	-	(4,862)	2,968	1,943	4,911
25-052	55,577	17,430	-	42,940	-	60,370	-	(666)	(11,462)	-	(12,128)	7,403	4,846	12,249
25-053	10,929	3,428	-	8,444	-	11,872	-	(131)	(2,254)	-	(2,385)	1,456	953	2,409
25-054	16,479	5,168	-	12,732	-	17,900	-	(198)	(3,399)	-	(3,597)	2,195	1,437	3,632
25-055	49,282	15,456	-	38,076	-	53,532	-	(591)	(10,164)	-	(10,755)	6,564	4,297	10,861
25-112	1,533,563	480,961	-	-	-	480,961	-	(18,388)	(316,271)	(13,345)	(348,004)	204,266	(1,506)	202,760
25-123	50,134,471	15,723,314	-	-	15,723,314	-	-	(601,116)	(10,339,379)	(655,282)	(11,595,777)	6,677,747	(73,960)	6,603,787
25-124	11,066,756	3,470,787	-	115,591	-	3,586,378	-	(132,691)	(2,282,330)	-	(2,415,021)	1,474,056	13,046	1,487,102
25-145	956,620	300,018	-	5,692	-	305,710	-	(11,470)	(197,286)	-	(208,756)	127,419	642	128,061
25-216	4,253,647	1,334,041	-	114,310	-	1,448,351	-	(51,002)	(877,242)	-	(928,244)	566,572	12,902	579,474
25-241	1,891,234	593,134	-	7,465	-	600,599	-	(22,676)	(390,035)	-	(412,711)	251,906	842	252,748
25-255	11,792,734	3,698,471	-	51,416	-	3,749,887	-	(141,396)	(2,432,050)	-	(2,573,446)	1,570,754	5,803	1,576,557
25-263	7,741,580	2,427,936	-	142,289	-	2,570,225	-	(92,822)	(1,596,569)	-	(1,689,391)	1,031,153	16,060	1,047,213
25-275	7,105,127	2,228,330	-	53,715	-	2,282,045	-	(85,191)	(1,465,311)	-	(1,550,502)	946,380	6,063	952,443
25-282	8,452,353	2,650,851	-	-	-	2,650,851	-	(101,344)	(1,743,154)	(342,084)	(2,186,582)	1,125,826	(38,610)	1,087,216
25-293	3,392,567	1,063,987	-	348,970	-	1,412,957	-	(40,677)	(699,659)	-	(740,336)	451,879	39,387	491,266
25-295	4,420,914	1,386,500	-	221,178	-	1,607,678	-	(53,007)	(911,738)	-	(964,745)	588,851	24,964	613,815
25-707	1,158,568	363,353	-	-	-	363,353	-	(13,891)	(238,935)	(41,824)	(294,650)	154,318	(4,720)	149,598
25-720	12,540,957	3,933,130	-	-	-	3,933,130	-	(150,367)	(2,586,358)	(1,988,197)	(4,724,922)	1,670,414	(224,402)	1,446,012
25-800	44,949	14,097	-	-	-	14,097	-	(539)	(9,270)	(4,464)	(14,273)	5,987	(504)	5,483
25-801	72,818	22,837	-	17,199	-	40,036	-	(873)	(15,018)	-	(15,891)	9,699	1,941	11,640
25-803	1,489,214	467,052	-	-	-	467,052	-	(17,856)	(307,125)	(8)	(324,989)	198,358	(1)	198,357
25-804	42,856	13,441	-	-	-	13,441	-	(514)	(8,838)	(11,449)	(20,801)	5,708	(1,292)	4,416
25-806	226,239	70,954	-	71,385	-	142,339	-	(2,713)	(46,658)	-	(49,371)	30,134	8,057	38,191
25-808	331,218	103,877	-	-	-	103,877	-	(3,971)	(68,308)	(51,563)	(123,842)	44,117	(5,820)	38,297
25-810	234,365	73,502	-	20,393	-	93,895	-	(2,810)	(48,334)	-	(51,144)	31,217	2,302	33,519

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
25-811	241,660	75,790	-	-	11,456	87,246	-	(2,898)	(49,838)	-	(52,736)	32,188	1,293	33,481
25-813	-	-	-	-	-	-	-	-	-	(1,098)	(1,098)	-	(124)	(124)
25-815	56,102	17,595	-	-	-	17,595	-	(673)	(11,570)	(7,741)	(19,984)	7,473	(874)	6,599
25-817	253,084	79,373	-	-	-	79,373	-	(3,034)	(52,194)	(46,182)	(101,410)	33,710	(5,212)	28,498
25-818	74,319	23,308	-	-	9,985	33,293	-	(891)	(15,327)	-	(16,218)	9,899	1,127	11,026
25-820	235,894	73,982	-	-	-	73,982	-	(2,828)	(48,649)	(32,600)	(84,077)	31,420	(3,679)	27,741
25-821	33,264	10,432	-	-	6,010	16,442	-	(399)	(6,860)	-	(7,259)	4,431	678	5,109
25-824	260,333	81,646	-	-	-	81,646	-	(3,121)	(53,689)	(104,421)	(161,231)	34,676	(11,786)	22,890
25-825	90,887	28,504	-	-	-	28,504	-	(1,090)	(18,744)	(2,524)	(22,358)	12,106	(285)	11,821
25-830	2,149	674	-	-	-	674	-	(26)	(443)	(38,221)	(38,690)	286	(4,314)	(4,028)
25-831	49,581	15,550	-	-	-	15,550	-	(594)	(10,225)	(17,303)	(28,122)	6,604	(1,953)	4,651
25-832	27,265	8,551	-	-	7,202	15,753	-	(327)	(5,623)	-	(5,950)	3,632	813	4,445
25-833	45,410	14,242	-	-	-	14,242	-	(544)	(9,365)	(4,473)	(14,382)	6,048	(505)	5,543
25-834	100,533	31,529	-	-	-	31,529	-	(1,205)	(20,733)	(4,505)	(26,443)	13,391	(508)	12,883
25-836	109,030	34,194	-	-	16,570	50,764	-	(1,307)	(22,486)	-	(23,793)	14,522	1,870	16,392
25-838	248,640	77,979	-	-	-	77,979	-	(2,981)	(51,278)	(38,793)	(93,052)	33,118	(4,378)	28,740
25-840	515,516	161,678	-	-	-	161,678	-	(6,181)	(106,316)	(90,819)	(203,316)	68,665	(10,251)	58,414
25-841	145,304	45,571	-	-	-	45,571	-	(1,742)	(29,967)	(13,153)	(44,862)	19,354	(1,484)	17,870
25-842	25,355	7,952	-	-	-	7,952	-	(304)	(5,229)	(1,590)	(7,123)	3,377	(180)	3,197
25-844	32,691	10,253	-	-	377	10,630	-	(392)	(6,742)	-	(7,134)	4,354	43	4,397
25-846	204,645	64,181	-	-	-	64,181	-	(2,454)	(42,205)	(23,414)	(68,073)	27,258	(2,643)	24,615
25-847	59,316	18,603	-	-	5,749	24,352	-	(711)	(12,233)	-	(12,944)	7,901	649	8,550
25-849	43,061	13,505	-	-	-	13,505	-	(516)	(8,881)	(2,760)	(12,157)	5,736	(311)	5,425
25-853	364,105	114,192	-	-	19,119	133,311	-	(4,366)	(75,090)	-	(79,456)	48,498	2,158	50,656
25-855	303,474	95,177	-	-	-	95,177	-	(3,639)	(62,586)	(25,400)	(91,625)	40,422	(2,867)	37,555
25-860	190,747	59,823	-	-	10,052	69,875	-	(2,287)	(39,338)	-	(41,625)	25,407	1,135	26,542
25-864	236,109	74,049	-	-	-	74,049	-	(2,831)	(48,693)	(16,953)	(68,477)	31,449	(1,913)	29,536
25-867	26,336	8,260	-	-	-	8,260	-	(316)	(5,431)	(24,051)	(29,798)	3,508	(2,715)	793
25-870	118,298	37,101	-	-	-	37,101	-	(1,418)	(24,397)	(10,051)	(35,866)	15,757	(1,134)	14,623
25-871	37,952	11,903	-	-	-	11,903	-	(455)	(7,827)	(10,353)	(18,635)	5,055	(1,169)	3,886
25-874	17,284	5,421	-	-	-	5,421	-	(207)	(3,565)	(1,493)	(5,265)	2,302	(168)	2,134
25-879	153,591	48,170	-	-	-	48,170	-	(1,842)	(31,675)	(26,665)	(60,182)	20,458	(3,010)	17,448
25-880	97,707	30,643	-	-	78	30,721	-	(1,172)	(20,150)	-	(21,322)	13,014	9	13,023
25-881	133,342	41,819	-	-	-	41,819	-	(1,599)	(27,499)	(9,766)	(38,864)	17,761	(1,102)	16,659
25-882	98,365	30,849	-	-	-	30,849	-	(1,179)	(20,286)	(16,558)	(38,023)	13,102	(1,869)	11,233
25-883	312,738	98,082	-	-	-	98,082	-	(3,750)	(64,497)	(25,054)	(93,301)	41,656	(2,828)	38,828
25-886	53,554	16,796	-	-	5,049	21,845	-	(642)	(11,045)	-	(11,687)	7,133	570	7,703
25-887	246,144	77,196	-	-	-	77,196	-	(2,951)	(50,763)	(15,480)	(69,194)	32,786	(1,747)	31,039
25-888	58,274	18,276	-	-	-	18,276	-	(699)	(12,018)	(4,131)	(16,848)	7,762	(466)	7,296
25-889	76,966	24,138	-	-	-	24,138	-	(923)	(15,873)	(7,029)	(23,825)	10,252	(793)	9,459
25-890	55,870	17,522	-	-	-	17,522	-	(670)	(11,522)	(2,846)	(15,038)	7,442	(321)	7,121
25-892	302,724	94,941	-	-	-	94,941	-	(3,630)	(62,432)	(17,507)	(83,569)	40,322	(1,976)	38,346
25-894	72,241	22,656	-	-	-	22,656	-	(866)	(14,898)	(6,266)	(22,030)	9,622	(707)	8,915

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
25-896	36,576	11,471	-	-	-	11,471	-	(439)	(7,543)	(6,160)	(14,142)	4,872	(695)	4,177
25-898	188,742	59,194	-	-	-	59,194	-	(2,263)	(38,925)	(134,955)	(176,143)	25,140	(15,232)	9,908
25-912	13,306,274	4,173,151	-	-	545,558	4,718,709	-	(159,543)	(2,744,192)	-	(2,903,735)	1,772,352	61,575	1,833,927
25-914	1,692,707	530,872	-	-	-	530,872	-	(20,296)	(349,092)	(387,318)	(756,706)	225,463	(43,715)	181,748
25-930	145,764	45,715	-	-	-	45,715	-	(1,748)	(30,061)	(5,875)	(37,684)	19,415	(663)	18,752
25-937	72,834	22,842	-	-	6,860	29,702	-	(873)	(15,021)	-	(15,894)	9,701	774	10,475
25-939	192,499	60,372	-	-	-	60,372	-	(2,308)	(39,700)	(96,871)	(138,879)	25,640	(10,933)	14,707
25-943	213,524	66,966	-	-	-	66,966	-	(2,560)	(44,036)	(50,715)	(97,311)	28,441	(5,724)	22,717
25-948	577,149	181,007	-	-	-	181,007	-	(6,920)	(119,027)	(18,300)	(144,247)	76,874	(2,066)	74,808
25-950	91,362	28,653	-	-	4,206	32,859	-	(1,095)	(18,842)	-	(19,937)	12,169	475	12,644
25-953	140,379	44,026	-	-	-	44,026	-	(1,683)	(28,951)	(11,807)	(42,441)	18,698	(1,333)	17,365
26-001	1,500,005	470,436	-	-	-	470,436	-	(17,985)	(309,351)	(47,122)	(374,458)	199,796	(5,318)	194,478
26-002	516,460	161,974	-	-	14,878	176,852	-	(6,192)	(106,511)	-	(112,703)	68,791	1,679	70,470
26-010	201,810	63,292	-	-	5,061	68,353	-	(2,420)	(41,620)	-	(44,040)	26,880	571	27,451
26-013	326,021	102,248	-	-	-	102,248	-	(3,909)	(67,236)	(4,381)	(75,526)	43,425	(495)	42,930
26-017	704,334	220,895	-	-	20,320	241,215	-	(8,445)	(145,257)	-	(153,702)	93,815	2,294	96,109
26-019	598,536	187,714	-	-	-	187,714	-	(7,176)	(123,438)	(24,895)	(155,509)	79,723	(2,810)	76,913
26-020	636,142	199,509	-	-	16,006	215,515	-	(7,627)	(131,193)	-	(138,820)	84,732	1,806	86,538
26-374	825,325	258,841	-	-	18,648	277,489	-	(9,896)	(170,209)	-	(180,105)	109,931	2,105	112,036
26-876	189,937	59,569	-	-	11,815	71,384	-	(2,277)	(39,171)	-	(41,448)	25,299	1,334	26,633
27-001	233,050	73,090	-	-	-	73,090	-	(2,794)	(48,063)	(17,720)	(68,577)	31,042	(2,000)	29,042
27-019	1,285,259	403,087	-	-	-	403,087	-	(15,410)	(265,063)	(8,810)	(289,283)	171,192	(994)	170,198
27-142	939,400	294,617	-	-	81,134	375,751	-	(11,263)	(193,735)	-	(204,998)	125,125	9,157	134,282
27-762	493,689	154,832	-	-	17,131	171,963	-	(5,919)	(101,815)	-	(107,734)	65,758	1,933	67,691
28-005	1,778,229	557,693	-	-	46,073	603,766	-	(21,321)	(366,729)	-	(388,050)	236,854	5,200	242,054
28-006	1,365,539	428,264	-	-	-	428,264	-	(16,373)	(281,619)	(456)	(298,448)	181,885	(52)	181,833
28-019	1,734,211	543,888	-	-	-	543,888	-	(20,793)	(357,651)	(2,137)	(380,581)	230,991	(241)	230,750
28-020	538,070	168,751	-	-	-	168,751	-	(6,451)	(110,968)	(33,759)	(151,178)	71,669	(3,810)	67,859
28-023	1,093,322	342,891	-	-	121,598	464,489	-	(13,109)	(225,479)	-	(238,588)	145,627	13,724	159,351
29-001	836,283	262,278	-	-	-	262,278	-	(10,027)	(172,469)	(4,992)	(187,488)	111,390	(563)	110,827
29-004	408,126	127,998	-	-	2,122	130,120	-	(4,893)	(84,169)	-	(89,062)	54,361	240	54,601
29-011	1,394,714	437,414	-	-	67,951	505,365	-	(16,723)	(287,636)	-	(304,359)	185,771	7,669	193,440
29-013	783,339	245,673	-	-	-	245,673	-	(9,392)	(161,550)	(81)	(171,023)	104,338	(9)	104,329
29-014	85,207	26,723	-	-	-	26,723	-	(1,022)	(17,573)	(11,117)	(29,712)	11,349	(1,255)	10,094
29-209	2,607,851	817,882	-	-	179,851	997,733	-	(31,268)	(537,825)	-	(569,093)	347,357	20,299	367,656
29-223	3,086,502	967,998	-	-	211,380	1,179,378	-	(37,007)	(636,538)	-	(673,545)	411,112	23,858	434,970
29-401	525,487	164,805	-	-	7,703	172,508	-	(6,301)	(108,373)	-	(114,674)	69,993	869	70,862
29-406	4,684,345	1,469,118	-	-	74,434	1,543,552	-	(56,166)	(966,066)	-	(1,022,232)	623,939	8,401	632,340
29-706	477,716	149,823	-	-	-	149,823	-	(5,728)	(98,521)	(4,264)	(108,513)	63,630	(481)	63,149
29-800	104,351	32,727	-	-	-	32,727	-	(1,251)	(21,521)	(3,571)	(26,343)	13,899	(403)	13,496
29-899	70,300	22,048	-	-	-	22,048	-	(843)	(14,498)	(7,084)	(22,425)	9,364	(799)	8,565
29-909	574,743	180,253	-	-	-	180,253	-	(6,891)	(118,531)	(52,574)	(177,996)	76,554	(5,934)	70,620
30-001	751,317	235,630	-	-	2,408	238,038	-	(9,008)	(154,946)	-	(163,954)	100,073	272	100,345

