

# **School Employees Retirement System of Ohio**

Schedule of Employer Allocations and  
Schedule of OPEB Amounts by Employer

As of and For the Year Ended June 30, 2021

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RSM US LLP

## Independent Auditor's Report

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

### Report on the Schedules

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio (SERS) OPEB Plan as of and for the year ended June 30, 2021, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the SERS' OPEB Plan as of and for the year ended June 30, 2021, and the related notes.

### Management's Responsibility for the Schedule

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; this includes 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 Responsibility

Our responsibility is to express opinions on the schedule of employer allocations and the specified column totals included in the schedule of OPEB amounts by employer based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule of employer allocations and specified column totals included in the schedule of OPEB amounts by employer.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## Independent Auditor's Report (Continued)

### Opinions

In our opinion, the schedules referred to above present fairly, in all material respects, the employer allocations and the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources and total employer OPEB expense for all participating entities for SERS' OPEB Plan as of and for the year ended June 30, 2021, in accordance with accounting principles generally accepted in the United States of America.

### Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of SERS' OPEB Plan as of and for the year ended June 30, 2021, and our report thereon, dated December 9, 2021, expressed an unmodified opinion on those financial statements.

### Restriction on Use

Our report is intended solely for the information and use of SERS' Plan management, and SERS' plan employers as of and for the year ended June 30, 2021 and their auditors and is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