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer OPEB Expense
30-027	781,974	245,245	-	-	18,912	264,157	-	(9,376)	(161,269)	-	(170,645)	104,156	2,134	106,290
30-028	781,811	245,194	-	-	44,859	290,053	-	(9,374)	(161,235)	-	(170,609)	104,135	5,063	109,198
30-115	1,026,737	322,008	-	-	-	322,008	-	(12,311)	(211,747)	(25,516)	(249,574)	136,758	(2,880)	133,878
31-001	3,814,502	1,196,315	-	-	-	1,196,315	-	(45,736)	(786,676)	(384,286)	(1,216,698)	508,079	(43,373)	464,706
31-004	108,297	33,964	-	-	-	33,964	-	(1,298)	(22,334)	(10,063)	(33,695)	14,425	(1,136)	13,289
31-009	40,474	12,694	-	-	-	12,694	-	(485)	(8,347)	(23,800)	(32,632)	5,391	(2,686)	2,705
31-013	184,140	57,751	-	-	-	57,751	-	(2,208)	(37,976)	(36,328)	(76,512)	24,527	(4,100)	20,427
31-015	700,422	219,668	-	-	-	219,668	-	(8,398)	(144,450)	(53,627)	(206,475)	93,294	(6,053)	87,241
31-044	1,771,468	555,573	-	-	137,552	693,125	-	(21,240)	(365,335)	-	(386,575)	235,954	15,525	251,479
31-046	3,978,372	1,247,708	-	-	58,402	1,306,110	-	(47,701)	(820,471)	-	(868,172)	529,906	6,592	536,498
31-047	1,301,194	408,084	-	-	-	408,084	-	(15,601)	(268,349)	(15,959)	(299,909)	173,315	(1,801)	171,514
31-048	3,637,795	1,140,895	-	-	79,638	1,220,533	-	(43,617)	(750,233)	-	(793,850)	484,542	8,989	493,531
31-049	4,629,073	1,451,783	-	-	109,611	1,561,394	-	(55,503)	(954,667)	-	(1,010,170)	616,577	12,372	628,949
31-052	45,336	14,218	-	-	-	14,218	-	(544)	(9,350)	(42,505)	(52,399)	6,039	(4,797)	1,242
31-053	7,021	2,202	-	-	-	2,202	-	(84)	(77,822)	(79,354)	(935)	935	(8,784)	(7,849)
31-054	96,038	30,120	-	-	-	30,120	-	(1,151)	(19,806)	(41,084)	(62,041)	12,792	(4,637)	8,155
31-055	35,186	11,035	-	-	2,516	13,551	-	(422)	(7,256)	-	(7,678)	4,687	284	4,971
31-056	-	-	-	-	-	-	-	-	-	(5,455)	(5,455)	-	(616)	(616)
31-057	231,346	72,555	-	-	65,897	138,452	-	(2,774)	(47,711)	-	(50,485)	30,814	7,438	38,252
31-058	730,435	229,081	-	-	10,661	239,742	-	(8,758)	(150,640)	-	(159,398)	97,292	1,203	98,495
31-059	67,822	21,271	-	-	3,099	24,370	-	(813)	(13,987)	-	(14,800)	9,034	350	9,384
31-060	81,435	25,540	-	-	38,492	64,032	-	(976)	(16,794)	-	(17,770)	10,847	4,345	15,192
31-119	32,351,902	10,146,295	-	-	-	10,146,295	-	(387,902)	(6,672,028)	(1,224,127)	(8,284,057)	4,309,167	(138,163)	4,171,004
31-155	197,417	61,914	-	-	21,551	83,465	-	(2,367)	(40,714)	-	(43,081)	26,295	2,432	28,727
31-175	1,381,263	433,196	-	-	27,413	460,609	-	(16,561)	(284,862)	-	(301,423)	183,980	3,094	187,074
31-182	532,048	166,862	-	-	15,659	182,521	-	(6,379)	(109,726)	-	(116,105)	70,867	1,767	72,634
31-184	581,474	182,363	-	-	26,606	208,969	-	(6,972)	(119,919)	-	(126,891)	77,450	3,003	80,453
31-212	880,569	276,167	-	-	8,252	284,419	-	(10,558)	(181,602)	-	(192,160)	117,289	931	118,220
31-218	891,143	279,483	-	-	-	279,483	-	(10,685)	(183,783)	(3,468)	(197,936)	118,697	(391)	118,306
31-220	950,066	297,962	-	-	14,469	312,431	-	(11,391)	(195,935)	-	(207,326)	126,546	1,633	128,179
31-231	1,915,519	600,751	-	-	-	600,751	-	(22,967)	(395,043)	(297,266)	(715,276)	255,141	(33,552)	221,589
31-248	983,263	308,374	-	-	5,427	313,801	-	(11,789)	(202,781)	-	(214,570)	130,967	613	131,580
31-252	2,479,441	777,609	-	-	19,728	797,337	-	(29,729)	(511,342)	-	(541,071)	330,253	2,227	332,480
31-253	4,752,697	1,490,554	-	-	-	1,490,554	-	(56,985)	(980,163)	(27,653)	(1,064,801)	633,044	(3,121)	629,923
31-256	3,531,301	1,107,497	-	-	134,965	1,242,462	-	(42,341)	(728,271)	-	(770,612)	470,358	15,233	485,591
31-261	2,967,782	930,764	-	-	52,337	983,101	-	(35,584)	(612,054)	-	(647,638)	395,299	5,907	401,206
31-268	1,008,213	316,199	-	-	13,978	330,177	-	(12,089)	(207,927)	-	(220,016)	134,291	1,578	135,869
31-310	1,760,376	552,094	-	-	135,975	688,069	-	(21,107)	(363,048)	-	(384,155)	234,476	15,347	249,823
31-733	3,518,272	1,103,410	-	-	206,209	1,309,619	-	(42,184)	(725,584)	-	(767,768)	468,622	23,274	491,896
31-736	2,322,729	728,461	-	-	87,731	816,192	-	(27,850)	(479,023)	-	(506,873)	309,380	9,902	319,282
31-800	220,421	69,129	-	-	7,098	76,227	-	(2,643)	(45,458)	-	(48,101)	29,359	801	30,160
31-807	137,931	43,258	-	-	-	43,258	-	(1,654)	(28,446)	(23,300)	(53,400)	18,372	(2,630)	15,742
31-810	70,730	22,182	-	-	-	22,182	-	(848)	(14,587)	(5,687)	(21,122)	9,421	(642)	8,779

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Contributions and Share of Contributions	Total Employer OPEB Expense
31-823	45,695	14,331	-	-	-	14,331	-	(548)	(9,424)	(4,638)	(14,610)	6,086	(523)	5,563
31-824	21,835	6,848	-	-	-	6,848	-	(262)	(4,503)	(6,707)	(11,472)	2,908	(757)	2,151
31-838	510,605	160,137	-	-	22,910	183,047	-	(6,122)	(105,304)	-	(111,426)	68,011	2,586	70,597
31-841	-	-	-	-	-	-	-	-	-	(19,309)	(19,309)	-	(2,179)	(2,179)
31-845	464,738	145,752	-	-	9,981	155,733	-	(5,572)	(95,844)	-	(101,416)	61,902	1,126	63,028
31-846	126,750	39,752	-	-	-	39,752	-	(1,520)	(26,140)	(3,994)	(31,654)	16,883	(451)	16,432
31-848	319,793	100,294	-	-	44,499	144,793	-	(3,834)	(65,952)	-	(69,786)	42,595	5,023	47,618
31-849	31,262	9,804	-	-	10,826	20,630	-	(375)	(6,447)	-	(6,822)	4,164	1,222	5,386
31-868	98,324	30,837	-	-	8,767	39,604	-	(1,179)	(20,278)	-	(21,457)	13,096	989	14,085
31-873	750,434	235,353	-	-	-	235,353	-	(8,998)	(154,764)	(612,204)	(775,966)	99,955	(69,098)	30,857
31-877	68,148	21,373	-	-	7,835	29,208	-	(817)	(14,054)	-	(14,871)	9,077	884	9,961
31-883	72,025	22,589	-	-	-	22,589	-	(864)	(14,854)	(5,916)	(21,634)	9,594	(668)	8,926
31-896	9,394	2,946	-	-	-	2,946	-	(113)	(1,937)	(102,800)	(104,850)	1,251	(11,603)	(10,352)
31-900	371,028	116,363	-	-	11,250	127,613	-	(4,449)	(76,518)	-	(80,967)	49,420	1,270	50,690
32-001	693,466	217,487	-	-	2,396	219,883	-	(8,315)	(143,016)	-	(151,331)	92,367	270	92,637
32-002	413,203	129,590	-	-	24,933	154,523	-	(4,954)	(85,216)	-	(90,170)	55,037	2,814	57,851
32-003	297,325	93,248	-	-	3,445	96,693	-	(3,565)	(61,318)	-	(64,883)	39,603	389	39,992
32-005	635,973	199,456	-	-	9,963	209,419	-	(7,625)	(131,159)	-	(138,784)	84,710	1,124	85,834
32-006	294,077	92,229	-	-	-	92,229	-	(3,526)	(60,648)	(527)	(64,701)	39,170	(59)	39,111
32-009	362,375	113,649	-	-	-	113,649	-	(4,345)	(74,734)	(11,738)	(90,817)	48,267	(1,325)	46,942
32-010	545,337	171,030	-	-	-	171,030	-	(6,539)	(112,466)	(17,639)	(136,644)	72,637	(1,991)	70,646
32-011	136,387	42,774	-	-	1,918	44,692	-	(1,635)	(28,128)	-	(29,763)	18,166	217	18,383
32-138	2,873,327	901,141	-	-	-	901,141	-	(34,451)	(592,575)	(24,128)	(651,154)	382,718	(2,723)	379,995
33-003	228,772	71,748	-	-	3,277	75,025	-	(2,743)	(47,180)	-	(49,923)	30,472	370	30,842
33-008	282,924	88,731	-	-	7,507	96,238	-	(3,392)	(58,348)	-	(61,740)	37,685	847	38,532
33-011	429,840	134,808	-	-	24,883	159,691	-	(5,154)	(88,647)	-	(93,801)	57,253	2,808	60,061
33-012	278,516	87,349	-	-	-	87,349	-	(3,339)	(57,439)	(651)	(61,429)	37,097	(73)	37,024
33-151	1,020,690	320,112	-	-	19,278	339,390	-	(12,238)	(210,500)	-	(222,738)	135,953	2,176	138,129
33-301	406,906	127,615	-	-	12,061	139,676	-	(4,879)	(83,917)	-	(88,796)	54,198	1,361	55,559
34-004	583,868	183,114	-	-	37,753	220,867	-	(7,001)	(120,413)	-	(127,414)	77,769	4,261	82,030
34-009	28,375	8,899	-	-	21,923	30,822	-	(340)	(5,852)	-	(6,192)	3,780	2,474	6,254
34-286	995,550	312,227	-	-	1,529	313,756	-	(11,937)	(205,315)	-	(217,252)	132,604	173	132,777
35-006	220,927	69,288	-	-	-	69,288	-	(2,649)	(45,562)	(4,662)	(52,873)	29,427	(526)	28,901
35-007	603,329	189,218	-	-	10,314	199,532	-	(7,234)	(124,426)	-	(131,660)	80,362	1,164	81,526
35-014	590,164	185,089	-	-	-	185,089	-	(7,076)	(121,711)	(4,402)	(133,189)	78,608	(497)	78,111
35-232	851,233	266,966	-	-	-	266,966	-	(10,206)	(175,552)	(25,063)	(210,821)	113,381	(2,829)	110,552
35-715	682,344	213,999	-	-	-	213,999	-	(8,181)	(140,722)	(19,162)	(168,065)	90,886	(2,163)	88,723
35-729	1,369,768	429,590	-	-	-	429,590	-	(16,424)	(282,491)	(48,405)	(347,320)	182,449	(5,463)	176,986
35-904	748,978	234,897	-	-	-	234,897	-	(8,980)	(154,464)	(88,937)	(252,381)	99,761	(10,038)	89,723
36-018	733,311	229,983	-	-	-	229,983	-	(8,792)	(151,233)	(36,226)	(196,251)	97,675	(4,089)	93,586
36-019	514,525	161,367	-	-	-	161,367	-	(6,169)	(106,112)	(815)	(113,096)	68,533	(92)	68,441
36-022	502,353	157,549	-	-	-	157,549	-	(6,023)	(103,602)	(5,787)	(115,412)	66,912	(653)	66,259
36-226	1,290,487	404,726	-	-	-	404,726	-	(15,473)	(266,141)	(7,537)	(289,151)	171,889	(851)	171,038