Cleveland, Ohio  
February 1, 2022

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 902,146	\$ 123,065	\$ 1,025,211	0.1920374%
01-023	156,498	19,564	176,062	0.0329790%
02-001	229,078	28,417	257,495	0.0482327%
02-003	374,208	46,148	420,356	0.0787390%
02-006	474,734	65,015	539,749	0.1011031%
02-009	156,883	22,122	179,005	0.0335303%
02-010	490,416	67,894	558,310	0.1045798%
02-011	189,513	23,948	213,461	0.0399844%
02-013	176,890	24,797	201,687	0.0377790%
02-131	140,799	18,421	159,220	0.0298243%
02-154	1,111,662	123,560	1,235,222	0.2313756%
02-308	183,432	25,795	209,227	0.0391914%
02-761	314,003	28,359	342,362	0.0641295%
02-874	5,457	781	6,238	0.0011685%
02-895	40,882	2,349	43,231	0.0080978%
02-900	163,200	1,341	164,541	0.0308210%
03-013	150,977	19,724	170,701	0.0319749%
03-014	169,339	23,314	192,653	0.0360868%
03-015	13,375	788	14,163	0.0026529%
03-103	463,783	64,713	528,496	0.0989952%
03-343	233,753	32,958	266,711	0.0499590%
03-747	131,487	10,028	141,515	0.0265079%
03-800	-	-	-	0.0000000%
04-001	261,834	35,794	297,628	0.0557502%
04-019	233,338	32,330	265,668	0.0497636%
04-031	285,568	39,420	324,988	0.0608751%
04-033	250,151	22,170	272,321	0.0510098%
04-034	329,400	45,391	374,791	0.0702040%
04-035	1,667	-	1,667	0.0003123%
04-104	680,549	95,823	776,372	0.1454261%
04-125	345,603	46,399	392,002	0.0734278%
04-244	374,241	51,489	425,730	0.0797456%
04-704	225,553	28,986	254,539	0.0476790%
05-001	350,074	50,089	400,163	0.0749565%
05-006	289,620	33,409	323,029	0.0605082%
05-017	377,437	52,458	429,895	0.0805258%
05-018	334,886	43,430	378,316	0.0708643%
05-105	586,167	63,529	649,696	0.1216978%
05-169	285,343	37,756	323,099	0.0605213%
05-710	174,680	7,862	182,542	0.0341929%
05-739	808,044	114,241	922,285	0.1727578%
06-001	277,862	39,343	317,205	0.0594172%
06-008	150,731	20,855	171,586	0.0321406%
06-010	144,049	20,322	164,371	0.0307892%
06-011	87,690	12,436	100,126	0.0187551%
06-017	151,307	21,751	173,058	0.0324164%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
06-185	375,887	49,441	425,328	0.0796703%
06-202	505,246	69,616	574,862	0.1076803%
07-020	341,398	46,288	387,686	0.0726194%
07-026	148,789	19,511	168,300	0.0315251%
07-108	338,018	43,563	381,581	0.0714758%
07-163	314,266	40,108	354,374	0.0663796%
07-294	269,854	35,315	305,169	0.0571627%
07-304	299,407	36,055	335,462	0.0628371%
07-309	204,705	29,513	234,218	0.0438725%
07-724	115,615	14,149	129,764	0.0243067%
07-748	200,105	14,155	214,260	0.0401341%
08-001	303,077	42,058	345,135	0.0646490%
08-005	165,851	22,640	188,491	0.0353072%
08-011	598,525	73,791	672,316	0.1259349%
08-013	192,634	26,820	219,454	0.0411070%
08-017	237,538	33,672	271,210	0.0508017%
08-333	212,570	26,368	238,938	0.0447567%
08-743	135,070	2,049	137,119	0.0256844%
09-001	2,242,651	69,015	2,311,666	0.4330097%
09-006	326,675	48,914	375,589	0.0703534%
09-009	183,653	23,577	207,230	0.0388173%
09-015	591,533	81,920	673,453	0.1261478%
09-022	4,458,732	516,967	4,975,699	0.9320230%
09-024	597,636	76,694	674,330	0.1263121%
09-100	614,418	86,355	700,773	0.1312653%
09-147	2,170,324	277,191	2,447,515	0.4584562%
09-166	1,218,912	161,233	1,380,145	0.2585218%
09-291	2,003,563	249,218	2,252,781	0.4219796%
09-299	786,780	101,754	888,534	0.1664357%
09-760	1,027,492	21,377	1,048,869	0.1964689%
09-800	-	-	-	0.0000000%
09-820	11,158	-	11,158	0.0020901%
09-835	24,996	1,364	26,360	0.0049376%
09-870	27,423	-	27,423	0.0051367%
09-884	22,517	859	23,376	0.0043787%
10-003	136,870	18,948	155,818	0.0291870%
10-315	395,608	56,576	452,184	0.0847008%
11-001	498,115	69,857	567,972	0.1063897%
11-007	208,920	29,538	238,458	0.0446668%
11-008	228,122	32,324	260,446	0.0487854%
11-012	328,001	45,177	373,178	0.0699018%
11-199	380,238	52,414	432,652	0.0810422%
11-346	167,595	23,789	191,384	0.0358491%
12-001	340,341	23,807	364,148	0.0682104%
12-007	321,667	43,315	364,982	0.0683666%
12-009	668,427	91,150	759,577	0.1422801%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
12-011	674,196	90,048	764,244	0.1431543%
12-013	178,024	25,268	203,292	0.0380796%
12-014	359,041	51,953	410,994	0.0769853%
12-016	318,877	46,062	364,939	0.0683585%
12-191	1,804,178	220,621	2,024,799	0.3792752%
12-703	193,996	9,582	203,578	0.0381332%
12-723	1,191,958	63,313	1,255,271	0.2351311%
12-810	-	-	-	0.0000000%
12-816	21,408	1,502	22,910	0.0042914%
12-871	42,822	577	43,399	0.0081293%
12-890	-	-	-	0.0000000%
13-001	437,041	59,554	496,595	0.0930197%
13-003	403,299	52,856	456,155	0.0854447%
13-004	320,414	40,775	361,189	0.0676561%
13-007	178,792	24,691	203,483	0.0381154%
13-008	604,714	78,600	683,314	0.1279949%
13-027	188,995	24,973	213,968	0.0400794%
13-029	417,627	54,958	472,585	0.0885222%
13-030	1,613,562	219,076	1,832,638	0.3432805%
13-388	1,699,443	240,611	1,940,054	0.3634012%
13-399	580,694	56,234	636,928	0.1193062%
13-764	106,841	4,385	111,226	0.0208343%
14-001	122,548	4,675	127,223	0.0238308%
14-003	301,026	42,340	343,366	0.0643176%
14-017	335,607	46,402	382,009	0.0715560%
14-018	326,801	47,245	374,046	0.0700644%
14-207	555,456	69,072	624,528	0.1169834%
15-001	375,520	51,628	427,148	0.0800112%
15-002	288,112	38,488	326,600	0.0611771%
15-021	192,233	26,824	219,057	0.0410327%
15-022	216,266	30,864	247,130	0.0462912%
15-023	246,540	34,116	280,656	0.0525711%
15-024	208,378	29,171	237,549	0.0444965%
15-134	489,979	68,147	558,126	0.1045454%
15-135	201,303	27,418	228,721	0.0428429%
15-186	321,719	43,727	365,446	0.0684535%
15-321	170,853	23,422	194,275	0.0363906%
15-340	152,919	21,758	174,677	0.0327196%
15-341	125,709	17,733	143,442	0.0268688%
15-759	142,000	8,046	150,046	0.0281059%
15-811	91,320	5,685	97,005	0.0181705%
16-023	279,486	35,325	314,811	0.0589688%
16-024	408,536	55,308	463,844	0.0868849%
16-126	318,027	43,895	361,922	0.0677934%
16-772	80,497	4,375	84,872	0.0158978%
17-009	217,385	26,032	243,417	0.0455957%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
17-014	177,859	25,338	203,197	0.0380618%
17-015	182,841	24,890	207,731	0.0389111%
17-114	324,360	42,209	366,569	0.0686639%
17-141	351,396	48,651	400,047	0.0749348%
17-323	163,510	23,280	186,790	0.0349886%
18-001	2,880,294	109,037	2,989,331	0.5599465%
18-006	313,954	42,772	356,726	0.0668201%
18-007	16,273	1,647	17,920	0.0033567%
18-008	17,355	657	18,012	0.0033739%
18-009	314,372	42,728	357,100	0.0668902%
18-014	184,269	22,280	206,549	0.0386897%
18-018	38,733	3,117	41,850	0.0078391%
18-019	14,533	2,104	16,637	0.0031164%
18-020	10,284	1,467	11,751	0.0022011%
18-021	5,666	783	6,449	0.0012080%
18-022	6,176	932	7,108	0.0013314%
18-107	1,120,898	91,767	1,212,665	0.2271503%
18-111	1,627,272	195,840	1,823,112	0.3414962%
18-121	15,154,827	510,474	15,665,301	2.9343455%
18-122	1,991,309	170,533	2,161,842	0.4049454%
18-133	675,474	27,777	703,251	0.1317294%
18-137	1,268,121	169,220	1,437,341	0.2692355%
18-143	859,323	105,872	965,195	0.1807955%
18-152	1,404,511	198,660	1,603,171	0.3002979%
18-159	844,919	64,530	909,449	0.1703534%
18-178	2,847,750	406,932	3,254,682	0.6096507%
18-183	696,045	94,842	790,887	0.1481450%
18-188	2,234,140	206,189	2,440,329	0.4571102%
18-215	1,392,820	88,505	1,481,325	0.2774744%
18-219	841,101	114,778	955,879	0.1790505%
18-221	253,363	33,939	287,302	0.0538160%
18-224	454,179	64,909	519,088	0.0972330%
18-230	1,593,327	151,253	1,744,580	0.3267860%
18-233	1,224,099	174,217	1,398,316	0.2619255%
18-247	1,231,299	116,509	1,347,808	0.2524646%
18-250	719,702	36,667	756,369	0.1416792%
18-251	987,697	137,082	1,124,779	0.2106880%
18-258	1,136,158	113,174	1,249,332	0.2340186%
18-264	1,674,799	171,161	1,845,960	0.3457760%
18-271	860,978	94,644	955,622	0.1790023%
18-288	1,411,360	83,497	1,494,857	0.2800091%
18-289	1,684,411	184,938	1,869,349	0.3501571%
18-292	941,633	106,981	1,048,614	0.1964211%
18-317	608,642	73,451	682,093	0.1277662%
18-731	431,680	12,697	444,377	0.0832385%
18-742	358,311	10,281	368,592	0.0690428%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
18-801	13,822	-	13,822	0.0025891%
18-802	-	-	-	0.0000000%
18-803	-	-	-	0.0000000%
18-805	21,586	-	21,586	0.0040434%
18-807	-	-	-	0.0000000%
18-808	369,198	5,364	374,562	0.0701611%
18-809	24,659	726	25,385	0.0047550%
18-810	-	-	-	0.0000000%
18-813	-	-	-	0.0000000%
18-814	-	-	-	0.0000000%
18-815	-	-	-	0.0000000%
18-817	101,135	2,009	103,144	0.0193204%
18-818	22,341	3,135	25,476	0.0047720%
18-819	38,998	4,339	43,337	0.0081177%
18-820	7,885	-	7,885	0.0014770%
18-821	-	-	-	0.0000000%
18-822	59,952	287	60,239	0.0112837%
18-823	-	-	-	0.0000000%
18-824	34,777	977	35,754	0.0066973%
18-826	32,689	725	33,414	0.0062589%
18-827	18,650	2,232	20,882	0.0039115%
18-828	33,803	4,383	38,186	0.0071528%
18-830	39,214	3,397	42,611	0.0079817%
18-831	8,714	1,242	9,956	0.0018649%
18-833	17,471	1,518	18,989	0.0035569%
18-834	25,868	1,445	27,313	0.0051161%
18-836	36,374	-	36,374	0.0068134%
18-838	17,005	861	17,866	0.0033466%
18-839	83,523	-	83,523	0.0156451%
18-840	-	-	-	0.0000000%
18-841	54,425	134	54,559	0.0102197%
18-842	-	-	-	0.0000000%
18-844	8,336	1,191	9,527	0.0017845%
18-845	22,135	727	22,862	0.0042824%
18-846	7,798	579	8,377	0.0015691%
18-847	-	-	-	0.0000000%
18-848	16,994	2,428	19,422	0.0036380%
18-849	13,891	1,605	15,496	0.0029026%
18-850	-	-	-	0.0000000%
18-851	7,980	-	7,980	0.0014948%
18-852	46,095	3,803	49,898	0.0093466%
18-855	21,955	3,141	25,096	0.0047009%
18-856	-	-	-	0.0000000%
18-857	-	-	-	0.0000000%
18-858	-	-	-	0.0000000%
18-859	-	-	-	0.0000000%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
18-862	33,839	4,834	38,673	0.0072440%
18-863	-	-	-	0.0000000%
18-865	-	-	-	0.0000000%
18-867	111,434	14,667	126,101	0.0236206%
18-869	24,650	3,580	28,230	0.0052879%
18-870	54,020	7,613	61,633	0.0115448%
18-871	20,377	2,911	23,288	0.0043622%
18-872	17,390	1,631	19,021	0.0035629%
18-873	25,668	-	25,668	0.0048080%
18-876	-	-	-	0.0000000%
18-877	19,070	1,877	20,947	0.0039237%
18-878	14,908	385	15,293	0.0028646%
18-879	19,915	2,724	22,639	0.0042406%
18-880	20,965	-	20,965	0.0039271%
18-881	10,174	-	10,174	0.0019057%
18-882	9,131	1,282	10,413	0.0019505%
18-883	21,077	1,487	22,564	0.0042266%
18-884	41,382	363	41,745	0.0078195%
18-888	8,546	575	9,121	0.0017085%
18-889	42,147	2,604	44,751	0.0083825%
18-891	54,323	1,989	56,312	0.0105481%
18-893	19,531	783	20,314	0.0038051%
18-894	20,125	733	20,858	0.0039070%
18-895	38,529	-	38,529	0.0072171%
18-897	31,769	4,193	35,962	0.0067362%
18-899	67,215	4,716	71,931	0.0134738%
18-900	24,446	878	25,324	0.0047436%
18-910	347,813	357	348,170	0.0652175%
18-930	14,382	2,126	16,508	0.0030922%
18-931	10,572	1,492	12,064	0.0022598%
18-935	19,280	1,029	20,309	0.0038042%
18-946	21,901	2,524	24,425	0.0045752%
18-947	46,052	2,276	48,328	0.0090526%
18-948	35,755	-	35,755	0.0066974%
18-950	-	-	-	0.0000000%
18-951	27,225	1,975	29,200	0.0054696%
18-952	17,795	710	18,505	0.0034663%
18-953	9,989	-	9,989	0.0018711%
18-954	26,165	773	26,938	0.0050459%
18-955	-	-	-	0.0000000%
18-956	35,442	-	35,442	0.0066388%
18-957	38,019	1,729	39,748	0.0074454%
18-958	32,535	905	33,440	0.0062638%
19-001	72,003	10,253	82,256	0.0154078%
19-003	180,949	23,953	204,902	0.0383812%
19-028	212,485	29,126	241,611	0.0452574%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
19-045	169,776	22,323	192,099	0.0359830%
19-046	172,958	24,556	197,514	0.0369973%
19-047	136,898	18,616	155,514	0.0291301%
19-146	486,725	67,103	553,828	0.1037403%
19-372	299,941	41,792	341,733	0.0640117%
20-005	156,467	20,973	177,440	0.0332372%
20-013	201,826	27,652	229,478	0.0429847%
20-014	207,404	27,084	234,488	0.0439231%
20-129	517,895	69,866	587,761	0.1100964%
20-381	186,286	26,569	212,855	0.0398709%
21-014	899,365	93,144	992,509	0.1859118%
21-016	4,909,221	498,900	5,408,121	1.0130221%
21-018	449,895	61,464	511,359	0.0957852%
21-130	1,299,592	160,085	1,459,677	0.2734194%
21-756	374,483	7,989	382,472	0.0716427%
22-001	466,248	65,732	531,980	0.0996478%
22-006	21,955	1,059	23,014	0.0043109%
22-007	332,360	45,421	377,781	0.0707640%
22-010	488,477	65,317	553,794	0.1037339%
22-011	451,305	63,246	514,551	0.0963831%
22-012	361,870	50,992	412,862	0.0773352%
22-187	939,438	129,310	1,068,748	0.2001925%
22-259	287,958	40,058	328,016	0.0614423%
22-708	478,094	24,015	502,109	0.0940525%
22-800	65,829	451	66,280	0.0124152%
23-001	350,564	40,326	390,890	0.0732196%
23-003	223,558	28,261	251,819	0.0471695%
23-009	2,138,240	299,717	2,437,957	0.4566659%
23-010	415,301	57,992	473,293	0.0886549%
23-013	128,435	14,101	142,536	0.0266991%
23-014	409,548	54,673	464,221	0.0869555%
23-015	332,552	47,068	379,620	0.07111085%
23-016	316,144	41,556	357,700	0.0670026%
23-153	1,345,079	194,325	1,539,404	0.2883534%
24-013	687,857	79,213	767,070	0.1436837%
24-204	431,241	58,868	490,109	0.0918048%
25-001	781,998	21,564	803,562	0.1505192%
25-004	917,433	102,232	1,019,665	0.1909985%
25-007	551,136	42,291	593,427	0.1111578%
25-010	1,261,711	148,866	1,410,577	0.2642222%
25-016	1,270,010	130,853	1,400,863	0.2624026%
25-028	19,274	-	19,274	0.0036103%
25-029	17,876	2,414	20,290	0.0038006%
25-030	15,456	225	15,681	0.0029373%
25-033	-	-	-	0.0000000%
25-034	20,834	675	21,509	0.0040290%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
25-035	19,950	-	19,950	0.0037369%
25-037	12,865	1,464	14,329	0.0026840%
25-038	12,395	306	12,701	0.0023791%
25-039	12,296	1,824	14,120	0.0026449%
25-040	11,148	1,216	12,364	0.0023160%
25-041	36,248	3,990	40,238	0.0075372%
25-042	14,092	2,013	16,105	0.0030167%
25-043	5,958	-	5,958	0.0011160%
25-044	26,703	119	26,822	0.0050242%
25-112	591,159	73,770	664,929	0.1245512%
25-123	18,687,857	738,114	19,425,971	3.6387753%
25-124	4,375,955	434,947	4,810,902	0.9011540%
25-145	383,386	53,971	437,357	0.0819235%
25-216	1,554,485	215,269	1,769,754	0.3315014%
25-241	731,062	36,898	767,960	0.1438504%
25-255	5,068,590	429,798	5,498,388	1.0299304%
25-263	3,037,790	418,624	3,456,414	0.6474381%
25-275	2,770,278	293,231	3,063,509	0.5738411%
25-282	3,787,030	229,565	4,016,595	0.7523684%
25-293	1,178,776	156,215	1,334,991	0.2500638%
25-295	1,505,684	154,049	1,659,733	0.3108929%
25-707	489,414	15,431	504,845	0.0945650%
25-720	6,245,164	236,368	6,481,532	1.2140880%
25-800	23,999	1,827	25,826	0.0048376%
25-801	40,638	638	41,276	0.0077316%
25-802	-	-	-	0.0000000%
25-803	426,546	28,340	454,886	0.0852070%
25-804	20,122	576	20,698	0.0038770%
25-805	-	-	-	0.0000000%
25-806	23,036	726	23,762	0.0044510%
25-807	-	-	-	0.0000000%
25-808	107,929	6,189	114,118	0.0213760%
25-809	-	-	-	0.0000000%
25-810	76,584	531	77,115	0.0144448%
25-811	72,290	1,869	74,159	0.0138911%
25-812	-	-	-	0.0000000%
25-813	73,543	2,602	76,145	0.0142631%
25-814	-	-	-	0.0000000%
25-815	17,299	1,092	18,391	0.0034449%
25-816	-	-	-	0.0000000%
25-817	122,931	1,686	124,617	0.0233426%
25-818	14,611	-	14,611	0.0027369%
25-820	94,234	827	95,061	0.0178063%
25-821	20,651	-	20,651	0.0038682%
25-823	9,403	19	9,422	0.0017649%
25-824	51,112	5,524	56,636	0.0106088%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
25-825	25,062	650	25,712	0.0048162%
25-826	-	-	-	0.0000000%
25-829	-	-	-	0.0000000%
25-830	19,407	295	19,702	0.0036905%
25-831	11,689	1,372	13,061	0.0024465%
25-832	8,203	-	8,203	0.0015365%
25-833	20,454	942	21,396	0.0040078%
25-834	15,828	-	15,828	0.0029648%
25-836	28,377	462	28,839	0.0054020%
25-838	83,856	1,221	85,077	0.0159362%
25-840	120,161	15,936	136,097	0.0254930%
25-841	73,449	1,234	74,683	0.0139892%
25-842	6,666	-	6,666	0.0012486%
25-843	-	-	-	0.0000000%
25-844	35,417	-	35,417	0.0066341%
25-846	80,796	1,950	82,746	0.0154996%
25-847	25,214	-	25,214	0.0047230%
25-849	30,199	359	30,558	0.0057240%
25-853	105,438	12,081	117,519	0.0220131%
25-855	169,094	1,652	170,746	0.0319833%
25-859	-	-	-	0.0000000%
25-860	64,451	-	64,451	0.0120726%
25-864	63,013	9,148	72,161	0.0135168%
25-866	-	-	-	0.0000000%
25-867	29,116	2,079	31,195	0.0058433%
25-868	-	-	-	0.0000000%
25-869	-	-	-	0.0000000%
25-870	33,211	4,860	38,071	0.0071313%
25-871	47,049	-	47,049	0.0088130%
25-873	3,076	-	3,076	0.0005762%
25-874	7,400	-	7,400	0.0013861%
25-876	33,447	801	34,248	0.0064152%
25-879	51,518	3,433	54,951	0.0102931%
25-880	29,797	3,626	33,423	0.0062606%
25-881	78,763	2,768	81,531	0.0152720%
25-882	48,103	3,455	51,558	0.0096576%
25-883	54,884	2,599	57,483	0.0107674%
25-886	17,160	295	17,455	0.0032696%
25-887	60,522	2,760	63,282	0.0118537%
25-888	22,230	1,257	23,487	0.0043995%
25-889	28,495	3,927	32,422	0.0060731%
25-890	24,723	537	25,260	0.0047316%
25-891	-	-	-	0.0000000%
25-892	27,469	3,924	31,393	0.0058804%
25-894	16,636	-	16,636	0.0031162%
25-895	-	-	-	0.0000000%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
25-896	10,403	259	10,662	0.0019972%
25-898	79,691	10,769	90,460	0.0169445%
25-912	4,347,092	593,751	4,940,843	0.9254939%
25-914	887,014	5,595	892,609	0.1671990%
25-930	37,221	4,349	41,570	0.0077867%
25-933	-	-	-	0.0000000%
25-935	9,322	-	9,322	0.0017462%
25-936	-	-	-	0.0000000%
25-937	13,873	2,061	15,934	0.0029847%
25-938	-	-	-	0.0000000%
25-939	53,419	2,895	56,314	0.0105485%
25-940	-	-	-	0.0000000%
25-943	33,120	431	33,551	0.0062846%
25-945	-	-	-	0.0000000%
25-948	31,985	2,183	34,168	0.0064002%
25-950	30,940	-	30,940	0.0057955%
25-953	44,705	2,677	47,382	0.0088754%
26-001	573,057	79,291	652,348	0.1221946%
26-002	242,215	32,799	275,014	0.0515142%
26-010	91,906	12,494	104,400	0.0195557%
26-013	123,826	17,314	141,140	0.0264376%
26-017	280,243	37,414	317,657	0.0595019%
26-019	259,984	34,565	294,549	0.0551734%
26-020	268,238	34,453	302,691	0.0566986%
26-374	327,194	44,603	371,797	0.0696431%
26-876	88,084	11,416	99,500	0.0186378%
27-001	66,626	9,498	76,124	0.0142592%
27-019	524,953	69,388	594,341	0.1113290%
27-142	357,241	49,020	406,261	0.0760988%
27-762	211,137	17,527	228,664	0.0428322%
28-001	-	-	-	0.0000000%
28-005	651,033	90,867	741,900	0.1389690%
28-006	601,183	53,233	654,416	0.1225819%
28-014	-	-	-	0.0000000%
28-019	875,557	101,480	977,037	0.1830137%
28-020	274,703	38,064	312,767	0.0585859%
28-023	313,097	43,674	356,771	0.0668286%
29-001	284,042	9,205	293,247	0.0549296%
29-004	170,545	23,513	194,058	0.0363500%
29-011	493,860	65,322	559,182	0.1047432%
29-013	328,641	43,633	372,274	0.0697325%
29-209	952,045	133,608	1,085,653	0.2033591%
29-223	1,048,044	144,018	1,192,062	0.2232911%
29-401	181,512	23,057	204,569	0.0383188%
29-406	2,101,927	157,037	2,258,964	0.4231378%
29-706	231,946	8,717	240,663	0.0450798%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
29-800	30,903	4,308	35,211	0.0065955%
29-801	-	-	-	0.0000000%
29-899	22,988	788	23,776	0.0044536%
29-909	318,747	7,455	326,202	0.0611025%
30-001	225,237	30,459	255,696	0.0478957%
30-027	353,836	48,178	402,014	0.0753032%
30-028	309,065	42,839	351,904	0.0659169%
30-115	333,259	48,408	381,667	0.0714919%
31-001	2,033,511	66,596	2,100,107	0.3933815%
31-004	19,293	1,818	21,111	0.0039544%
31-009	26,166	3,382	29,548	0.0055348%
31-013	41,253	6,639	47,892	0.0089709%
31-015	323,139	38,545	361,684	0.0677488%
31-044	527,047	69,836	596,883	0.1118051%
31-046	1,612,092	214,543	1,826,635	0.3421561%
31-047	619,772	84,371	704,143	0.1318965%
31-048	1,562,402	211,068	1,773,470	0.3321975%
31-049	2,133,795	250,902	2,384,697	0.4466895%
31-051	-	-	-	0.0000000%
31-052	56,195	694	56,889	0.0106562%
31-053	4,354	499	4,853	0.0009090%
31-054	18,464	1,550	20,014	0.0037489%
31-055	6,366	1,063	7,429	0.0013916%
31-119	13,353,982	987,662	14,341,644	2.6864047%
31-155	76,812	10,515	87,327	0.0163577%
31-175	586,308	82,470	668,778	0.1252721%
31-182	227,674	31,585	259,259	0.0485631%
31-184	238,556	30,884	269,440	0.0504701%
31-212	288,838	39,986	328,824	0.0615937%
31-218	390,437	53,977	444,414	0.0832454%
31-220	442,571	59,809	502,380	0.0941033%
31-231	871,193	119,133	990,326	0.1855029%
31-248	392,696	53,239	445,935	0.0835303%
31-252	1,079,878	117,317	1,197,195	0.2242526%
31-253	1,994,199	118,936	2,113,135	0.3958218%
31-256	1,650,805	138,191	1,788,996	0.3351057%
31-261	1,157,597	89,970	1,247,567	0.2336880%
31-268	439,105	58,911	498,016	0.0932859%
31-310	682,528	87,580	770,108	0.1442528%
31-733	1,440,579	52,100	1,492,679	0.2796011%
31-736	981,810	84,644	1,066,454	0.1997628%
31-800	83,065	3,304	86,369	0.0161782%
31-802	-	-	-	0.0000000%
31-804	-	-	-	0.0000000%
31-807	130,485	5,616	136,101	0.0254938%
31-809	-	-	-	0.0000000%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
31-810	30,144	440	30,584	0.0057288%
31-816	-	-	-	0.0000000%
31-818	2,488	-	2,488	0.0004660%
31-823	6,585	941	7,526	0.0014097%
31-824	11,082	962	12,044	0.0022560%
31-834	-	-	-	0.0000000%
31-838	177,666	8,727	186,393	0.0349142%
31-841	22,512	1,246	23,758	0.0044502%
31-845	143,270	592	143,862	0.0269475%
31-846	35,300	5,151	40,451	0.0075771%
31-848	40,729	5,859	46,588	0.0087266%
31-849	7,828	-	7,828	0.0014663%
31-853	-	-	-	0.0000000%
31-856	762	14	776	0.0001454%
31-857	-	-	-	0.0000000%
31-860	-	-	-	0.0000000%
31-863	-	-	-	0.0000000%
31-868	46,958	3,456	50,414	0.0094433%
31-872	-	-	-	0.0000000%
31-873	365,369	30,047	395,416	0.0740673%
31-877	56,402	7,113	63,515	0.0118973%
31-878	-	-	-	0.0000000%
31-879	-	-	-	0.0000000%
31-883	28,701	1,409	30,110	0.0056401%
31-896	25,580	3,988	29,568	0.0055385%
31-900	128,034	16,562	144,596	0.0270850%
32-001	219,480	29,239	248,719	0.0465888%
32-002	158,777	21,784	180,561	0.0338218%
32-003	117,354	13,783	131,137	0.0245639%
32-005	273,814	38,417	312,231	0.0584855%
32-006	127,012	17,334	144,346	0.0270382%
32-009	147,325	21,045	168,370	0.0315382%
32-010	245,065	34,025	279,090	0.0522777%
32-011	57,332	8,190	65,522	0.0122733%
32-138	1,223,305	165,268	1,388,573	0.2601005%
33-003	95,992	12,004	107,996	0.0202293%
33-008	125,177	17,458	142,635	0.0267177%
33-011	195,907	27,973	223,880	0.0419361%
33-012	126,131	17,822	143,953	0.0269646%
33-151	454,686	62,202	516,888	0.0968209%
33-301	166,458	22,830	189,288	0.0354565%
34-004	204,530	20,890	225,420	0.0422245%
34-286	434,515	59,515	494,030	0.0925392%
35-006	103,859	14,437	118,296	0.0221586%
35-007	266,204	38,857	305,061	0.0571425%
35-014	252,519	33,971	286,490	0.0536639%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
35-232	399,928	56,159	456,087	0.0854319%
35-715	341,434	13,599	355,033	0.0665030%
35-729	608,466	9,894	618,360	0.1158281%
35-904	397,310	5,439	402,749	0.0754409%
36-018	318,850	41,595	360,445	0.0675167%
36-019	213,348	29,810	243,158	0.0455471%
36-022	188,037	25,254	213,291	0.0399526%
36-226	563,930	66,607	630,537	0.1181090%
36-336	499,468	68,008	567,476	0.1062968%
37-015	1,143,576	163,463	1,307,039	0.2448280%
38-016	362,309	50,487	412,796	0.0773229%
38-018	501,129	69,152	570,281	0.1068222%
39-012	121,615	16,874	138,489	0.0259411%
39-014	195,010	25,804	220,814	0.0413618%
39-024	179,811	26,307	206,118	0.0386090%
39-025	192,181	20,456	212,637	0.0398301%
39-110	451,736	63,449	515,185	0.0965019%
39-174	483,707	68,286	551,993	0.1033966%
39-246	287,608	40,051	327,659	0.0613754%
40-015	227,387	32,446	259,833	0.0486706%
40-149	623,571	86,313	709,884	0.1329719%
40-205	314,408	44,597	359,005	0.0672470%
41-001	357,820	38,628	396,448	0.0742606%
41-010	324,010	45,535	369,545	0.0692213%
41-025	246,620	34,479	281,099	0.0526541%
41-027	372,828	52,177	425,005	0.0796098%
41-192	386,984	50,337	437,321	0.0819168%
41-196	167,778	24,043	191,821	0.0359309%
41-721	962,998	28,714	991,712	0.1857625%
41-766	90,125	10,694	100,819	0.0188849%
41-800	3,920	-	3,920	0.0007343%
41-900	191,756	588	192,344	0.0360289%
42-001	328,678	44,500	373,178	0.0699018%
42-004	203,212	26,210	229,422	0.0429742%
42-007	148,910	20,476	169,386	0.0317285%
42-008	229,825	31,028	260,853	0.0488617%
42-011	174,190	24,431	198,621	0.0372047%
42-168	604,032	62,603	666,635	0.1248707%
42-714	211,181	8,347	219,528	0.0411209%
43-001	520,949	65,909	586,858	0.1099273%
43-003	252,572	34,903	287,475	0.0538484%
43-005	564,031	78,567	642,598	0.1203682%
43-008	875,342	122,407	997,749	0.1868933%
43-009	611,391	65,555	676,946	0.1268021%
43-014	713,283	94,212	807,495	0.1512559%
43-238	371,673	50,748	422,421	0.0791258%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
43-239	1,950,977	272,580	2,223,557	0.4165055%
43-329	62,092	8,863	70,955	0.0132909%
43-397	2,172,569	216,956	2,389,525	0.4475938%
43-551	1,814,976	171,713	1,986,689	0.3721366%
43-702	182,338	16,809	199,147	0.0373032%
43-836	23,433	1,225	24,658	0.0046188%
44-001	52,069	4,625	56,694	0.0106196%
44-016	361,802	47,300	409,102	0.0766309%
44-017	470,246	61,558	531,804	0.0996149%
44-022	248,565	33,724	282,289	0.0528770%
44-024	310,183	41,412	351,595	0.0658590%
44-025	210,292	29,363	239,655	0.0448910%
44-148	304,345	38,248	342,593	0.0641728%
44-319	232,717	30,381	263,098	0.0492822%
44-771	178,928	13,812	192,740	0.0361031%
45-001	477,331	47,847	525,178	0.0983737%
45-007	922,321	127,161	1,049,482	0.1965837%
45-016	272,678	36,932	309,610	0.0579946%
45-029	477,835	63,044	540,879	0.1013147%
45-031	764,248	91,226	855,474	0.1602431%
45-032	490,793	66,884	557,677	0.1044613%
45-033	368,061	50,901	418,962	0.0784779%
45-034	362,369	49,465	411,834	0.0771427%
45-035	198,145	308	198,453	0.0371732%
45-170	1,412,601	199,831	1,612,432	0.3020327%
45-267	340,325	45,700	386,025	0.0723083%
45-394	487,414	68,955	556,369	0.1042162%
45-737	295,030	17,661	312,691	0.0585717%
45-842	-	-	-	0.0000000%
45-866	49,837	6,676	56,513	0.0105857%
46-005	173,469	24,759	198,228	0.0371311%
46-018	345,561	49,975	395,536	0.0740898%
46-019	341,185	47,193	388,378	0.0727490%
46-109	468,887	66,139	535,026	0.1002184%
46-601	223,017	32,506	255,523	0.0478633%
46-752	201,217	13,784	215,001	0.0402729%
47-001	201,006	27,280	228,286	0.0427614%
47-004	803,529	113,633	917,162	0.1717982%
47-009	304,816	40,701	345,517	0.0647205%
47-010	227,016	30,595	257,611	0.0482544%
47-026	9,744	1,407	11,151	0.0020887%
47-028	388,258	55,057	443,315	0.0830395%
47-029	641,602	75,149	716,751	0.1342582%
47-031	306,159	43,884	350,043	0.0655683%
47-136	1,495,624	207,152	1,702,776	0.3189554%
47-157	2,240,421	248,182	2,488,603	0.4661526%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
47-234	312,561	37,749	350,310	0.0656183%
47-266	954,705	129,592	1,084,297	0.2031051%
47-276	413,687	56,015	469,702	0.0879822%
47-287	967,233	136,520	1,103,753	0.2067495%
47-302	821,911	91,079	912,990	0.1710167%
47-389	249,747	33,862	283,609	0.0531242%
47-725	405,139	17,577	422,716	0.0791810%
47-800	93,489	3,511	97,000	0.0181696%
47-801	64,247	5,924	70,171	0.0131441%
47-806	22,975	1,374	24,349	0.0045609%
47-838	19,525	1,933	21,458	0.0040194%
47-856	11,758	1,723	13,481	0.0025252%
47-876	15,180	2,169	17,349	0.0032497%
47-877	-	-	-	0.0000000%
47-885	41,743	532	42,275	0.0079187%
47-887	42,863	3,918	46,781	0.0087628%
47-888	21,527	2,414	23,941	0.0044845%
47-890	38,211	2,497	40,708	0.0076252%
47-891	44,537	1,447	45,984	0.0086135%
47-903	5,238	-	5,238	0.0009812%
48-001	342,400	39,956	382,356	0.0716210%
48-005	5,992	-	5,992	0.0011224%
48-008	302,903	40,587	343,490	0.0643408%
48-013	679,100	91,726	770,826	0.1443873%
48-015	1,437,208	193,451	1,630,659	0.3054469%
48-016	907,780	104,850	1,012,630	0.1896808%
48-018	29,424	4,125	33,549	0.0062842%
48-019	112,520	-	112,520	0.0210767%
48-020	26,023	2,668	28,691	0.0053743%
48-195	8,254,406	462,791	8,717,197	1.6328616%
48-229	587,118	79,515	666,633	0.1248703%
48-254	1,652,452	198,919	1,851,371	0.3467895%
48-260	821,947	114,556	936,503	0.1754210%
48-800	-	-	-	0.0000000%
48-801	15,070	2,173	17,243	0.0032299%
48-802	201,789	3,871	205,660	0.0385232%
48-805	63,736	8,959	72,695	0.0136169%
48-806	-	-	-	0.0000000%
48-807	23,077	3,248	26,325	0.0049311%
48-808	-	-	-	0.0000000%
48-809	41,685	6,023	47,708	0.0089364%
48-810	-	-	-	0.0000000%
48-811	40,798	1,619	42,417	0.0079453%
48-812	29,251	4,072	33,323	0.0062419%
48-813	-	-	-	0.0000000%
48-815	136,538	17,942	154,480	0.0289364%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
48-818	-	-	-	0.0000000%
48-820	-	-	-	0.0000000%
48-821	93,724	12,656	106,380	0.0199266%
48-822	79,159	10,810	89,969	0.0168525%
48-823	68,155	2,221	70,376	0.0131825%
48-824	36,358	5,319	41,677	0.0078067%
48-825	98,038	10,299	108,337	0.0202931%
48-826	-	-	-	0.0000000%
48-828	43,733	6,428	50,161	0.0093959%
48-830	-	-	-	0.0000000%
48-831	1,017,678	14,070	1,031,748	0.1932619%
48-832	122,789	2,297	125,086	0.0234305%
48-833	-	-	-	0.0000000%
48-834	16,972	883	17,855	0.0033445%
48-835	28,707	4,102	32,809	0.0061456%
48-837	-	-	-	0.0000000%
48-838	-	-	-	0.0000000%
48-841	-	-	-	0.0000000%
48-843	-	-	-	0.0000000%
48-845	(261)	3,009	2,748	0.0005147%
48-847	97,681	3,525	101,206	0.0189574%
48-850	-	-	-	0.0000000%
48-854	-	-	-	0.0000000%
48-858	-	-	-	0.0000000%
48-860	53,872	7,040	60,912	0.0114097%
48-861	34,659	5,011	39,670	0.0074308%
48-867	35,979	3,165	39,144	0.0073323%
48-885	-	-	-	0.0000000%
49-006	280,797	32,862	313,659	0.0587530%
49-018	272,670	37,479	310,149	0.0580956%
49-019	355,584	49,975	405,559	0.0759673%
49-228	338,047	46,959	385,006	0.0721174%
49-754	196,816	1,472	198,288	0.0371423%
50-001	332,671	3,067	335,738	0.0628888%
50-002	822,184	112,737	934,921	0.1751247%
50-005	932,454	125,173	1,057,627	0.1981094%
50-006	516,203	70,007	586,210	0.1098059%
50-011	187,769	24,831	212,600	0.0398232%
50-012	99,005	13,836	112,841	0.0211368%
50-013	274,338	38,393	312,731	0.0585792%
50-014	280,865	37,887	318,752	0.0597070%
50-016	204,421	23,666	228,087	0.0427241%
50-019	113,718	16,937	130,655	0.0244736%
50-020	129,226	17,182	146,408	0.0274244%
50-021	355,984	48,237	404,221	0.0757166%
50-116	398,970	56,172	455,142	0.0852549%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
50-193	336,101	47,265	383,366	0.0718102%
50-210	2,161,778	296,831	2,458,609	0.4605343%
50-741	196,398	10,824	207,222	0.0388158%
50-800	7,585	994	8,579	0.0016070%
50-802	66,749	578	67,327	0.0126114%
50-805	-	-	-	0.0000000%
50-808	126,055	-	126,055	0.0236120%
50-810	35,004	3,959	38,963	0.0072984%
50-812	64,520	5,211	69,731	0.0130617%
50-831	53,416	4,474	57,890	0.0108437%
50-836	37,947	2,909	40,856	0.0076529%
50-850	76,795	8,555	85,350	0.0159873%
50-851	16,983	189	17,172	0.0032166%
50-875	29,370	4,240	33,610	0.0062957%
50-886	-	-	-	0.0000000%
50-892	48,676	6,847	55,523	0.0104003%
50-900	501,428	69,866	571,294	0.1070119%
51-011	212,477	28,197	240,674	0.0450818%
51-016	167,677	22,829	190,506	0.0356846%
51-017	354,900	49,713	404,613	0.0757901%
51-018	237,265	28,476	265,741	0.0497773%
51-019	10,330	1,431	11,761	0.0022030%
51-020	89,669	-	89,669	0.0167963%
51-162	1,070,429	149,413	1,219,842	0.2284947%
51-750	389,180	13,204	402,384	0.0753726%
51-767	258,255	13,224	271,479	0.0508521%
51-808	-	-	-	0.0000000%
51-811	353,474	7,756	361,230	0.0676638%
51-908	1,120,890	1,442	1,122,332	0.2102296%
52-001	245,496	31,694	277,190	0.0519218%
52-020	378,529	53,236	431,765	0.0808761%
52-021	695,175	98,494	793,669	0.1486661%
52-022	632,996	88,981	721,977	0.1352371%
52-023	265,910	37,086	302,996	0.0567557%
52-201	1,055,319	147,146	1,202,465	0.2252397%
52-217	1,565,590	219,670	1,785,260	0.3344059%
52-272	1,269,809	177,615	1,447,424	0.2711242%
52-746	317,403	14,289	331,692	0.0621309%
53-007	161,703	20,603	182,306	0.0341486%
53-010	209,269	29,788	239,057	0.0447790%
53-012	481,907	65,568	547,475	0.1025503%
54-001	140,123	20,018	160,141	0.0299968%
54-030	141,287	20,623	161,910	0.0303282%
54-040	150,100	20,466	170,566	0.0319496%
54-041	192,519	26,920	219,439	0.0411042%
54-042	220,219	29,634	249,853	0.0468012%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
54-222	684,012	91,189	775,201	0.1452068%
54-396	208,660	29,538	238,198	0.0446181%
55-001	591,956	81,886	673,842	0.1262207%
55-002	209,259	29,244	238,503	0.0446752%
55-009	138,466	17,589	156,055	0.0292314%
55-014	229,167	32,584	261,751	0.0490299%
55-179	692,131	94,013	786,144	0.1472565%
55-197	959,925	104,459	1,064,384	0.1993751%
55-322	210,123	29,725	239,848	0.0449271%
55-350	277,496	37,795	315,291	0.0590587%
55-369	488,071	68,519	556,590	0.1042576%
55-393	135,319	17,362	152,681	0.0285994%
55-757	402,642	11,360	414,002	0.0775488%
56-022	798,481	92,700	891,181	0.1669315%
57-001	1,168,441	22,180	1,190,621	0.2230211%
57-002	308,425	39,768	348,193	0.0652218%
57-008	133,932	16,441	150,373	0.0281671%
57-009	256,303	35,326	291,629	0.0546265%
57-011	934,057	78,026	1,012,083	0.1895783%
57-012	451,026	61,307	512,333	0.0959676%
57-020	365,298	47,390	412,688	0.0773026%
57-021	23,131	236	23,367	0.0043770%
57-022	17,834	1,453	19,287	0.0036127%
57-128	4,917,944	297,967	5,215,911	0.9770183%
57-165	1,300,663	180,995	1,481,658	0.2775367%
57-176	449,675	61,418	511,093	0.0957354%
57-240	2,210,716	320,126	2,530,842	0.4740646%
57-245	662,031	87,751	749,782	0.1404454%
57-269	925,512	130,582	1,056,094	0.1978222%
57-274	2,100,250	289,016	2,389,266	0.4475453%
57-290	979,598	56,885	1,036,483	0.1941488%
57-297	1,245,370	129,929	1,375,299	0.2576141%
57-298	1,317,942	178,926	1,496,868	0.2803858%
57-726	450,050	35,179	485,229	0.0908907%
57-802	-	-	-	0.0000000%
57-804	-	-	-	0.0000000%
57-806	22,025	2,325	24,350	0.0045611%
57-808	4,685	-	4,685	0.0008776%
57-809	-	-	-	0.0000000%
57-810	104,121	13,820	117,941	0.0220921%
57-813	-	-	-	0.0000000%
57-814	122,027	390	122,417	0.0229305%
57-815	37,415	5,214	42,629	0.0079851%
57-818	101,687	14,485	116,172	0.0217608%
57-819	13,122	1,875	14,997	0.0028092%
57-820	-	-	-	0.0000000%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
57-822	4,281	-	4,281	0.0008019%
57-824	74,651	185	74,836	0.0140179%
57-825	18,972	335	19,307	0.0036165%
57-826	-	-	-	0.0000000%
57-827	-	-	-	0.0000000%
57-829	10,246	-	10,246	0.0019192%
57-830	14,424	2,095	16,519	0.0030943%
57-832	-	-	-	0.0000000%
57-834	-	-	-	0.0000000%
57-835	108,115	14,190	122,305	0.0229096%
57-841	-	-	-	0.0000000%
57-842	45,705	5,914	51,619	0.0096690%
57-845	25,439	3,683	29,122	0.0054550%
57-847	25,255	3,186	28,441	0.0053274%
57-849	-	-	-	0.0000000%
57-850	23,138	1,398	24,536	0.0045960%
57-851	-	-	-	0.0000000%
57-853	-	-	-	0.0000000%
57-860	20,315	-	20,315	0.0038053%
57-867	11,612	866	12,478	0.0023373%
57-871	18,074	527	18,601	0.0034842%
57-873	70,964	9,474	80,438	0.0150672%
57-882	31,848	664	32,512	0.0060900%
57-901	216,084	386	216,470	0.0405481%
57-907	127,307	-	127,307	0.0238465%
58-016	505,656	68,221	573,877	0.1074958%
59-014	358,693	47,824	406,517	0.0761467%
59-015	213,532	27,014	240,546	0.0450579%
59-016	213,589	28,371	241,960	0.0453227%
59-385	276,519	36,721	313,240	0.0586745%
59-800	5,941	653	6,594	0.0012352%
60-001	483,026	65,746	548,772	0.1027932%
60-003	523,870	71,558	595,428	0.1115326%
60-027	391,430	56,636	448,066	0.0839295%
60-028	366,810	50,392	417,202	0.0781482%
60-029	257,779	34,837	292,616	0.0548114%
60-030	679,827	94,935	774,762	0.1451245%
60-211	893,183	111,340	1,004,523	0.1881622%
60-717	399,501	19,881	419,382	0.0785565%
60-744	438,073	10,827	448,900	0.0840857%
60-800	18,436	1,861	20,297	0.0038019%
60-801	95,446	4,600	100,046	0.0187401%
61-018	234,756	33,347	268,103	0.0502197%
61-313	190,125	26,760	216,885	0.0406258%
62-006	233,772	32,955	266,727	0.0499620%
62-007	214,203	29,850	244,053	0.0457148%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
62-010	2,207	303	2,510	0.0004702%
62-012	26,083	623	26,706	0.0050024%
62-014	541	74	615	0.0001152%
62-015	402,904	54,972	457,876	0.0857670%
62-236	434,854	56,621	491,475	0.0920606%
63-001	206,769	28,142	234,911	0.0440023%
63-002	116,509	15,345	131,854	0.0246982%
63-014	235,657	31,681	267,338	0.0500764%
63-392	320,608	43,907	364,515	0.0682791%
64-020	398,569	48,867	447,436	0.0838115%
64-021	190,722	23,686	214,408	0.0401618%
64-270	372,661	36,532	409,193	0.0766480%
64-324	227,834	30,461	258,295	0.0483825%
65-001	132,222	10,357	142,579	0.0267072%
65-020	390,174	54,774	444,948	0.0833454%
65-021	854,935	116,003	970,938	0.1818712%
65-022	359,517	48,291	407,808	0.0763885%
65-120	538,194	53,304	591,498	0.1107964%
66-011	269,529	23,891	293,420	0.0549620%
66-012	263,632	36,592	300,224	0.0562365%
66-013	292,584	38,792	331,376	0.0620717%
66-278	431,608	53,984	485,592	0.0909587%
66-719	135,267	7,490	142,757	0.0267405%
67-013	449,295	62,410	511,705	0.0958500%
67-017	299,784	44,404	344,188	0.0644716%
67-020	273,293	37,534	310,827	0.0582226%
67-023	447,222	61,120	508,342	0.0952201%
67-025	256,524	35,790	292,314	0.0547548%
67-026	204,628	28,525	233,153	0.0436730%
67-027	3,229	-	3,229	0.0006048%
67-150	708,681	98,937	807,618	0.1512789%
67-181	594,418	83,444	677,862	0.1269737%
67-279	793,599	90,165	883,764	0.1655422%
67-284	512,724	72,117	584,841	0.1095495%
67-405	145,680	20,251	165,931	0.0310814%
67-758	223,207	10,370	233,577	0.0437525%
68-001	136,989	19,035	156,024	0.0292256%
68-003	6,381	98	6,479	0.0012136%
68-018	364,082	50,997	415,079	0.0777505%
68-019	184,312	25,958	210,270	0.0393867%
68-020	229,320	33,470	262,790	0.0492245%
68-025	173,500	21,691	195,191	0.0365622%
68-265	471,972	66,756	538,728	0.1009118%
69-001	186,486	25,261	211,747	0.0396634%
69-005	185,224	24,999	210,223	0.0393779%
69-006	109,503	15,641	125,144	0.0234413%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
69-008	71,789	10,118	81,907	0.0153424%
69-009	128,686	14,419	143,105	0.0268057%
69-010	119,933	16,709	136,642	0.0255951%
69-012	89,269	11,703	100,972	0.0189136%
69-015	117,568	15,281	132,849	0.0248846%
69-017	149,583	20,349	169,932	0.0318308%
69-019	247,760	33,269	281,029	0.0526409%
70-001	231,146	30,115	261,261	0.0489381%
70-006	528,685	68,963	597,648	0.1119484%
70-007	153,236	19,637	172,873	0.0323817%
70-008	531,444	75,535	606,979	0.1136963%
70-010	173,451	22,598	196,049	0.0367229%
70-012	367,497	45,950	413,447	0.0774448%
70-013	213,166	29,646	242,812	0.0454823%
70-014	305,405	42,616	348,021	0.0651895%
70-158	954,928	131,439	1,086,367	0.2034928%
70-189	416,180	57,677	473,857	0.0887605%
70-712	426,867	36,784	463,651	0.0868488%
70-730	371,041	21,863	392,904	0.0735968%
70-800	50,520	7,200	57,720	0.0108118%
70-801	175,480	10,246	185,726	0.0347893%
70-813	-	-	-	0.0000000%
70-820	39,529	1,865	41,394	0.0077537%
70-870	14,998	-	14,998	0.0028094%
71-001	351,386	49,134	400,520	0.0750234%
71-007	250,218	34,731	284,949	0.0533752%
71-013	426,633	58,532	485,165	0.0908787%
71-014	164,830	22,177	187,007	0.0350292%
71-015	292,805	39,049	331,854	0.0621612%
71-017	251,737	34,835	286,572	0.0536792%
71-018	256,657	32,494	289,151	0.0541623%
71-118	666,911	86,111	753,022	0.1410523%
71-755	288,123	20,344	308,467	0.0577805%
72-012	284,440	38,947	323,387	0.0605752%
72-013	211,363	29,378	240,741	0.0450944%
72-140	756,198	94,840	851,038	0.1594122%
72-320	498,031	70,337	568,368	0.1064638%
72-334	202,661	28,562	231,223	0.0433115%
72-716	252,716	32,592	285,308	0.0534425%
72-735	474,078	61,543	535,621	0.1003298%
73-001	489,984	64,480	554,464	0.1038594%
73-002	239,733	33,602	273,335	0.0511997%
73-004	121,412	16,305	137,717	0.0257965%
73-005	135,872	19,616	155,488	0.0291252%
73-008	281,249	39,357	320,606	0.0600543%
73-013	256,789	34,038	290,827	0.0544763%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
73-015	306,089	41,056	347,145	0.0650255%
73-016	250,707	35,058	285,765	0.0535281%
73-017	358,151	47,967	406,118	0.0760720%
73-018	130,476	17,725	148,201	0.0277603%
73-180	449,355	43,994	493,349	0.0924117%
73-728	258,844	21,944	280,788	0.0525958%
73-875	106,736	15,908	122,644	0.0229731%
74-001	576,279	75,765	652,044	0.1221376%
74-003	180,625	23,616	204,241	0.0382574%
74-004	-	-	-	0.0000000%
74-010	148,770	20,836	169,606	0.0317697%
74-013	96,593	13,455	110,048	0.0206136%
74-014	143,308	20,424	163,732	0.0306695%
74-139	395,116	53,998	449,114	0.0841258%
74-194	601,578	80,115	681,693	0.1276913%
74-897	16,711	751	17,462	0.0032709%
75-003	133,279	18,842	152,121	0.0284945%
75-005	154,443	18,067	172,510	0.0323137%
75-007	154,371	21,805	176,176	0.0330004%
75-010	113,356	13,808	127,164	0.0238197%
75-015	94,179	13,072	107,251	0.0200897%
75-020	176,630	25,201	201,831	0.0378060%
75-022	266,533	37,110	303,643	0.0568769%
75-190	656,021	91,332	747,353	0.1399904%
75-900	131,536	543	132,079	0.0247404%
76-001	1,485,166	103,097	1,588,263	0.2975054%
76-006	502,391	70,823	573,214	0.1073716%
76-007	315,578	42,590	358,168	0.0670902%
76-012	1,254,940	175,020	1,429,960	0.2678529%
76-013	661,449	92,596	754,045	0.1412439%
76-022	177,972	24,555	202,527	0.0379363%
76-024	1,092,474	152,897	1,245,371	0.2332766%
76-026	1,376,982	188,424	1,565,406	0.2932240%
76-033	360,603	50,248	410,851	0.0769585%
76-034	479,209	68,262	547,471	0.1025495%
76-035	361,741	50,543	412,284	0.0772270%
76-036	332,476	47,162	379,638	0.0711119%
76-037	262,668	35,290	297,958	0.0558120%
76-102	793,721	111,247	904,968	0.1695141%
76-117	2,914,456	381,899	3,296,355	0.6174567%
76-164	806,331	112,671	919,002	0.1721428%
76-262	969,749	134,270	1,104,019	0.2067993%
76-281	562,573	78,538	641,111	0.1200897%
76-770	100,226	11,224	111,450	0.0208763%
76-801	-	-	-	0.0000000%
76-803	37,240	343	37,583	0.0070399%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
76-804	-	-	-	0.0000000%
76-805	19,028	620	19,648	0.0036804%
76-807	36,976	5,386	42,362	0.0079350%
76-808	6,589	668	7,257	0.0013593%
76-858	32,235	1,406	33,641	0.0063015%
76-876	29,048	-	29,048	0.0054411%
76-889	32,675	1,880	34,555	0.0064727%
77-001	390,983	50,574	441,557	0.0827102%
77-002	689,519	49,863	739,382	0.1384973%
77-003	562,955	77,298	640,253	0.1199290%
77-005	338,586	47,899	386,485	0.0723944%
77-006	339,084	43,705	382,789	0.0717021%
77-007	911,712	128,936	1,040,648	0.1949290%
77-010	167,896	22,874	190,770	0.0357341%
77-016	478,519	64,194	542,713	0.1016583%
77-021	11,301	1,777	13,078	0.0024497%
77-101	6,363,330	672,855	7,036,185	1.3179828%
77-106	976,571	134,852	1,111,423	0.2081862%
77-127	970,934	131,519	1,102,453	0.2065060%
77-237	548,301	75,978	624,279	0.1169368%
77-257	1,337,502	185,082	1,522,584	0.2852028%
77-277	472,240	66,271	538,511	0.1008712%
77-280	668,405	90,731	759,136	0.1421975%
77-285	1,055,266	143,780	1,199,046	0.2245993%
77-296	1,080,384	146,311	1,226,695	0.2297783%
77-300	1,372,854	191,153	1,564,007	0.2929619%
77-502	4,213,968	118,478	4,332,446	0.8115320%
77-765	137,679	3,872	141,551	0.0265146%
77-800	-	-	-	0.0000000%
77-803	-	-	-	0.0000000%
77-804	9,106	1,406	10,512	0.0019691%
77-810	51,964	5,010	56,974	0.0106721%
77-811	9,894	606	10,500	0.0019668%
77-820	2,193	12	2,205	0.0004130%
77-825	41,542	3,795	45,337	0.0084923%
77-826	-	-	-	0.0000000%
77-827	20,103	587	20,690	0.0038755%
77-829	-	-	-	0.0000000%
77-830	97,539	358	97,897	0.0183376%
77-831	24,011	1,298	25,309	0.0047408%
77-832	19,757	1,169	20,926	0.0039198%
77-834	-	-	-	0.0000000%
77-836	20,004	2,734	22,738	0.0042592%
77-837	63	-	63	0.0000118%
77-842	34,608	1,950	36,558	0.0068479%
77-884	-	-	-	0.0000000%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
77-888	30,334	2,851	33,185	0.0062160%
77-897	32,449	3,336	35,785	0.0067031%
77-911	453,280	2,888	456,168	0.0854471%
78-001	756,449	98,290	854,739	0.1601054%
78-002	67,109	9,640	76,749	0.0143762%
78-004	119,824	16,550	136,374	0.0255449%
78-005	164,269	23,211	187,480	0.0351178%
78-006	240,386	33,445	273,831	0.0512926%
78-013	560,876	79,508	640,384	0.1199535%
78-016	261,627	35,287	296,914	0.0556164%
78-017	142,699	18,806	161,505	0.0302523%
78-018	116,968	16,511	133,479	0.0250026%
78-023	96,758	13,244	110,002	0.0206050%
78-026	213,581	28,105	241,686	0.0452714%
78-027	229,569	31,767	261,336	0.0489521%
78-028	311,011	44,126	355,137	0.0665225%
78-029	170,718	24,133	194,851	0.0364985%
78-030	145,199	18,081	163,280	0.0305848%
78-031	161,147	21,435	182,582	0.0342003%
78-144	353,588	48,347	401,935	0.0752884%
78-173	396,938	55,423	452,361	0.0847340%
78-203	1,525,713	147,093	1,672,806	0.3133416%
78-338	401,235	57,091	458,326	0.0858513%
78-356	203,292	30,307	233,599	0.0437566%
78-718	334,621	8,051	342,672	0.0641876%
78-803	38,348	5,793	44,141	0.0082683%
78-805	20,912	686	21,598	0.0040456%
78-833	20,357	977	21,334	0.0039962%
78-865	17,958	-	17,958	0.0033638%
79-001	508,317	67,794	576,111	0.1079142%
79-019	84,606	11,006	95,612	0.0179096%
79-023	5,976	-	5,976	0.0011194%
79-029	226,594	31,168	257,762	0.0482827%
79-031	378,139	44,240	422,379	0.0791179%
79-032	236,516	31,628	268,144	0.0502274%
79-132	363,148	52,014	415,162	0.0777661%
79-172	536,173	76,364	612,537	0.1147374%
79-198	403,798	57,235	461,033	0.0863584%
79-354	263,306	20,529	283,835	0.0531665%
79-763	293,228	18,362	311,590	0.0583655%
79-800	81,558	7,785	89,343	0.0167353%
80-020	236,630	31,779	268,409	0.0502770%
80-022	388,070	55,510	443,580	0.0830892%
80-345	1,201,457	150,128	1,351,585	0.2531721%
81-015	179,041	23,366	202,407	0.0379139%
81-016	206,302	28,425	234,727	0.0439679%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2021