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
36-336	1,184,205	371,394	-	-	28,033	399,427	-	(14,199)	(244,222)	-	(258,421)	157,732	3,164	160,896
37-015	2,638,753	827,573	-	-	-	827,573	-	(31,639)	(544,198)	(30,090)	(605,927)	351,473	(3,396)	348,077
37-016	40,028	12,554	-	-	30,926	43,480	-	(480)	(8,255)	-	(8,735)	5,332	3,490	8,822
38-016	879,626	275,871	-	-	42,680	318,551	-	(10,547)	(181,408)	-	(191,955)	117,163	4,817	121,980
38-018	1,050,114	329,340	-	-	-	329,340	-	(12,591)	(216,568)	(9,718)	(238,877)	139,872	(1,097)	138,775
39-012	365,523	114,636	-	-	34,764	149,400	-	(4,383)	(75,383)	-	(79,766)	48,687	3,924	52,611
39-014	531,758	166,772	-	-	39,449	206,221	-	(6,376)	(109,666)	-	(116,042)	70,828	4,453	75,281
39-024	436,929	137,031	-	-	485	137,516	-	(5,239)	(90,109)	-	(95,348)	58,198	55	58,253
39-025	452,707	141,979	-	-	-	141,979	-	(5,428)	(93,363)	(8,921)	(107,712)	60,299	(1,007)	59,292
39-110	1,105,137	346,596	-	-	80,195	426,791	-	(13,251)	(227,916)	-	(241,167)	147,201	9,051	156,252
39-174	1,225,682	384,402	-	-	50,021	434,423	-	(14,696)	(252,776)	-	(267,472)	163,257	5,646	168,903
39-246	727,950	228,302	-	-	35,715	264,017	-	(8,728)	(150,127)	-	(158,855)	96,961	4,031	100,992
40-015	541,729	169,899	-	-	60,769	230,668	-	(6,495)	(111,722)	-	(118,217)	72,157	6,859	79,016
40-149	1,531,073	480,179	-	-	51,889	532,068	-	(18,358)	(315,758)	-	(334,116)	203,934	5,857	209,791
40-205	692,195	217,088	-	-	13,677	230,765	-	(8,299)	(142,753)	-	(151,052)	92,198	1,544	93,742
41-001	2,662,848	835,130	-	-	567,174	1,402,304	-	(31,928)	(549,167)	-	(581,095)	354,683	64,015	418,698
41-010	855,763	268,387	-	-	27,785	296,172	-	(10,261)	(176,486)	-	(186,747)	113,985	3,136	117,121
41-025	800,891	251,178	-	-	93,213	344,391	-	(9,603)	(165,170)	-	(174,773)	106,676	10,521	117,197
41-027	941,216	295,187	-	-	87,375	382,562	-	(11,285)	(194,110)	-	(205,395)	125,367	9,862	135,229
41-192	1,020,494	320,050	-	-	40,783	360,833	-	(12,236)	(210,459)	-	(222,695)	135,926	4,603	140,529
41-196	453,375	142,189	-	-	9,423	151,612	-	(5,436)	(93,501)	-	(98,937)	60,388	1,063	61,451
41-721	513,339	160,995	-	-	-	160,995	-	(6,155)	(105,867)	(1,236,711)	(1,348,733)	68,375	(139,584)	(71,209)
41-766	251,023	78,727	-	-	7,549	86,276	-	(3,010)	(51,769)	-	(54,779)	33,435	852	34,287
41-800	19,506	6,118	-	-	-	6,118	-	(234)	(4,023)	(216)	(4,473)	2,598	(24)	2,574
41-900	378,002	118,550	-	-	-	118,550	-	(4,532)	(77,957)	(43,459)	(125,948)	50,349	(4,905)	45,444
42-001	1,101,001	345,299	-	-	8,757	354,056	-	(13,201)	(227,063)	-	(240,264)	146,650	988	147,638
42-004	461,192	144,640	-	-	12,005	156,645	-	(5,530)	(95,113)	-	(100,643)	61,429	1,355	62,784
42-007	367,039	115,112	-	-	26,622	141,734	-	(4,401)	(75,696)	-	(80,097)	48,888	3,005	51,893
42-008	531,437	166,671	-	-	14,101	180,772	-	(6,372)	(109,600)	-	(115,972)	70,786	1,592	72,378
42-011	408,779	128,202	-	-	10,447	138,649	-	(4,901)	(84,304)	-	(89,205)	54,448	1,179	55,627
42-168	1,396,104	437,850	-	-	26,276	464,126	-	(16,739)	(287,923)	-	(304,662)	185,956	2,966	188,922
42-714	469,451	147,230	-	-	-	147,230	-	(5,629)	(96,816)	(41,717)	(144,162)	62,529	(4,709)	57,820
43-001	892,741	279,984	-	-	-	279,984	-	(10,704)	(184,113)	(151,777)	(346,594)	118,910	(17,131)	101,779
43-003	473,093	148,373	-	-	-	148,373	-	(5,672)	(97,567)	(3,283)	(106,522)	63,014	(371)	62,643
43-005	1,154,653	362,125	-	-	-	362,125	-	(13,844)	(238,127)	(8,575)	(260,546)	153,796	(968)	152,828
43-008	2,623,583	822,815	-	-	54,255	877,070	-	(31,457)	(541,069)	-	(572,526)	349,453	6,124	355,577
43-009	1,383,486	433,893	-	-	52,490	486,383	-	(16,588)	(285,320)	-	(301,908)	184,276	5,924	190,200
43-014	1,761,279	552,377	-	-	20,311	572,688	-	(21,118)	(363,234)	-	(384,352)	234,597	2,292	236,889
43-015	15,409	4,833	-	-	11,905	16,738	-	(185)	(3,178)	-	(3,363)	2,052	1,344	3,396
43-238	801,577	251,393	-	-	26,921	278,314	-	(9,611)	(165,312)	-	(174,923)	106,767	3,038	109,805
43-239	4,457,769	1,398,058	-	-	-	1,398,058	-	(53,449)	(919,339)	(221,266)	(1,194,054)	593,760	(24,974)	568,786
43-329	173,173	54,311	-	-	9,628	63,939	-	(2,076)	(35,714)	-	(37,790)	23,066	1,087	24,153
43-397	4,816,092	1,510,436	-	-	24,906	1,535,342	-	(57,745)	(993,237)	-	(1,050,982)	641,488	2,811	644,299

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
43-551	2,680,770	840,751	-	-	-	840,751	-	(32,143)	(552,863)	(728,209)	(1,313,215)	357,070	(82,191)	274,879
43-702	395,815	124,137	-	-	10,143	134,280	-	(4,746)	(81,630)	-	(86,376)	52,721	1,145	53,866
43-836	-	-	-	-	-	-	-	-	-	(4,855)	(4,855)	-	(548)	(548)
44-001	149,685	46,945	-	-	-	46,945	-	(1,795)	(30,870)	(42,649)	(75,314)	19,938	(4,814)	15,124
44-004	991	311	-	-	700	1,011	-	(12)	(204)	-	(216)	132	79	211
44-016	868,654	272,430	-	-	12,536	284,966	-	(10,415)	(179,145)	-	(189,560)	115,702	1,415	117,117
44-017	1,326,212	415,930	-	-	107,049	522,979	-	(15,901)	(273,509)	-	(289,410)	176,647	12,082	188,729
44-022	555,328	174,164	-	-	-	174,164	-	(6,658)	(114,527)	(935)	(122,120)	73,968	(105)	73,863
44-024	729,747	228,865	-	-	-	228,865	-	(8,750)	(150,498)	(27,120)	(186,368)	97,200	(3,061)	94,139
44-025	517,472	162,291	-	-	105	162,396	-	(6,205)	(106,720)	-	(112,925)	68,926	12	68,938
44-148	659,637	206,877	-	-	4,970	211,847	-	(7,909)	(136,039)	-	(143,948)	87,861	561	88,422
44-319	653,881	205,072	-	-	28,967	234,039	-	(7,840)	(134,852)	-	(142,692)	87,095	3,269	90,364
44-771	520,017	163,089	-	-	59,237	222,326	-	(6,235)	(107,245)	-	(113,480)	69,265	6,686	75,951
45-001	1,182,941	370,997	-	-	72,038	443,035	-	(14,184)	(243,961)	-	(258,145)	157,564	8,131	165,695
45-007	2,536,599	795,535	-	-	212,580	1,008,115	-	(30,414)	(523,130)	-	(553,544)	23,993	23,993	361,860
45-016	817,109	256,264	-	-	-	256,264	-	(9,797)	(168,515)	(18,079)	(196,391)	108,836	(2,041)	106,795
45-029	1,123,424	352,332	-	-	26,066	378,398	-	(13,470)	(231,687)	-	(245,157)	149,636	2,942	152,578
45-031	2,419,137	758,696	-	-	104,264	862,960	-	(29,006)	(498,906)	-	(527,912)	322,221	11,768	333,989
45-032	1,170,163	366,990	-	-	71,965	438,955	-	(14,030)	(241,326)	-	(255,356)	155,862	8,123	163,985
45-033	902,264	282,971	-	-	36,052	319,023	-	(10,818)	(186,077)	-	(196,895)	120,179	4,069	124,248
45-034	982,950	308,275	-	-	42,367	350,642	-	(11,786)	(202,717)	-	(214,503)	130,926	4,782	135,708
45-035	343,011	107,576	-	-	-	107,576	-	(4,113)	(70,740)	(53,081)	(127,934)	45,688	(5,991)	39,697
45-170	3,860,737	1,210,815	-	-	325,834	1,536,649	-	(46,290)	(796,211)	-	(842,501)	514,237	36,776	551,013
45-267	895,410	280,821	-	-	46,508	327,329	-	(10,736)	(184,663)	-	(195,399)	119,266	5,249	124,515
45-394	1,134,980	355,956	-	-	11,627	367,583	-	(13,608)	(234,070)	-	(247,678)	151,176	1,312	152,488
45-737	650,382	203,975	-	-	24,826	228,801	-	(7,798)	(134,130)	-	(141,928)	86,629	2,802	89,431
45-866	109,149	34,232	-	-	5,196	39,428	-	(1,309)	(22,510)	-	(23,819)	14,538	586	15,124
46-005	450,197	141,192	-	-	15,363	156,555	-	(5,398)	(92,845)	-	(98,243)	59,965	1,734	61,699
46-018	864,314	271,069	-	-	61,634	332,703	-	(10,363)	(178,250)	-	(188,613)	115,124	6,956	122,080
46-019	864,823	271,228	-	-	-	271,228	-	(10,369)	(178,355)	(3,247)	(191,971)	115,192	(367)	114,825
46-109	1,107,135	347,223	-	-	-	347,223	-	(13,275)	(228,328)	(11,034)	(252,637)	147,467	(1,245)	146,222
46-601	1,421,403	445,784	-	-	43,063	488,847	-	(17,043)	(293,140)	-	(310,183)	189,326	4,860	194,186
46-752	494,748	155,164	-	-	5,134	160,298	-	(5,932)	(102,033)	-	(107,965)	65,899	580	66,479
47-001	526,058	164,984	-	-	-	164,984	-	(6,307)	(108,491)	(35,307)	(150,105)	70,069	(3,985)	66,084
47-004	2,144,809	672,661	-	-	125,212	797,873	-	(25,716)	(442,330)	-	(468,046)	285,682	14,132	299,814
47-009	713,647	223,816	-	-	-	223,816	-	(8,557)	(147,178)	(2,556)	(158,291)	95,055	(288)	94,767
47-010	655,760	205,661	-	-	4,656	210,317	-	(7,863)	(135,239)	-	(143,102)	87,345	525	87,870
47-026	40,113	12,580	-	-	-	12,580	-	(481)	(8,273)	(3,061)	(11,815)	5,343	(346)	4,997
47-028	995,238	312,129	-	-	-	312,129	-	(11,933)	(205,251)	(3,176)	(220,360)	132,562	(359)	132,203
47-029	1,599,700	501,702	-	-	78,696	580,398	-	(19,181)	(329,911)	-	(349,092)	213,075	8,882	221,957
47-031	714,101	223,958	-	-	5,008	228,966	-	(8,562)	(147,271)	-	(155,833)	95,116	565	95,681
47-032	11,861	3,720	-	-	-	3,720	-	(142)	(2,446)	(2,477)	(5,065)	1,580	(280)	1,300
47-033	20,911	6,558	-	-	3,640	10,198	-	(251)	(4,313)	-	(4,564)	2,785	411	3,196

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
47-034	32,029	10,045	-	-	9,358	19,403	-	(384)	(6,605)	-	(6,989)	4,266	1,056	5,322
47-035	13,951	4,375	-	-	10,778	15,153	-	(167)	(2,877)	-	(3,044)	1,858	1,217	3,075
47-136	3,893,620	1,221,128	-	-	101,652	1,322,780	-	(46,685)	(802,993)	-	(849,678)	518,617	11,473	530,090
47-157	5,824,068	1,826,561	-	-	-	1,826,561	-	(69,831)	(1,201,115)	(23,663)	(1,294,609)	775,747	(2,671)	773,076
47-234	746,785	234,209	-	-	15,086	249,295	-	(8,954)	(154,012)	-	(162,966)	99,469	1,703	101,172
47-266	2,535,059	795,052	-	-	100,471	895,523	-	(30,396)	(522,813)	-	(553,209)	337,662	11,340	349,002
47-276	928,034	291,053	-	-	-	291,053	-	(11,127)	(191,391)	(14,097)	(216,615)	123,611	(1,591)	122,020
47-287	2,058,914	645,722	-	-	-	645,722	-	(24,687)	(424,616)	(2,028)	(451,331)	274,241	(229)	274,012
47-302	2,145,773	672,963	-	-	48,936	721,899	-	(25,728)	(442,529)	-	(468,257)	285,810	5,523	291,333
47-389	708,202	222,108	-	-	-	222,108	-	(8,491)	(146,055)	(15,571)	(170,117)	94,330	(1,757)	92,573
47-725	866,866	271,869	-	-	-	271,869	-	(10,394)	(178,776)	(40,049)	(229,219)	115,464	(4,520)	110,944
47-800	126,335	39,622	-	-	2,360	41,982	-	(1,515)	(26,055)	-	(27,570)	16,827	266	17,093
47-801	271,993	85,303	-	-	-	85,303	-	(3,261)	(56,094)	(5,639)	(64,994)	36,229	(636)	35,593
47-806	43,386	13,607	-	-	6,818	20,425	-	(520)	(8,948)	-	(9,468)	5,779	769	6,548
47-838	-	-	-	-	-	-	-	-	-	(12,054)	-	-	(1,360)	(1,360)
47-856	31,522	9,886	-	-	-	9,886	-	(378)	(6,501)	(9,571)	(16,450)	4,199	(1,080)	3,119
47-876	14,228	4,462	-	-	-	4,462	-	(171)	(2,934)	(1,085)	(4,190)	1,895	(122)	1,773
47-885	103,978	32,610	-	-	-	32,610	-	(1,247)	(21,444)	(900)	(23,591)	13,849	(102)	13,747
47-887	88,100	27,630	-	-	-	27,630	-	(1,056)	(18,169)	(14,404)	(33,629)	11,735	(1,626)	10,109
47-888	15,183	4,762	-	-	-	4,762	-	(182)	(3,131)	(6,529)	(9,842)	2,022	(737)	1,285
47-890	94,540	29,650	-	-	-	29,650	-	(1,134)	(19,497)	(11,684)	(32,315)	12,592	(1,319)	11,273
47-891	93,013	29,171	-	-	-	29,171	-	(1,115)	(19,182)	(24,381)	(44,678)	12,389	(2,752)	9,637
47-903	10,932	3,429	-	-	-	3,429	-	(131)	(2,255)	(839)	(3,225)	1,456	(95)	1,361
48-001	636,366	199,579	-	-	-	199,579	-	(7,630)	(131,240)	(46,957)	(185,827)	84,762	(5,300)	79,462
48-005	15,093	4,734	-	-	-	4,734	-	(181)	(3,113)	(656)	(3,950)	2,010	(74)	1,936
48-008	603,981	189,422	-	-	1,263	190,685	-	(7,242)	(124,561)	-	(131,803)	80,448	143	80,591
48-013	1,784,785	559,749	-	-	161	559,910	-	(21,400)	(368,081)	-	(389,481)	237,727	18	237,745
48-015	4,120,112	1,292,161	-	-	223,215	1,515,376	-	(49,400)	(849,703)	-	(899,103)	548,785	25,194	573,979
48-016	2,003,593	628,373	-	-	-	628,373	-	(24,023)	(413,207)	(69,038)	(506,268)	266,872	(7,792)	259,080
48-018	176,557	55,372	-	-	-	55,372	-	(2,117)	(36,412)	(5,034)	(43,563)	23,517	(568)	22,949
48-019	208,890	65,513	-	-	2,485	67,998	-	(2,505)	(43,080)	-	(45,585)	27,823	281	28,104
48-020	61,259	19,212	-	-	-	19,212	-	(735)	(12,634)	(25,284)	(38,653)	8,160	(2,854)	5,306
48-021	256,224	80,358	-	-	41,185	121,543	-	(3,072)	(52,842)	-	(55,914)	34,128	4,648	38,776
48-022	53,257	16,703	-	-	-	16,703	-	(639)	(10,983)	(7,441)	(19,063)	7,094	(840)	6,254
48-023	8,521	2,672	-	-	-	2,672	-	(102)	(1,757)	(4,160)	(6,019)	1,135	(469)	666
48-024	13,746	4,311	-	-	-	4,311	-	(165)	(2,835)	(5,871)	(8,871)	1,831	(663)	1,168
48-195	19,764,583	6,198,624	-	-	-	6,198,624	-	(236,979)	(4,076,108)	(503,354)	(4,816,441)	2,632,578	(56,812)	2,575,766
48-229	1,467,489	460,238	-	-	42,128	502,366	-	(17,595)	(302,644)	-	(320,239)	195,465	4,755	200,220
48-254	4,279,262	1,342,074	-	-	81,812	1,423,886	-	(51,309)	(882,525)	-	(933,834)	569,984	9,234	579,218
48-260	1,985,669	622,751	-	-	-	622,751	-	(23,808)	(409,510)	(25,760)	(459,078)	264,485	(2,907)	261,578
48-802	485,508	152,266	-	-	-	152,266	-	(5,821)	(100,128)	(85,456)	(191,405)	64,668	(9,645)	55,023
48-805	286,240	89,771	-	-	57,694	147,465	-	(3,432)	(59,032)	-	(62,464)	38,126	6,512	44,638
48-807	-	-	-	-	-	-	-	-	-	(37,138)	(37,138)	-	(4,192)	(4,192)

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
48-809	126,338	39,623	-	-	-	39,623	-	(1,515)	(26,055)	(11,151)	(38,721)	16,828	(1,259)	15,569
48-811	134,797	42,275	-	-	-	42,275	-	(1,616)	(27,800)	(29,442)	(58,858)	17,954	(3,323)	14,631
48-812	-	-	-	-	-	-	-	-	-	(2,051)	(2,051)	-	(231)	(231)
48-815	346,563	108,690	-	-	12,249	120,939	-	(4,155)	(71,473)	-	(75,628)	46,161	1,382	47,543
48-821	218,634	68,569	-	-	-	68,569	-	(2,621)	(45,090)	(28,734)	(76,445)	29,121	(3,243)	25,878
48-822	183,261	57,475	-	-	-	57,475	-	(2,197)	(37,794)	(26,336)	(66,327)	24,410	(2,972)	21,438
48-823	167,810	52,629	-	-	-	52,629	-	(2,012)	(34,608)	(21,011)	(57,631)	22,352	(2,371)	19,981
48-824	121,771	38,190	-	-	3,190	41,380	-	(1,460)	(25,113)	-	(26,573)	16,219	360	16,579
48-825	305,173	95,709	-	-	-	95,709	-	(3,659)	(62,937)	(3,941)	(70,537)	40,648	(445)	40,203
48-828	138,977	43,586	-	-	7,841	51,427	-	(1,666)	(28,662)	-	(30,328)	18,511	885	19,396
48-831	2,041,735	640,335	-	-	-	640,335	-	(24,481)	(421,073)	(155,276)	(600,830)	271,952	(17,526)	254,426
48-832	360,572	113,084	-	-	4,037	117,121	-	(4,323)	(74,362)	-	(78,685)	48,027	456	48,483
48-834	106,095	33,274	-	-	11,665	44,939	-	(1,272)	(21,880)	-	(23,152)	14,132	1,317	15,449
48-835	42,651	13,376	-	-	-	13,376	-	(511)	(8,796)	(43,719)	(53,026)	5,681	(4,934)	747
48-847	347,321	108,928	-	-	16,833	125,761	-	(4,164)	(71,629)	-	(75,793)	46,262	1,900	48,162
48-860	184,264	57,789	-	-	2,036	59,825	-	(2,209)	(38,001)	-	(40,210)	24,543	230	24,773
48-861	50,264	15,764	-	-	-	15,764	-	(603)	(10,366)	(5,882)	(16,851)	6,695	(664)	6,031
48-867	38,509	12,077	-	-	4,799	16,876	-	(462)	(7,942)	-	(8,404)	5,129	542	5,671
49-006	649,477	203,691	-	-	9,045	212,736	-	(7,787)	(133,944)	-	(141,731)	86,508	1,021	87,529
49-018	761,356	238,779	-	-	47,006	285,785	-	(9,129)	(157,017)	-	(166,146)	101,410	5,305	106,715
49-019	1,099,591	344,857	-	-	45,292	390,149	-	(13,184)	(226,772)	-	(239,956)	146,462	5,112	151,574
49-021	95,622	29,989	-	-	9,786	39,775	-	(1,147)	(19,720)	-	(20,867)	12,737	1,104	13,841
49-228	890,333	279,229	-	-	33,616	312,845	-	(10,675)	(183,616)	-	(194,291)	118,589	3,794	122,383
49-754	567,201	177,887	-	-	-	177,887	-	(6,801)	(116,976)	(13,534)	(137,311)	75,549	(1,528)	74,021
50-001	668,124	209,539	-	-	-	209,539	-	(8,011)	(137,789)	(71,363)	(217,163)	88,992	(8,054)	80,938
50-002	1,921,482	602,621	-	-	-	602,621	-	(23,039)	(396,273)	(17,326)	(436,638)	255,935	(1,955)	253,980
50-005	2,212,853	694,001	-	-	59,993	753,994	-	(26,532)	(456,363)	-	(482,895)	294,745	6,771	301,516
50-006	1,147,945	360,022	-	-	-	360,022	-	(13,764)	(236,744)	(22,530)	(273,038)	152,902	(2,543)	150,359
50-011	435,514	136,587	-	-	1,528	138,115	-	(5,222)	(89,817)	-	(95,039)	58,009	173	58,182
50-012	203,902	63,948	-	-	4,495	68,443	-	(2,445)	(42,051)	-	(44,496)	27,159	507	27,666
50-013	613,249	192,329	-	-	8,206	200,535	-	(7,353)	(126,472)	-	(133,825)	81,683	926	82,609
50-014	701,110	219,884	-	-	29,240	249,124	-	(8,406)	(144,592)	-	(152,998)	93,386	3,300	96,686
50-016	411,007	128,901	-	-	18,302	147,203	-	(4,928)	(84,763)	-	(89,691)	54,745	2,066	56,811
50-019	275,227	86,318	-	-	634	86,952	-	(3,300)	(56,761)	-	(60,061)	36,659	72	36,731
50-020	305,316	95,754	-	-	-	95,754	-	(3,661)	(62,966)	(3,083)	(69,710)	40,667	(348)	40,319
50-021	817,747	256,464	-	-	2,955	259,419	-	(9,805)	(168,646)	-	(178,451)	108,921	334	109,255
50-022	31,578	9,904	-	-	7,922	17,826	-	(379)	(6,512)	-	(6,891)	4,206	894	5,100
50-116	933,021	292,617	-	-	19,361	311,978	-	(11,187)	(192,420)	-	(203,607)	124,275	2,185	126,460
50-193	740,677	232,293	-	-	8,769	241,062	-	(8,881)	(152,752)	-	(161,633)	98,656	990	99,646
50-210	5,099,711	1,599,386	-	-	33,667	1,633,053	-	(61,146)	(1,051,728)	-	(1,112,874)	679,265	3,800	683,065
50-741	487,507	152,893	-	-	-	152,893	-	(5,845)	(100,540)	(21,552)	(127,937)	64,934	(2,432)	62,502
50-800	3,758	1,179	-	-	-	1,179	-	(45)	(775)	(43,875)	(44,695)	501	(4,952)	(4,451)
50-802	60,773	19,060	-	-	-	19,060	-	(729)	(12,533)	(8,073)	(21,335)	8,095	(911)	7,184