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
81-200	477,361	67,185	544,546	0.1020016%
81-768	165,955	9,380	175,335	0.0328429%
82-019	552,687	78,262	630,949	0.1181862%
83-001	314,614	10,426	325,040	0.0608849%
83-003	397,094	53,875	450,969	0.0844732%
83-013	292,677	36,035	328,712	0.0615727%
83-014	1,095,944	78,105	1,174,049	0.2199170%
83-015	1,153,345	154,527	1,307,872	0.2449840%
83-161	1,123,230	162,224	1,285,454	0.2407848%
83-167	2,522,777	296,852	2,819,629	0.5281587%
83-225	726,495	61,605	788,100	0.1476229%
83-273	1,282,949	159,677	1,442,626	0.2702255%
83-769	365,796	12,243	378,039	0.0708124%
83-800	32,430	772	33,202	0.0062192%
83-887	37,505	666	38,171	0.0071500%
83-900	574,377	52,330	626,707	0.1173916%
84-005	284,171	40,199	324,370	0.0607594%
84-020	491,007	67,177	558,184	0.1045562%
84-023	181,763	25,793	207,556	0.0388783%
84-024	155,495	19,768	175,263	0.0328294%
84-160	545,710	73,296	619,006	0.1159491%
84-249	179,289	24,934	204,223	0.0382540%
84-734	200,385	14,896	215,281	0.0403254%
84-753	255,078	11,218	266,296	0.0498812%
85-001	456,143	60,767	516,910	0.0968250%
85-005	257,388	35,520	292,908	0.0548661%
85-006	258,658	36,429	295,087	0.0552742%
85-010	167,884	22,476	190,360	0.0356573%
85-011	245,258	34,225	279,483	0.0523514%
85-014	375,245	52,141	427,386	0.0800558%
85-016	202,173	25,776	227,949	0.0426983%
85-021	308,239	40,730	348,969	0.0653671%
85-208	994,534	139,699	1,134,233	0.2124588%
85-235	335,567	45,356	380,923	0.0713526%
85-364	192,487	26,080	218,567	0.0409409%
85-709	250,339	35,457	285,796	0.0535339%
85-870	4,976	-	4,976	0.0009321%
85-907	176,896	2,133	179,029	0.0335348%
86-007	150,290	21,305	171,595	0.0321423%
86-016	97,754	13,025	110,779	0.0207506%
86-020	124,982	16,347	141,329	0.0264730%
86-021	153,776	21,861	175,637	0.0328994%
86-022	166,618	22,157	188,775	0.0353604%
86-213	496,116	67,885	564,001	0.1056458%
86-351	242,559	31,805	274,364	0.0513925%
87-001	743,416	98,614	842,030	0.1577248%

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

**School Employees Retirement System of Ohio**

**Schedule of Employer Allocations  
As of and for the Year Ended June 30, 2021**

Employer Code	2021 Actual Employer Contribution	2021 Surcharge Adjusted to Statewide Limit	2021 Contributions & Surcharge	Employer Allocation Percentage
87-012	267,850	35,978	303,828	0.0569115%
87-019	169,267	22,575	191,842	0.0359349%
87-026	228,967	30,972	259,939	0.0486905%
87-035	312,963	41,744	354,707	0.0664419%
87-036	312,892	39,518	352,410	0.0660117%
87-037	298,309	39,620	337,929	0.0632992%
87-113	567,937	79,585	647,522	0.1212906%
87-361	1,031,997	135,671	1,167,668	0.2187217%
87-383	431,135	60,277	491,412	0.0920488%
87-701	509,572	41,414	550,986	0.1032079%
87-738	1,845,548	55,523	1,901,071	0.3560991%
88-012	228,297	31,782	260,079	0.0487167%
88-314	173,065	24,384	197,449	0.0369852%
88-371	325,268	44,705	369,973	0.0693012%
88-999	-	-	-	0.0000000%
<b>TOTAL</b>	<b>\$ 483,244,093</b>	<b>\$ 50,616,044</b>	<b>\$ 533,860,137</b>	<b>100.0000000%</b>

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
01-009	\$ 3,634,465	\$ -	\$ -	\$ -	\$ 464,705	\$ 464,705	\$ (109,387)	\$ (115,459)	\$ (423,414)	\$ -	\$ (648,260)	\$ 250,450	\$ 83,882	\$ 334,332
01-023	624,155	-	-	-	-	-	(18,785)	(19,828)	(72,714)	(58,811)	(170,138)	43,010	(10,616)	32,394
02-001	912,843	-	-	-	46,630	46,630	(27,474)	(28,999)	(106,346)	-	(162,819)	62,904	8,417	71,321
02-003	1,490,200	-	-	-	60,508	60,508	(44,851)	(47,340)	(173,608)	-	(265,799)	102,689	10,922	113,611
02-006	1,913,459	-	-	-	-	-	(57,589)	(60,787)	(222,918)	(30,610)	(371,904)	131,856	(5,525)	126,331
02-009	634,588	-	-	-	-	-	(19,099)	(20,160)	(73,929)	(35,520)	(148,708)	43,729	(6,412)	37,317
02-010	1,979,258	-	-	-	27,346	27,346	(59,570)	(62,877)	(230,583)	-	(353,030)	136,390	4,936	141,326
02-011	756,738	-	-	-	16,532	16,532	(22,776)	(24,040)	(88,160)	-	(134,976)	52,147	2,984	55,131
02-013	714,999	-	-	-	24,340	24,340	(21,519)	(22,714)	(83,297)	-	(127,530)	49,270	4,393	53,663
02-131	564,449	-	-	-	-	-	(16,988)	(17,931)	(65,758)	(1,870)	(102,547)	38,896	(338)	38,558
02-154	4,378,973	-	-	-	86,374	86,374	(131,794)	(139,111)	(510,149)	-	(781,054)	301,754	15,591	317,345
02-308	741,729	-	-	-	-	-	(22,324)	(23,563)	(86,411)	(6,944)	(139,242)	51,112	(1,253)	49,859
02-761	1,213,703	-	-	-	60,470	60,470	(36,529)	(38,557)	(141,396)	-	(216,482)	83,636	10,915	94,551
02-874	22,115	-	-	-	-	-	(666)	(703)	(2,576)	(2,764)	(6,709)	1,524	(499)	1,025
02-895	153,258	-	-	-	3,502	3,502	(4,613)	(4,869)	(17,854)	-	(27,336)	10,561	632	11,193
02-900	583,313	-	-	-	29,135	29,135	(17,556)	(18,531)	(67,956)	-	(104,043)	40,196	5,259	45,455
03-013	605,151	-	-	-	3,286	3,286	(18,213)	(19,224)	(70,500)	-	(107,937)	41,701	593	42,294
03-014	682,972	-	-	-	9,627	9,627	(20,555)	(21,697)	(79,566)	-	(121,818)	47,063	1,738	48,801
03-015	50,208	-	-	-	8,623	8,623	(1,511)	(1,595)	(5,849)	-	(8,955)	3,460	1,557	5,017
03-103	1,873,565	-	-	-	-	-	(56,389)	(59,519)	(218,270)	(66,787)	(400,965)	129,107	(12,055)	117,052
03-343	945,515	-	-	-	-	-	(28,457)	(30,037)	(110,152)	(19,343)	(187,989)	65,155	(3,491)	61,664
03-747	501,684	-	-	-	68,270	68,270	(15,099)	(15,937)	(58,446)	-	(89,482)	34,571	12,323	46,894
03-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04-001	1,055,118	-	-	-	-	-	(31,756)	(33,519)	(122,921)	(60,959)	(249,155)	72,708	(11,004)	61,704
04-019	941,817	-	-	-	70,483	70,483	(28,346)	(29,920)	(109,721)	-	(167,987)	64,900	12,722	77,622
04-031	1,152,111	-	-	-	-	-	(34,675)	(36,600)	(134,221)	(1,159)	(206,655)	79,392	(209)	79,183
04-033	965,402	-	-	-	7,011	7,011	(29,056)	(30,669)	(112,469)	-	(172,194)	66,526	1,266	67,792
04-034	1,328,668	-	-	-	56,178	56,178	(39,989)	(42,209)	(154,790)	-	(236,988)	91,558	10,141	101,699
04-035	5,911	-	-	-	2,843	2,843	(178)	(188)	(689)	-	(1,055)	407	513	920
04-104	2,752,308	-	-	-	-	-	(82,836)	(87,435)	(320,643)	(272,741)	(763,655)	189,661	(49,231)	140,430
04-125	1,389,681	-	-	-	46,438	46,438	(41,825)	(44,147)	(161,898)	-	(247,870)	95,763	8,382	104,145
04-244	1,509,251	-	-	-	71,551	71,551	(45,424)	(47,946)	(175,827)	-	(269,197)	104,002	12,915	116,917
04-704	902,364	-	-	-	-	-	(27,158)	(28,666)	(105,125)	(9,460)	(170,409)	62,182	(1,707)	60,475
05-001	1,418,613	-	-	-	-	-	(42,696)	(45,066)	(165,268)	(8,424)	(261,454)	97,756	(1,521)	96,235
05-006	1,145,167	-	-	-	52,372	52,372	(34,466)	(36,380)	(133,412)	-	(204,258)	78,913	9,453	88,366
05-017	1,524,017	-	-	-	20,468	20,468	(45,868)	(48,415)	(177,548)	-	(271,831)	105,020	3,694	108,714
05-018	1,341,165	-	-	-	87,406	87,406	(40,365)	(42,606)	(156,245)	-	(239,216)	92,419	15,777	108,196
05-105	2,303,231	-	-	-	-	-	(69,320)	(73,169)	(268,326)	(41,691)	(452,506)	158,715	(7,526)	151,189
05-169	1,145,415	-	-	-	20,641	20,641	(34,474)	(36,387)	(133,441)	-	(204,302)	78,930	3,726	82,656
05-710	647,129	-	-	-	-	-	(19,477)	(20,558)	(75,390)	(3,647)	(119,072)	44,594	(658)	43,936
05-739	3,269,583	-	-	-	76,948	76,948	(98,405)	(103,868)	(380,906)	-	(583,179)	225,306	13,889	239,195
06-001	1,124,519	-	-	-	-	-	(33,845)	(35,724)	(131,006)	(9,203)	(209,778)	77,490	(1,661)	75,829
06-008	608,287	-	-	-	64,750	64,750	(18,308)	(19,324)	(70,865)	-	(108,497)	41,917	11,688	53,605
06-010	582,711	-	-	-	-	-	(17,538)	(18,511)	(67,886)	(34,276)	(138,211)	40,154	(6,187)	33,967
06-011	354,956	-	-	-	774	774	(10,683)	(11,276)	(41,352)	-	(63,311)	24,460	140	24,600
06-017	613,507	-	-	-	27,730	27,730	(18,465)	(19,490)	(71,473)	-	(109,428)	42,277	5,006	47,283
06-185	1,507,826	-	-	-	68,814	68,814	(45,381)	(47,900)	(175,661)	-	(268,942)	103,904	12,421	116,325

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
06-202	2,037,938	-	-	-	-	-	(61,336)	(64,741)	(237,419)	(2,219)	(365,715)	140,434	(400)	140,034
07-020	1,374,382	-	-	-	39,957	39,957	(41,365)	(43,661)	(160,115)	-	(245,141)	94,708	7,212	101,920
07-026	596,638	-	-	-	15,877	15,877	(17,957)	(18,954)	(69,508)	-	(106,419)	41,114	2,866	43,980
07-108	1,352,738	-	-	-	156,250	156,250	(40,713)	(42,974)	(157,594)	-	(241,281)	93,217	28,204	121,421
07-163	1,256,288	-	-	-	99,027	99,027	(37,811)	(39,910)	(146,357)	-	(224,078)	86,571	17,875	104,446
07-294	1,081,851	-	-	-	-	-	(32,561)	(34,368)	(126,035)	(20,783)	(213,747)	74,550	(3,752)	70,798
07-304	1,189,244	-	-	-	109,278	109,278	(35,793)	(37,780)	(138,547)	-	(212,120)	81,951	19,725	101,676
07-309	830,323	-	-	-	-	-	(24,990)	(26,378)	(96,732)	(66,422)	(214,522)	57,217	(11,990)	45,227
07-724	460,024	-	-	-	39,465	39,465	(13,845)	(14,614)	(53,593)	-	(82,052)	31,700	7,124	38,824
07-748	759,571	-	-	-	50,166	50,166	(22,861)	(24,130)	(88,490)	-	(135,481)	52,342	9,055	61,397
08-001	1,223,535	-	-	-	131,677	131,677	(36,825)	(38,869)	(142,542)	-	(218,236)	84,314	23,769	108,083
08-005	668,218	-	-	-	42,512	42,512	(20,111)	(21,228)	(77,847)	-	(119,186)	46,047	7,674	53,721
08-011	2,383,421	-	-	-	192,651	192,651	(71,734)	(75,716)	(277,668)	-	(425,118)	164,241	34,774	199,015
08-013	777,984	-	-	-	12,620	12,620	(23,415)	(24,715)	(90,635)	-	(138,765)	53,611	2,278	55,889
08-017	961,464	-	-	-	-	-	(28,937)	(30,544)	(112,010)	(18,477)	(189,968)	66,254	(3,335)	62,919
08-333	847,057	-	-	-	76,808	76,808	(25,494)	(26,909)	(98,682)	-	(151,085)	58,371	13,864	72,235
08-743	486,098	-	-	-	3,764	3,764	(14,630)	(15,442)	(56,630)	-	(86,702)	33,497	680	34,177
09-001	8,195,063	-	-	-	365,552	365,552	(246,647)	(260,340)	(954,723)	-	(1,461,710)	564,720	65,984	630,704
09-006	1,331,496	-	-	-	-	-	(40,074)	(42,299)	(155,119)	(74,462)	(311,954)	91,753	(13,441)	78,312
09-009	734,649	-	-	-	-	-	(22,111)	(23,338)	(85,586)	(43,852)	(174,887)	50,625	(7,915)	42,710
09-015	2,387,451	-	-	-	66,920	66,920	(71,855)	(75,844)	(278,137)	-	(425,836)	164,519	12,079	176,598
09-022	17,639,299	-	-	-	846,071	846,071	(530,891)	(560,363)	(2,054,975)	-	(3,146,229)	1,215,520	152,720	1,368,240
09-024	2,390,560	-	-	-	231,285	231,285	(71,949)	(75,943)	(278,500)	-	(426,392)	164,733	41,748	206,481
09-100	2,484,303	-	-	-	-	-	(74,770)	(78,921)	(289,421)	(343,043)	(786,155)	171,193	(61,921)	109,272
09-147	8,676,659	-	-	-	646,831	646,831	(261,142)	(275,639)	(1,010,829)	-	(1,547,610)	597,907	116,756	714,663
09-166	4,892,737	-	-	-	-	-	(147,257)	(155,432)	(570,003)	(375,883)	(1,248,575)	337,157	(67,849)	269,308
09-291	7,986,310	-	-	-	173,560	173,560	(240,364)	(253,708)	(930,403)	-	(1,424,475)	550,335	31,328	581,663
09-299	3,149,932	-	-	-	177,977	177,977	(94,804)	(100,067)	(366,966)	-	(561,837)	217,061	32,126	249,187
09-760	3,718,335	-	-	-	63,377	63,377	(111,911)	(118,124)	(433,185)	-	(663,220)	256,230	11,440	267,670
09-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-820	39,557	-	-	-	-	-	(1,191)	(1,257)	(4,608)	(2,463)	(9,519)	2,726	(445)	2,281
09-835	93,448	-	-	-	-	-	(2,813)	(2,969)	(10,887)	(26,001)	(42,670)	6,439	(4,693)	1,746
09-870	97,216	-	-	-	-	-	(2,926)	(3,088)	(11,326)	(13,629)	(30,969)	6,699	(2,460)	4,239
09-884	82,870	-	-	-	-	-	(2,494)	(2,633)	(9,654)	(6,139)	(20,920)	5,711	(1,108)	4,603
10-003	552,388	-	-	-	20,367	20,367	(16,625)	(17,548)	(64,353)	-	(98,526)	38,065	3,676	41,741
10-315	1,603,032	-	-	-	6,171	6,171	(48,247)	(50,925)	(186,753)	-	(285,925)	110,465	1,114	111,579
11-001	2,013,512	-	-	-	145,433	145,433	(60,601)	(63,965)	(234,574)	-	(359,140)	138,751	26,252	165,003
11-007	845,356	-	-	-	21,912	21,912	(25,443)	(26,855)	(98,484)	-	(150,782)	58,253	3,955	62,208
11-008	923,304	-	-	-	-	-	(27,789)	(29,331)	(107,565)	(5,893)	(170,578)	63,625	(1,064)	62,561
11-012	1,322,949	-	-	-	22,252	22,252	(39,817)	(42,027)	(154,123)	-	(235,967)	91,164	4,017	95,181
11-199	1,533,790	-	-	-	-	-	(46,163)	(48,725)	(178,686)	(6,989)	(280,563)	105,693	(1,262)	104,431
11-346	678,474	-	-	-	17,219	17,219	(20,420)	(21,554)	(79,042)	-	(121,016)	46,753	3,108	49,861
12-001	1,290,938	-	-	-	170,469	170,469	(38,853)	(41,010)	(150,394)	-	(230,257)	88,958	30,771	119,729
12-007	1,293,894	-	-	-	-	-	(38,942)	(41,104)	(150,738)	(85,512)	(316,296)	89,162	(15,435)	73,727
12-009	2,692,768	-	-	-	131,199	131,199	(81,044)	(85,544)	(313,707)	-	(480,295)	185,558	23,682	209,240
12-011	2,709,312	-	-	-	34,341	34,341	(81,542)	(86,069)	(315,634)	-	(483,245)	186,698	6,199	192,897
12-013	720,688	-	-	-	-	-	(21,691)	(22,895)	(83,960)	(9,077)	(137,623)	49,662	(1,638)	48,024

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
12-014	1,457,010	-	-	-	-	-	(43,852)	(46,286)	(169,741)	(74,807)	(334,686)	100,402	(13,503)	86,899
12-016	1,293,741	-	-	-	-	-	(38,938)	(41,099)	(150,721)	(95,082)	(325,840)	89,151	(17,163)	71,988
12-191	7,178,094	-	-	-	-	-	(216,039)	(228,033)	(836,246)	(33,196)	(1,313,514)	494,641	(5,992)	488,649
12-703	721,702	-	-	-	-	-	(21,721)	(22,927)	(84,078)	(4,546)	(133,272)	49,732	(820)	48,912
12-723	4,450,049	-	-	-	173,646	173,646	(133,933)	(141,369)	(518,430)	-	(793,732)	306,652	31,344	337,996
12-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-816	81,218	-	-	-	-	-	(2,444)	(2,580)	(9,462)	(3,516)	(18,002)	5,597	(635)	4,962
12-871	153,854	-	-	-	-	-	(4,631)	(4,888)	(17,924)	(8,105)	(35,548)	10,602	(1,463)	9,139
12-890	-	-	-	-	-	-	-	-	-	(2,165)	(2,165)	-	(391)	(391)
13-001	1,760,474	-	-	-	98,016	98,016	(52,985)	(55,927)	(205,095)	-	(314,007)	121,314	17,693	139,007
13-003	1,617,111	-	-	-	115,590	115,590	(48,670)	(51,372)	(188,393)	-	(288,435)	111,435	20,865	132,300
13-004	1,280,447	-	-	-	45,553	45,553	(38,538)	(40,677)	(149,172)	-	(228,387)	88,235	8,223	96,458
13-007	721,365	-	-	-	-	-	(21,711)	(22,916)	(84,039)	(4,685)	(133,351)	49,709	(846)	48,863
13-008	2,422,408	-	-	-	27,787	27,787	(72,907)	(76,955)	(282,210)	-	(432,072)	166,928	5,016	171,944
13-027	758,535	-	-	-	-	-	(22,830)	(24,097)	(88,369)	(28,508)	(163,804)	52,271	(5,146)	47,125
13-029	1,675,355	-	-	-	19,515	19,515	(50,423)	(53,222)	(195,179)	-	(298,824)	115,448	3,523	118,971
13-030	6,496,865	-	-	-	-	-	(195,536)	(206,392)	(756,883)	(27,958)	(1,186,769)	447,698	(5,047)	442,651
13-388	6,877,666	-	-	-	-	-	(206,997)	(218,489)	(801,247)	(8,464)	(1,235,197)	473,939	(1,528)	472,411
13-399	2,257,968	-	-	-	96,602	96,602	(67,958)	(71,731)	(263,053)	-	(402,742)	155,596	17,437	173,033
13-764	394,306	-	-	-	1,046	1,046	(11,867)	(12,526)	(45,937)	-	(70,330)	27,172	189	27,361
14-001	451,017	-	-	-	16,430	16,430	(13,574)	(14,328)	(52,543)	-	(80,445)	31,080	2,966	34,046
14-003	1,217,263	-	-	-	-	-	(36,636)	(38,670)	(141,811)	(13,825)	(230,942)	83,881	(2,495)	81,386
14-017	1,354,256	-	-	-	60,769	60,769	(40,759)	(43,022)	(157,771)	-	(241,552)	93,321	10,969	104,290
14-018	1,326,026	-	-	-	-	-	(39,909)	(42,125)	(154,482)	(11,084)	(247,600)	91,376	(2,001)	89,375
14-207	2,214,007	-	-	-	-	-	(66,635)	(70,334)	(257,931)	(1,562)	(396,462)	152,567	(282)	152,285
15-001	1,514,278	-	-	-	-	-	(45,575)	(48,105)	(176,413)	(132,499)	(402,592)	104,349	(23,917)	80,432
15-002	1,157,827	-	-	-	29,372	29,372	(34,847)	(36,782)	(134,887)	-	(206,516)	79,786	5,302	85,088
15-021	776,577	-	-	-	44,603	44,603	(23,373)	(24,670)	(90,471)	-	(138,514)	53,514	8,051	61,565
15-022	876,099	-	-	-	-	-	(26,368)	(27,832)	(102,065)	(44,940)	(201,205)	60,372	(8,112)	52,260
15-023	994,951	-	-	-	-	-	(29,945)	(31,607)	(115,912)	(45,098)	(222,562)	68,562	(8,140)	60,422
15-024	842,133	-	-	-	69,106	69,106	(25,346)	(26,753)	(98,108)	-	(150,207)	58,031	12,474	70,505
15-134	1,978,607	-	-	-	72,783	72,783	(59,550)	(62,856)	(230,507)	-	(352,913)	136,345	13,138	149,483
15-135	810,837	-	-	-	51,582	51,582	(24,404)	(25,759)	(94,462)	-	(144,625)	55,875	9,311	65,186
15-186	1,295,539	-	-	-	38,389	38,389	(38,992)	(41,157)	(150,930)	-	(231,079)	89,275	6,930	96,205
15-321	688,722	-	-	-	-	-	(20,728)	(21,879)	(80,236)	(280)	(123,123)	47,460	(51)	47,409
15-340	619,245	-	-	-	-	-	(18,637)	(19,672)	(72,142)	(21,631)	(132,082)	42,672	(3,904)	38,768
15-341	508,514	-	-	-	14,785	14,785	(15,305)	(16,154)	(59,242)	-	(90,701)	35,042	2,669	37,711
15-759	531,927	-	-	-	16,196	16,196	(16,009)	(16,898)	(61,969)	-	(94,876)	36,655	2,924	39,579
15-811	343,892	-	-	-	-	-	(10,350)	(10,925)	(40,063)	(10,140)	(71,478)	23,697	(1,830)	21,867
16-023	1,116,033	-	-	-	62,067	62,067	(33,589)	(35,454)	(130,018)	-	(199,061)	76,906	11,203	88,109
16-024	1,644,368	-	-	-	-	-	(49,491)	(52,238)	(191,569)	(137,005)	(430,303)	113,313	(24,730)	88,583
16-126	1,283,046	-	-	-	-	-	(38,616)	(40,760)	(149,475)	(14,826)	(243,677)	88,414	(2,676)	85,738
16-772	300,879	-	-	-	12,905	12,905	(9,056)	(9,558)	(35,052)	-	(53,666)	20,734	2,330	23,064
17-009	862,936	-	-	-	880	880	(25,972)	(27,414)	(100,532)	-	(153,918)	59,465	159	59,624
17-014	720,351	-	-	-	109,355	109,355	(21,680)	(22,884)	(83,921)	-	(128,485)	49,639	19,739	69,378
17-015	736,424	-	-	-	28,777	28,777	(22,164)	(23,395)	(85,793)	-	(131,352)	50,747	5,194	55,941
17-114	1,299,521	-	-	-	80,104	80,104	(39,112)	(41,283)	(151,394)	-	(231,789)	89,550	14,459	104,009