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
50-808	256,260	80,369	-	-	-	80,369	-	(3,073)	(52,849)	(21,020)	(76,942)	34,133	(2,372)	31,761
50-810	215,004	67,430	-	-	13,951	81,381	-	(2,578)	(44,341)	-	(46,919)	28,638	1,575	30,213
50-812	137,278	43,054	-	-	-	43,054	-	(1,646)	(28,311)	(13,830)	(43,787)	18,285	(1,561)	16,724
50-831	109,620	34,379	-	-	-	34,379	-	(1,314)	(22,607)	(6,913)	(30,834)	14,601	(780)	13,821
50-836	137,207	43,031	-	-	-	43,031	-	(1,645)	(28,297)	(3,107)	(33,049)	18,276	(351)	17,925
50-850	117,774	36,937	-	-	-	36,937	-	(1,412)	(24,289)	(31,828)	(57,529)	15,687	(3,592)	12,095
50-851	32,213	10,103	-	-	-	10,103	-	(386)	(6,643)	(3,316)	(10,345)	4,291	(374)	3,917
50-875	45,211	14,179	-	-	-	14,179	-	(542)	(9,324)	(1,716)	(11,582)	6,022	(194)	5,828
50-892	87,011	27,289	-	-	-	27,289	-	(1,043)	(17,945)	(11,421)	(30,409)	11,590	(1,289)	10,301
50-900	1,171,548	367,424	-	-	-	367,424	-	(14,047)	(241,612)	(4,414)	(260,073)	156,046	(498)	155,548
51-011	585,387	183,591	-	-	23,668	207,259	-	(7,019)	(120,726)	-	(127,745)	77,972	2,671	80,643
51-016	399,269	125,220	-	-	-	125,220	-	(4,787)	(82,342)	(2,716)	(89,845)	53,181	(307)	52,874
51-017	910,187	285,455	-	-	101,880	387,335	-	(10,913)	(187,710)	-	(198,623)	121,234	11,499	132,733
51-018	621,743	194,993	-	-	29,828	224,821	-	(7,455)	(128,224)	-	(135,679)	82,814	3,367	86,181
51-019	35,199	11,039	-	-	6,091	17,130	-	(422)	(7,259)	-	(7,681)	4,688	687	5,375
51-020	363,853	114,113	-	-	98,570	212,683	-	(4,363)	(75,039)	-	(79,402)	48,464	11,125	59,589
51-021	279,352	87,611	-	-	29,694	117,305	-	(3,349)	(57,612)	-	(60,961)	37,209	3,351	40,560
51-162	2,745,269	860,979	-	-	236,328	1,097,307	-	(32,916)	(566,165)	-	(599,081)	365,661	26,674	392,335
51-750	839,433	263,265	-	-	-	263,265	-	(10,065)	(173,119)	(54,584)	(237,768)	111,810	(6,161)	105,649
51-767	564,856	177,152	-	-	-	177,152	-	(6,773)	(116,492)	(63,938)	(187,203)	75,237	(7,216)	68,021
51-811	870,777	273,096	-	-	-	273,096	-	(10,441)	(179,583)	(1,673)	(191,697)	115,985	(189)	115,796
51-908	2,324,947	729,156	-	-	-	729,156	-	(27,876)	(479,481)	(184,096)	(691,453)	309,675	(20,778)	288,897
52-001	603,643	189,316	-	-	37,798	227,114	-	(7,238)	(124,491)	-	(131,729)	80,403	4,266	84,669
52-020	858,678	269,301	-	-	-	269,301	-	(10,296)	(177,088)	(10,143)	(197,527)	114,373	(1,145)	113,228
52-021	1,711,030	536,618	-	-	100,069	636,687	-	(20,515)	(352,871)	-	(373,386)	227,904	11,295	239,199
52-022	1,627,877	510,539	-	-	72,107	582,646	-	(19,518)	(335,722)	-	(355,240)	216,828	8,139	224,967
52-023	587,268	184,181	-	-	-	184,181	-	(7,041)	(121,114)	(46,096)	(174,251)	78,222	(5,203)	73,019
52-024	11,113	3,485	-	-	-	3,485	-	(133)	(2,292)	(2,198)	(4,623)	1,480	(248)	1,232
52-201	2,558,257	802,328	-	-	44,804	847,132	-	(30,674)	(527,597)	-	(558,271)	340,751	5,057	345,808
52-217	3,276,913	1,027,715	-	-	-	1,027,715	-	(39,290)	(675,807)	(178,900)	(893,997)	436,474	(20,192)	416,282
52-272	3,009,151	943,738	-	-	-	943,738	-	(36,080)	(620,586)	(40,049)	(696,715)	400,809	(4,520)	396,289
52-746	645,273	202,372	-	-	9,396	211,768	-	(7,737)	(133,077)	-	(140,814)	85,948	1,060	87,008
53-007	386,669	121,268	-	-	4,488	125,756	-	(4,636)	(79,744)	-	(84,380)	51,503	506	52,009
53-010	546,723	171,465	-	-	11,437	182,902	-	(6,555)	(112,752)	-	(119,307)	72,822	1,291	74,113
53-012	1,290,870	404,846	-	-	52,898	457,744	-	(15,478)	(266,220)	-	(281,698)	171,940	5,970	177,910
54-001	367,284	115,189	-	-	14,889	130,078	-	(4,404)	(75,746)	-	(80,150)	48,921	1,681	50,602
54-030	362,657	113,738	-	-	15,354	129,092	-	(4,348)	(74,792)	-	(79,140)	48,305	1,733	50,038
54-040	375,043	117,622	-	-	12,316	129,938	-	(4,497)	(77,346)	-	(81,843)	49,955	1,390	51,345
54-041	456,956	143,312	-	-	3,277	146,589	-	(5,479)	(94,239)	-	(99,718)	60,865	370	61,235
54-042	564,133	176,925	-	-	-	176,925	-	(6,764)	(116,343)	(2,775)	(125,882)	75,141	(313)	74,828
54-222	1,478,214	463,602	-	-	-	463,602	-	(17,724)	(304,856)	(25,098)	(347,678)	196,893	(2,833)	194,060
54-396	489,519	153,524	-	-	50,048	203,572	-	(5,869)	(100,955)	-	(106,824)	65,202	5,649	70,851
55-001	1,630,844	511,470	-	-	150,385	661,855	-	(19,554)	(336,334)	-	(355,888)	217,223	16,974	234,197

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
55-002	907,264	284,539	-	-	124,638	409,177	-	(10,878)	(187,108)	-	(197,986)	120,845	14,068	134,913
55-009	406,441	127,469	-	-	20,553	148,022	-	(4,873)	(83,821)	-	(88,694)	54,137	2,320	56,457
55-014	574,533	180,187	-	-	5,641	185,828	-	(6,889)	(118,488)	-	(125,377)	76,526	637	77,163
55-179	1,517,861	476,036	-	-	25,111	501,147	-	(18,199)	(313,033)	-	(331,232)	202,174	2,834	205,008
55-197	2,305,471	723,048	-	-	19,612	742,660	-	(27,643)	(475,464)	-	(503,107)	307,081	2,213	309,294
55-322	560,760	175,867	-	-	14,838	190,705	-	(6,724)	(115,647)	-	(122,371)	74,691	1,675	76,366
55-350	527,600	165,467	-	-	-	165,467	-	(6,326)	(108,808)	(82,113)	(197,247)	70,275	(9,268)	61,007
55-369	1,214,755	380,975	-	-	-	380,975	-	(14,565)	(250,522)	(41,299)	(306,386)	161,801	(4,661)	157,140
55-393	331,878	104,085	-	-	-	104,085	-	(3,979)	(68,444)	(925)	(73,348)	44,205	(104)	44,101
55-757	1,019,075	319,605	-	-	8,965	328,570	-	(12,219)	(210,167)	-	(222,386)	135,737	1,012	136,749
56-022	2,027,028	635,722	-	-	64,310	700,032	-	(24,304)	(418,040)	-	(442,344)	269,993	7,258	277,251
57-001	3,553,312	1,114,400	-	-	-	1,114,400	-	(42,604)	(732,810)	(77,411)	(852,825)	473,289	(8,737)	464,552
57-002	675,817	211,952	-	-	33,282	245,234	-	(8,103)	(139,376)	-	(147,479)	90,017	3,756	93,773
57-008	401,225	125,833	-	-	-	125,833	-	(4,811)	(82,746)	(13,728)	(101,285)	53,442	(1,549)	51,893
57-009	665,983	208,867	-	-	47,914	256,781	-	(7,985)	(137,348)	-	(145,333)	88,707	5,408	94,115
57-011	2,093,445	656,552	-	-	42,940	699,492	-	(25,101)	(431,737)	-	(456,838)	278,840	4,847	283,687
57-012	1,226,988	384,812	-	-	59,367	444,179	-	(14,712)	(253,045)	-	(267,757)	163,431	6,701	170,132
57-020	1,082,827	339,599	-	-	68,438	408,037	-	(12,983)	(223,315)	-	(236,298)	144,229	7,724	151,953
57-021	100,948	31,660	-	-	-	31,660	-	(1,210)	(20,819)	(33,302)	(55,331)	13,446	(3,759)	9,687
57-022	36,286	11,380	-	-	-	11,380	-	(435)	(7,483)	(19,804)	(27,722)	4,833	(2,235)	2,598
57-023	50,996	15,994	-	-	17,924	33,918	-	(611)	(10,517)	-	(11,128)	6,793	2,023	8,816
57-024	12,024	3,771	-	-	-	3,771	-	(144)	(2,480)	(10,047)	(12,671)	1,602	(1,134)	468
57-128	13,975,752	4,383,115	-	-	124,609	4,507,724	-	(167,570)	(2,882,260)	-	(3,049,830)	1,861,524	14,064	1,875,588
57-165	3,236,667	1,015,093	-	-	92,771	1,107,864	-	(38,808)	(667,507)	-	(706,315)	431,113	10,471	441,584
57-176	1,045,885	328,013	-	-	-	328,013	-	(12,540)	(215,696)	(7,888)	(236,124)	139,308	(890)	138,418
57-240	5,163,061	1,619,254	-	-	122,361	1,741,615	-	(61,905)	(1,064,793)	-	(1,126,698)	687,703	13,810	701,513
57-245	1,670,501	523,907	-	-	50,059	573,966	-	(20,029)	(344,512)	-	(364,541)	222,505	5,650	228,155
57-269	2,326,784	729,733	-	-	47,683	777,416	-	(27,898)	(479,860)	-	(507,758)	309,920	5,382	315,302
57-274	4,700,444	1,474,167	-	-	-	1,474,167	-	(56,359)	(969,386)	(95,287)	(1,121,032)	626,084	(10,755)	615,329
57-290	2,318,220	727,047	-	-	727,047	727,047	-	(27,796)	(478,093)	(78,407)	(584,296)	308,779	(8,850)	299,929
57-297	3,087,864	968,425	-	-	-	968,425	-	(37,024)	(636,819)	(10,180)	(684,023)	411,293	(1,149)	410,144
57-298	2,982,974	935,529	-	-	-	935,529	-	(35,766)	(615,188)	(21,892)	(672,846)	397,322	(2,471)	394,851
57-726	1,019,516	319,743	-	-	-	319,743	-	(12,224)	(210,258)	(6,745)	(229,227)	135,796	(761)	135,035
57-806	77,426	24,283	-	-	1,839	26,122	-	(928)	(15,968)	-	(16,896)	10,313	208	10,521
57-808	87,584	27,468	-	-	106	27,574	-	(1,050)	(18,063)	-	(19,113)	11,666	12	11,678
57-810	403,808	126,643	-	-	-	126,643	-	(4,842)	(83,279)	(31,042)	(119,163)	53,786	(3,504)	50,282
57-814	264,623	82,992	-	-	-	82,992	-	(3,173)	(54,574)	(55,648)	(113,395)	35,247	(6,281)	28,966
57-815	87,817	27,541	-	-	3,061	30,602	-	(1,053)	(18,111)	-	(19,164)	11,697	345	12,042
57-818	176,700	55,417	-	-	-	55,417	-	(2,119)	(36,441)	(4,856)	(43,416)	23,536	(548)	22,988
57-819	61,720	19,357	-	-	-	19,357	-	(740)	(12,729)	(3,898)	(17,367)	8,221	(440)	7,781
57-824	147,165	46,154	-	-	-	46,154	-	(1,765)	(30,350)	(3,690)	(35,805)	19,602	(417)	19,185
57-825	63,206	19,823	-	-	16,699	36,522	-	(758)	(13,035)	-	(13,793)	8,419	1,885	10,304
57-829	59,889	18,783	-	-	-	18,783	-	(718)	(12,351)	(46,050)	(59,119)	7,977	(5,198)	2,779

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Proportionate	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of Proportionate	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Proportionate	Total Employer OPEB Expense
57-830	67,844	21,277	-	-	-	21,277	-	(813)	(13,992)	(14,174)	(28,979)	9,037	(1,600)	7,437
57-835	464,953	145,820	-	-	-	145,820	-	(5,575)	(95,889)	(82,801)	(184,265)	61,930	(9,346)	52,584
57-842	243,358	76,323	-	-	34,037	110,360	-	(2,918)	(50,188)	-	(53,106)	32,414	3,842	36,256
57-845	40,103	12,577	-	-	-	12,577	-	(481)	(8,271)	(959)	(9,711)	5,342	(108)	5,234
57-847	117,045	36,708	-	-	1,541	38,249	-	(1,403)	(24,138)	-	(25,541)	15,590	174	15,764
57-850	48,338	15,160	-	-	-	15,160	-	(580)	(9,969)	(2,278)	(12,827)	6,439	(257)	6,182
57-860	75,248	23,600	-	-	-	23,600	-	(902)	(15,519)	(1,033)	(17,454)	10,023	(117)	9,906
57-867	59,924	18,794	-	-	1,457	20,251	-	(718)	(12,358)	-	(13,076)	7,982	164	8,146
57-871	61,053	19,148	-	-	-	19,148	-	(732)	(12,591)	(16,927)	(30,250)	8,132	(1,910)	6,222
57-873	93,126	29,206	-	-	-	29,206	-	(1,117)	(19,206)	(6,677)	(27,000)	12,404	(754)	11,650
57-882	50,125	15,720	-	-	-	15,720	-	(601)	(10,337)	(27,395)	(38,333)	6,676	(3,092)	3,584
57-901	471,090	147,744	-	-	27,835	175,579	-	(5,648)	(97,154)	-	(102,802)	62,748	3,142	65,890
57-907	320,070	100,381	-	-	-	100,381	-	(3,838)	(66,009)	(5,012)	(74,859)	42,632	(566)	42,066
58-016	1,226,307	384,598	-	-	17,499	402,097	-	(14,703)	(252,905)	-	(267,608)	163,340	1,975	165,315
59-014	913,958	286,638	-	-	23,377	310,015	-	(10,958)	(188,488)	-	(199,446)	121,736	2,639	124,375
59-015	564,176	176,938	-	-	18,445	195,383	-	(6,765)	(116,352)	-	(123,117)	75,146	2,082	77,228
59-016	560,759	175,867	-	-	42,801	218,668	-	(6,724)	(115,647)	-	(122,371)	74,691	4,831	79,522
59-385	751,550	235,703	-	-	33,592	269,295	-	(9,011)	(154,994)	-	(164,005)	100,104	3,791	103,895
59-800	21,018	6,592	-	-	7,996	14,588	-	(252)	(4,335)	-	(4,587)	2,800	903	3,703
60-001	1,411,325	442,624	-	-	154,870	597,494	-	(16,922)	(291,062)	-	(307,984)	187,984	17,480	205,464
60-003	1,399,192	438,818	-	-	127,836	566,654	-	(16,776)	(288,559)	-	(305,335)	186,368	14,428	200,796
60-027	930,945	291,966	-	-	31,396	323,362	-	(11,162)	(191,991)	-	(203,153)	123,999	3,544	127,543
60-028	743,877	233,297	-	-	23,168	256,465	-	(8,919)	(153,412)	-	(162,331)	99,082	2,615	101,697
60-029	593,800	186,229	-	-	11,249	197,478	-	(7,120)	(122,461)	-	(129,581)	79,092	1,270	80,362
60-030	1,624,854	509,591	-	-	121,888	631,479	-	(19,482)	(335,098)	-	(354,580)	216,425	13,757	230,182
60-211	2,274,043	713,192	-	-	24,998	738,190	-	(27,266)	(468,983)	-	(496,249)	302,895	2,821	305,716
60-717	1,021,518	320,371	-	-	15,653	336,024	-	(12,248)	(210,671)	-	(222,919)	136,063	1,767	137,830
60-744	806,065	252,800	-	-	-	252,800	-	(9,665)	(166,237)	(64,534)	(240,436)	107,365	(7,284)	100,081
60-800	25,464	7,986	-	-	4,900	12,886	-	(305)	(5,252)	-	(5,557)	3,392	553	3,945
60-801	229,913	72,106	-	-	13,179	85,285	-	(2,757)	(47,416)	-	(50,173)	30,624	1,488	32,112
61-018	639,540	200,574	-	-	8,115	208,689	-	(7,668)	(131,894)	-	(139,562)	85,185	916	86,101
61-313	545,060	170,943	-	-	6,373	177,316	-	(6,535)	(112,409)	-	(118,944)	72,600	719	73,319
62-006	541,844	169,935	-	-	-	169,935	-	(6,497)	(111,746)	(16,785)	(135,028)	72,172	(1,895)	70,277
62-007	514,733	161,432	-	-	14,275	175,707	-	(6,172)	(106,155)	-	(112,327)	68,561	1,611	70,172
62-010	5,189	1,628	-	-	-	1,628	-	(62)	(1,070)	(45)	(1,177)	691	(5)	686
62-012	61,187	19,190	-	-	-	19,190	-	(734)	(12,619)	(512)	(13,865)	8,150	(58)	8,092
62-014	3,981	1,248	-	-	-	1,248	-	(48)	(821)	(182)	(1,051)	530	(20)	510
62-015	914,081	286,677	-	-	16,244	302,921	-	(10,960)	(188,514)	-	(199,474)	121,753	1,833	123,586
62-236	1,086,989	340,905	-	-	57,529	398,434	-	(13,033)	(224,173)	-	(237,206)	144,783	6,493	151,276
63-001	489,153	153,409	-	-	-	153,409	-	(5,865)	(100,879)	(10,412)	(117,156)	65,154	(1,175)	63,979
63-002	271,789	85,239	-	-	-	85,239	-	(3,259)	(56,052)	(513)	(59,824)	36,201	(58)	36,143
63-014	569,012	178,455	-	-	16,596	195,051	-	(6,822)	(117,349)	-	(124,171)	75,791	1,873	77,664
63-392	772,634	242,316	-	-	55,248	297,564	-	(9,264)	(159,343)	-	(168,607)	102,912	6,236	109,148