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
17-141	1,418,203	-	-	-	86,823	86,823	(42,684)	(45,053)	(165,220)	-	(252,957)	97,728	15,672	113,400
17-323	662,188	-	-	-	3,432	3,432	(19,930)	(21,036)	(77,145)	-	(118,111)	45,631	619	46,250
18-001	10,597,446	-	-	-	-	-	(318,952)	(336,658)	(1,234,600)	(19,787)	(1,909,997)	730,268	(3,572)	726,696
18-006	1,264,625	-	-	-	-	-	(38,061)	(40,174)	(147,329)	(59,758)	(285,322)	87,145	(10,787)	76,358
18-007	63,528	-	-	-	12,472	12,472	(1,912)	(2,018)	(7,401)	-	(11,331)	4,378	2,251	6,629
18-008	63,854	-	-	-	17,023	17,023	(1,922)	(2,029)	(7,439)	-	(11,390)	4,400	3,073	7,473
18-009	1,265,952	-	-	-	8,935	8,935	(38,101)	(40,217)	(147,483)	-	(225,801)	87,236	1,613	88,849
18-014	732,234	-	-	-	-	-	(22,038)	(23,262)	(85,305)	(105,603)	(236,208)	50,458	(19,062)	31,396
18-018	148,361	-	-	-	124,787	124,787	(4,465)	(4,713)	(17,284)	-	(26,462)	10,224	22,525	32,749
18-019	58,980	-	-	-	25,772	25,772	(1,775)	(1,874)	(6,871)	-	(10,520)	4,064	4,652	8,716
18-020	41,658	-	-	-	17,118	17,118	(1,254)	(1,323)	(4,853)	-	(7,430)	2,871	3,090	5,961
18-021	22,862	-	-	-	22,240	22,240	(688)	(726)	(2,663)	-	(4,077)	1,575	4,015	5,590
18-022	25,198	-	-	-	24,512	24,512	(758)	(800)	(2,936)	-	(4,494)	1,736	4,425	6,161
18-107	4,299,006	-	-	-	-	-	(129,387)	(136,570)	(500,833)	(315,864)	(1,082,654)	296,244	(57,015)	239,229
18-111	6,463,095	-	-	-	-	-	(194,520)	(205,319)	(752,949)	(277,973)	(1,430,761)	445,371	(50,176)	395,195
18-121	55,534,894	-	-	-	-	-	(1,671,435)	(1,764,226)	(6,469,803)	(5,154,716)	(15,060,180)	3,826,898	(930,454)	2,896,444
18-122	7,663,924	-	-	-	-	-	(230,661)	(243,467)	(892,845)	(374,429)	(1,741,402)	528,119	(67,587)	460,532
18-133	2,493,087	-	-	-	-	-	(75,035)	(79,200)	(290,444)	(492,425)	(937,104)	171,798	(88,885)	82,913
18-137	5,095,503	-	-	-	-	-	(153,359)	(161,873)	(593,625)	(446,917)	(1,355,774)	351,130	(80,671)	270,459
18-143	3,421,703	-	-	-	20,598	20,598	(102,983)	(108,700)	(398,628)	-	(610,311)	235,789	3,718	239,507
18-152	5,683,384	-	-	-	-	-	(171,053)	(180,549)	(662,113)	(421,981)	(1,435,696)	391,641	(76,170)	315,471
18-159	3,224,078	-	-	-	-	-	(97,035)	(102,422)	(375,604)	(289,641)	(864,702)	222,171	(52,282)	169,889
18-178	11,538,139	-	-	-	-	-	(347,264)	(366,542)	(1,344,191)	(1,019,407)	(3,077,404)	795,091	(184,008)	611,083
18-183	2,803,766	-	-	-	-	-	(84,385)	(89,070)	(326,638)	(37,646)	(537,739)	193,207	(6,795)	186,412
18-188	8,651,185	-	-	-	-	-	(260,375)	(274,830)	(1,007,861)	(594,075)	(2,137,141)	596,151	(107,234)	488,917
18-215	5,251,430	-	-	-	-	-	(158,052)	(166,827)	(611,791)	(274,539)	(1,211,209)	361,875	(49,556)	312,319
18-219	3,388,677	-	-	-	-	-	(101,989)	(107,651)	(394,780)	(160,087)	(764,507)	233,513	(28,897)	204,616
18-221	1,018,512	-	-	-	-	-	(30,654)	(32,356)	(118,656)	(48,071)	(229,737)	70,185	(8,677)	61,508
18-224	1,840,214	-	-	-	-	-	(55,385)	(58,460)	(214,385)	(84,950)	(413,180)	126,809	(15,334)	111,475
18-230	6,184,693	-	-	-	-	-	(186,141)	(196,475)	(720,515)	(424,306)	(1,527,437)	426,186	(76,590)	349,596
18-233	4,957,155	-	-	-	-	-	(149,196)	(157,478)	(577,507)	(40,489)	(924,670)	341,597	(7,308)	334,289
18-247	4,778,099	-	-	-	306,530	306,530	(143,807)	(151,790)	(556,648)	-	(852,245)	329,258	55,330	384,588
18-250	2,681,395	-	-	-	-	-	(80,702)	(85,182)	(312,382)	(242,403)	(720,669)	184,774	(43,755)	141,019
18-251	3,987,443	-	-	-	-	-	(120,010)	(126,673)	(464,536)	(371,780)	(1,082,999)	274,774	(67,108)	207,666
18-258	4,428,994	-	-	-	1,132	1,132	(133,300)	(140,700)	(515,977)	-	(789,977)	305,201	204	305,405
18-264	6,544,094	-	-	-	242,609	242,609	(196,958)	(207,892)	(762,386)	-	(1,167,236)	450,952	43,792	494,744
18-271	3,387,765	-	-	-	-	-	(101,962)	(107,622)	(394,674)	(96,229)	(700,487)	233,450	(17,370)	216,080
18-288	5,299,402	-	-	-	-	-	(159,496)	(168,351)	(617,379)	(359,415)	(1,304,641)	365,181	(64,876)	300,305
18-289	6,627,010	-	-	-	344,973	344,973	(199,453)	(210,526)	(772,045)	-	(1,182,024)	456,666	62,269	518,935
18-292	3,717,430	-	-	-	-	-	(111,884)	(118,095)	(433,080)	(96,298)	(759,357)	256,167	(17,382)	238,785
18-317	2,418,080	-	-	-	-	-	(72,777)	(76,817)	(281,706)	(14,576)	(445,876)	166,629	(2,631)	163,998
18-731	1,575,357	-	-	-	-	-	(47,414)	(50,046)	(183,529)	(85,609)	(366,598)	108,558	(15,453)	93,105
18-742	1,306,692	-	-	-	-	-	(39,328)	(41,511)	(152,229)	(21,491)	(254,559)	90,044	(3,879)	86,165
18-801	49,001	-	-	-	-	-	(1,475)	(1,557)	(5,709)	(7,016)	(15,757)	3,377	(1,267)	2,110
18-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-805	76,525	-	-	-	-	-	(2,303)	(2,431)	(8,915)	(12,635)	(26,284)	5,273	(2,281)	2,992

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-807	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-808	1,327,856	-	-	-	117,157	117,157	(39,965)	(42,183)	(154,695)	-	(236,843)	91,502	21,148	112,650
18-809	89,992	-	-	-	15,982	15,982	(2,709)	(2,859)	(10,484)	-	(16,052)	6,201	2,885	9,086
18-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-815	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-817	365,654	-	-	-	-	-	(11,005)	(11,616)	(42,599)	(216,371)	(281,591)	25,197	(39,056)	(13,859)
18-818	90,314	-	-	-	-	-	(2,718)	(2,869)	(10,522)	(10,678)	(26,787)	6,224	(1,927)	4,297
18-819	153,634	-	-	-	32,137	32,137	(4,624)	(4,881)	(17,898)	-	(27,403)	10,587	5,801	16,388
18-820	27,953	-	-	-	-	-	(841)	(888)	(3,257)	(1,039)	(6,025)	1,926	(187)	1,739
18-821	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-822	213,553	-	-	-	-	-	(6,427)	(6,784)	(24,879)	(75,841)	(113,931)	14,716	(13,690)	1,026
18-823	-	-	-	-	-	-	-	-	-	(48,617)	(48,617)	-	(8,776)	(8,776)
18-824	126,752	-	-	-	1,548	1,548	(3,815)	(4,027)	(14,767)	-	(22,609)	8,734	280	9,014
18-826	118,455	-	-	-	-	-	(3,565)	(3,763)	(13,800)	(3,443)	(24,571)	8,163	(622)	7,541
18-827	74,028	-	-	-	10,248	10,248	(2,228)	(2,352)	(8,624)	-	(13,204)	5,101	1,850	6,951
18-828	135,373	-	-	-	24,465	24,465	(4,074)	(4,301)	(15,771)	-	(24,146)	9,328	4,416	13,744
18-830	151,060	-	-	-	15,213	15,213	(4,546)	(4,799)	(17,598)	-	(26,943)	10,410	2,746	13,156
18-831	35,295	-	-	-	-	-	(1,062)	(1,121)	(4,112)	(28,872)	(35,167)	2,432	(5,211)	(2,779)
18-833	67,317	-	-	-	-	-	(2,026)	(2,139)	(7,842)	(29,759)	(41,766)	4,639	(5,372)	(733)
18-834	96,826	-	-	-	-	-	(2,914)	(3,076)	(11,280)	(41,795)	(59,065)	6,672	(7,544)	(872)
18-836	128,949	-	-	-	-	-	(3,881)	(4,096)	(15,023)	(58,896)	(81,896)	8,886	(10,631)	(1,745)
18-838	63,337	-	-	-	-	-	(1,906)	(2,012)	(7,379)	(27,237)	(38,534)	4,365	(4,916)	(551)
18-839	296,096	-	-	-	4,642	4,642	(8,912)	(9,406)	(34,495)	-	(52,813)	20,404	838	21,242
18-840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-841	193,416	-	-	-	5,962	5,962	(5,821)	(6,144)	(22,533)	-	(34,498)	13,328	1,076	14,404
18-842	-	-	-	-	983	983	-	-	-	-	-	-	178	178
18-844	33,773	-	-	-	-	-	(1,016)	(1,073)	(3,935)	(23,077)	(29,101)	2,327	(4,166)	(1,839)
18-845	81,048	-	-	-	-	-	(2,439)	(2,575)	(9,442)	(26,417)	(40,873)	5,585	(4,768)	817
18-846	29,697	-	-	-	-	-	(894)	(943)	(3,460)	(222,599)	(227,896)	2,046	(40,180)	(38,134)
18-847	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-848	68,852	-	-	-	-	-	(2,072)	(2,187)	(8,021)	(9,354)	(21,634)	4,745	(1,689)	3,056
18-849	54,934	-	-	-	-	-	(1,653)	(1,745)	(6,400)	(788)	(10,586)	3,785	(142)	3,643
18-850	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-851	28,290	-	-	-	-	-	(851)	(899)	(3,296)	(13,841)	(18,887)	1,949	(2,498)	(549)
18-852	176,892	-	-	-	-	-	(5,324)	(5,619)	(20,608)	(17,609)	(49,160)	12,190	(3,178)	9,012
18-855	88,968	-	-	-	-	-	(2,678)	(2,826)	(10,365)	(38,677)	(54,546)	6,131	(6,981)	(850)
18-856	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-858	-	-	-	-	-	-	-	-	-	(37,439)	(37,439)	-	(6,758)	(6,758)
18-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-862	137,099	-	-	-	-	-	(4,126)	(4,355)	(15,972)	(1,552)	(26,005)	9,447	(280)	9,167
18-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-865	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-867	447,039	-	-	-	-	-	(13,455)	(14,201)	(52,080)	(1,228)	(80,964)	30,805	(222)	30,583
18-869	100,078	-	-	-	-	-	(3,012)	(3,179)	(11,659)	(6,772)	(24,622)	6,896	(1,222)	5,674

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School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
18-870	218,495	-	-	-	11,916	11,916	(6,576)	(6,941)	(25,455)	-	(38,972)	15,056	2,151	17,207
18-871	82,558	-	-	-	-	-	(2,485)	(2,623)	(9,618)	(989)	(15,715)	5,689	(178)	5,511
18-872	67,431	-	-	-	-	-	(2,029)	(2,142)	(7,856)	(3,737)	(15,764)	4,647	(674)	3,973
18-873	90,995	-	-	-	-	-	(2,739)	(2,891)	(10,601)	(12,274)	(28,505)	6,270	(2,216)	4,054
18-876	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-877	74,259	-	-	-	5,155	5,155	(2,235)	(2,359)	(8,651)	-	(13,245)	5,117	930	6,047
18-878	54,215	-	-	-	-	-	(1,632)	(1,722)	(6,316)	(4,158)	(13,828)	3,736	(750)	2,986
18-879	80,257	-	-	-	15,438	15,438	(2,415)	(2,550)	(9,350)	-	(14,315)	5,530	2,787	8,317
18-880	74,324	-	-	-	27,188	27,188	(2,237)	(2,361)	(8,659)	-	(13,257)	5,122	4,908	10,030
18-881	36,067	-	-	-	4,321	4,321	(1,086)	(1,146)	(4,202)	-	(6,434)	2,485	780	3,265
18-882	36,915	-	-	-	-	-	(1,111)	(1,173)	(4,301)	(36,716)	(43,301)	2,544	(6,628)	(4,084)
18-883	79,992	-	-	-	5,704	5,704	(2,408)	(2,541)	(9,319)	-	(14,268)	5,512	1,030	6,542
18-884	147,990	-	-	-	62,492	62,492	(4,454)	(4,701)	(17,241)	-	(26,396)	10,198	11,280	21,478
18-888	32,335	-	-	-	31,453	31,453	(973)	(1,027)	(3,767)	-	(5,767)	2,228	5,678	7,906
18-889	158,646	-	-	-	-	-	(4,775)	(5,040)	(18,482)	(2,971)	(31,268)	10,932	(536)	10,396
18-891	199,631	-	-	-	-	-	(6,008)	(6,342)	(23,257)	(13,138)	(48,745)	13,757	(2,372)	11,385
18-893	72,015	-	-	-	-	-	(2,167)	(2,288)	(8,390)	(6,486)	(19,331)	4,963	(1,171)	3,792
18-894	73,943	-	-	-	-	-	(2,225)	(2,349)	(8,614)	(5,349)	(18,537)	5,095	(965)	4,130
18-895	136,590	-	-	-	50,836	50,836	(4,111)	(4,339)	(15,913)	-	(24,363)	9,412	9,176	18,588
18-897	127,488	-	-	-	40,334	40,334	(3,837)	(4,050)	(14,852)	-	(22,739)	8,785	7,280	16,065
18-899	255,003	-	-	-	36,334	36,334	(7,675)	(8,101)	(29,708)	-	(45,484)	17,572	6,559	24,131
18-900	89,777	-	-	-	-	-	(2,702)	(2,852)	(10,459)	(3,297)	(19,310)	6,186	(595)	5,591
18-910	1,234,295	-	-	-	-	-	(37,149)	(39,211)	(143,795)	(30,988)	(251,143)	85,055	(5,594)	79,461
18-930	58,522	-	-	-	-	-	(1,761)	(1,859)	(6,818)	(35,426)	(45,864)	4,033	(6,395)	(2,362)
18-931	42,769	-	-	-	-	-	(1,287)	(1,359)	(4,983)	(1,596)	(9,225)	2,947	(288)	2,659
18-935	71,998	-	-	-	-	-	(2,167)	(2,287)	(8,388)	(2,116)	(14,958)	4,961	(382)	4,579
18-946	86,589	-	-	-	7,453	7,453	(2,606)	(2,751)	(10,088)	-	(15,445)	5,967	1,345	7,312
18-947	171,328	-	-	-	71,899	71,899	(5,156)	(5,443)	(19,960)	-	(30,559)	11,806	12,978	24,784
18-948	126,754	-	-	-	-	-	(3,815)	(4,027)	(14,767)	(43,320)	(65,929)	8,735	(7,819)	916
18-950	-	-	-	-	-	-	-	-	-	(78,236)	(78,236)	-	(14,122)	(14,122)
18-951	103,517	-	-	-	7,866	7,866	(3,116)	(3,289)	(12,060)	-	(18,465)	7,133	1,420	8,553
18-952	65,603	-	-	-	-	-	(1,974)	(2,084)	(7,643)	(343,104)	(354,805)	4,521	(61,932)	(57,411)
18-953	35,412	-	-	-	-	-	(1,066)	(1,125)	(4,126)	(6,841)	(13,158)	2,440	(1,235)	1,205
18-954	95,498	-	-	-	329	329	(2,874)	(3,034)	(11,125)	-	(17,033)	6,581	59	6,640
18-955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-956	125,645	-	-	-	-	-	(3,782)	(3,991)	(14,638)	(100,494)	(122,905)	8,658	(18,140)	(9,482)
18-957	140,910	-	-	-	-	-	(4,241)	(4,476)	(16,416)	(4,692)	(29,825)	9,710	(847)	8,863
18-958	118,548	-	-	-	21,572	21,572	(3,568)	(3,766)	(13,811)	-	(21,145)	8,169	3,894	12,063
19-001	291,605	-	-	-	36,276	36,276	(8,776)	(9,264)	(33,972)	-	(52,012)	20,094	6,548	26,642
19-003	726,396	-	-	-	38,057	38,057	(21,862)	(23,076)	(84,625)	-	(129,563)	50,056	6,869	56,925
19-028	856,533	-	-	-	27,930	27,930	(25,779)	(27,210)	(99,786)	-	(152,775)	59,024	5,042	64,066
19-045	681,008	-	-	-	39,289	39,289	(20,496)	(21,634)	(79,337)	-	(121,467)	46,928	7,092	54,020
19-046	700,204	-	-	-	25,894	25,894	(21,074)	(22,244)	(81,574)	-	(124,892)	48,251	4,674	52,925
19-047	551,311	-	-	-	-	-	(16,593)	(17,514)	(64,228)	(17,419)	(115,754)	37,991	(3,144)	34,847
19-146	1,963,370	-	-	-	65,349	65,349	(59,092)	(62,372)	(228,732)	-	(350,196)	135,295	11,796	147,091
19-372	1,211,474	-	-	-	75,037	75,037	(36,462)	(38,486)	(141,136)	-	(216,084)	83,482	13,545	97,027
20-005	629,041	-	-	-	-	-	(18,932)	(19,983)	(73,283)	(37,642)	(149,840)	43,347	(6,795)	36,552

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
20-013	813,521	-	-	-	-	-	(24,485)	(25,844)	(94,775)	(3,230)	(148,334)	56,060	(583)	55,477
20-014	831,281	-	-	-	33,048	33,048	(25,019)	(26,408)	(96,844)	-	(148,271)	57,283	5,965	63,248
20-129	2,083,665	-	-	-	-	-	(62,712)	(66,194)	(242,746)	(54,752)	(426,404)	143,585	(9,883)	133,702
20-381	754,589	-	-	-	13,999	13,999	(22,711)	(23,972)	(87,910)	-	(134,593)	51,999	2,527	54,526
21-014	3,518,533	-	-	-	99,233	99,233	(105,897)	(111,776)	(409,908)	-	(627,581)	242,461	17,912	260,373
21-016	19,172,274	-	-	-	1,034,664	1,034,664	(577,029)	(609,062)	(2,233,566)	-	(3,419,657)	1,321,157	186,762	1,507,919
21-018	1,812,813	-	-	-	92,112	92,112	(54,560)	(57,589)	(211,192)	-	(323,341)	124,921	16,627	141,548
21-130	5,174,686	-	-	-	-	-	(155,743)	(164,389)	(602,850)	(15,493)	(938,475)	356,587	(2,797)	353,790
21-756	1,355,897	-	-	-	52,315	52,315	(40,808)	(43,074)	(157,962)	-	(241,844)	93,435	9,443	102,878
22-001	1,885,916	-	-	-	-	-	(56,760)	(59,912)	(219,709)	(73,083)	(409,464)	129,958	(13,192)	116,766
22-006	81,587	-	-	-	10,714	10,714	(2,456)	(2,592)	(9,505)	-	(14,553)	5,622	1,934	7,556
22-007	1,339,267	-	-	-	63,224	63,224	(40,308)	(42,546)	(156,024)	-	(238,878)	92,289	11,412	103,701
22-010	1,963,249	-	-	-	24,607	24,607	(59,088)	(62,368)	(228,718)	-	(350,174)	135,287	4,442	139,729
22-011	1,824,129	-	-	-	88,128	88,128	(54,901)	(57,949)	(212,511)	-	(325,361)	125,700	15,907	141,607
22-012	1,463,632	-	-	-	-	-	(44,051)	(46,496)	(170,513)	(9,275)	(270,335)	100,859	(1,674)	99,185
22-187	3,788,807	-	-	-	-	-	(114,032)	(120,362)	(441,395)	(127,520)	(803,309)	261,086	(23,018)	238,068
22-259	1,162,846	-	-	-	-	-	(34,998)	(36,941)	(135,471)	(77,668)	(285,078)	80,131	(14,019)	66,112
22-708	1,780,021	-	-	-	208,857	208,857	(53,573)	(56,547)	(207,372)	-	(317,492)	122,661	37,700	160,361
22-800	234,968	-	-	-	-	-	(7,072)	(7,464)	(27,374)	(294,548)	(336,458)	16,192	(53,167)	(36,975)
23-001	1,385,741	-	-	-	22,601	22,601	(41,707)	(44,022)	(161,439)	-	(247,168)	95,491	4,080	99,571
23-003	892,721	-	-	-	17,103	17,103	(26,868)	(28,360)	(104,002)	-	(159,230)	61,517	3,087	64,604
23-009	8,642,776	-	-	-	-	-	(260,122)	(274,563)	(1,006,882)	(494,912)	(2,036,479)	595,572	(89,334)	506,238
23-010	1,677,867	-	-	-	113,372	113,372	(50,499)	(53,302)	(195,471)	-	(299,272)	115,621	20,464	136,085
23-013	505,302	-	-	-	-	-	(15,208)	(16,052)	(58,868)	(26,976)	(117,104)	34,820	(4,869)	29,951
23-014	1,645,704	-	-	-	67,299	67,299	(49,531)	(52,281)	(191,724)	-	(293,536)	113,405	12,148	125,553
23-015	1,345,787	-	-	-	31,032	31,032	(40,504)	(42,753)	(156,784)	-	(240,041)	92,738	5,602	98,340
23-016	1,268,079	-	-	-	38,988	38,988	(38,165)	(40,284)	(147,731)	-	(226,180)	87,383	7,038	94,421
23-153	5,457,324	-	-	-	77,476	77,476	(164,249)	(173,368)	(635,777)	-	(973,394)	376,063	13,985	390,048
24-013	2,719,332	-	-	-	-	-	(81,844)	(86,387)	(316,802)	(27,592)	(512,625)	187,389	(4,980)	182,409
24-204	1,737,481	-	-	-	-	-	(52,293)	(55,196)	(202,416)	(68,745)	(378,650)	119,729	(12,409)	107,320
25-001	2,848,699	-	-	-	32,663	32,663	(85,737)	(90,497)	(331,873)	-	(508,107)	196,303	5,896	202,199
25-004	3,614,803	-	-	-	-	-	(108,795)	(114,835)	(421,124)	(36,435)	(681,189)	249,095	(6,577)	242,518
25-007	2,103,752	-	-	-	121,539	121,539	(63,317)	(66,832)	(245,087)	-	(375,236)	144,969	21,939	166,908
25-010	5,000,622	-	-	-	32,550	32,550	(150,504)	(158,859)	(582,571)	-	(891,934)	344,592	5,875	350,467
25-016	4,966,184	-	-	-	236,561	236,561	(149,467)	(157,765)	(578,559)	-	(885,791)	342,219	42,700	384,919
25-028	68,328	-	-	-	27,869	27,869	(2,056)	(2,171)	(7,960)	-	(12,187)	4,708	5,031	9,739
25-029	71,929	-	-	-	24,391	24,391	(2,165)	(2,285)	(8,380)	-	(12,830)	4,957	4,403	9,360
25-030	55,591	-	-	-	7,221	7,221	(1,673)	(1,766)	(6,476)	-	(9,915)	3,831	1,303	5,134
25-033	-	-	-	-	-	-	-	-	-	(69,999)	(69,999)	-	(12,635)	(12,635)
25-034	76,252	-	-	-	20,838	20,838	(2,295)	(2,422)	(8,883)	-	(13,600)	5,255	3,761	9,016
25-035	70,724	-	-	-	21,694	21,694	(2,129)	(2,247)	(8,239)	-	(12,615)	4,874	3,916	8,790
25-037	50,797	-	-	-	-	-	(1,529)	(1,614)	(5,918)	(4,906)	(13,967)	3,500	(885)	2,615
25-038	45,026	-	-	-	-	-	(1,355)	(1,430)	(5,246)	(5,788)	(13,819)	3,103	(1,045)	2,058
25-039	50,057	-	-	-	48,692	48,692	(1,507)	(1,590)	(5,832)	-	(8,929)	3,449	8,789	12,238
25-040	43,832	-	-	-	42,638	42,638	(1,319)	(1,392)	(5,106)	-	(7,817)	3,020	7,696	10,716
25-041	142,648	-	-	-	138,759	138,759	(4,293)	(4,532)	(16,618)	-	(25,443)	9,830	25,047	34,877
25-042	57,094	-	-	-	55,537	55,537	(1,718)	(1,814)	(6,651)	-	(10,183)	3,934	10,025	13,959

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-043	21,121	-	-	-	20,545	20,545	(636)	(671)	(2,461)	-	(3,768)	1,455	3,708	5,163
25-044	95,087	-	-	-	92,494	92,494	(2,862)	(3,021)	(11,078)	-	(16,961)	6,552	16,696	23,248
25-112	2,357,234	-	-	-	105,460	105,460	(70,946)	(74,884)	(274,617)	-	(420,447)	162,436	19,036	181,472
25-123	68,866,805	-	-	-	-	-	(2,072,686)	(2,187,752)	(8,022,968)	(3,278,743)	(15,562,149)	4,745,597	(591,831)	4,153,766
25-124	17,055,078	-	-	-	809,278	809,278	(513,307)	(541,804)	(1,986,913)	-	(3,042,024)	1,175,262	146,079	1,321,341
25-145	1,550,469	-	-	-	2,610	2,610	(46,665)	(49,255)	(180,629)	-	(276,549)	106,843	471	107,314
25-216	6,273,936	-	-	-	-	-	(188,827)	(199,310)	(730,912)	(295,483)	(1,414,532)	432,336	(53,336)	379,000
25-241	2,722,487	-	-	-	-	-	(81,939)	(86,488)	(317,169)	(246,274)	(731,870)	187,606	(44,454)	143,152
25-255	19,492,277	-	-	-	-	-	(586,660)	(619,228)	(2,270,846)	(587,761)	(4,064,495)	1,343,209	(106,094)	1,237,115
25-263	12,253,297	-	-	-	721,745	721,745	(368,788)	(389,261)	(1,427,506)	-	(2,185,555)	844,372	130,279	974,651
25-275	10,860,413	-	-	-	42,927	42,927	(326,866)	(345,012)	(1,265,236)	-	(1,937,114)	748,389	7,748	756,137
25-282	14,239,189	-	-	-	635,134	635,134	(428,557)	(452,349)	(1,658,862)	-	(2,539,768)	981,220	114,645	1,095,865
25-293	4,732,662	-	-	-	-	-	(142,439)	(150,347)	(551,354)	(268,704)	(1,112,844)	326,127	(48,503)	277,624
25-295	5,883,903	-	-	-	132,606	132,606	(177,088)	(186,919)	(685,473)	-	(1,049,480)	405,459	23,936	429,395
25-707	1,789,720	-	-	-	-	-	(53,865)	(56,856)	(208,502)	(60,290)	(379,513)	123,329	(10,883)	112,446
25-720	22,977,611	-	-	-	337,128	337,128	(691,558)	(729,950)	(2,676,887)	-	(4,098,395)	1,583,382	60,854	1,644,236
25-800	91,556	-	-	-	3,093	3,093	(2,756)	(2,909)	(10,666)	-	(16,331)	6,309	558	6,867
25-801	146,327	-	-	-	-	-	(4,404)	(4,648)	(17,047)	(795)	(26,894)	10,083	(144)	9,939
25-802	-	-	-	-	-	-	-	-	-	(146,806)	(146,806)	-	(26,499)	(26,499)
25-803	1,612,612	-	-	-	214,500	214,500	(48,535)	(51,229)	(187,869)	-	(287,633)	111,125	38,719	149,844
25-804	73,375	-	-	-	-	-	(2,208)	(2,331)	(8,548)	(4,948)	(18,035)	5,056	(893)	4,163
25-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-806	84,239	-	-	-	-	-	(2,535)	(2,676)	(9,814)	(21,792)	(36,817)	5,805	(3,934)	1,871
25-807	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-808	404,558	-	-	-	34,020	34,020	(12,176)	(12,852)	(47,131)	-	(72,159)	27,878	6,141	34,019
25-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-810	273,380	-	-	-	-	-	(8,228)	(8,685)	(31,849)	(6,689)	(55,451)	18,839	(1,207)	17,632
25-811	262,900	-	-	-	-	-	(7,913)	(8,352)	(30,628)	(3,204)	(50,097)	18,116	(578)	17,538
25-812	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-813	269,941	-	-	-	4,562	4,562	(8,124)	(8,575)	(31,448)	-	(48,147)	18,602	824	19,426
25-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-815	65,198	-	-	-	-	-	(1,962)	(2,071)	(7,596)	(140)	(11,769)	4,493	(25)	4,468
25-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-817	441,778	-	-	-	43,381	43,381	(13,296)	(14,034)	(51,467)	-	(78,797)	30,443	7,830	38,273
25-818	51,798	-	-	-	3,017	3,017	(1,559)	(1,646)	(6,034)	-	(9,239)	3,569	545	4,114
25-820	336,999	-	-	-	-	-	(10,143)	(10,706)	(39,260)	(28,814)	(88,923)	23,223	(5,201)	18,022
25-821	73,209	-	-	-	3,615	3,615	(2,203)	(2,326)	(8,529)	-	(13,058)	5,045	653	5,698
25-823	33,402	-	-	-	-	-	(1,005)	(1,061)	(3,891)	(763)	(6,720)	2,302	(138)	2,164
25-824	200,780	-	-	-	33,077	33,077	(6,043)	(6,378)	(23,391)	-	(35,812)	13,836	5,970	19,806
25-825	91,151	-	-	-	21,814	21,814	(2,743)	(2,896)	(10,619)	-	(16,258)	6,281	3,938	10,219
25-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-829	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-830	69,846	-	-	-	-	-	(2,102)	(2,219)	(8,137)	(40,200)	(52,658)	4,813	(7,256)	(2,443)
25-831	46,302	-	-	-	6,442	6,442	(1,394)	(1,471)	(5,394)	-	(8,259)	3,191	1,163	4,354
25-832	29,080	-	-	-	-	-	(875)	(924)	(3,388)	(1,560)	(6,747)	2,004	(282)	1,722
25-833	75,851	-	-	-	12,079	12,079	(2,283)	(2,410)	(8,837)	-	(13,530)	5,227	2,180	7,407
25-834	56,111	-	-	-	-	-	(1,689)	(1,783)	(6,537)	(11,577)	(21,586)	3,867	(2,090)	1,777