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer OPEB Expense
64-020	913,721	286,564	-	-	75,192	361,756	-	(10,956)	(188,439)	-	(199,395)	121,705	8,487	130,192
64-021	439,253	137,760	-	-	24,529	162,289	-	(5,267)	(90,588)	-	(95,855)	58,507	2,768	61,275
64-270	885,000	277,556	-	-	-	277,556	-	(10,611)	(182,516)	(15,934)	(209,061)	117,879	(1,798)	116,081
64-324	479,212	150,292	-	-	10,969	161,261	-	(5,746)	(98,829)	-	(104,575)	63,829	1,238	65,067
65-001	265,976	83,416	-	-	-	83,416	-	(3,189)	(54,853)	(44,258)	(102,300)	35,427	(4,995)	30,432
65-020	1,088,407	341,349	-	-	51,832	393,181	-	(13,050)	(224,465)	-	(237,515)	144,972	5,850	150,822
65-021	2,338,639	733,450	-	-	142,239	875,689	-	(28,040)	(482,304)	-	(510,344)	311,499	16,054	327,553
65-022	852,043	267,220	-	-	4,911	272,131	-	(10,216)	(175,719)	-	(185,935)	113,489	554	114,043
65-120	1,282,372	402,181	-	-	1,287	403,468	-	(15,376)	(264,467)	-	(279,843)	170,808	145	170,953
66-011	623,081	195,412	-	-	-	195,412	-	(7,471)	(128,500)	(22,403)	(158,374)	82,992	(2,528)	80,464
66-012	559,238	175,390	-	-	-	175,390	-	(6,705)	(115,333)	(31,023)	(153,061)	74,489	(3,502)	70,987
66-013	614,655	192,770	-	-	-	192,770	-	(7,370)	(126,762)	(16,748)	(150,880)	81,870	(1,890)	79,980
66-278	981,204	307,728	-	-	47,842	355,570	-	(11,765)	(202,356)	-	(214,121)	130,693	5,400	136,093
66-719	311,663	97,745	-	-	-	97,745	-	(3,737)	(64,275)	(7,438)	(75,450)	41,512	(840)	40,672
67-013	987,675	309,757	-	-	-	309,757	-	(11,842)	(203,691)	(2,423)	(217,956)	131,555	(273)	131,282
67-017	826,641	259,253	-	-	35,515	294,768	-	(9,911)	(170,481)	-	(180,392)	110,106	4,009	114,115
67-020	571,057	179,097	-	-	-	179,097	-	(6,847)	(117,771)	(15,378)	(139,996)	76,063	(1,736)	74,327
67-023	1,126,329	353,242	-	-	32,172	385,414	-	(13,505)	(232,286)	-	(245,791)	150,023	3,631	153,654
67-025	641,696	201,251	-	-	33,665	234,916	-	(7,694)	(132,339)	-	(140,033)	85,472	3,800	89,272
67-026	403,417	126,521	-	-	-	126,521	-	(4,837)	(83,198)	(10,919)	(98,954)	53,734	(1,232)	52,502
67-027	34,698	10,882	-	-	15,181	26,063	-	(416)	(7,156)	-	(7,572)	4,622	1,713	6,335
67-150	1,574,599	493,830	-	-	-	493,830	-	(18,880)	(324,734)	(68,355)	(411,969)	209,731	(7,715)	202,016
67-181	1,272,770	399,170	-	-	11,012	410,182	-	(15,261)	(262,487)	-	(277,748)	169,529	1,243	170,772
67-279	2,038,326	639,266	-	-	69,877	709,143	-	(24,440)	(420,370)	-	(444,810)	271,498	7,887	279,385
67-284	1,322,498	414,766	-	-	54,583	469,349	-	(15,857)	(272,743)	-	(288,600)	176,152	6,161	182,313
67-405	354,185	111,081	-	-	2,589	113,670	-	(4,247)	(73,045)	-	(77,292)	47,176	292	47,468
67-758	441,514	138,469	-	-	-	138,469	-	(5,294)	(91,055)	(12,496)	(108,845)	58,808	(1,410)	57,398
68-001	458,196	143,701	-	-	50,456	194,157	-	(5,494)	(94,495)	-	(99,989)	61,030	5,695	66,725
68-003	13,619	4,271	-	-	-	4,271	-	(163)	(2,809)	(465)	(3,437)	1,814	(53)	1,761
68-018	890,092	279,153	-	-	70,359	349,512	-	(10,672)	(183,566)	-	(194,238)	118,557	7,941	126,498
68-019	559,988	175,625	-	-	58,878	234,503	-	(6,714)	(115,488)	-	(122,202)	74,589	6,645	81,234
68-020	513,565	161,066	-	-	-	161,066	-	(6,158)	(105,914)	(2,628)	(114,700)	68,405	(297)	68,108
68-025	459,613	144,145	-	-	12,283	156,428	-	(5,511)	(94,787)	-	(100,298)	61,219	1,386	62,605
68-265	1,172,407	367,693	-	-	32,679	400,372	-	(14,057)	(241,789)	-	(255,846)	156,161	3,688	159,849
69-001	425,329	133,393	-	-	-	133,393	-	(5,100)	(87,717)	(7,052)	(99,869)	56,652	(796)	55,856
69-005	404,692	126,921	-	-	5,879	132,800	-	(4,852)	(83,461)	-	(88,313)	53,904	663	54,567
69-006	258,278	81,002	-	-	9,848	90,850	-	(3,097)	(53,265)	-	(56,362)	34,402	1,112	35,514
69-008	171,434	53,766	-	-	-	53,766	-	(2,056)	(35,355)	(4,106)	(41,517)	22,834	(463)	22,371
69-009	275,729	86,475	-	-	4,727	91,202	-	(3,306)	(56,864)	-	(60,170)	36,726	534	37,260
69-010	283,440	88,893	-	-	2,695	91,588	-	(3,398)	(58,455)	-	(61,853)	37,753	304	38,057
69-012	263,672	82,694	-	-	13,436	96,130	-	(3,161)	(54,378)	-	(57,539)	35,120	1,517	36,637
69-015	261,528	82,021	-	-	-	82,021	-	(3,136)	(53,936)	(952)	(58,024)	34,835	(107)	34,728
69-017	334,997	105,063	-	-	19,314	124,377	-	(4,017)	(69,087)	-	(73,104)	44,620	2,180	46,800

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
69-019	633,080	198,548	-	-	18,306	216,854	-	(7,591)	(130,562)	-	(138,153)	84,324	2,066	86,390
70-001	546,496	171,394	-	-	-	171,394	-	(6,553)	(112,706)	(53,216)	(172,475)	72,792	(6,006)	66,786
70-006	1,179,752	369,997	-	-	-	369,997	-	(14,145)	(243,304)	(67,952)	(325,401)	157,139	(7,670)	149,469
70-007	334,520	104,913	-	-	15,163	120,076	-	(4,011)	(68,989)	-	(73,000)	44,557	1,711	46,268
70-008	1,366,608	428,600	-	-	30,403	459,003	-	(16,386)	(281,840)	-	(298,226)	182,028	3,432	185,460
70-010	366,841	115,050	-	-	192	115,242	-	(4,398)	(75,655)	-	(80,053)	48,862	22	48,884
70-012	930,234	291,743	-	-	14,044	305,787	-	(11,154)	(191,845)	-	(202,999)	123,904	1,585	125,489
70-013	557,679	174,901	-	-	2,175	177,076	-	(6,687)	(115,012)	-	(121,699)	74,281	245	74,526
70-014	727,345	228,112	-	-	-	228,112	-	(8,721)	(150,002)	(23,782)	(182,505)	96,880	(2,684)	94,196
70-016	34,641	10,864	-	-	26,764	37,628	-	(415)	(7,144)	-	(7,559)	4,614	3,021	7,635
70-158	2,241,022	702,836	-	-	-	702,836	-	(26,870)	(462,173)	(90,497)	(579,540)	298,497	(10,214)	288,283
70-189	925,605	290,291	-	-	-	290,291	-	(11,098)	(190,890)	(21,410)	(223,398)	123,287	(2,417)	120,870
70-712	681,983	213,885	-	-	36,045	249,930	-	(8,177)	(140,647)	-	(148,824)	90,838	4,068	94,906
70-730	826,467	259,199	-	-	-	259,199	-	(9,909)	(170,445)	(25,748)	(206,102)	110,083	(2,906)	107,177
70-800	130,499	40,927	-	-	-	40,927	-	(1,565)	(26,913)	(3,987)	(32,465)	17,382	(450)	16,932
70-801	416,033	130,478	-	-	-	130,478	-	(4,988)	(85,800)	(62,475)	(153,263)	55,414	(7,051)	48,363
70-820	76,958	24,136	-	-	-	24,136	-	(923)	(15,871)	(4,454)	(21,248)	10,251	(503)	9,748
71-001	1,006,282	315,593	-	-	62,328	377,921	-	(12,065)	(207,529)	-	(219,594)	134,034	7,035	141,069
71-007	578,675	181,486	-	-	14,245	195,731	-	(6,938)	(119,342)	-	(126,280)	77,078	1,608	78,686
71-013	1,036,815	325,169	-	-	-	325,169	-	(12,431)	(213,825)	(322)	(226,578)	138,100	(36)	138,064
71-014	398,284	124,911	-	-	-	124,911	-	(4,775)	(82,139)	(7,326)	(94,240)	53,050	(827)	52,223
71-015	629,911	197,555	-	-	-	197,555	-	(7,553)	(129,908)	(227)	(137,688)	83,902	(26)	83,876
71-017	599,240	187,935	-	-	-	187,935	-	(7,185)	(123,583)	(24,272)	(155,040)	79,817	(2,739)	77,078
71-018	603,350	189,224	-	-	6,340	195,564	-	(7,234)	(124,431)	-	(131,665)	80,364	716	81,080
71-019	35,362	11,090	-	-	8,675	19,765	-	(424)	(7,293)	-	(7,717)	4,710	979	5,689
71-118	2,040,673	640,002	-	-	118,969	758,971	-	(24,468)	(420,854)	-	(445,322)	271,811	13,428	285,239
71-755	620,404	194,573	-	-	-	194,573	-	(7,439)	(127,948)	(17,518)	(152,905)	82,636	(1,977)	80,659
72-012	664,780	208,490	-	-	32,595	241,085	-	(7,971)	(137,100)	-	(145,071)	88,547	3,679	92,226
72-013	509,882	159,911	-	-	10,102	170,013	-	(6,114)	(105,155)	-	(111,269)	67,915	1,140	69,055
72-014	45,869	14,385	-	-	25,030	39,415	-	(550)	(9,460)	-	(10,010)	6,110	2,825	8,935
72-140	1,706,181	535,097	-	-	13,257	548,354	-	(20,457)	(351,871)	-	(372,328)	227,258	1,496	228,754
72-320	1,083,460	339,798	-	-	-	339,798	-	(12,991)	(223,445)	(5,388)	(241,824)	144,313	(608)	143,705
72-334	433,762	136,038	-	-	3,223	139,261	-	(5,201)	(89,456)	-	(94,657)	57,776	364	58,140
72-716	654,393	205,233	-	-	-	205,233	-	(7,846)	(134,957)	(20,942)	(163,745)	87,163	(2,364)	84,799
72-735	984,247	308,682	-	-	-	308,682	-	(11,801)	(202,984)	(126,134)	(340,919)	131,099	(14,236)	116,863
73-001	1,664,969	522,172	-	-	90,837	613,009	-	(19,963)	(343,371)	-	(363,334)	221,768	10,253	232,021
73-002	554,428	173,881	-	-	6,419	180,300	-	(6,648)	(114,341)	-	(120,989)	73,848	724	74,572
73-004	417,442	130,919	-	-	27,453	158,372	-	(5,005)	(86,090)	-	(91,095)	55,602	3,098	58,700
73-005	393,240	123,329	-	-	-	123,329	-	(4,715)	(81,099)	(1,885)	(87,699)	52,378	(213)	52,165
73-008	582,406	182,656	-	-	6,164	188,820	-	(6,983)	(120,111)	-	(127,094)	77,575	696	78,271
73-013	625,917	196,302	-	-	16,353	212,655	-	(7,505)	(129,085)	-	(136,590)	83,370	1,846	85,216
73-015	641,011	201,036	-	-	-	201,036	-	(7,686)	(132,198)	(29,951)	(169,835)	85,381	(3,381)	82,000
73-016	745,121	233,687	-	-	37,674	271,361	-	(8,934)	(153,669)	-	(162,603)	99,248	4,252	103,500

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Proportionate Share of Contributions	Total Employer OPEB Expense
73-017	792,298	248,483	-	-	142	248,625	-	(9,500)	(163,398)	-	(172,898)	105,532	16	105,548
73-018	306,611	96,160	-	-	5,431	101,591	-	(3,676)	(63,233)	-	(66,909)	40,840	613	41,453
73-180	1,062,095	333,097	-	-	-	333,097	-	(12,735)	(219,039)	(82,234)	(314,008)	141,468	(9,281)	132,187
73-728	505,870	158,653	-	-	-	158,653	-	(6,065)	(104,327)	(31,441)	(141,833)	67,380	(3,549)	63,831
73-875	219,239	68,758	-	-	15,599	84,357	-	(2,629)	(45,214)	-	(47,843)	29,202	1,761	30,963
74-001	1,589,973	498,652	-	-	-	498,652	-	(19,064)	(327,905)	(73,220)	(420,189)	211,779	(8,264)	203,515
74-003	428,095	134,260	-	-	-	134,260	-	(5,133)	(88,287)	(8,757)	(102,177)	57,021	(988)	56,033
74-010	372,353	116,778	-	-	12,757	129,535	-	(4,465)	(76,791)	-	(81,256)	49,596	1,440	51,036
74-013	232,758	72,998	-	-	3,530	76,528	-	(2,791)	(48,002)	-	(50,793)	31,003	398	31,401
74-014	478,784	150,157	-	-	49,975	200,132	-	(5,741)	(98,741)	-	(104,482)	63,772	5,641	69,413
74-139	1,093,658	342,996	-	-	53,670	396,666	-	(13,113)	(225,548)	-	(238,661)	145,672	6,058	151,730
74-194	1,561,444	489,705	-	-	-	489,705	-	(18,722)	(322,021)	(18,482)	(359,225)	207,979	(2,086)	205,893
74-897	37,634	11,803	-	-	-	11,803	-	(451)	(7,761)	(7,875)	(16,087)	5,013	(889)	4,124
75-003	296,117	92,869	-	-	2,018	94,887	-	(3,550)	(61,069)	-	(64,619)	39,442	228	39,670
75-005	344,653	108,091	-	-	-	108,091	-	(4,132)	(71,079)	(11,331)	(86,542)	45,907	(1,279)	44,628
75-007	390,543	122,483	-	-	-	122,483	-	(4,683)	(80,543)	(512)	(85,738)	52,019	(58)	51,961
75-010	243,832	76,471	-	-	-	76,471	-	(2,924)	(50,286)	(2,405)	(55,615)	32,478	(271)	32,207
75-015	249,435	78,229	-	-	9,954	88,183	-	(2,991)	(51,442)	-	(54,433)	33,224	1,123	34,347
75-020	337,219	105,760	-	-	-	105,760	-	(4,043)	(69,546)	(7,987)	(81,576)	44,917	(901)	44,016
75-022	611,449	191,764	-	-	-	191,764	-	(7,331)	(126,101)	(25,379)	(158,811)	81,443	(2,865)	78,578
75-190	1,400,609	439,263	-	-	98,802	538,065	-	(16,793)	(288,852)	-	(305,645)	186,557	11,151	197,708
75-900	275,458	86,390	-	-	-	86,390	-	(3,303)	(56,809)	(35,314)	(95,426)	36,690	(3,986)	32,704
76-001	3,930,097	1,232,568	-	-	-	1,232,568	-	(47,122)	(810,516)	(33,875)	(891,513)	523,476	(3,823)	519,653
76-006	1,118,693	350,848	-	-	-	350,848	-	(13,413)	(230,711)	(48,433)	(292,557)	149,006	(5,467)	143,539
76-007	662,254	207,698	-	-	-	207,698	-	(7,940)	(136,579)	(40,244)	(184,763)	88,210	(4,542)	83,668
76-012	2,921,366	916,207	-	-	-	916,207	-	(35,027)	(602,482)	(4,944)	(642,453)	389,116	(558)	388,558
76-013	1,501,375	470,865	-	-	-	470,865	-	(18,002)	(309,633)	(13,286)	(340,921)	199,978	(1,500)	198,478
76-022	405,987	127,327	-	-	-	127,327	-	(4,868)	(83,728)	(21,227)	(109,823)	54,076	(2,396)	51,680
76-024	2,446,519	767,284	-	-	125,428	892,712	-	(29,334)	(504,553)	-	(533,887)	325,868	14,157	340,025
76-026	3,156,285	989,883	-	-	-	989,883	-	(37,844)	(650,930)	(68,618)	(757,392)	420,407	(7,745)	412,662
76-033	888,422	278,630	-	-	453	279,083	-	(10,652)	(183,222)	-	(193,874)	118,335	51	118,386
76-034	1,134,775	355,891	-	-	739	356,630	-	(13,606)	(234,028)	-	(247,634)	151,148	83	151,231
76-035	769,475	241,325	-	-	-	241,325	-	(9,226)	(158,691)	(7,284)	(175,201)	102,492	(822)	101,670
76-036	812,113	254,697	-	-	-	254,697	-	(9,737)	(167,484)	(2,264)	(179,485)	108,171	(255)	107,916
76-037	623,359	195,500	-	-	-	195,500	-	(7,474)	(128,557)	(3,418)	(139,449)	83,029	(386)	82,643
76-102	2,042,811	640,672	-	-	34,798	675,470	-	(24,493)	(421,295)	-	(445,788)	272,096	3,927	276,023
76-117	7,295,670	2,288,089	-	-	-	2,288,089	-	(87,476)	(1,504,607)	(76,654)	(1,668,737)	971,759	(8,652)	963,107
76-164	1,761,865	552,561	-	-	-	552,561	-	(21,125)	(363,355)	(47,689)	(432,169)	234,675	(5,383)	229,292
76-262	2,357,362	739,323	-	-	24,344	763,667	-	(28,265)	(486,166)	-	(514,431)	313,993	2,748	316,741
76-281	1,397,793	438,380	-	-	23,726	462,106	-	(16,760)	(288,271)	-	(305,031)	186,181	2,678	188,859
76-770	216,775	67,985	-	-	-	67,985	-	(2,599)	(44,706)	(1,563)	(48,868)	28,874	(176)	28,698
76-803	151,459	47,501	-	-	-	47,501	-	(1,816)	(31,236)	(31,265)	(64,317)	20,174	(3,529)	16,645
76-805	41,743	13,091	-	-	-	13,091	-	(500)	(8,609)	(11,615)	(20,724)	5,560	(1,311)	4,249

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Proportion and Differences Between Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Employer OPEB Expense
76-807	198,800	62,348	-	-	-	62,348	-	(2,384)	(40,999)	(29,840)	(73,223)	26,479	(3,368)	23,111
76-808	33,555	10,524	-	-	4,851	15,375	-	(402)	(6,920)	-	(7,322)	4,469	547	5,016
76-858	109,371	34,301	-	-	4,869	39,170	-	(1,311)	(22,556)	-	(23,867)	14,568	549	15,117
76-876	77,190	24,209	-	-	224	24,433	-	(926)	(15,919)	-	(16,845)	10,282	25	10,307
76-889	72,215	22,648	-	-	-	22,648	-	(866)	(14,893)	(1,081)	(16,840)	9,619	(122)	9,497
77-001	1,119,563	351,121	-	-	-	351,121	-	(13,424)	(230,891)	(153,367)	(397,682)	149,122	(17,310)	131,812
77-002	1,500,070	470,456	-	-	17,161	487,617	-	(17,986)	(309,364)	-	(327,350)	199,804	1,937	201,741
77-003	1,241,393	389,329	-	-	13,635	402,964	-	(14,884)	(256,016)	-	(270,900)	165,349	1,539	166,888
77-005	776,288	243,462	-	-	17,108	260,570	-	(9,308)	(160,096)	-	(169,404)	103,399	1,931	105,330
77-006	744,816	233,591	-	-	9,267	242,858	-	(8,930)	(153,606)	-	(162,536)	99,207	1,046	100,253
77-007	2,082,203	653,026	-	-	-	653,026	-	(24,966)	(429,419)	(31,035)	(485,420)	277,343	(3,503)	273,840
77-010	336,944	105,673	-	-	-	105,673	-	(4,040)	(69,489)	(46,714)	(120,243)	44,880	(5,272)	39,608
77-016	1,047,327	328,466	-	-	50,309	378,775	-	(12,558)	(215,993)	-	(228,551)	139,500	5,678	145,178
77-021	35,554	11,150	-	-	-	11,150	-	(426)	(7,332)	(4,881)	(12,639)	4,736	(551)	4,185
77-022	109,690	34,401	-	-	-	34,401	-	(1,315)	(22,622)	(5,601)	(29,538)	14,610	(632)	13,978
77-023	15,468	4,851	-	-	902	5,753	-	(185)	(3,190)	-	(3,375)	2,060	102	2,162
77-024	35,852	11,244	-	-	27,700	38,944	-	(430)	(7,394)	-	(7,824)	4,775	3,126	7,901
77-025	404	127	-	-	313	440	-	(5)	(83)	-	(88)	54	35	89
77-101	16,244,358	5,094,601	-	-	-	5,094,601	-	(194,771)	(3,350,122)	(341,097)	(3,885,990)	2,163,695	(38,498)	2,125,197
77-106	2,373,843	744,491	-	-	85,982	830,473	-	(28,463)	(489,565)	-	(518,028)	316,188	9,705	325,893
77-127	2,386,422	748,437	-	-	22,920	771,357	-	(28,613)	(492,159)	-	(520,772)	317,864	2,587	320,451
77-237	1,370,036	429,675	-	-	12,375	442,050	-	(16,427)	(282,547)	-	(298,974)	182,484	1,397	183,881
77-257	3,180,922	997,610	-	-	30,833	1,028,443	-	(38,139)	(656,011)	-	(694,150)	423,688	3,480	427,168
77-277	1,173,130	367,920	-	-	24,440	392,360	-	(14,066)	(241,938)	-	(256,004)	156,257	2,759	159,016
77-280	1,510,803	473,822	-	-	52,542	526,364	-	(18,115)	(311,577)	-	(329,692)	201,234	5,930	207,164
77-285	2,343,650	735,022	-	-	18,590	753,612	-	(28,101)	(483,338)	-	(511,439)	312,167	2,098	314,265
77-296	2,508,559	786,741	-	-	-	786,741	-	(30,078)	(517,347)	(18,297)	(565,722)	334,132	(2,065)	332,067
77-300	3,186,684	999,417	-	-	-	999,417	-	(38,209)	(657,199)	(38,413)	(733,821)	424,456	(4,335)	420,121
77-502	5,661,706	1,775,640	-	-	-	1,775,640	-	(67,884)	(1,167,630)	(768,109)	(2,003,623)	754,121	(86,694)	667,427
77-765	304,787	95,588	-	-	-	95,588	-	(3,654)	(62,857)	(3,550)	(70,061)	40,597	(401)	40,196
77-804	78,938	24,757	-	-	8,580	33,337	-	(946)	(16,280)	-	(17,226)	10,514	968	11,482
77-810	91,741	28,772	-	-	-	28,772	-	(1,100)	(18,920)	(22,695)	(42,715)	12,220	(2,561)	9,659
77-811	17,463	5,477	-	-	-	5,477	-	(209)	(3,602)	(5,086)	(8,897)	2,326	(574)	1,752
77-820	17,873	5,606	-	-	5,117	10,723	-	(214)	(3,686)	-	(3,900)	2,381	578	2,959
77-825	58,821	18,448	-	-	-	18,448	-	(705)	(12,131)	(8,281)	(21,117)	7,835	(935)	6,900
77-827	59,478	18,654	-	-	6,226	24,880	-	(713)	(12,266)	-	(12,979)	7,922	703	8,625
77-830	313,524	98,328	-	-	40,864	139,192	-	(3,759)	(64,659)	-	(68,418)	41,760	4,612	46,372
77-831	51,980	16,302	-	-	-	16,302	-	(623)	(10,720)	(5,738)	(17,081)	6,924	(648)	6,276
77-832	34,170	10,717	-	-	-	10,717	-	(410)	(7,047)	(31,460)	(38,917)	4,551	(3,551)	1,000
77-836	43,001	13,486	-	-	4,217	17,703	-	(516)	(8,868)	-	(9,384)	5,728	476	6,204
77-842	124,264	38,972	-	-	-	38,972	-	(1,490)	(25,627)	(30,548)	(57,665)	16,552	(3,448)	13,104
77-888	60,280	18,905	-	-	-	18,905	-	(723)	(12,432)	(615)	(13,770)	8,029	(69)	7,960
77-897	60,268	18,901	-	-	-	18,901	-	(723)	(12,429)	(3,431)	(16,583)	8,027	(387)	7,640