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
25-836	102,237	-	-	-	19,465	19,465	(3,077)	(3,248)	(11,911)	-	(18,236)	7,045	3,514	10,559
25-838	301,606	-	-	-	-	-	(9,077)	(9,581)	(35,137)	(13,963)	(67,758)	20,784	(2,520)	18,264
25-840	482,476	-	-	-	-	-	(14,521)	(15,327)	(56,208)	(28,332)	(114,388)	33,247	(5,114)	28,133
25-841	264,757	-	-	-	22,101	22,101	(7,968)	(8,411)	(30,844)	-	(47,223)	18,244	3,989	22,233
25-842	23,631	-	-	-	-	-	(711)	(751)	(2,753)	(1,717)	(5,932)	1,628	(310)	1,318
25-843	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-844	125,556	-	-	-	44,043	44,043	(3,779)	(3,989)	(14,627)	-	(22,395)	8,652	7,950	16,602
25-846	293,343	-	-	-	10,041	10,041	(8,829)	(9,319)	(34,174)	-	(52,322)	20,214	1,812	22,026
25-847	89,387	-	-	-	743	743	(2,690)	(2,840)	(10,414)	-	(15,944)	6,160	134	6,294
25-849	108,331	-	-	-	-	-	(3,260)	(3,441)	(12,621)	(16,462)	(35,784)	7,465	(2,972)	4,493
25-853	416,616	-	-	-	-	-	(12,539)	(13,235)	(48,536)	(71,344)	(145,654)	28,709	(12,878)	15,831
25-855	605,310	-	-	-	78,909	78,909	(18,218)	(19,229)	(70,519)	-	(107,966)	41,712	14,244	55,956
25-859	-	-	-	-	-	-	-	-	-	(9,849)	(9,849)	-	(1,778)	(1,778)
25-860	228,484	-	-	-	-	-	(6,877)	(7,258)	(26,618)	(21,123)	(61,876)	15,745	(3,813)	11,932
25-864	255,817	-	-	-	28,972	28,972	(7,699)	(8,127)	(29,803)	-	(45,629)	17,628	5,230	22,858
25-866	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-867	110,589	-	-	-	19,414	19,414	(3,328)	(3,513)	(12,884)	-	(19,725)	7,621	3,504	11,125
25-868	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-870	134,966	-	-	-	-	-	(4,062)	(4,288)	(15,723)	(33,959)	(58,032)	9,300	(6,130)	3,170
25-871	166,793	-	-	-	99,471	99,471	(5,020)	(5,299)	(19,431)	-	(29,750)	11,494	17,955	29,449
25-873	10,905	-	-	-	-	-	(328)	(346)	(1,270)	(43,523)	(45,467)	751	(7,856)	(7,105)
25-874	26,233	-	-	-	-	-	(790)	(833)	(3,056)	(2,411)	(7,090)	1,808	(435)	1,373
25-876	121,413	-	-	-	28,500	28,500	(3,654)	(3,857)	(14,145)	-	(21,656)	8,367	5,144	13,511
25-879	194,805	-	-	-	13,598	13,598	(5,863)	(6,189)	(22,695)	-	(34,747)	13,424	2,454	15,878
25-880	118,487	-	-	-	-	-	(3,566)	(3,764)	(13,804)	(6,008)	(27,142)	8,165	(1,084)	7,081
25-881	289,035	-	-	-	29,782	29,782	(8,699)	(9,182)	(33,673)	-	(51,554)	19,917	5,376	25,293
25-882	182,778	-	-	-	-	-	(5,501)	(5,806)	(21,294)	(7,984)	(40,585)	12,595	(1,441)	11,154
25-883	203,782	-	-	-	30,744	30,744	(6,133)	(6,474)	(23,741)	-	(36,348)	14,043	5,549	19,592
25-886	61,880	-	-	-	-	-	(1,862)	(1,966)	(7,209)	(9,661)	(20,698)	4,264	(1,744)	2,520
25-887	224,341	-	-	-	30,574	30,574	(6,752)	(7,127)	(26,136)	-	(40,015)	15,459	5,519	20,978
25-888	83,264	-	-	-	20,697	20,697	(2,506)	(2,645)	(9,700)	-	(14,851)	5,738	3,736	9,474
25-889	114,938	-	-	-	-	-	(3,459)	(3,651)	(13,390)	(62,021)	(82,521)	7,920	(11,195)	(3,275)
25-890	89,549	-	-	-	-	-	(2,695)	(2,845)	(10,432)	(3,944)	(19,916)	6,171	(712)	5,459
25-891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-892	111,291	-	-	-	18,188	18,188	(3,350)	(3,535)	(12,965)	-	(19,850)	7,669	3,283	10,952
25-894	58,977	-	-	-	4,507	4,507	(1,775)	(1,874)	(6,871)	-	(10,520)	4,064	814	4,878
25-895	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-896	37,799	-	-	-	-	-	(1,138)	(1,201)	(4,404)	(4,117)	(10,860)	2,605	(743)	1,862
25-898	320,689	-	-	-	-	-	(9,652)	(10,188)	(37,360)	(213,364)	(270,564)	22,099	(38,513)	(16,414)
25-912	17,515,731	-	-	-	-	-	(527,171)	(556,438)	(2,040,579)	(411,212)	(3,535,400)	1,207,005	(74,226)	1,132,779
25-914	3,164,378	-	-	-	656,174	656,174	(95,238)	(100,526)	(368,649)	-	(564,413)	218,057	118,443	336,500
25-930	147,370	-	-	-	15,279	15,279	(4,435)	(4,682)	(17,169)	-	(26,286)	10,155	2,758	12,913
25-933	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-935	33,048	-	-	-	-	-	(995)	(1,050)	(3,850)	(145,584)	(151,479)	2,277	(26,279)	(24,002)
25-936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-937	56,488	-	-	-	9,221	9,221	(1,700)	(1,795)	(6,581)	-	(10,076)	3,893	1,665	5,558

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
25-938	-	-	-	-	-	-	-	-	-	(1,870)	(1,870)	-	(338)	(338)
25-939	199,639	-	-	-	42,035	42,035	(6,009)	(6,342)	(23,258)	-	(35,609)	13,757	7,587	21,344
25-940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-943	118,941	-	-	-	-	-	(3,580)	(3,779)	(13,857)	(2,884)	(24,100)	8,196	(521)	7,675
25-945	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-948	121,129	-	-	-	23,757	23,757	(3,646)	(3,848)	(14,112)	-	(21,606)	8,347	4,288	12,635
25-950	109,685	-	-	-	25,720	25,720	(3,301)	(3,484)	(12,778)	-	(19,563)	7,558	4,643	12,201
25-953	167,974	-	-	-	-	-	(5,056)	(5,336)	(19,569)	(37,918)	(67,879)	11,575	(6,844)	4,731
26-001	2,312,633	-	-	-	-	-	(69,603)	(73,467)	(269,421)	(152,336)	(564,827)	159,363	(27,497)	131,866
26-002	974,948	-	-	-	55,146	55,146	(29,343)	(30,972)	(113,581)	-	(173,896)	67,183	9,954	77,137
26-010	370,108	-	-	-	-	-	(11,139)	(11,758)	(43,117)	(5,071)	(71,085)	25,504	(915)	24,589
26-013	500,353	-	-	-	10,022	10,022	(15,059)	(15,895)	(58,291)	-	(89,245)	34,479	1,809	36,288
26-017	1,126,122	-	-	-	59,891	59,891	(33,893)	(35,775)	(131,193)	-	(200,861)	77,601	10,811	88,412
26-019	1,044,202	-	-	-	-	-	(31,427)	(33,172)	(121,649)	(56,517)	(242,765)	71,956	(10,202)	61,754
26-020	1,073,067	-	-	-	8,989	8,989	(32,296)	(34,089)	(125,012)	-	(191,397)	73,945	1,623	75,568
26-374	1,318,053	-	-	-	-	-	(39,669)	(41,872)	(153,553)	(5,043)	(240,137)	90,827	(910)	89,917
26-876	352,736	-	-	-	-	-	(10,616)	(11,206)	(41,094)	(22,578)	(85,494)	24,307	(4,076)	20,231
27-001	269,867	-	-	-	-	-	(8,122)	(8,573)	(31,439)	(319,306)	(367,440)	18,596	(57,637)	(39,041)
27-019	2,106,993	-	-	-	172,381	172,381	(63,414)	(66,935)	(245,464)	-	(375,813)	145,192	31,116	176,308
27-142	1,440,232	-	-	-	-	-	(43,347)	(45,753)	(167,787)	(9,582)	(266,469)	99,246	(1,730)	97,516
27-762	810,634	-	-	-	94,389	94,389	(24,398)	(25,752)	(94,439)	-	(144,589)	55,861	17,038	72,899
28-001	-	-	-	-	-	-	-	-	-	(704,102)	(704,102)	-	(127,094)	(127,094)
28-005	2,630,102	-	-	-	149,432	149,432	(79,158)	(83,553)	(306,406)	-	(469,117)	181,240	26,973	208,213
28-006	2,319,963	-	-	-	328,767	328,767	(69,824)	(73,700)	(270,275)	-	(413,799)	159,868	59,344	219,212
28-014	-	-	-	-	-	-	-	-	-	(488,596)	(488,596)	-	(88,194)	(88,194)
28-019	3,463,684	-	-	-	73,336	73,336	(104,247)	(110,034)	(403,518)	-	(617,799)	238,682	13,238	251,920
28-020	1,108,786	-	-	-	49,455	49,455	(33,371)	(35,224)	(129,173)	-	(197,768)	76,406	8,927	85,333
28-023	1,264,786	-	-	-	67,700	67,700	(38,066)	(40,180)	(147,347)	-	(225,593)	87,156	12,220	99,376
29-001	1,039,588	-	-	-	-	-	(31,289)	(33,025)	(121,112)	(8,652)	(194,078)	71,638	(1,562)	70,076
29-004	687,954	-	-	-	33,171	33,171	(20,705)	(21,855)	(80,146)	-	(122,706)	47,407	5,988	53,395
29-011	1,982,351	-	-	-	-	-	(59,663)	(62,975)	(230,943)	(10,183)	(363,764)	136,603	(1,838)	134,765
29-013	1,319,745	-	-	-	45,157	45,157	(39,720)	(41,925)	(153,750)	-	(235,395)	90,943	8,151	99,094
29-209	3,848,738	-	-	-	-	-	(115,836)	(122,266)	(448,377)	(46,444)	(732,923)	265,216	(8,383)	256,833
29-223	4,225,967	-	-	-	193,936	193,936	(127,189)	(134,250)	(492,324)	-	(753,763)	291,211	35,006	326,217
29-401	725,215	-	-	-	-	-	(21,827)	(23,039)	(84,487)	(9,369)	(138,722)	49,974	(1,691)	48,283
29-406	8,008,230	-	-	-	284,377	284,377	(241,024)	(254,404)	(932,957)	-	(1,428,385)	551,845	51,332	603,177
29-706	853,172	-	-	-	71,586	71,586	(25,678)	(27,103)	(99,394)	-	(152,175)	58,792	12,922	71,714
29-800	124,825	-	-	-	102,069	102,069	(3,757)	(3,965)	(14,542)	-	(22,264)	8,602	18,424	27,026
29-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29-899	84,288	-	-	-	-	-	(2,537)	(2,678)	(9,820)	(16,889)	(31,924)	5,808	(3,048)	2,760
29-909	1,156,415	-	-	-	145,782	145,782	(34,805)	(36,737)	(134,722)	-	(206,264)	79,688	26,314	106,002
30-001	906,465	-	-	-	-	-	(27,282)	(28,796)	(105,603)	(77,504)	(239,185)	62,464	(13,990)	48,474
30-027	1,425,175	-	-	-	69,746	69,746	(42,894)	(45,275)	(166,033)	-	(254,202)	98,209	12,590	110,799
30-028	1,247,531	-	-	-	78,635	78,635	(37,547)	(39,631)	(145,337)	-	(222,515)	85,967	14,194	100,161
30-115	1,353,043	-	-	-	-	-	(40,723)	(42,983)	(157,629)	(117,323)	(358,658)	93,238	(21,178)	72,060
31-001	7,445,067	-	-	-	171,416	171,416	(224,074)	(236,514)	(867,349)	-	(1,327,937)	513,038	30,941	543,979
31-004	74,840	-	-	-	-	-	(2,252)	(2,378)	(8,719)	(3,931)	(17,280)	5,157	(710)	4,447

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
31-009	104,751	-	-	-	119	119	(3,153)	(3,328)	(12,203)	-	(18,684)	7,218	22	7,240
31-013	169,782	-	-	-	58,864	58,864	(5,110)	(5,394)	(19,780)	-	(30,284)	11,700	10,625	22,325
31-015	1,282,202	-	-	-	-	-	(38,590)	(40,733)	(149,376)	(52,194)	(280,893)	88,356	(9,421)	78,935
31-044	2,116,003	-	-	-	-	-	(63,685)	(67,221)	(246,514)	(53,946)	(431,366)	145,813	(9,738)	136,075
31-046	6,475,585	-	-	-	302,342	302,342	(194,896)	(205,716)	(754,404)	-	(1,155,016)	446,231	54,574	500,805
31-047	2,496,249	-	-	-	26,700	26,700	(75,130)	(79,301)	(290,813)	-	(445,244)	172,016	4,820	176,836
31-048	6,287,110	-	-	-	312,045	312,045	(189,223)	(199,728)	(732,447)	-	(1,121,398)	433,243	56,326	489,569
31-049	8,453,965	-	-	-	-	-	(254,439)	(268,565)	(984,885)	(67,462)	(1,575,351)	582,561	(12,177)	570,384
31-051	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-052	201,677	-	-	-	-	-	(6,070)	(6,407)	(23,495)	(6,228)	(42,200)	13,898	(1,124)	12,774
31-053	17,204	-	-	-	-	-	(518)	(547)	(2,004)	(358)	(3,427)	1,185	(65)	1,120
31-054	70,951	-	-	-	46,482	46,482	(2,135)	(2,254)	(8,266)	-	(12,655)	4,889	8,390	13,279
31-055	26,337	-	-	-	25,617	25,617	(793)	(837)	(3,068)	-	(4,698)	1,815	4,624	6,439
31-119	50,842,411	-	-	-	88,355	88,355	(1,530,206)	(1,615,156)	(5,923,130)	-	(9,068,492)	3,503,540	15,948	3,519,488
31-155	309,583	-	-	-	-	-	(9,318)	(9,835)	(36,066)	(36,755)	(91,974)	21,333	(6,634)	14,699
31-175	2,370,877	-	-	-	2,901	2,901	(71,356)	(75,318)	(276,207)	-	(422,881)	163,377	524	163,901
31-182	919,096	-	-	-	-	-	(27,662)	(29,198)	(107,075)	(69,865)	(233,800)	63,335	(12,611)	50,724
31-184	955,188	-	-	-	4,921	4,921	(28,748)	(30,344)	(111,279)	-	(170,371)	65,822	888	66,710
31-212	1,165,711	-	-	-	-	-	(35,084)	(37,032)	(135,805)	(74,890)	(282,811)	80,329	(13,518)	66,811
31-218	1,575,487	-	-	-	43,331	43,331	(47,417)	(50,050)	(183,544)	-	(281,011)	108,567	7,821	116,388
31-220	1,780,982	-	-	-	-	-	(53,602)	(56,578)	(207,484)	(64,750)	(382,414)	122,727	(11,688)	111,039
31-231	3,510,794	-	-	-	129,644	129,644	(105,664)	(111,530)	(409,007)	-	(626,201)	241,928	23,402	265,330
31-248	1,580,879	-	-	-	2,552	2,552	(47,580)	(50,221)	(184,172)	-	(281,973)	108,938	461	109,399
31-252	4,244,164	-	-	-	-	-	(127,737)	(134,828)	(494,444)	(191,925)	(948,934)	292,464	(34,643)	257,821
31-253	7,491,252	-	-	-	86,523	86,523	(225,464)	(237,981)	(872,729)	-	(1,336,174)	516,221	15,618	531,839
31-256	6,342,150	-	-	-	282,346	282,346	(190,880)	(201,477)	(738,859)	-	(1,131,216)	437,036	50,965	488,001
31-261	4,422,737	-	-	-	-	-	(133,111)	(140,501)	(515,248)	(247,440)	(1,036,300)	304,770	(44,664)	260,106
31-268	1,765,512	-	-	-	72,756	72,756	(53,137)	(56,087)	(205,682)	-	(314,906)	121,661	13,133	134,794
31-310	2,730,102	-	-	-	-	-	(82,168)	(86,730)	(318,056)	(17,671)	(504,625)	188,131	(3,190)	184,941
31-733	5,291,680	-	-	-	-	-	(159,264)	(168,105)	(616,480)	(899,125)	(1,842,974)	364,649	(162,297)	202,352
31-736	3,780,675	-	-	-	-	-	(113,787)	(120,104)	(440,448)	(260,015)	(934,354)	260,526	(46,934)	213,592
31-800	306,186	-	-	-	-	-	(9,215)	(9,727)	(35,671)	(58,381)	(112,994)	21,099	(10,538)	10,561
31-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-804	-	-	-	-	-	-	-	-	-	(1,922)	(1,922)	-	(347)	(347)
31-807	482,491	-	-	-	103,677	103,677	(14,522)	(15,328)	(56,210)	-	(86,060)	33,248	18,714	51,962
31-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-810	108,422	-	-	-	-	-	(3,263)	(3,444)	(12,631)	(20,809)	(40,147)	7,471	(3,756)	3,715
31-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-818	8,819	-	-	-	-	-	(265)	(280)	(1,027)	(114,970)	(116,542)	608	(20,753)	(20,145)
31-823	26,680	-	-	-	6,911	6,911	(803)	(848)	(3,108)	-	(4,759)	1,838	1,247	3,085
31-824	42,697	-	-	-	-	-	(1,285)	(1,356)	(4,974)	(25,487)	(33,102)	2,942	(4,600)	(1,658)
31-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-838	660,780	-	-	-	-	-	(19,888)	(20,992)	(76,981)	(90,055)	(207,916)	45,534	(16,255)	29,279
31-841	84,224	-	-	-	2,732	2,732	(2,535)	(2,676)	(9,812)	-	(15,023)	5,804	493	6,297
31-845	510,004	-	-	-	18,143	18,143	(15,350)	(16,202)	(59,415)	-	(90,967)	35,144	3,275	38,419
31-846	143,403	-	-	-	-	-	(4,316)	(4,556)	(16,706)	(9,632)	(35,210)	9,882	(1,739)	8,143
31-848	165,158	-	-	-	21,991	21,991	(4,971)	(5,247)	(19,241)	-	(29,459)	11,381	3,970	15,351

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
31-849	27,751	-	-	-	-	-	(835)	(882)	(3,233)	(6,816)	(11,766)	1,912	(1,230)	682
31-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-856	2,752	-	-	-	-	-	(83)	(87)	(321)	(67,615)	(68,106)	190	(12,205)	(12,015)
31-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-860	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-868	178,722	-	-	-	32,405	32,405	(5,379)	(5,678)	(20,821)	-	(31,878)	12,316	5,849	18,165
31-872	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-873	1,401,784	-	-	-	83,075	83,075	(42,190)	(44,532)	(163,308)	-	(250,030)	96,597	14,995	111,592
31-877	225,166	-	-	-	-	-	(6,777)	(7,153)	(26,232)	(68,215)	(108,377)	15,516	(12,313)	3,203
31-878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-879	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-883	106,744	-	-	-	-	-	(3,213)	(3,391)	(12,436)	(29,155)	(48,195)	7,356	(5,263)	2,093
31-896	104,821	-	-	-	65,753	65,753	(3,155)	(3,330)	(12,212)	-	(18,697)	7,223	11,869	19,092
31-900	512,606	-	-	-	74,003	74,003	(15,428)	(16,284)	(59,718)	-	(91,430)	35,324	13,358	48,682
32-001	881,731	-	-	-	46,317	46,317	(26,537)	(28,011)	(102,722)	-	(157,270)	60,760	8,361	69,121
32-002	640,105	-	-	-	36,532	36,532	(19,265)	(20,335)	(74,572)	-	(114,172)	44,110	6,594	50,704
32-003	464,892	-	-	-	20,411	20,411	(13,992)	(14,769)	(54,160)	-	(82,921)	32,036	3,684	35,720
32-005	1,106,886	-	-	-	-	-	(33,314)	(35,163)	(128,952)	(12,673)	(210,102)	76,275	(2,287)	73,988
32-006	511,720	-	-	-	8,497	8,497	(15,401)	(16,256)	(59,615)	-	(91,272)	35,263	1,534	36,797
32-009	596,886	-	-	-	16,768	16,768	(17,965)	(18,962)	(69,537)	-	(106,464)	41,131	3,027	44,158
32-010	989,398	-	-	-	-	-	(29,778)	(31,431)	(115,265)	(44,249)	(220,723)	68,179	(7,987)	60,192
32-011	232,282	-	-	-	-	-	(6,991)	(7,379)	(27,061)	(48,766)	(90,197)	16,007	(8,803)	7,204
32-138	4,922,615	-	-	-	-	-	(148,156)	(156,381)	(573,484)	(342,182)	(1,220,203)	339,216	(61,766)	277,450
33-003	382,856	-	-	-	29,309	29,309	(11,523)	(12,163)	(44,603)	-	(68,289)	26,383	5,291	31,674
33-008	505,654	-	-	-	-	-	(15,219)	(16,064)	(58,909)	(203)	(90,395)	34,845	(37)	34,808
33-011	793,675	-	-	-	-	-	(23,887)	(25,213)	(92,463)	(26,670)	(168,233)	54,692	(4,814)	49,878
33-012	510,327	-	-	-	45,273	45,273	(15,359)	(16,212)	(59,453)	-	(91,024)	35,167	8,172	43,339
33-151	1,832,415	-	-	-	68,743	68,743	(55,150)	(58,212)	(213,476)	-	(326,838)	126,271	12,408	138,679
33-301	671,043	-	-	-	6,032	6,032	(20,196)	(21,318)	(78,176)	-	(119,690)	46,241	1,089	47,330
34-004	799,133	-	-	-	88,259	88,259	(24,052)	(25,387)	(93,099)	-	(142,538)	55,068	15,931	70,999
34-286	1,751,380	-	-	-	135,381	135,381	(52,711)	(55,638)	(204,035)	-	(312,384)	120,687	24,437	145,124
35-006	419,370	-	-	-	33,426	33,426	(12,622)	(13,322)	(48,856)	-	(74,800)	28,899	6,033	34,932
35-007	1,081,469	-	-	-	13,255	13,255	(32,549)	(34,356)	(125,991)	-	(192,896)	74,524	2,393	76,917
35-014	1,015,633	-	-	-	55,701	55,701	(30,568)	(32,265)	(118,321)	-	(181,154)	69,987	10,054	80,041
35-232	1,616,869	-	-	-	46,625	46,625	(48,663)	(51,364)	(188,365)	-	(288,392)	111,418	8,416	119,834
35-715	1,258,624	-	-	-	-	-	(37,881)	(39,984)	(146,629)	(23,778)	(248,272)	86,732	(4,292)	82,440
35-729	2,192,142	-	-	-	63,865	63,865	(65,977)	(69,640)	(255,384)	-	(391,001)	151,060	11,528	162,588
35-904	1,427,781	-	-	-	53,242	53,242	(42,972)	(45,358)	(166,336)	-	(254,666)	98,388	9,611	107,999
36-018	1,277,809	-	-	-	50,156	50,156	(38,458)	(40,593)	(148,864)	-	(227,915)	88,054	9,054	97,108
36-019	862,016	-	-	-	59,933	59,933	(25,944)	(27,384)	(100,425)	-	(153,753)	59,401	10,818	70,219
36-022	756,136	-	-	-	61,678	61,678	(22,757)	(24,021)	(88,090)	-	(134,868)	52,105	11,133	63,238
36-226	2,235,310	-	-	-	4,254	4,254	(67,276)	(71,011)	(260,413)	-	(398,700)	154,035	768	154,803
36-336	2,011,754	-	-	-	102,415	102,415	(60,548)	(63,909)	(234,369)	-	(358,826)	138,630	18,487	157,117
37-015	4,633,571	-	-	-	286,864	286,864	(139,457)	(147,199)	(539,810)	-	(826,466)	319,298	51,781	371,079
38-016	1,463,399	-	-	-	41,961	41,961	(44,044)	(46,489)	(170,486)	-	(261,019)	100,843	7,574	108,417
38-018	2,021,698	-	-	-	157,840	157,840	(60,847)	(64,225)	(235,527)	-	(360,599)	139,315	28,491	167,806

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
39-012	490,957	-	-	-	-	-	(14,776)	(15,597)	(57,196)	(33,077)	(120,646)	33,832	(5,970)	27,862
39-014	782,806	-	-	-	61,487	61,487	(23,560)	(24,868)	(91,197)	-	(139,625)	53,943	11,099	65,042
39-024	730,707	-	-	-	8,271	8,271	(21,992)	(23,213)	(85,127)	-	(130,332)	50,353	1,493	51,846
39-025	753,817	-	-	-	-	-	(22,688)	(23,947)	(87,820)	(19,699)	(154,154)	51,945	(3,556)	48,389
39-110	1,826,378	-	-	-	105,806	105,806	(54,969)	(58,020)	(212,773)	-	(325,762)	125,855	19,099	144,954
39-174	1,956,865	-	-	-	-	-	(58,896)	(62,165)	(227,974)	(36,464)	(385,499)	134,847	(6,582)	128,265
39-246	1,161,580	-	-	-	-	-	(34,960)	(36,901)	(135,324)	(23,880)	(231,065)	80,044	(4,311)	75,733
40-015	921,131	-	-	-	50,817	50,817	(27,723)	(29,262)	(107,312)	-	(164,297)	63,475	9,173	72,648
40-149	2,516,602	-	-	-	193,607	193,607	(75,742)	(79,947)	(293,184)	-	(448,873)	173,419	34,947	208,366
40-205	1,272,705	-	-	-	6,509	6,509	(38,305)	(40,431)	(148,270)	-	(227,006)	87,702	1,175	88,877
41-001	1,405,443	-	-	-	156,451	156,451	(42,300)	(44,648)	(163,734)	-	(250,682)	96,849	28,240	125,089
41-010	1,310,070	-	-	-	83,057	83,057	(39,429)	(41,618)	(152,623)	-	(233,670)	90,277	14,992	105,269
41-025	996,522	-	-	-	-	-	(29,992)	(31,657)	(116,095)	(11,735)	(189,479)	68,670	(2,118)	66,552
41-027	1,506,681	-	-	-	10,530	10,530	(45,347)	(47,864)	(175,528)	-	(268,739)	103,825	1,901	105,726
41-192	1,550,343	-	-	-	57,348	57,348	(46,661)	(49,251)	(180,615)	-	(276,527)	106,834	10,352	117,186
41-196	680,022	-	-	-	58,600	58,600	(20,467)	(21,603)	(79,222)	-	(121,292)	46,860	10,578	57,438
41-721	3,515,708	-	-	-	493,018	493,018	(105,812)	(111,687)	(409,579)	-	(627,078)	242,267	88,992	331,259
41-766	357,412	-	-	-	4,432	4,432	(10,757)	(11,354)	(41,638)	-	(63,749)	24,629	800	25,429
41-800	13,897	-	-	-	13,518	13,518	(418)	(441)	(1,619)	-	(2,478)	958	2,440	3,398
41-900	681,876	-	-	-	19,154	19,154	(20,522)	(21,662)	(79,438)	-	(121,622)	46,988	3,457	50,445
42-001	1,322,949	-	-	-	-	-	(39,817)	(42,027)	(154,123)	(217,406)	(453,373)	91,164	(39,243)	51,921
42-004	813,322	-	-	-	44,515	44,515	(24,479)	(25,838)	(94,752)	-	(145,069)	56,046	8,035	64,081
42-007	600,488	-	-	-	21,488	21,488	(18,073)	(19,076)	(69,957)	-	(107,106)	41,379	3,879	45,258
42-008	924,748	-	-	-	42,814	42,814	(27,832)	(29,377)	(107,733)	-	(164,942)	63,724	7,728	71,452
42-011	704,129	-	-	-	31,915	31,915	(21,192)	(22,369)	(82,031)	-	(125,592)	48,521	5,761	54,282
42-168	2,363,280	-	-	-	75,142	75,142	(71,128)	(75,076)	(275,322)	-	(421,526)	162,853	13,563	176,416
42-714	778,247	-	-	-	24,525	24,525	(23,423)	(24,723)	(90,666)	-	(138,812)	53,629	4,427	58,056
43-001	2,080,464	-	-	-	519,921	519,921	(62,616)	(66,092)	(242,374)	-	(371,082)	143,364	93,849	237,213
43-003	1,019,125	-	-	-	88,656	88,656	(30,673)	(32,375)	(118,728)	-	(181,776)	70,228	16,003	86,231
43-005	2,278,067	-	-	-	-	-	(68,563)	(72,369)	(265,394)	(25,789)	(432,115)	156,981	(4,655)	152,326
43-008	3,537,109	-	-	-	-	-	(106,456)	(112,366)	(412,072)	(47,923)	(678,817)	243,741	(8,650)	235,091
43-009	2,399,834	-	-	-	6,137	6,137	(72,228)	(76,238)	(279,580)	-	(428,046)	165,372	1,108	166,480
43-014	2,862,642	-	-	-	72	72	(86,157)	(90,940)	(333,497)	-	(510,594)	197,264	13	197,277
43-238	1,497,521	-	-	-	-	-	(45,071)	(47,573)	(174,461)	(117,733)	(384,838)	103,194	(21,251)	81,943
43-239	7,882,708	-	-	-	-	-	(237,246)	(250,417)	(918,334)	(682,629)	(2,088,626)	543,196	(123,218)	419,978
43-329	251,541	-	-	-	-	-	(7,571)	(7,991)	(29,304)	(36,588)	(81,454)	17,334	(6,604)	10,730
43-397	8,471,080	-	-	-	109,202	109,202	(254,954)	(269,108)	(986,879)	-	(1,510,941)	583,740	19,711	603,451
43-551	7,042,990	-	-	-	-	-	(211,973)	(223,741)	(820,507)	(1,064,638)	(2,320,859)	485,331	(192,173)	293,158
43-702	705,994	-	-	-	15,130	15,130	(21,248)	(22,428)	(82,248)	-	(125,924)	48,650	2,731	51,381
43-836	87,415	-	-	-	-	-	(2,631)	(2,777)	(10,184)	(6,460)	(22,052)	6,024	(1,166)	4,858
44-001	200,985	-	-	-	-	-	(6,049)	(6,385)	(23,415)	(5,289)	(41,138)	13,850	(955)	12,895
44-016	1,450,303	-	-	-	115,827	115,827	(43,650)	(46,073)	(168,960)	-	(258,683)	99,940	20,907	120,847
44-017	1,885,294	-	-	-	120,057	120,057	(56,742)	(59,892)	(219,636)	-	(336,270)	129,915	21,671	151,586
44-022	1,000,741	-	-	-	27,433	27,433	(30,119)	(31,791)	(116,586)	-	(178,496)	68,961	4,952	73,913
44-024	1,246,436	-	-	-	180,947	180,947	(37,514)	(39,597)	(145,209)	-	(222,320)	85,892	32,662	118,554
44-025	849,599	-	-	-	3,911	3,911	(25,570)	(26,990)	(98,978)	-	(151,538)	58,546	706	59,252
44-148	1,214,523	-	-	-	303	303	(36,554)	(38,583)	(141,492)	-	(216,629)	83,693	55	83,748

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
44-319	932,706	-	-	-	-	-	(28,072)	(29,630)	(108,660)	(2,540)	(168,902)	64,273	(458)	63,815
44-771	683,281	-	-	-	8,943	8,943	(20,565)	(21,706)	(79,602)	-	(121,873)	47,085	1,614	48,699
45-001	1,861,803	-	-	-	211,271	211,271	(56,035)	(59,146)	(216,900)	-	(332,081)	128,296	38,135	166,431
45-007	3,720,508	-	-	-	318,345	318,345	(111,976)	(118,193)	(433,438)	-	(663,607)	256,379	57,463	313,842
45-016	1,097,595	-	-	-	63,216	63,216	(33,034)	(34,868)	(127,870)	-	(195,772)	75,635	11,411	87,046
45-029	1,917,464	-	-	-	60,089	60,089	(57,710)	(60,914)	(223,384)	-	(342,008)	132,132	10,846	142,978
45-031	3,032,732	-	-	-	-	-	(91,276)	(96,343)	(353,313)	(4,612)	(545,544)	208,985	(832)	208,153
45-032	1,977,016	-	-	-	71,735	71,735	(59,502)	(62,806)	(230,322)	-	(352,630)	136,236	12,949	149,185
45-033	1,485,259	-	-	-	7,199	7,199	(44,702)	(47,184)	(173,032)	-	(264,918)	102,349	1,300	103,649
45-034	1,459,989	-	-	-	105,966	105,966	(43,941)	(46,381)	(170,088)	-	(260,410)	100,608	19,128	119,736
45-035	703,533	-	-	-	684,364	684,364	(21,174)	(22,350)	(81,961)	-	(125,485)	48,480	123,531	172,011
45-170	5,716,216	-	-	-	-	-	(172,041)	(181,592)	(665,938)	(349,225)	(1,368,796)	393,903	(63,037)	330,866
45-267	1,368,494	-	-	-	39,482	39,482	(41,188)	(43,474)	(159,429)	-	(244,091)	94,303	7,127	101,430
45-394	1,972,377	-	-	-	37,774	37,774	(59,363)	(62,658)	(229,782)	-	(351,803)	135,916	6,818	142,734
45-737	1,108,517	-	-	-	-	-	(33,363)	(35,215)	(129,142)	(626,001)	(823,721)	76,388	(112,997)	(36,609)
45-842	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45-866	200,343	-	-	-	-	-	(6,030)	(6,364)	(23,340)	(21,620)	(57,354)	13,806	(3,903)	9,903
46-005	702,737	-	-	-	24,318	24,318	(21,150)	(22,324)	(81,869)	-	(125,343)	48,425	4,390	52,815
46-018	1,402,210	-	-	-	24,257	24,257	(42,202)	(44,545)	(163,357)	-	(250,104)	96,626	4,378	101,004
46-019	1,376,834	-	-	-	-	-	(41,439)	(43,739)	(160,401)	(77,633)	(323,212)	94,877	(14,013)	80,864
46-109	1,896,715	-	-	-	9,541	9,541	(57,086)	(60,255)	(220,967)	-	(338,308)	130,702	1,722	132,424
46-601	905,852	-	-	-	-	-	(27,263)	(28,777)	(105,532)	(20,152)	(181,724)	62,422	(3,638)	58,784
46-752	762,198	-	-	-	-	-	(22,940)	(24,213)	(88,796)	(25,899)	(161,848)	52,523	(4,675)	47,848
47-001	809,295	-	-	-	-	-	(24,357)	(25,710)	(94,283)	(3,401)	(147,751)	55,768	(614)	55,154
47-004	3,251,422	-	-	-	-	-	(97,858)	(103,291)	(378,790)	(68,255)	(648,194)	224,055	(12,320)	211,735
47-009	1,224,889	-	-	-	23,713	23,713	(36,866)	(38,912)	(142,699)	-	(218,477)	84,407	4,280	88,687
47-010	913,254	-	-	-	26,681	26,681	(27,486)	(29,012)	(106,394)	-	(162,892)	62,932	4,816	67,748
47-026	39,530	-	-	-	-	-	(1,190)	(1,256)	(4,605)	(12,172)	(19,223)	2,724	(2,197)	527
47-028	1,571,591	-	-	-	94,936	94,936	(47,300)	(49,926)	(183,090)	-	(280,316)	108,298	17,136	125,434
47-029	2,540,946	-	-	-	137,869	137,869	(76,475)	(80,720)	(296,020)	-	(453,215)	175,096	24,886	199,982
47-031	1,240,934	-	-	-	-	-	(37,348)	(39,422)	(144,569)	(82,209)	(303,548)	85,512	(14,839)	70,673
47-136	6,036,492	-	-	-	-	-	(181,680)	(191,767)	(703,250)	(141,749)	(1,218,446)	415,973	(25,586)	390,387
47-157	8,822,320	-	-	-	-	-	(265,526)	(280,266)	(1,027,798)	(137,138)	(1,710,728)	607,944	(24,754)	583,190
47-234	1,241,880	-	-	-	-	-	(37,377)	(39,452)	(144,679)	(4,147)	(225,655)	85,578	(748)	84,830
47-266	3,843,930	-	-	-	-	-	(115,691)	(122,114)	(447,817)	(152,147)	(837,769)	264,884	(27,463)	237,421
47-276	1,665,135	-	-	-	76,613	76,613	(50,116)	(52,898)	(193,988)	-	(297,002)	114,744	13,829	128,573
47-287	3,912,904	-	-	-	124,934	124,934	(117,767)	(124,305)	(455,852)	-	(697,924)	269,637	22,551	292,188
47-302	3,236,631	-	-	-	78,125	78,125	(97,413)	(102,821)	(377,067)	-	(577,301)	223,036	14,102	237,138
47-389	1,005,419	-	-	-	-	-	(30,260)	(31,940)	(117,131)	(12,458)	(191,789)	69,283	(2,249)	67,034
47-725	1,498,565	-	-	-	36,819	36,819	(45,102)	(47,606)	(174,583)	-	(267,291)	103,266	6,646	109,912
47-800	343,875	-	-	-	3,563	3,563	(10,350)	(10,924)	(40,061)	-	(61,335)	23,696	643	24,339
47-801	248,763	-	-	-	-	-	(7,487)	(7,903)	(28,981)	(12,517)	(56,888)	17,142	(2,259)	14,883
47-806	86,319	-	-	-	29,271	29,271	(2,598)	(2,742)	(10,056)	-	(15,396)	5,948	5,283	11,231
47-838	76,070	-	-	-	-	-	(2,289)	(2,417)	(8,862)	(25,803)	(39,371)	5,242	(4,658)	584
47-856	47,791	-	-	-	-	-	(1,438)	(1,518)	(5,568)	(24,131)	(32,655)	3,293	(4,356)	(1,063)
47-876	61,503	-	-	-	8,479	8,479	(1,851)	(1,954)	(7,165)	-	(10,970)	4,238	1,531	5,769
47-877	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
47-885	149,868	-	-	-	8,697	8,697	(4,511)	(4,761)	(17,460)	-	(26,732)	10,327	1,570	11,897
47-887	165,843	-	-	-	-	-	(4,991)	(5,268)	(19,321)	(1,349)	(30,929)	11,428	(244)	11,184
47-888	84,873	-	-	-	-	-	(2,554)	(2,696)	(9,888)	(1,417)	(16,555)	5,849	(256)	5,593
47-890	144,313	-	-	-	887	887	(4,343)	(4,585)	(16,812)	-	(25,740)	9,945	160	10,105
47-891	163,018	-	-	-	26,850	26,850	(4,906)	(5,179)	(18,992)	-	(29,077)	11,234	4,846	16,080
47-903	18,570	-	-	-	918	918	(559)	(590)	(2,163)	-	(3,312)	1,280	166	1,446
48-001	1,355,486	-	-	-	-	-	(40,796)	(43,061)	(157,914)	(185,093)	(426,864)	93,406	(33,410)	59,996
48-005	21,242	-	-	-	-	-	(639)	(675)	(2,475)	(2,024)	(5,813)	1,464	(365)	1,099
48-008	1,217,702	-	-	-	133,294	133,294	(36,649)	(38,684)	(141,862)	-	(217,195)	83,912	24,060	107,972
48-013	2,732,648	-	-	-	-	-	(82,245)	(86,810)	(318,353)	(111,241)	(598,649)	188,306	(20,080)	168,226
48-015	5,780,833	-	-	-	-	-	(173,986)	(183,645)	(673,466)	(900,850)	(1,931,947)	398,356	(162,608)	235,748
48-016	3,589,865	-	-	-	-	-	(108,044)	(114,042)	(418,218)	(143,074)	(783,378)	247,377	(25,826)	221,551
48-018	118,934	-	-	-	83,180	83,180	(3,580)	(3,778)	(13,856)	-	(21,214)	8,196	15,015	23,211
48-019	398,894	-	-	-	114,787	114,787	(12,006)	(12,672)	(46,471)	-	(71,149)	27,488	20,720	48,208
48-020	101,713	-	-	-	15,377	15,377	(3,061)	(3,231)	(11,850)	-	(18,142)	7,009	2,776	9,785
48-195	30,903,244	-	-	-	1,287,893	1,287,893	(930,096)	(981,731)	(3,600,221)	-	(5,512,048)	2,129,536	232,472	2,362,008
48-229	2,363,273	-	-	-	-	-	(71,127)	(75,076)	(275,321)	(3,161)	(424,685)	162,853	(570)	162,283
48-254	6,563,276	-	-	-	-	-	(197,535)	(208,501)	(764,620)	(443,612)	(1,614,268)	452,274	(80,074)	372,200
48-260	3,319,986	-	-	-	33,846	33,846	(99,922)	(105,469)	(386,778)	-	(592,169)	228,780	6,109	234,889
48-800	-	-	-	-	-	-	-	-	-	(359,782)	(359,782)	-	(64,943)	(64,943)
48-801	61,129	-	-	-	-	-	(1,840)	(1,942)	(7,121)	(67,013)	(77,916)	4,212	(12,096)	(7,884)
48-802	729,083	-	-	-	321,526	321,526	(21,943)	(23,161)	(84,938)	-	(130,042)	50,241	58,037	108,278
48-805	257,711	-	-	-	-	-	(7,756)	(8,187)	(30,023)	(32,673)	(78,639)	17,759	(5,898)	11,861
48-806	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-807	93,325	-	-	-	-	-	(2,809)	(2,965)	(10,872)	(12,939)	(29,585)	6,431	(2,335)	4,096
48-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-809	169,129	-	-	-	4,722	4,722	(5,090)	(5,373)	(19,703)	-	(30,166)	11,655	852	12,507
48-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-811	150,371	-	-	-	1,000	1,000	(4,526)	(4,777)	(17,518)	-	(26,821)	10,362	181	10,543
48-812	118,133	-	-	-	-	-	(3,555)	(3,753)	(13,762)	(48,817)	(69,887)	8,141	(8,812)	(671)
48-813	-	-	-	-	-	-	-	-	-	(9,516)	(9,516)	-	(1,718)	(1,718)
48-815	547,645	-	-	-	-	-	(16,482)	(17,398)	(63,801)	(71,469)	(169,150)	37,738	(12,901)	24,837
48-818	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-821	377,127	-	-	-	-	-	(11,350)	(11,981)	(43,935)	(44,819)	(112,085)	25,988	(8,090)	17,898
48-822	318,947	-	-	-	-	-	(9,599)	(10,132)	(37,157)	(13,079)	(69,967)	21,979	(2,361)	19,618
48-823	249,490	-	-	-	11,234	11,234	(7,509)	(7,926)	(29,065)	-	(44,500)	17,192	2,028	19,220
48-824	147,748	-	-	-	-	-	(4,447)	(4,694)	(17,213)	(47,716)	(74,070)	10,181	(8,613)	1,568
48-825	384,064	-	-	-	-	-	(11,559)	(12,201)	(44,743)	(37,600)	(106,103)	26,466	(6,787)	19,679
48-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-828	177,825	-	-	-	-	-	(5,352)	(5,649)	(20,717)	(5,640)	(37,358)	12,254	(1,018)	11,236
48-830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-831	3,657,640	-	-	-	406,229	406,229	(110,084)	(116,195)	(426,114)	-	(652,393)	252,047	73,327	325,374
48-832	443,441	-	-	-	37,597	37,597	(13,346)	(14,087)	(51,661)	-	(79,094)	30,557	6,787	37,344
48-833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-834	63,297	-	-	-	-	-	(1,905)	(2,011)	(7,374)	(148)	(11,438)	4,362	(27)	4,335
48-835	116,311	-	-	-	40,100	40,100	(3,501)	(3,695)	(13,550)	-	(20,746)	8,015	7,238	15,253

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
48-837	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-838	-	-	-	-	-	-	-	-	-	(11,934)	(11,934)	-	(2,154)	(2,154)
48-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-843	-	-	-	-	-	-	-	-	-	(5,255)	(5,255)	-	(948)	(948)
48-845	9,741	-	-	-	-	-	(293)	(309)	(1,135)	(126,779)	(128,516)	671	(22,884)	(22,213)
48-847	358,784	-	-	-	133,146	133,146	(10,798)	(11,398)	(41,798)	-	(63,994)	24,724	24,033	48,757
48-850	-	-	-	-	-	-	-	-	-	(15,813)	(15,813)	-	(2,854)	(2,854)
48-854	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-858	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-860	215,938	-	-	-	59,765	59,765	(6,499)	(6,860)	(25,157)	-	(38,516)	14,880	10,788	25,668
48-861	140,634	-	-	-	6,232	6,232	(4,233)	(4,468)	(16,384)	-	(25,085)	9,691	1,125	10,816
48-867	138,770	-	-	-	-	-	(4,177)	(4,408)	(16,167)	(16,684)	(41,436)	9,563	(3,011)	6,552
48-885	-	-	-	-	-	-	-	-	-	-	-	-	-	-
49-006	1,111,949	-	-	-	-	-	(33,466)	(35,324)	(129,542)	(34,939)	(233,271)	76,624	(6,307)	70,317
49-018	1,099,507	-	-	-	10,090	10,090	(33,092)	(34,929)	(128,092)	-	(196,113)	75,767	1,821	77,588
49-019	1,437,743	-	-	-	-	-	(43,272)	(45,674)	(167,497)	(57,793)	(314,236)	99,075	(10,432)	88,643
49-228	1,364,881	-	-	-	-	-	(41,079)	(43,359)	(159,008)	(3,443)	(246,889)	94,054	(621)	93,433
49-754	702,948	-	-	-	33,104	33,104	(21,157)	(22,331)	(81,893)	-	(125,381)	48,440	5,976	54,416
50-001	1,190,222	-	-	-	-	-	(35,822)	(37,811)	(138,661)	(2,038)	(214,332)	82,018	(368)	81,650
50-002	3,314,378	-	-	-	72,953	72,953	(99,753)	(105,291)	(386,124)	-	(591,168)	228,393	13,169	241,562
50-005	3,749,383	-	-	-	286,094	286,094	(112,845)	(119,110)	(436,802)	-	(668,757)	258,369	51,641	310,010
50-006	2,078,167	-	-	-	-	-	(62,547)	(66,019)	(242,106)	(54,566)	(425,238)	143,206	(9,850)	133,356
50-011	753,687	-	-	-	17,344	17,344	(22,684)	(23,943)	(87,804)	-	(134,431)	51,936	3,131	55,067
50-012	400,031	-	-	-	8,848	8,848	(12,040)	(12,708)	(46,604)	-	(71,352)	27,566	1,597	29,163
50-013	1,108,659	-	-	-	59,587	59,587	(33,367)	(35,220)	(129,159)	-	(197,746)	76,397	10,756	87,153
50-014	1,130,004	-	-	-	-	-	(34,010)	(35,898)	(131,645)	(10,567)	(212,120)	77,868	(1,907)	75,961
50-016	808,589	-	-	-	27,448	27,448	(24,336)	(25,687)	(94,200)	-	(144,223)	55,720	4,955	60,675
50-019	463,183	-	-	-	-	-	(13,940)	(14,714)	(53,961)	(25,132)	(107,747)	31,918	(4,537)	27,381
50-020	519,029	-	-	-	44,903	44,903	(15,621)	(16,488)	(60,467)	-	(92,576)	35,766	8,105	43,871
50-021	1,432,999	-	-	-	-	-	(43,129)	(45,523)	(166,944)	(65,214)	(320,810)	98,748	(11,771)	86,977
50-116	1,613,519	-	-	-	87,277	87,277	(48,562)	(51,258)	(187,975)	-	(287,795)	111,187	15,754	126,941
50-193	1,359,067	-	-	-	25,782	25,782	(40,904)	(43,175)	(158,331)	-	(242,410)	93,653	4,654	98,307
50-210	8,715,989	-	-	-	-	-	(262,325)	(276,888)	(1,015,411)	(319,915)	(1,874,539)	600,617	(57,746)	542,871
50-741	734,621	-	-	-	27,984	27,984	(22,110)	(23,337)	(85,583)	-	(131,030)	50,623	5,051	55,674
50-800	30,414	-	-	-	-	-	(915)	(966)	(3,543)	(42,237)	(47,661)	2,096	(7,624)	(5,528)
50-802	238,681	-	-	-	156,275	156,275	(7,184)	(7,582)	(27,806)	-	(42,572)	16,447	28,209	44,656
50-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-808	446,876	-	-	-	12,011	12,011	(13,450)	(14,196)	(52,061)	-	(79,707)	30,794	2,168	32,962
50-810	138,128	-	-	-	16,512	16,512	(4,157)	(4,388)	(16,092)	-	(24,637)	9,518	2,980	12,498
50-812	247,203	-	-	-	-	-	(7,440)	(7,853)	(28,799)	(1,417)	(45,509)	17,035	(256)	16,779
50-831	205,226	-	-	-	-	-	(6,177)	(6,520)	(23,909)	(2,207)	(38,813)	14,142	(398)	13,744
50-836	144,837	-	-	-	-	-	(4,359)	(4,601)	(16,874)	(26,642)	(52,476)	9,981	(4,809)	5,172
50-850	302,573	-	-	-	24,208	24,208	(9,107)	(9,612)	(35,250)	-	(53,969)	20,850	4,370	25,220
50-851	60,877	-	-	-	-	-	(1,832)	(1,934)	(7,092)	(4,304)	(15,162)	4,195	(777)	3,418
50-875	119,151	-	-	-	7,828	7,828	(3,586)	(3,785)	(13,881)	-	(21,252)	8,211	1,413	9,624
50-886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-892	196,834	-	-	-	27,686	27,686	(5,924)	(6,253)	(22,931)	-	(35,108)	13,564	4,997	18,561

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
50-900	2,025,288	-	-	-	-	-	(60,955)	(64,339)	(235,946)	(481,476)	(842,716)	139,562	(86,909)	52,653
51-011	853,210	-	-	-	5,039	5,039	(25,679)	(27,105)	(99,399)	(152,183)	58,795	909	59,704	
51-016	675,360	-	-	-	6,513	6,513	(20,326)	(21,455)	(78,679)	(120,460)	46,539	1,176	47,715	
51-017	1,434,390	-	-	-	14,077	14,077	(43,171)	(45,568)	(167,106)	(255,845)	98,844	2,541	101,385	
51-018	942,076	-	-	-	43,396	43,396	(28,354)	(29,928)	(109,752)	(168,034)	64,918	7,833	72,751	
51-019	41,694	-	-	-	10,964	10,964	(1,255)	(1,325)	(4,857)	(7,437)	2,873	1,979	4,852	
51-020	317,884	-	-	-	309,222	309,222	(9,567)	(10,098)	(37,033)	(56,698)	21,905	55,816	77,721	
51-162	4,324,449	-	-	-	-	-	(130,153)	(137,379)	(503,797)	(795,131)	297,997	(4,296)	293,701	
51-750	1,426,488	-	-	-	-	-	(42,933)	(45,317)	(166,186)	(361,494)	98,299	(19,325)	78,974	
51-767	962,418	-	-	-	-	-	(28,966)	(30,574)	(112,121)	(262,473)	66,320	(16,392)	49,928	
51-808	-	-	-	-	-	-	-	-	-	-	-	-	-	
51-811	1,280,593	-	-	-	1,395	1,395	(38,542)	(40,682)	(149,189)	(228,413)	88,245	252	88,497	
51-908	3,978,767	-	-	-	207,067	207,067	(119,749)	(126,397)	(463,526)	(709,672)	274,176	37,377	311,553	
52-001	982,663	-	-	-	-	-	(29,575)	(31,217)	(114,480)	(302,907)	67,715	(23,039)	44,676	
52-020	1,530,646	-	-	-	36,348	36,348	(46,068)	(48,625)	(178,320)	(273,013)	105,477	6,561	112,038	
52-021	2,813,628	-	-	-	-	-	(84,682)	(89,383)	(327,787)	(579,720)	193,887	(14,056)	179,831	
52-022	2,559,473	-	-	-	37,020	37,020	(77,033)	(81,309)	(298,178)	(456,520)	176,373	6,682	183,055	
52-023	1,074,148	-	-	-	9,388	9,388	(32,329)	(34,123)	(125,138)	(191,590)	74,019	1,694	75,713	
52-201	4,262,846	-	-	-	314,010	314,010	(128,299)	(135,422)	(496,621)	(760,342)	293,752	56,681	350,433	
52-217	6,328,906	-	-	-	144,571	144,571	(190,481)	(201,056)	(737,316)	(1,128,853)	436,124	26,096	462,220	
52-272	5,131,248	-	-	-	-	-	(154,435)	(163,009)	(597,789)	(1,455,502)	353,593	(97,522)	256,071	
52-746	1,175,878	-	-	-	-	-	(35,390)	(37,355)	(136,990)	(225,296)	81,030	(2,809)	78,221	
53-007	646,290	-	-	-	68,781	68,781	(19,451)	(20,531)	(75,293)	(115,275)	44,536	12,415	56,951	
53-010	847,479	-	-	-	11,288	11,288	(25,507)	(26,923)	(98,731)	(151,161)	58,400	2,038	60,438	
53-012	1,940,848	-	-	-	19,663	19,663	(58,414)	(61,657)	(226,108)	(346,179)	133,743	3,549	137,292	
54-001	567,714	-	-	-	-	-	(17,087)	(18,035)	(66,139)	(128,395)	39,121	(4,898)	34,223	
54-030	573,986	-	-	-	-	-	(17,275)	(18,234)	(66,869)	(113,471)	39,553	(2,002)	37,551	
54-040	604,672	-	-	-	11,049	11,049	(18,199)	(19,209)	(70,444)	(107,852)	41,668	1,994	43,662	
54-041	777,931	-	-	-	2,147	2,147	(23,413)	(24,713)	(90,629)	(138,755)	53,607	387	53,994	
54-042	885,751	-	-	-	13,856	13,856	(26,658)	(28,138)	(103,190)	(157,986)	61,037	2,501	63,538	
54-222	2,748,158	-	-	-	132,492	132,492	(82,711)	(87,303)	(320,160)	(490,174)	189,375	23,916	213,291	
54-396	844,434	-	-	-	-	-	(25,415)	(26,826)	(98,376)	(174,660)	58,190	(4,340)	53,850	
55-001	2,388,830	-	-	-	77,625	77,625	(71,897)	(75,888)	(278,298)	(426,083)	164,614	14,012	178,626	
55-002	845,515	-	-	-	86,939	86,939	(25,447)	(26,860)	(98,502)	(150,809)	58,264	15,693	73,957	
55-009	553,228	-	-	-	24,540	24,540	(16,651)	(17,575)	(64,451)	(98,677)	38,123	4,430	42,553	
55-014	927,931	-	-	-	50,158	50,158	(27,928)	(29,478)	(108,104)	(165,510)	63,944	9,054	72,998	
55-179	2,786,950	-	-	-	72,377	72,377	(83,879)	(88,535)	(324,679)	(497,093)	192,048	13,065	205,113	
55-197	3,773,337	-	-	-	39,960	39,960	(113,566)	(119,871)	(439,593)	(673,030)	260,020	7,213	267,233	
55-322	850,282	-	-	-	62,507	62,507	(25,591)	(27,012)	(99,058)	(151,661)	58,593	11,283	69,876	
55-350	1,117,734	-	-	-	38,576	38,576	(33,640)	(35,508)	(130,216)	(199,364)	77,023	6,963	83,986	
55-369	1,973,161	-	-	-	51,921	51,921	(59,386)	(62,683)	(229,873)	(351,942)	135,970	9,372	145,342	
55-393	541,267	-	-	-	29,119	29,119	(16,291)	(17,195)	(63,058)	(96,544)	37,299	5,256	42,555	
55-757	1,467,675	-	-	-	10,573	10,573	(44,173)	(46,625)	(170,984)	(261,782)	101,137	1,909	103,046	
56-022	3,159,315	-	-	-	508,459	508,459	(95,086)	(100,365)	(368,060)	(563,511)	217,708	91,780	309,488	
57-001	4,220,857	-	-	-	177,698	177,698	(127,035)	(134,088)	(491,729)	(752,852)	290,858	32,076	322,934	
57-002	1,234,376	-	-	-	43,025	43,025	(37,151)	(39,214)	(143,805)	(220,170)	85,061	7,766	92,827	
57-008	533,085	-	-	-	-	-	(16,044)	(16,935)	(62,104)	(148,095)	36,735	(9,569)	27,166	