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer OPEB Expense
77-911	1,753,130	549,822	-	-	109,140	658,962	-	(21,020)	(361,553)	-	(382,573)	233,511	12,318	245,829
78-001	1,729,786	542,500	-	-	70,701	613,201	-	(20,740)	(356,739)	-	(377,479)	230,402	7,980	238,382
78-002	187,141	58,692	-	-	791	59,483	-	(2,244)	(38,595)	-	(40,839)	24,927	89	25,016
78-004	274,684	86,147	-	-	23,569	109,716	-	(3,293)	(56,649)	-	(59,942)	36,587	2,660	39,247
78-005	463,249	145,285	-	-	11,490	156,775	-	(5,554)	(95,537)	-	(101,091)	61,703	1,297	63,000
78-006	625,299	196,108	-	-	26,812	222,920	-	(7,497)	(128,957)	-	(136,454)	83,288	3,026	86,314
78-013	1,311,849	411,426	-	-	-	411,426	-	(15,729)	(270,546)	(15,947)	(302,222)	174,734	(1,800)	172,934
78-016	582,523	182,692	-	-	19,558	202,250	-	(6,984)	(120,135)	-	(127,119)	77,590	2,208	79,798
78-017	322,404	101,113	-	-	15,272	116,385	-	(3,866)	(66,490)	-	(70,356)	42,943	1,724	44,667
78-018	290,324	91,052	-	-	272	91,324	-	(3,481)	(59,874)	-	(63,355)	38,670	31	38,701
78-023	237,330	74,432	-	-	7,176	81,608	-	(2,846)	(48,945)	-	(51,791)	31,612	810	32,422
78-026	446,846	140,141	-	-	-	140,141	-	(5,358)	(92,154)	(3,038)	(100,550)	59,518	(343)	59,175
78-027	584,624	183,351	-	-	-	183,351	-	(7,010)	(120,569)	(4,044)	(131,623)	77,870	(456)	77,414
78-028	628,467	197,101	-	-	5,193	202,294	-	(7,535)	(129,610)	-	(137,145)	83,710	586	84,296
78-029	376,971	118,227	-	-	-	118,227	-	(4,520)	(77,744)	(15,813)	(98,077)	50,211	(1,785)	48,426
78-030	328,581	103,050	-	-	20,833	123,883	-	(3,940)	(67,764)	-	(71,704)	43,766	2,351	46,117
78-031	375,279	117,696	-	-	-	117,696	-	(4,500)	(77,395)	(34,289)	(116,184)	49,986	(3,870)	46,116
78-032	238,837	74,905	-	-	-	74,905	-	(2,864)	(49,256)	(19,325)	(71,445)	31,812	(2,181)	29,631
78-144	880,021	275,995	-	-	2,470	278,465	-	(10,552)	(181,489)	-	(192,041)	117,216	279	117,495
78-173	1,007,225	315,889	-	-	37,807	353,696	-	(12,077)	(207,723)	-	(219,800)	134,159	4,267	138,426
78-203	3,714,454	1,164,937	-	-	41,659	1,206,596	-	(44,537)	(766,043)	-	(810,580)	494,753	4,702	499,455
78-338	980,051	307,366	-	-	16,804	324,170	-	(11,751)	(202,119)	-	(213,870)	130,540	1,897	132,437
78-356	500,432	156,947	-	-	-	156,947	-	(6,000)	(103,206)	(4,903)	(114,109)	66,656	(553)	66,103
78-718	586,272	183,868	-	-	-	183,868	-	(7,029)	(120,909)	(49,976)	(177,914)	78,089	(5,641)	72,448
78-803	91,098	28,570	-	-	-	28,570	-	(1,092)	(18,787)	(27,497)	(47,376)	12,134	(3,104)	9,030
78-805	50,092	15,710	-	-	-	15,710	-	(601)	(10,331)	(13,891)	(24,823)	6,672	(1,568)	5,104
78-833	73,883	23,171	-	-	-	23,171	-	(886)	(15,237)	(12,866)	(28,989)	9,841	(1,452)	8,389
78-865	46,206	14,491	-	-	-	14,491	-	(554)	(9,529)	(3,964)	(14,047)	6,154	(447)	5,707
79-001	2,006,505	629,286	-	-	147,571	776,857	-	(24,058)	(413,807)	-	(437,865)	267,260	16,656	283,916
79-019	204,624	64,175	-	-	2,226	66,401	-	(2,453)	(42,200)	-	(44,653)	27,255	251	27,506
79-023	21,710	6,809	-	-	1,062	7,871	-	(260)	(4,477)	-	(4,737)	2,892	120	3,012
79-029	540,071	169,379	-	-	-	169,379	-	(6,475)	(111,380)	(4,165)	(122,020)	71,936	(470)	71,466
79-031	922,689	289,376	-	-	6,420	295,796	-	(11,063)	(190,289)	-	(201,352)	122,899	725	123,624
79-032	601,612	188,679	-	-	6,535	195,214	-	(7,213)	(124,072)	-	(131,285)	80,133	738	80,871
79-132	856,987	268,771	-	-	38,009	306,780	-	(10,275)	(176,739)	-	(187,014)	114,148	4,290	118,438
79-172	1,256,467	394,057	-	-	-	394,057	-	(15,065)	(259,125)	(4,881)	(279,071)	167,357	(551)	166,806
79-198	946,493	296,842	-	-	-	296,842	-	(11,349)	(195,198)	(22,232)	(228,779)	126,070	(2,509)	123,561
79-354	631,199	197,958	-	-	14,860	212,818	-	(7,568)	(130,174)	-	(137,742)	84,074	1,677	85,751
79-763	719,814	225,750	-	-	36,163	261,913	-	(8,631)	(148,449)	-	(157,080)	95,877	4,082	99,959
79-800	147,824	46,361	-	-	-	46,361	-	(1,772)	(30,486)	(6,247)	(38,505)	19,690	(705)	18,985
80-020	568,266	178,221	-	-	4,424	182,645	-	(6,814)	(117,195)	-	(124,009)	75,691	499	76,190
80-022	957,322	300,238	-	-	20,671	320,909	-	(11,478)	(197,431)	-	(208,909)	127,512	2,333	129,845
80-345	2,913,396	913,707	-	-	102,926	1,016,633	-	(34,932)	(600,838)	-	(635,770)	388,055	11,617	399,672

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

\* 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, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Share of	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Share of	Total Employer OPEB Expense
81-015	405,978	127,324	-	-	-	127,324	-	(4,868)	(83,726)	(10,086)	(98,680)	54,075	(1,138)	52,937
81-016	619,635	194,332	-	-	102,297	296,629	-	(7,429)	(127,789)	-	(135,218)	82,533	11,546	94,079
81-200	1,217,230	381,751	-	-	58,762	440,513	-	(14,595)	(251,033)	-	(265,628)	162,131	6,632	168,763
81-768	373,680	117,194	-	-	-	117,194	-	(4,480)	(77,065)	(7,941)	(89,486)	49,773	(896)	48,877
82-019	1,320,091	414,011	-	-	8,743	422,754	-	(15,828)	(272,246)	-	(288,074)	175,832	987	176,819
83-001	1,004,647	315,080	-	-	90,434	405,514	-	(12,046)	(207,191)	-	(219,237)	133,816	10,207	144,023
83-003	972,380	304,961	-	-	36,132	341,093	-	(11,659)	(200,537)	-	(212,196)	129,518	4,078	133,596
83-013	799,875	250,859	-	-	16,143	267,002	-	(9,591)	(164,961)	-	(174,552)	106,541	1,822	108,363
83-014	2,794,736	876,493	-	-	2,376	878,869	-	(33,509)	(576,367)	-	(609,876)	372,250	268	372,518
83-015	3,191,909	1,001,056	-	-	32,371	1,033,427	-	(38,271)	(658,277)	-	(696,548)	425,152	3,654	428,806
83-161	2,876,023	901,986	-	-	79,562	981,548	-	(34,484)	(593,131)	-	(627,615)	383,077	8,980	392,057
83-167	5,907,099	1,852,601	-	-	210,756	2,063,357	-	(70,827)	(1,218,238)	-	(1,289,065)	786,806	23,787	810,593
83-225	1,731,549	543,053	-	-	45,235	588,288	-	(20,761)	(357,102)	-	(377,863)	230,637	5,106	235,743
83-273	3,081,998	966,585	-	-	135,480	1,102,065	-	(36,953)	(635,609)	-	(672,562)	410,512	15,291	425,803
83-769	720,160	225,859	-	-	-	225,859	-	(8,635)	(148,521)	(33,902)	(191,058)	95,923	(3,826)	92,097
83-800	73,586	23,078	-	-	-	23,078	-	(882)	(15,176)	(6,204)	(22,262)	9,801	(700)	9,101
83-887	73,409	23,023	-	-	-	23,023	-	(880)	(15,139)	(3,531)	(19,550)	9,778	(399)	9,379
83-900	2,102,573	659,415	-	-	107,268	766,683	-	(25,210)	(433,620)	-	(458,830)	280,056	12,107	292,163
84-005	757,458	237,556	-	-	12,028	249,584	-	(9,082)	(156,213)	-	(165,295)	100,891	1,358	102,249
84-020	1,074,446	336,971	-	-	-	336,971	-	(12,883)	(221,586)	(27,632)	(262,101)	143,113	(3,119)	139,994
84-023	446,672	140,087	-	-	20,570	160,657	-	(5,356)	(92,119)	-	(97,475)	59,495	2,322	61,817
84-024	404,063	126,723	-	-	31,363	158,086	-	(4,845)	(83,331)	-	(88,176)	53,820	3,540	57,360
84-160	1,320,377	414,100	-	-	-	414,100	-	(15,831)	(272,305)	(16,660)	(304,796)	175,870	(1,880)	173,990
84-249	509,873	159,908	-	-	21,108	181,016	-	(6,113)	(105,153)	-	(111,266)	67,913	2,382	70,295
84-734	520,557	163,259	-	-	11,335	174,594	-	(6,242)	(107,356)	-	(113,598)	69,336	1,279	70,615
84-753	600,407	188,301	-	-	-	188,301	-	(7,199)	(123,824)	(71,535)	(202,558)	79,972	(8,074)	71,898
85-001	801,892	251,492	-	-	19,656	271,148	-	(9,615)	(165,377)	-	(174,992)	106,809	2,219	109,028
85-005	600,811	188,428	-	-	37,047	225,475	-	(7,204)	(123,907)	-	(131,111)	80,026	4,181	84,207
85-006	717,307	224,964	-	-	78,702	303,666	-	(8,601)	(147,932)	-	(156,533)	95,543	8,883	104,426
85-010	502,331	157,542	-	-	15,058	172,600	-	(6,023)	(103,597)	-	(109,620)	66,909	1,699	68,608
85-011	537,334	168,520	-	-	43	168,563	-	(6,443)	(110,816)	-	(117,259)	71,571	5	71,576
85-014	739,981	232,075	-	-	-	232,075	-	(8,872)	(152,608)	(68,432)	(229,912)	98,563	(7,724)	90,839
85-016	488,104	153,081	-	-	20,480	173,561	-	(5,852)	(100,663)	-	(106,515)	65,014	2,311	67,325
85-021	733,542	230,055	-	-	34,929	264,984	-	(8,795)	(151,281)	-	(160,076)	97,705	3,942	101,647
85-208	2,596,959	814,465	-	-	55,867	870,332	-	(31,138)	(535,578)	-	(566,716)	345,906	6,305	352,211
85-235	827,543	259,536	-	-	7,613	267,149	-	(9,922)	(170,667)	-	(180,589)	110,226	859	111,085
85-364	508,395	159,444	-	-	51,333	210,777	-	(6,096)	(104,848)	-	(110,944)	67,717	5,794	73,511
85-709	627,829	196,901	-	-	-	196,901	-	(7,528)	(129,479)	(2,454)	(139,461)	83,625	(277)	83,348
85-801	6,594	2,068	-	-	5,094	7,162	-	(79)	(1,360)	-	(1,439)	878	575	1,453
85-870	17,409	5,460	-	-	5,497	10,957	-	(209)	(3,590)	-	(3,799)	2,319	620	2,939
85-907	335,156	105,113	-	-	-	105,113	-	(4,019)	(69,120)	(36,961)	(110,100)	44,642	(4,172)	40,470
86-007	342,902	107,542	-	-	5,232	112,774	-	(4,111)	(70,718)	-	(74,829)	45,673	591	46,264
86-016	241,996	75,895	-	-	1,074	76,969	-	(2,902)	(49,908)	-	(52,810)	32,233	121	32,354

School Employees Retirement System of Ohio

Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2025

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2025					Deferred Inflows of Resources for the year ended June 30, 2025					Pension Expense for the year ended June 30, 2025		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
86-020	328,114	102,904	-	-	16,420	119,324	-	(3,934)	(67,668)	-	(71,602)	43,704	1,853	45,557
86-021	342,881	107,535	-	-	5,986	113,521	-	(4,111)	(70,713)	-	(74,824)	45,671	676	46,347
86-022	363,860	114,115	-	-	-	114,115	-	(4,363)	(75,040)	(28,401)	(107,804)	48,465	(3,206)	45,259
86-213	1,155,604	362,424	-	-	-	362,424	-	(13,856)	(238,324)	(651)	(252,831)	153,923	(74)	153,849
86-351	594,502	186,449	-	-	27,910	214,359	-	(7,128)	(122,606)	-	(129,734)	79,186	3,150	82,336
87-001	1,998,942	626,914	-	-	69,402	696,316	-	(23,967)	(412,248)	-	(436,215)	266,252	7,833	274,085
87-012	713,594	223,799	-	-	20,349	244,148	-	(8,556)	(147,167)	-	(155,723)	95,048	2,297	97,345
87-019	406,488	127,484	-	-	24,926	152,410	-	(4,874)	(83,831)	-	(88,705)	54,143	2,813	56,956
87-026	543,430	170,432	-	-	-	170,432	-	(6,516)	(112,073)	(407)	(118,996)	72,383	(46)	72,337
87-035	769,585	241,359	-	-	4,605	245,964	-	(9,227)	(158,714)	-	(167,941)	102,506	520	103,026
87-036	669,190	209,873	-	-	-	209,873	-	(8,024)	(138,009)	(34,700)	(180,733)	89,134	(3,916)	85,218
87-037	823,752	258,347	-	-	-	258,347	-	(9,877)	(169,885)	(3,228)	(182,990)	109,721	(364)	109,357
87-113	1,635,001	512,774	-	-	4,606	517,380	-	(19,604)	(337,191)	-	(356,795)	217,777	520	218,297
87-361	2,585,085	810,742	-	-	54,938	865,680	-	(30,995)	(533,130)	-	(564,125)	344,325	6,201	350,526
87-383	1,045,824	327,994	-	-	22,993	350,987	-	(12,539)	(215,683)	-	(228,222)	139,300	2,595	141,895
87-701	1,212,681	380,324	-	-	-	380,324	-	(14,540)	(250,095)	(37,076)	(301,711)	161,525	(4,185)	157,340
87-738	3,728,169	1,169,239	-	-	-	1,169,239	-	(44,701)	(768,871)	(117,616)	(931,188)	496,580	(13,275)	483,305
88-012	515,696	161,734	-	-	44,026	205,760	-	(6,183)	(106,354)	-	(112,537)	68,689	4,969	73,658
88-314	436,014	136,744	-	-	1,236	137,980	-	(5,228)	(89,921)	-	(95,149)	58,076	140	58,216
88-371	854,114	267,870	-	-	30,605	298,475	-	(10,241)	(176,146)	-	(186,387)	113,765	3,454	117,219
<b>TOTAL</b>	<b>\$ 1,184,560,885</b>	<b>\$ 371,505,333</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,387,480</b>	<b>\$ 395,892,813</b>	<b>\$ -</b>	<b>\$ (14,202,966)</b>	<b>\$ (244,295,466)</b>	<b>\$ (24,387,477)</b>	<b>\$ (282,885,909)</b>	<b>\$ 157,779,627</b>	<b>\$ -</b>	<b>\$ 157,779,627</b>