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
57-009	1,033,851	-	-	-	44,285	44,285	(31,116)	(32,843)	(120,443)	-	(184,402)	71,242	7,994	79,236
57-011	3,587,925	-	-	-	5,207	5,207	(107,986)	(113,981)	(417,992)	-	(639,959)	247,243	940	248,183
57-012	1,816,265	-	-	-	-	-	(54,664)	(57,699)	(211,595)	(101,047)	(425,005)	125,158	(18,240)	106,918
57-020	1,463,015	-	-	-	26,695	26,695	(44,032)	(46,477)	(170,441)	-	(260,950)	100,816	4,819	105,635
57-021	82,838	-	-	-	8,591	8,591	(2,493)	(2,632)	(9,651)	-	(14,776)	5,708	1,551	7,259
57-022	68,373	-	-	-	-	-	(2,058)	(2,172)	(7,965)	(24,551)	(36,746)	4,712	(4,432)	280
57-128	18,490,872	-	-	-	-	-	(556,520)	(587,416)	(2,154,183)	(348,387)	(3,646,506)	1,274,202	(62,886)	1,211,316
57-165	5,252,610	-	-	-	21,610	21,610	(158,088)	(166,864)	(611,928)	-	(936,880)	361,956	3,901	365,857
57-176	1,811,871	-	-	-	-	-	(54,532)	(57,559)	(211,083)	(72,616)	(395,790)	124,856	(13,107)	111,749
57-240	8,972,061	-	-	-	-	-	(270,032)	(285,023)	(1,045,243)	(604,939)	(2,205,237)	618,263	(109,195)	509,068
57-245	2,658,044	-	-	-	-	-	(79,999)	(84,440)	(309,662)	(7,548)	(481,649)	183,165	(1,363)	181,802
57-269	3,743,947	-	-	-	27,636	27,636	(112,682)	(118,937)	(436,169)	-	(667,788)	257,995	4,988	262,983
57-274	8,470,162	-	-	-	-	-	(254,927)	(269,079)	(986,772)	(712,265)	(2,223,043)	583,677	(128,568)	455,109
57-290	3,674,425	-	-	-	-	-	(110,589)	(116,729)	(428,070)	(94,408)	(749,796)	253,204	(17,041)	236,163
57-297	4,875,558	-	-	-	21,290	21,290	(146,740)	(154,886)	(568,001)	-	(869,627)	335,974	3,843	339,817
57-298	5,306,531	-	-	-	36,766	36,766	(159,711)	(168,577)	(618,210)	-	(946,498)	365,672	6,636	372,308
57-726	1,720,181	-	-	-	28,608	28,608	(51,772)	(54,647)	(200,401)	-	(306,820)	118,537	5,164	123,701
57-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-806	86,323	-	-	-	-	-	(2,598)	(2,742)	(10,057)	(35,644)	(51,041)	5,948	(6,434)	(486)
57-808	16,609	-	-	-	1,120	1,120	(500)	(528)	(1,935)	-	(2,963)	1,145	202	1,347
57-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-810	418,111	-	-	-	-	-	(12,584)	(13,283)	(48,710)	(32,608)	(107,185)	28,812	(5,886)	22,926
57-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-814	433,979	-	-	-	-	-	(13,061)	(13,787)	(50,558)	(26,091)	(103,497)	29,905	(4,709)	25,196
57-815	151,125	-	-	-	-	-	(4,548)	(4,801)	(17,606)	(18,406)	(45,361)	10,414	(3,322)	7,092
57-818	411,841	-	-	-	11,498	11,498	(12,395)	(13,083)	(47,979)	-	(73,457)	28,380	2,076	30,456
57-819	53,166	-	-	-	2,424	2,424	(1,600)	(1,689)	(6,194)	-	(9,483)	3,664	437	4,101
57-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-822	15,177	-	-	-	-	-	(457)	(482)	(1,768)	(163,646)	(166,353)	1,046	(29,539)	(28,493)
57-824	265,300	-	-	-	9,401	9,401	(7,985)	(8,428)	(30,907)	-	(47,320)	18,282	1,697	19,979
57-825	68,445	-	-	-	24,590	24,590	(2,060)	(2,174)	(7,974)	-	(12,208)	4,717	4,439	9,156
57-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-829	36,322	-	-	-	16,761	16,761	(1,093)	(1,154)	(4,232)	-	(6,479)	2,503	3,026	5,529
57-830	58,562	-	-	-	-	-	(1,763)	(1,860)	(6,822)	(6,002)	(16,447)	4,036	(1,083)	2,953
57-832	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-835	433,583	-	-	-	-	-	(13,050)	(13,774)	(50,512)	(122,025)	(199,361)	29,878	(22,026)	7,852
57-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-842	182,994	-	-	-	17,442	17,442	(5,508)	(5,813)	(21,319)	-	(32,640)	12,610	3,148	15,758
57-845	103,240	-	-	-	-	-	(3,107)	(3,280)	(12,027)	(31,184)	(49,598)	7,114	(5,629)	1,485
57-847	100,825	-	-	-	-	-	(3,035)	(3,203)	(11,746)	(3,050)	(21,034)	6,948	(550)	6,398
57-849	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-850	86,983	-	-	-	-	-	(2,618)	(2,763)	(10,134)	(36,012)	(51,527)	5,994	(6,500)	(506)
57-851	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
57-860	72,018	-	-	-	8,755	8,755	(2,168)	(2,288)	(8,390)	-	(12,846)	4,963	1,580	6,543
57-867	44,235	-	-	-	16,257	16,257	(1,331)	(1,405)	(5,153)	-	(7,889)	3,048	2,935	5,983
57-871	65,941	-	-	-	-	-	(1,985)	(2,095)	(7,682)	(12,406)	(24,168)	4,544	(2,239)	2,305
57-873	285,159	-	-	-	16,890	16,890	(8,582)	(9,059)	(33,221)	-	(50,862)	19,650	3,049	22,699
57-882	115,258	-	-	-	1,227	1,227	(3,469)	(3,662)	(13,428)	-	(20,559)	7,942	221	8,163
57-901	767,406	-	-	-	115,995	115,995	(23,097)	(24,379)	(89,403)	-	(136,879)	52,882	20,938	73,820
57-907	451,315	-	-	-	-	-	(13,583)	(14,337)	(52,578)	(29,525)	(110,023)	31,100	(5,330)	25,770
58-016	2,034,446	-	-	-	136,896	136,896	(61,231)	(64,630)	(237,013)	-	(362,874)	140,193	24,711	164,904
59-014	1,441,139	-	-	-	57,718	57,718	(43,374)	(45,782)	(167,892)	-	(257,048)	99,309	10,419	109,728
59-015	852,758	-	-	-	51,211	51,211	(25,665)	(27,090)	(99,346)	-	(152,101)	58,763	9,244	68,007
59-016	857,769	-	-	-	26,032	26,032	(25,816)	(27,250)	(99,930)	-	(152,996)	59,109	4,699	63,808
59-385	1,110,463	-	-	-	115,282	115,282	(33,422)	(35,277)	(129,369)	-	(198,068)	76,522	20,809	97,331
59-800	23,377	-	-	-	2,247	2,247	(704)	(743)	(2,723)	-	(4,170)	1,611	406	2,017
60-001	1,945,446	-	-	-	-	-	(58,552)	(61,803)	(226,644)	(460,704)	(807,703)	134,060	(83,160)	50,900
60-003	2,110,846	-	-	-	304,290	304,290	(63,530)	(67,057)	(245,913)	-	(376,500)	145,458	54,926	200,384
60-027	1,588,435	-	-	-	8,318	8,318	(47,807)	(50,461)	(185,052)	-	(283,320)	109,459	1,502	110,961
60-028	1,479,019	-	-	-	11,037	11,037	(44,514)	(46,985)	(172,305)	-	(263,804)	101,919	1,992	103,911
60-029	1,037,351	-	-	-	-	-	(31,221)	(32,954)	(120,851)	(44,319)	(229,345)	71,484	(8,000)	63,484
60-030	2,746,600	-	-	-	98,466	98,466	(82,665)	(87,254)	(319,978)	-	(489,897)	189,268	17,774	207,042
60-211	3,561,124	-	-	-	58,854	58,854	(107,179)	(113,129)	(414,870)	-	(635,178)	245,396	10,624	256,020
60-717	1,486,746	-	-	-	44,406	44,406	(44,747)	(47,231)	(173,206)	-	(265,184)	102,451	8,016	110,467
60-744	1,591,391	-	-	-	-	-	(47,896)	(50,555)	(185,397)	(18,863)	(302,711)	109,662	(3,405)	106,257
60-800	71,954	-	-	-	1,449	1,449	(2,166)	(2,286)	(8,383)	-	(12,835)	4,958	262	5,220
60-801	354,672	-	-	-	-	-	(10,675)	(11,267)	(41,319)	(58,066)	(121,327)	24,440	(10,481)	13,959
61-018	950,449	-	-	-	57,537	57,537	(28,606)	(30,194)	(110,727)	-	(169,527)	65,495	10,386	75,881
61-313	768,877	-	-	-	55,812	55,812	(23,141)	(24,426)	(89,574)	-	(137,141)	52,983	10,074	63,057
62-006	945,572	-	-	-	-	-	(28,459)	(30,039)	(110,159)	(17,309)	(185,966)	65,159	(3,124)	62,035
62-007	865,190	-	-	-	-	-	(26,040)	(27,485)	(100,794)	(27,161)	(181,480)	59,620	(4,903)	54,717
62-010	8,899	-	-	-	459	459	(268)	(283)	(1,037)	-	(1,588)	613	83	696
62-012	94,675	-	-	-	6,778	6,778	(2,849)	(3,008)	(11,030)	-	(16,887)	6,524	1,223	7,747
62-014	2,180	-	-	-	-	-	(66)	(69)	(254)	(77)	(466)	150	(14)	136
62-015	1,623,211	-	-	-	119,442	119,442	(48,854)	(51,566)	(189,104)	-	(289,524)	111,855	21,560	133,415
62-236	1,742,322	-	-	-	24,165	24,165	(52,439)	(55,350)	(202,980)	-	(310,769)	120,063	4,362	124,425
63-001	832,780	-	-	-	29,222	29,222	(25,064)	(26,456)	(97,019)	-	(148,539)	57,387	5,275	62,662
63-002	467,434	-	-	-	30,229	30,229	(14,068)	(14,849)	(54,456)	-	(83,373)	32,211	5,457	37,668
63-014	947,737	-	-	-	23,469	23,469	(28,524)	(30,108)	(110,411)	-	(169,043)	65,308	4,236	69,544
63-392	1,292,238	-	-	-	63,630	63,630	(38,893)	(41,052)	(150,545)	-	(230,490)	89,048	11,485	100,533
64-020	1,586,201	-	-	-	-	-	(47,740)	(50,390)	(184,792)	(37,425)	(320,347)	109,305	(6,755)	102,550
64-021	760,095	-	-	-	96,774	96,774	(22,877)	(24,147)	(88,551)	-	(135,575)	52,378	17,468	69,846
64-270	1,450,626	-	-	-	114,813	114,813	(43,660)	(46,083)	(168,998)	-	(258,741)	99,962	20,724	120,686
64-324	915,678	-	-	-	34,120	34,120	(27,559)	(29,089)	(106,676)	-	(163,324)	63,099	6,159	69,258
65-001	505,456	-	-	-	8,251	8,251	(15,213)	(16,057)	(58,885)	-	(90,155)	34,831	1,489	36,320
65-020	1,577,380	-	-	-	74,083	74,083	(47,474)	(50,110)	(183,764)	-	(281,348)	108,697	13,372	122,069
65-021	3,442,062	-	-	-	167,077	167,077	(103,596)	(109,347)	(400,999)	-	(613,942)	237,192	30,158	267,350
65-022	1,445,715	-	-	-	109,384	109,384	(43,512)	(45,927)	(168,425)	-	(257,864)	99,624	19,744	119,368
65-120	2,096,913	-	-	-	31,416	31,416	(63,111)	(66,614)	(244,290)	-	(374,015)	144,498	5,671	150,169
66-011	1,040,201	-	-	-	69,587	69,587	(31,307)	(33,045)	(121,183)	-	(185,535)	71,680	12,561	84,241

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB	Total Employer OPEB Expense
66-012	1,064,322	-	-	-	-	-	(32,033)	(33,811)	(123,993)	(26,494)	(216,331)	73,342	(4,782)	68,560
66-013	1,174,758	-	-	-	157,776	157,776	(35,357)	(37,320)	(136,859)	-	(209,536)	80,952	28,479	109,431
66-278	1,721,468	-	-	-	196,533	196,533	(51,811)	(54,687)	(200,551)	-	(307,049)	118,626	35,475	154,101
66-719	506,086	-	-	-	-	-	(15,232)	(16,077)	(58,959)	(12,882)	(103,150)	34,874	(2,325)	32,549
67-013	1,814,040	-	-	-	14,325	14,325	(54,597)	(57,628)	(211,335)	-	(323,560)	125,005	2,586	127,591
67-017	1,220,178	-	-	-	-	-	(36,724)	(38,762)	(142,150)	(39,838)	(257,474)	84,082	(7,191)	76,891
67-020	1,101,910	-	-	-	-	-	(33,164)	(35,005)	(128,372)	(2,507)	(199,048)	75,932	(453)	75,479
67-023	1,802,118	-	-	-	229,903	229,903	(54,238)	(57,249)	(209,946)	-	(321,433)	124,184	41,499	165,683
67-025	1,036,279	-	-	-	-	-	(31,189)	(32,920)	(120,726)	(61,227)	(246,062)	71,410	(11,052)	60,358
67-026	826,547	-	-	-	-	-	(24,877)	(26,258)	(96,293)	(14,573)	(162,001)	56,957	(2,630)	54,327
67-027	11,446	-	-	-	11,134	11,134	(345)	(364)	(1,333)	-	(2,042)	789	2,010	2,799
67-150	2,863,077	-	-	-	-	-	(86,170)	(90,954)	(333,548)	(126,653)	(637,325)	197,294	(22,861)	174,433
67-181	2,403,081	-	-	-	59,980	59,980	(72,326)	(76,341)	(279,958)	-	(428,625)	165,596	10,827	176,423
67-279	3,133,022	-	-	-	97,222	97,222	(94,295)	(99,529)	(364,996)	-	(558,820)	215,896	17,549	233,445
67-284	2,073,314	-	-	-	67,746	67,746	(62,401)	(65,865)	(241,541)	-	(369,807)	142,872	12,228	155,100
67-405	588,241	-	-	-	-	-	(17,704)	(18,687)	(68,530)	(22,011)	(126,932)	40,536	(3,973)	36,563
67-758	828,052	-	-	-	45,192	45,192	(24,922)	(26,305)	(96,468)	-	(147,695)	57,061	8,157	65,218
68-001	553,118	-	-	-	-	-	(16,647)	(17,571)	(64,438)	(96,564)	(195,220)	38,115	(17,430)	20,685
68-003	22,968	-	-	-	1,258	1,258	(691)	(730)	(2,676)	-	(4,097)	1,583	227	1,810
68-018	1,471,492	-	-	-	-	-	(44,288)	(46,746)	(171,429)	(83,954)	(346,417)	101,400	(15,154)	86,246
68-019	745,426	-	-	-	26,527	26,527	(22,435)	(23,681)	(86,842)	-	(132,958)	51,367	4,788	56,155
68-020	931,614	-	-	-	33,035	33,035	(28,039)	(29,595)	(108,533)	-	(166,167)	64,197	5,963	70,160
68-025	691,970	-	-	-	51,100	51,100	(20,826)	(21,982)	(80,614)	-	(123,422)	47,683	9,224	56,907
68-265	1,909,839	-	-	-	119,846	119,846	(57,480)	(60,672)	(222,496)	-	(340,648)	131,607	21,633	153,240
69-001	750,662	-	-	-	32,559	32,559	(22,593)	(23,847)	(87,452)	-	(133,892)	51,728	5,877	57,605
69-005	745,259	-	-	-	-	-	(22,430)	(23,675)	(86,823)	(7,908)	(140,836)	51,356	(1,428)	49,928
69-006	443,646	-	-	-	16,975	16,975	(13,352)	(14,094)	(51,685)	-	(79,131)	30,572	3,064	33,636
69-008	290,367	-	-	-	-	-	(8,739)	(9,224)	(33,828)	(3,426)	(55,217)	20,009	(619)	19,390
69-009	507,320	-	-	-	41,407	41,407	(15,269)	(16,116)	(59,103)	-	(90,488)	34,959	7,474	42,433
69-010	484,408	-	-	-	1,105	1,105	(14,579)	(15,389)	(56,433)	-	(86,401)	33,380	199	33,579
69-012	357,955	-	-	-	33,417	33,417	(10,773)	(11,371)	(41,702)	-	(63,846)	24,667	6,032	30,699
69-015	470,961	-	-	-	23,878	23,878	(14,175)	(14,961)	(54,867)	-	(84,003)	32,454	4,310	36,764
69-017	602,424	-	-	-	37,963	37,963	(18,131)	(19,138)	(70,182)	-	(107,451)	41,513	6,852	48,365
69-019	996,272	-	-	-	1,100	1,100	(29,985)	(31,649)	(116,065)	-	(177,699)	68,653	199	68,852
70-001	926,194	-	-	-	-	-	(27,876)	(29,423)	(107,901)	(38,653)	(203,853)	63,824	(6,977)	56,847
70-006	2,118,715	-	-	-	-	-	(63,767)	(67,307)	(246,830)	(105,163)	(483,067)	146,000	(18,982)	127,018
70-007	612,850	-	-	-	76,842	76,842	(18,445)	(19,469)	(71,397)	-	(109,311)	42,231	13,870	56,101
70-008	2,151,796	-	-	-	-	-	(64,763)	(68,358)	(250,684)	(61,126)	(444,931)	148,280	(11,033)	137,247
70-010	695,011	-	-	-	45,810	45,810	(20,918)	(22,079)	(80,969)	-	(123,966)	47,893	8,269	56,162
70-012	1,465,706	-	-	-	46,385	46,385	(44,113)	(46,562)	(170,754)	-	(261,429)	101,002	8,373	109,375
70-013	860,790	-	-	-	30,381	30,381	(25,907)	(27,345)	(100,282)	-	(153,534)	59,317	5,484	64,801
70-014	1,233,765	-	-	-	-	-	(37,133)	(39,194)	(143,733)	(47,049)	(267,109)	85,018	(8,493)	76,525
70-158	3,851,268	-	-	-	158,394	158,394	(115,912)	(122,347)	(448,672)	-	(686,931)	265,390	28,591	293,981
70-189	1,679,865	-	-	-	15,326	15,326	(50,559)	(53,366)	(195,704)	-	(299,629)	115,759	2,767	118,526
70-712	1,643,685	-	-	-	60,382	60,382	(49,470)	(52,216)	(191,489)	-	(293,175)	113,266	10,899	124,165
70-730	1,392,880	-	-	-	-	-	(41,922)	(44,249)	(162,270)	(98,560)	(347,001)	95,983	(17,791)	78,192
70-800	204,622	-	-	-	21,445	21,445	(6,159)	(6,500)	(23,838)	-	(36,497)	14,100	3,871	17,971

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
70-801	658,416	-	-	-	5,950	5,950	(19,816)	(20,916)	(76,705)	-	(117,437)	45,371	1,074	46,445
70-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70-820	146,745	-	-	-	5,671	5,671	(4,417)	(4,662)	(17,096)	-	(26,175)	10,112	1,024	11,136
70-870	53,170	-	-	-	13,319	13,319	(1,600)	(1,689)	(6,194)	-	(9,483)	3,664	2,404	6,068
71-001	1,419,879	-	-	-	-	-	(42,734)	(45,107)	(165,416)	(58,229)	(311,486)	97,844	(10,511)	87,333
71-007	1,010,169	-	-	-	131,137	131,137	(30,403)	(32,091)	(117,685)	-	(180,179)	69,611	23,671	93,282
71-013	1,719,954	-	-	-	76,912	76,912	(51,766)	(54,639)	(200,374)	-	(306,779)	118,522	13,883	132,405
71-014	662,956	-	-	-	52,298	52,298	(19,953)	(21,061)	(77,234)	-	(118,248)	45,684	9,440	55,124
71-015	1,176,452	-	-	-	85,114	85,114	(35,408)	(37,373)	(137,056)	-	(209,837)	81,069	15,364	96,433
71-017	1,015,923	-	-	-	45,621	45,621	(30,576)	(32,274)	(118,355)	-	(181,205)	70,007	8,235	78,242
71-018	1,025,066	-	-	-	32,919	32,919	(30,851)	(32,564)	(119,420)	-	(182,835)	70,637	5,942	76,579
71-118	2,669,530	-	-	-	-	-	(80,345)	(84,805)	(311,000)	(58,540)	(534,690)	183,957	(10,567)	173,390
71-755	1,093,543	-	-	-	-	-	(32,912)	(34,740)	(127,398)	(10,996)	(206,046)	75,356	(1,985)	73,371
72-012	1,146,435	-	-	-	32,974	32,974	(34,504)	(36,420)	(133,559)	-	(204,483)	79,001	5,952	84,953
72-013	853,448	-	-	-	-	-	(25,686)	(27,112)	(99,427)	(34,662)	(186,887)	58,811	(6,257)	52,554
72-140	3,017,007	-	-	-	-	-	(90,803)	(95,844)	(351,481)	(60,727)	(598,855)	207,901	(10,961)	196,940
72-320	2,014,915	-	-	-	143,602	143,602	(60,643)	(64,010)	(234,737)	-	(359,390)	138,847	25,921	164,768
72-334	819,706	-	-	-	60,092	60,092	(24,671)	(26,040)	(95,496)	-	(146,207)	56,486	10,847	67,333
72-716	1,011,443	-	-	-	67,567	67,567	(30,441)	(32,131)	(117,833)	-	(180,405)	69,698	12,196	81,894
72-735	1,898,824	-	-	-	-	-	(57,149)	(60,322)	(221,213)	(35,677)	(374,361)	130,848	(6,440)	124,408
73-001	1,965,624	-	-	-	312,236	312,236	(59,159)	(62,444)	(228,995)	-	(350,598)	135,451	56,360	191,811
73-002	968,996	-	-	-	59,563	59,563	(29,164)	(30,783)	(112,888)	-	(172,835)	66,773	10,752	77,525
73-004	488,220	-	-	-	-	-	(14,694)	(15,510)	(56,878)	(31,138)	(118,220)	33,643	(5,621)	28,022
73-005	551,218	-	-	-	4,891	4,891	(16,590)	(17,511)	(64,217)	-	(98,318)	37,984	883	38,867
73-008	1,136,577	-	-	-	6,437	6,437	(34,208)	(36,107)	(132,411)	-	(202,726)	78,321	1,162	79,483
73-013	1,031,009	-	-	-	81,898	81,898	(31,030)	(32,753)	(120,112)	-	(183,895)	71,047	14,783	85,830
73-015	1,230,661	-	-	-	71,504	71,504	(37,039)	(39,095)	(143,372)	-	(219,506)	84,805	12,907	97,712
73-016	1,013,063	-	-	-	-	-	(30,490)	(32,183)	(118,022)	(106,214)	(286,909)	69,810	(19,172)	50,638
73-017	1,439,725	-	-	-	51,893	51,893	(43,331)	(45,737)	(167,728)	-	(256,796)	99,211	9,367	108,578
73-018	525,386	-	-	-	30,332	30,332	(15,813)	(16,690)	(61,207)	-	(93,710)	36,204	5,475	41,679
73-180	1,748,967	-	-	-	72,932	72,932	(52,639)	(55,561)	(203,754)	-	(311,954)	120,521	13,165	133,686
73-728	995,419	-	-	-	81,870	81,870	(29,959)	(31,622)	(115,966)	-	(177,547)	68,594	14,778	83,372
73-875	434,785	-	-	-	-	-	(13,086)	(13,812)	(50,652)	(21,005)	(98,555)	29,961	(3,792)	26,169
74-001	2,311,554	-	-	-	197,295	197,295	(69,571)	(73,433)	(269,296)	-	(412,300)	159,289	35,613	194,902
74-003	724,053	-	-	-	-	-	(21,792)	(23,002)	(84,352)	(22,681)	(151,827)	49,894	(4,094)	45,800
74-004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74-010	601,268	-	-	-	-	-	(18,096)	(19,101)	(70,048)	(35)	(107,280)	41,433	(6)	41,427
74-013	390,129	-	-	-	-	-	(11,742)	(12,394)	(45,450)	(4,463)	(74,049)	26,884	(806)	26,078
74-014	580,445	-	-	-	12,696	12,696	(17,470)	(18,440)	(67,622)	-	(103,532)	39,998	2,292	42,290
74-139	1,592,150	-	-	-	-	-	(47,919)	(50,579)	(185,485)	(19,489)	(303,472)	109,715	(3,518)	106,197
74-194	2,416,663	-	-	-	-	-	(72,734)	(76,772)	(281,541)	(36,594)	(467,641)	166,532	(6,605)	159,927
74-897	61,904	-	-	-	-	-	(1,863)	(1,967)	(7,212)	(155,665)	(166,707)	4,266	(28,098)	(23,832)
75-003	539,282	-	-	-	-	-	(16,231)	(17,132)	(62,826)	(11,987)	(108,176)	37,162	(2,164)	34,998
75-005	611,563	-	-	-	34,811	34,811	(18,406)	(19,428)	(71,247)	-	(109,081)	42,143	6,284	48,427
75-007	624,560	-	-	-	24,542	24,542	(18,797)	(19,841)	(72,761)	-	(111,399)	43,038	4,430	47,468
75-010	450,807	-	-	-	20,883	20,883	(13,568)	(14,321)	(52,519)	-	(80,408)	31,065	3,769	34,834
75-015	380,214	-	-	-	24,282	24,282	(11,443)	(12,079)	(44,295)	-	(67,817)	26,200	4,383	30,583

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB	Total Employer OPEB Expense
75-020	715,510	-	-	-	7,294	7,294	(21,535)	(22,730)	(83,357)	-	(127,622)	49,306	1,317	50,623
75-022	1,076,442	-	-	-	-	-	(32,398)	(34,196)	(125,405)	(476)	(192,475)	74,177	(86)	74,091
75-190	2,649,433	-	-	-	-	-	(79,740)	(84,167)	(308,658)	(315,415)	(787,980)	182,572	(56,934)	125,638
75-900	468,232	-	-	-	13,835	13,835	(14,092)	(14,875)	(54,549)	-	(83,516)	32,266	2,497	34,763
76-001	5,630,534	-	-	-	103,204	103,204	(169,462)	(178,870)	(655,956)	-	(1,004,288)	387,999	18,629	406,628
76-006	2,032,096	-	-	-	14,115	14,115	(61,160)	(64,555)	(236,739)	-	(362,454)	140,031	2,548	142,579
76-007	1,269,737	-	-	-	52,546	52,546	(38,215)	(40,337)	(147,924)	-	(226,476)	87,497	9,485	96,982
76-012	5,069,336	-	-	-	195,321	195,321	(152,572)	(161,042)	(590,577)	-	(904,191)	349,327	35,256	384,583
76-013	2,673,157	-	-	-	84,890	84,890	(80,454)	(84,921)	(311,422)	-	(476,797)	184,207	15,323	199,530
76-022	717,976	-	-	-	40,979	40,979	(21,609)	(22,809)	(83,644)	-	(128,062)	49,476	7,397	56,873
76-024	4,414,951	-	-	-	60,727	60,727	(132,877)	(140,254)	(514,341)	-	(787,472)	304,233	10,961	315,194
76-026	5,549,505	-	-	-	228,923	228,923	(167,024)	(176,296)	(646,516)	-	(989,836)	382,415	41,322	423,737
76-033	1,456,503	-	-	-	69,049	69,049	(43,836)	(46,270)	(169,682)	-	(259,788)	100,367	12,464	112,831
76-034	1,940,833	-	-	-	112,077	112,077	(58,413)	(61,656)	(226,107)	-	(346,176)	133,742	20,230	153,972
76-035	1,461,584	-	-	-	41,247	41,247	(43,989)	(46,431)	(170,274)	-	(260,694)	100,717	7,445	108,162
76-036	1,345,851	-	-	-	55,098	55,098	(40,506)	(42,755)	(156,791)	-	(240,052)	92,742	9,945	102,687
76-037	1,056,288	-	-	-	58,640	58,640	(31,791)	(33,556)	(123,057)	-	(188,404)	72,789	10,585	83,374
76-102	3,208,193	-	-	-	128,503	128,503	(96,557)	(101,917)	(373,754)	-	(572,228)	221,076	23,196	244,272
76-117	11,685,874	-	-	-	606,478	606,478	(351,710)	(371,235)	(1,361,402)	-	(2,084,347)	805,271	109,472	914,743
76-164	3,257,944	-	-	-	104,068	104,068	(98,054)	(103,498)	(379,550)	-	(581,102)	224,504	18,785	243,289
76-262	3,913,846	-	-	-	52,981	52,981	(117,795)	(124,335)	(455,962)	-	(698,092)	269,702	9,563	279,265
76-281	2,272,796	-	-	-	-	-	(68,404)	(72,202)	(264,780)	(61,915)	(467,301)	156,618	(11,176)	145,442
76-770	395,101	-	-	-	31,437	31,437	(11,891)	(12,552)	(46,029)	-	(70,472)	27,226	5,675	32,901
76-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	133,236	-	-	-	10,004	10,004	(4,010)	(4,233)	(15,522)	-	(23,765)	9,181	1,806	10,987
76-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-805	69,655	-	-	-	-	-	(2,096)	(2,213)	(8,115)	(2,084)	(14,508)	4,800	(376)	4,424
76-807	150,176	-	-	-	35,665	35,665	(4,520)	(4,771)	(17,496)	-	(26,787)	10,349	6,438	16,787
76-808	25,726	-	-	-	-	-	(774)	(817)	(2,997)	(20,083)	(24,671)	1,773	(3,625)	(1,852)
76-858	119,261	-	-	-	-	-	(3,589)	(3,789)	(13,894)	(9,005)	(30,277)	8,218	(1,625)	6,593
76-876	102,977	-	-	-	-	-	(3,099)	(3,271)	(11,997)	(1,442)	(19,809)	7,096	(260)	6,836
76-889	122,501	-	-	-	-	-	(3,687)	(3,892)	(14,271)	(5,611)	(27,461)	8,442	(1,013)	7,429
77-001	1,565,358	-	-	-	-	-	(47,113)	(49,728)	(182,364)	(70,859)	(350,064)	107,869	(12,791)	95,078
77-002	2,621,175	-	-	-	48,144	48,144	(78,890)	(83,269)	(305,366)	-	(467,525)	180,625	8,690	189,315
77-003	2,269,755	-	-	-	8,439	8,439	(68,313)	(72,105)	(264,426)	-	(404,844)	156,408	1,523	157,931
77-005	1,370,123	-	-	-	-	-	(41,237)	(43,526)	(159,619)	(116,406)	(360,788)	94,415	(21,012)	73,403
77-006	1,357,021	-	-	-	92,090	92,090	(40,842)	(43,110)	(158,093)	-	(242,045)	93,512	16,623	110,135
77-007	3,689,191	-	-	-	34,779	34,779	(111,034)	(117,198)	(429,790)	-	(658,022)	254,221	6,278	260,499
77-010	676,297	-	-	-	12,678	12,678	(20,355)	(21,485)	(78,788)	-	(120,628)	46,603	2,288	48,891
77-016	1,923,967	-	-	-	-	-	(57,906)	(61,120)	(224,142)	(217,592)	(560,760)	132,580	(39,277)	93,303
77-021	46,363	-	-	-	45,098	45,098	(1,395)	(1,473)	(5,401)	-	(8,269)	3,195	8,141	11,336
77-101	24,943,905	-	-	-	-	-	(750,737)	(792,415)	(2,905,960)	(219,849)	(4,668,961)	1,718,879	(39,684)	1,679,195
77-106	3,940,094	-	-	-	276,228	276,228	(118,585)	(125,168)	(459,020)	-	(702,773)	271,511	49,861	321,372
77-127	3,908,295	-	-	-	387,573	387,573	(117,628)	(124,158)	(455,316)	-	(697,102)	269,320	69,959	339,279
77-237	2,213,125	-	-	-	-	-	(66,608)	(70,306)	(257,829)	(9,220)	(403,963)	152,506	(1,664)	150,842
77-257	5,397,697	-	-	-	88,382	88,382	(162,455)	(171,473)	(628,831)	-	(962,759)	371,954	15,954	387,908
77-277	1,909,070	-	-	-	-	-	(57,457)	(60,647)	(222,406)	(105,074)	(445,584)	131,554	(18,967)	112,587

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
77-280	2,691,204	-	-	-	-	-	(80,997)	(85,494)	(313,525)	(65,592)	(545,608)	185,450	(11,840)	173,610
77-285	4,250,726	-	-	-	360,121	360,121	(127,934)	(135,037)	(495,209)	-	(758,180)	292,917	65,004	357,921
77-296	4,348,743	-	-	-	64,675	64,675	(130,884)	(138,150)	(506,628)	-	(775,662)	299,671	11,674	311,345
77-300	5,544,544	-	-	-	-	-	(166,874)	(176,138)	(645,938)	(139,196)	(1,128,146)	382,073	(25,126)	356,947
77-502	15,358,908	-	-	-	-	-	(462,258)	(487,920)	(1,789,310)	(3,603,910)	(6,343,398)	1,058,379	(650,525)	407,854
77-765	501,811	-	-	-	31,028	31,028	(15,103)	(15,941)	(58,461)	-	(89,505)	34,580	5,601	40,181
77-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-803	-	-	-	-	983	983	-	-	-	-	-	-	178	178
77-804	37,267	-	-	-	-	-	(1,122)	(1,184)	(4,342)	(68,939)	(75,587)	2,568	(12,444)	(9,876)
77-810	201,978	-	-	-	53,915	53,915	(6,079)	(6,416)	(23,530)	-	(36,025)	13,918	9,732	23,650
77-811	37,223	-	-	-	-	-	(1,120)	(1,183)	(4,337)	(6,704)	(13,344)	2,565	(1,210)	1,355
77-820	7,816	-	-	-	-	-	(235)	(248)	(911)	(6,144)	(7,538)	539	(1,109)	(570)
77-825	160,724	-	-	-	3,884	3,884	(4,837)	(5,106)	(18,724)	-	(28,667)	11,075	701	11,776
77-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-827	73,347	-	-	-	19,472	19,472	(2,208)	(2,330)	(8,545)	-	(13,083)	5,054	3,515	8,569
77-829	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-830	347,054	-	-	-	-	-	(10,445)	(11,025)	(40,432)	(9,152)	(71,054)	23,915	(1,652)	22,263
77-831	89,724	-	-	-	3,521	3,521	(2,700)	(2,850)	(10,453)	-	(16,003)	6,183	636	6,819
77-832	74,185	-	-	-	-	-	(2,233)	(2,357)	(8,643)	(11,454)	(24,687)	5,112	(2,068)	3,044
77-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-836	80,609	-	-	-	-	-	(2,426)	(2,561)	(9,391)	(21,321)	(35,699)	5,555	(3,849)	1,706
77-837	223	-	-	-	-	-	(7)	(7)	(26)	(44,545)	(44,585)	15	(8,041)	(8,026)
77-842	129,602	-	-	-	96	96	(3,901)	(4,117)	(15,099)	-	(23,117)	8,931	17	8,948
77-884	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-888	117,643	-	-	-	-	-	(3,541)	(3,737)	(13,705)	(4,226)	(25,209)	8,107	(763)	7,344
77-897	126,862	-	-	-	42,179	42,179	(3,818)	(4,030)	(14,779)	-	(22,627)	8,742	7,613	16,355
77-911	1,617,156	-	-	-	182,729	182,729	(48,672)	(51,374)	(188,398)	-	(288,444)	111,438	32,984	144,422
78-001	3,030,126	-	-	-	216,726	216,726	(91,198)	(96,261)	(353,009)	-	(540,468)	208,805	39,120	247,925
78-002	272,081	-	-	-	1,729	1,729	(8,189)	(8,643)	(31,697)	-	(48,529)	18,749	312	19,061
78-004	483,458	-	-	-	36,588	36,588	(14,551)	(15,358)	(56,323)	-	(86,232)	33,315	6,604	39,919
78-005	664,633	-	-	-	6,010	6,010	(20,003)	(21,114)	(77,430)	-	(118,547)	45,800	1,085	46,885
78-006	970,754	-	-	-	5,840	5,840	(29,217)	(30,839)	(113,093)	-	(173,149)	66,894	1,054	67,948
78-013	2,270,218	-	-	-	12,969	12,969	(68,327)	(72,120)	(264,480)	-	(404,927)	156,440	2,341	158,781
78-016	1,052,586	-	-	-	-	-	(31,680)	(33,438)	(122,626)	(49,400)	(237,144)	72,533	(8,917)	63,616
78-017	572,550	-	-	-	69,522	69,522	(17,232)	(18,189)	(66,702)	-	(102,123)	39,454	12,549	52,003
78-018	473,195	-	-	-	12,947	12,947	(14,242)	(15,032)	(55,127)	-	(84,401)	32,608	2,337	34,945
78-023	389,967	-	-	-	-	-	(11,737)	(12,388)	(45,431)	(6,944)	(76,500)	26,873	(1,254)	25,619
78-026	856,798	-	-	-	19,172	19,172	(25,787)	(27,219)	(99,817)	-	(152,823)	59,042	3,461	62,503
78-027	926,459	-	-	-	106,216	106,216	(27,884)	(29,432)	(107,932)	-	(165,248)	63,842	19,173	83,015
78-028	1,258,993	-	-	-	17,842	17,842	(37,892)	(39,996)	(146,672)	-	(224,560)	86,757	3,221	89,978
78-029	690,764	-	-	-	30,584	30,584	(20,790)	(21,944)	(80,474)	-	(123,208)	47,600	5,521	53,121
78-030	578,842	-	-	-	44,467	44,467	(17,421)	(18,389)	(67,435)	-	(103,245)	39,888	8,027	47,915
78-031	647,269	-	-	-	49,317	49,317	(19,481)	(20,562)	(75,407)	-	(115,450)	44,603	8,902	53,505
78-144	1,424,895	-	-	-	-	-	(42,885)	(45,266)	(166,000)	(54,514)	(308,665)	98,189	(9,840)	88,349
78-173	1,603,660	-	-	-	-	-	(48,265)	(50,945)	(186,826)	(59,673)	(345,709)	110,508	(10,771)	99,737
78-203	5,930,247	-	-	-	184,708	184,708	(178,483)	(188,391)	(690,872)	-	(1,057,746)	408,652	33,341	441,993
78-338	1,624,806	-	-	-	-	-	(48,902)	(51,617)	(189,290)	(3,542)	(293,351)	111,965	(639)	111,326

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School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
78-356	828,130	-	-	-	55,346	55,346	(24,924)	(26,308)	(96,477)	-	(147,709)	57,066	9,990	67,056
78-718	1,214,803	-	-	-	67,995	67,995	(36,562)	(38,592)	(141,524)	-	(216,678)	83,712	12,274	95,986
78-803	156,484	-	-	-	2,274	2,274	(4,710)	(4,971)	(18,230)	-	(27,911)	10,783	411	11,194
78-805	76,566	-	-	-	27,902	27,902	(2,304)	(2,432)	(8,920)	-	(13,656)	5,276	5,037	10,313
78-833	75,631	-	-	-	-	-	(2,276)	(2,403)	(8,811)	(37,802)	(51,292)	5,212	(6,823)	(1,611)
78-865	63,663	-	-	-	-	-	(1,916)	(2,022)	(7,417)	(7,738)	(19,093)	4,387	(1,397)	2,990
79-001	2,042,365	-	-	-	470,515	470,515	(61,469)	(64,882)	(237,935)	-	(364,286)	140,739	84,931	225,670
79-019	338,954	-	-	-	21,236	21,236	(10,202)	(10,768)	(39,488)	-	(60,458)	23,357	3,833	27,190
79-023	21,186	-	-	-	20,609	20,609	(638)	(673)	(2,468)	-	(3,779)	1,460	3,720	5,180
79-029	913,790	-	-	-	40,417	40,417	(27,502)	(29,029)	(106,456)	-	(162,987)	62,969	7,296	70,265
79-031	1,497,371	-	-	-	58,073	58,073	(45,066)	(47,568)	(174,443)	-	(267,077)	103,184	10,482	113,666
79-032	950,595	-	-	-	-	-	(28,610)	(30,198)	(110,744)	(5,907)	(175,459)	65,505	(1,066)	64,439
79-132	1,471,787	-	-	-	-	-	(44,296)	(46,756)	(171,463)	(41,092)	(303,607)	101,421	(7,417)	94,004
79-172	2,171,499	-	-	-	-	-	(65,356)	(68,984)	(252,979)	(131,244)	(518,563)	149,638	(23,690)	125,948
79-198	1,634,404	-	-	-	-	-	(49,191)	(51,922)	(190,408)	(57,993)	(349,514)	112,626	(10,468)	102,158
79-354	1,006,220	-	-	-	7,628	7,628	(30,284)	(31,965)	(117,224)	-	(179,473)	69,338	1,377	70,715
79-763	1,104,615	-	-	-	38,778	38,778	(33,246)	(35,091)	(128,687)	-	(197,024)	76,119	7,000	83,119
79-800	316,729	-	-	-	3,138	3,138	(9,533)	(10,062)	(36,899)	-	(56,494)	21,826	566	22,392
80-020	951,533	-	-	-	-	-	(28,638)	(30,228)	(110,853)	(41,264)	(210,983)	65,570	(7,448)	58,122
80-022	1,572,531	-	-	-	23,800	23,800	(47,329)	(49,956)	(183,200)	-	(280,485)	108,363	4,296	112,659
80-345	4,791,490	-	-	-	170,566	170,566	(144,210)	(152,215)	(558,208)	-	(854,633)	330,181	30,788	360,969
81-015	717,552	-	-	-	69,156	69,156	(21,596)	(22,795)	(83,595)	-	(127,986)	49,446	12,483	61,929
81-016	832,129	-	-	-	100,217	100,217	(25,045)	(26,435)	(96,943)	-	(148,423)	57,342	18,090	75,432
81-200	1,930,464	-	-	-	45,758	45,758	(58,101)	(61,327)	(224,899)	-	(344,327)	133,028	8,260	141,288
81-768	621,579	-	-	-	17,941	17,941	(18,708)	(19,746)	(72,414)	-	(110,868)	42,833	3,239	46,072
82-019	2,236,771	-	-	-	105,831	105,831	(67,320)	(71,057)	(260,583)	-	(398,960)	154,135	19,103	173,238
83-001	1,152,297	-	-	-	5,310	5,310	(34,681)	(36,606)	(134,242)	-	(205,529)	79,405	959	80,364
83-003	1,598,725	-	-	-	110,276	110,276	(48,117)	(50,788)	(186,251)	-	(285,156)	110,168	19,905	130,073
83-013	1,165,314	-	-	-	85,806	85,806	(35,072)	(37,020)	(135,759)	-	(207,851)	80,302	15,489	95,791
83-014	4,162,109	-	-	-	-	-	(125,267)	(132,221)	(484,885)	(168,160)	(910,533)	286,810	(30,354)	256,456
83-015	4,636,523	-	-	-	-	-	(139,546)	(147,293)	(540,154)	(100,961)	(927,954)	319,502	(18,224)	301,278
83-161	4,557,050	-	-	-	221,155	221,155	(137,154)	(144,768)	(530,895)	-	(812,817)	314,025	39,920	353,945
83-167	9,995,836	-	-	-	51,111	51,111	(300,845)	(317,547)	(1,164,513)	-	(1,782,905)	688,811	9,226	698,037
83-225	2,793,884	-	-	-	243,244	243,244	(84,088)	(88,756)	(325,487)	-	(498,331)	192,526	43,907	236,433
83-273	5,114,239	-	-	-	551,435	551,435	(153,923)	(162,469)	(595,808)	-	(912,200)	352,421	99,537	451,958
83-769	1,340,183	-	-	-	15,072	15,072	(40,336)	(42,575)	(156,131)	-	(239,042)	92,352	2,720	95,072
83-800	117,703	-	-	-	-	-	(3,543)	(3,739)	(13,712)	(28,517)	(49,511)	8,111	(5,147)	2,964
83-887	135,320	-	-	-	2,180	2,180	(4,073)	(4,299)	(15,765)	-	(24,137)	9,325	393	9,718
83-900	2,221,732	-	-	-	-	-	(66,868)	(70,580)	(258,831)	(51,298)	(447,577)	153,099	(9,259)	143,840
84-005	1,149,921	-	-	-	198,232	198,232	(34,609)	(36,531)	(133,966)	-	(205,106)	79,241	35,782	115,023
84-020	1,978,812	-	-	-	-	-	(59,556)	(62,863)	(230,531)	(1,482)	(354,432)	136,360	(267)	136,093
84-023	735,804	-	-	-	124,796	124,796	(22,146)	(23,375)	(85,721)	-	(131,242)	50,704	22,526	73,230
84-024	621,323	-	-	-	32,277	32,277	(18,700)	(19,738)	(72,384)	-	(110,822)	42,815	5,826	48,641
84-160	2,194,432	-	-	-	68	68	(66,046)	(69,712)	(255,651)	-	(391,409)	151,218	12	151,230
84-249	723,988	-	-	-	-	-	(21,790)	(23,000)	(84,344)	(96,884)	(226,018)	49,890	(17,488)	32,402
84-734	763,191	-	-	-	88,056	88,056	(22,970)	(24,245)	(88,912)	-	(136,127)	52,591	15,894	68,485
84-753	944,043	-	-	-	-	-	(28,413)	(29,990)	(109,981)	(40,155)	(208,539)	65,054	(7,248)	57,806

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2021

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2021					Deferred Inflows of Resources for the year ended June 30, 2021					OPEB Expense for the year ended June 30, 2021**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Contributions and Proportionate Share of OPEB Expense	Total Employer OPEB Expense
85-001	1,832,492	-	-	-	194,711	194,711	(55,153)	(58,214)	(213,485)	-	(326,852)	126,277	35,146	161,423
85-005	1,038,386	-	-	-	39,077	39,077	(31,252)	(32,987)	(120,972)	-	(185,211)	71,555	7,054	78,609
85-006	1,046,110	-	-	-	-	-	(31,485)	(33,233)	(121,872)	(50,482)	(237,072)	72,087	(9,112)	62,975
85-010	674,844	-	-	-	-	-	(20,311)	(21,438)	(78,619)	(30,168)	(150,536)	46,503	(5,446)	41,057
85-011	990,793	-	-	-	43,279	43,279	(29,820)	(31,475)	(115,427)	-	(176,722)	68,275	7,812	76,087
85-014	1,515,122	-	-	-	158,225	158,225	(45,601)	(48,132)	(176,511)	-	(270,244)	104,407	28,560	132,967
85-016	808,100	-	-	-	67,783	67,783	(24,321)	(25,672)	(94,144)	-	(144,137)	55,686	12,235	67,921
85-021	1,237,126	-	-	-	54,040	54,040	(37,234)	(39,301)	(144,125)	-	(220,660)	85,250	9,754	95,004
85-208	4,020,957	-	-	-	36,552	36,552	(121,019)	(127,737)	(468,441)	-	(717,197)	277,083	6,598	283,681
85-235	1,350,406	-	-	-	96,953	96,953	(40,643)	(42,900)	(157,322)	-	(240,865)	93,056	17,501	110,557
85-364	774,840	-	-	-	44,475	44,475	(23,320)	(24,615)	(90,269)	-	(138,204)	53,394	8,028	61,422
85-709	1,013,173	-	-	-	98,294	98,294	(30,493)	(32,186)	(118,034)	-	(180,713)	69,818	17,743	87,561
85-870	17,641	-	-	-	1,550	1,550	(531)	(560)	(2,055)	-	(3,146)	1,216	280	1,496
85-907	634,674	-	-	-	14,013	14,013	(19,102)	(20,162)	(73,939)	-	(113,203)	43,735	2,529	46,264
86-007	608,319	-	-	-	32,515	32,515	(18,309)	(19,325)	(70,869)	-	(108,503)	41,919	5,869	47,788
86-016	392,722	-	-	-	43,031	43,031	(11,820)	(12,476)	(45,752)	-	(70,048)	27,062	7,767	34,829
86-020	501,023	-	-	-	13,061	13,061	(15,079)	(15,916)	(58,369)	-	(89,364)	34,525	2,358	36,883
86-021	622,648	-	-	-	33,280	33,280	(18,740)	(19,780)	(72,538)	-	(111,058)	42,907	6,007	48,914
86-022	669,225	-	-	-	19,531	19,531	(20,142)	(21,260)	(77,965)	-	(119,367)	46,116	3,526	49,642
86-213	1,999,433	-	-	-	12,726	12,726	(60,177)	(63,518)	(232,934)	-	(356,629)	137,781	2,297	140,078
86-351	972,645	-	-	-	41,946	41,946	(29,274)	(30,899)	(113,313)	-	(173,486)	67,025	7,572	74,597
87-001	2,985,071	-	-	-	-	-	(89,842)	(94,829)	(347,760)	(42,633)	(575,064)	205,701	(7,695)	198,006
87-012	1,077,097	-	-	-	27,452	27,452	(32,417)	(34,217)	(125,482)	-	(192,116)	74,223	4,955	79,178
87-019	680,097	-	-	-	11,352	11,352	(20,469)	(21,605)	(79,231)	-	(121,305)	46,865	2,049	48,914
87-026	921,508	-	-	-	34,856	34,856	(27,735)	(29,274)	(107,355)	-	(164,364)	63,501	6,292	69,793
87-035	1,257,467	-	-	-	989	989	(37,846)	(39,947)	(146,495)	-	(224,288)	86,652	179	86,831
87-036	1,249,326	-	-	-	11,056	11,056	(37,601)	(39,688)	(145,546)	-	(222,835)	86,091	1,996	88,087
87-037	1,197,989	-	-	-	-	-	(36,056)	(38,058)	(139,565)	(14,374)	(228,053)	82,553	(2,594)	79,959
87-113	2,295,524	-	-	-	-	-	(69,088)	(72,924)	(267,428)	(258,593)	(668,033)	158,184	(46,678)	111,506
87-361	4,139,487	-	-	-	-	-	(124,586)	(131,503)	(482,249)	(175,660)	(913,998)	285,251	(31,707)	253,544
87-383	1,742,099	-	-	-	57,360	57,360	(52,432)	(55,343)	(202,954)	-	(310,729)	120,048	10,354	130,402
87-701	1,953,294	-	-	-	128,824	128,824	(58,788)	(62,052)	(227,558)	-	(348,398)	134,601	23,253	157,854
87-738	6,739,467	-	-	-	267,839	267,839	(202,838)	(214,099)	(785,147)	-	(1,202,084)	464,415	48,346	512,761
88-012	922,003	-	-	-	78,154	78,154	(27,750)	(29,290)	(107,413)	-	(164,453)	63,535	14,107	77,642
88-314	699,975	-	-	-	-	-	(21,067)	(22,237)	(81,547)	(19,899)	(144,750)	48,235	(3,592)	44,643
88-371	1,311,581	-	-	-	31,551	31,551	(39,480)	(41,661)	(152,796)	-	(233,937)	90,385	5,670	96,055
88-999	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 1,892,581,965</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 49,262,684</b>	<b>\$ 49,262,684</b>	<b>\$ (56,961,097)</b>	<b>\$ (60,123,316)</b>	<b>\$ (220,485,399)</b>	<b>\$ (49,262,684)</b>	<b>\$ (386,832,496)</b>	<b>\$ 130,417,434</b>	<b>\$ -</b>	<b>\$ 130,417,434</b>

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

## School Employees Retirement System of Ohio

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

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#### Note 1. Nature of Entity

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

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

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

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

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

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

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



## School Employees Retirement System of Ohio

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

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

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

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2021 and the respective allocation percentage. The Schedule of OPEB Amounts by Employer presents the proportionate share of total net OPEB liability as of June 30, 2021 and total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the year ended June 30, 2021 for all SERS employers. The OPEB expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

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

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

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

## School Employees Retirement System of Ohio

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

#### Note 3. Contributions

The fiscal year 2021 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' fiscal year 2021 CAFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$ 483,851,685
Service credits and ARP payments paid by employees	(657,573)
Employer penalties	(243,100)
Other employer payments and miscellaneous revenue	293,081
	<u>483,244,093</u>
OPEB Employer Contributions - ACFR Total	53,533,333
Other employer payments and miscellaneous revenue	(2,917,289)
	<u>50,616,044</u>
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 533,860,137</u></b>

For fiscal year 2021 employer contributions for OPEB were provided by the health care surcharge. The surcharge minimum salary was \$23,000 for fiscal year 2021.

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

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

The future amortization of the deferred outflows and inflows for the year ended June 30, 2021 is as follows:

	Deferred Outflows**	Deferred Inflows**
	<u>                    </u>	<u>                    </u>
2022	\$ -	\$ 65,111,423
2023	-	65,111,423
2024	-	65,111,423
2025	-	65,111,423
2026	-	50,080,594
Thereafter	-	27,043,526
	<u>\$ -</u>	<u>\$ 337,569,812</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 over the average expected remaining service life of all members.

## School Employees Retirement System of Ohio

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

#### Note 5. OPEB Expense

The components of OPEB expense for the year ended June 30, 2021:

Service cost	\$ 159,635,250
Interest on the Total OPEB Liability	69,007,716
Projected earnings	(36,426,055)
OPEB plan administrative expenses	3,311,946
Recognition of current period deferred outflow (inflow) resulting from OPEB Employer Contributions - ACFR Total	(39,798,808)
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual economic experience	(10,281,786)
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual investment earnings	(15,030,829)
<b>Total OPEB Expense - Schedule of OPEB Amounts by Employer</b>	<u>130,417,434</u>
Recognition of beginning deferred outflows of resources as OPEB expense	89,200,037
Recognition of beginning deferred inflows of resources as OPEB expense	(237,483,589)
<b>Total OPEB Expense</b>	<u>\$ (17,866,118)</u>

The average of the expected remaining service lives of all members for fiscal year 2021 is 6.54 years.

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

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

The components of the net OPEB liability as of June 30, 2021 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 2,492,912,153	\$ 600,330,188	\$ 1,892,581,965	24.08%

The activity related to the net OPEB liability for fiscal year 2021 is set forth in the following table:

Net OPEB Liability, July 1, 2020	\$ 2,173,327,272
Total OPEB expense	(17,866,118)
Change in deferred outflows of resources	(89,200,037)
Change in deferred inflows of resources	(100,086,223)
Employer contributions	(53,533,333)
Net reimbursements from Medicare Part D qualified prescription drug program and risk-sharing contract with Medicare Advantage provider	(20,059,596)
Net OPEB liability, June 30, 2021	<u>\$ 1,892,581,965</u>

## School Employees Retirement System of Ohio

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

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

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

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

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

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

Valuation Date	June 30, 2021
Actuarial Assumptions	
Experience Study Date	5-year period ended June 30, 2020
Investment Rate of Return	7.00% net of investment expense, including inflation
Inflation	2.40%
Wage Increases	3.25% - 13.58%
Municipal Bond Index Rate	
Prior Measurement Date	2.45%
Measurement Date	1.92%
Single Equivalent Interest Rate, net of plan investment expense, including price inflation	
Prior Measurement Date	2.63%
Measurement Date	2.27%
Medical Trend Assumption	
Pre-Medicare	6.750% - 4.400%
Medicare	5.125% - 4.400%
Mortality Assumptions	<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

## School Employees Retirement System of Ohio

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

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

The long-term expected rate of return on plan assets is reviewed as part of the actuarial five-year experience study. The most recent study covers fiscal years 2015 through 2020, and was adopted by the Board in 2021. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return, 7.00%, by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class, as used in the June 30, 2020 five-year experience study, are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	2.00%	(0.33%)
US Equity	24.75%	5.72%
Non-US Equity Developed	13.50%	6.55%
Non-US Equity Emerging	6.75%	8.54%
Fixed Income/Global Bonds	19.00%	1.14%
Private Equity	11.00%	10.03%
Real Estate/Real Assets	16.00%	5.41%
Multi-Asset Strategy	4.00%	3.47%
Private Debt/Private Credit	3.00%	5.28%

The discount rate used to measure the total OPEB liability at June 30, 2021, was 2.27%. The discount rate used to measure total OPEB liability prior to June 30, 2021, was 2.63%. The projection of cash flows used to determine the discount rate assumed that contributions will be made from members and the System at the contribution rate of 1.50% of projected covered payroll each year, which includes a 1.50% payroll surcharge and no contributions from the basic benefits plan. Based on these assumptions, the OPEB plan's fiduciary net position was projected to become insufficient to make all projected future benefit payments of current System members by SERS actuaries. The Municipal Bond Index Rate is used in the determination of the SEIR for both the June 30, 2020 and the June 30, 2021 total OPEB liability. The Municipal Bond Index rate is the single rate that will generate a present value of benefit payments equal to the sum of the present value determined by the long-term expected rate of return, and the present value determined by discounting those benefits after the date of depletion. The Municipal Bond Index Rate is 1.92% at June 30, 2021 and 2.45% at June 30, 2020.

## School Employees Retirement System of Ohio

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

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

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

	1% Decrease	Current Discount Rate	1% Increase
Rate	1.27%	2.27%	3.27%
Net OPEB Liability	\$ 2,345,138,104	\$ 1,892,581,965	\$ 1,531,047,864

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

	1% Decrease	Current Trend Rate	1% Increase
Rate	6.00% decreasing to 3.75%	7.00% decreasing to 4.75%	8.00% decreasing to 5.75%
Net OPEB Liability	\$ 1,457,133,024	\$ 1,892,581,965	\$ 2,474,208,058

#### Note 7. Short-Term Solvency Test

SERS' financing objective is to pay for OPEB benefits through contributions that remain approximately level from year to year as a percent of member payroll.

If the contributions are level in concept and soundly executed, SERS will pay all promised benefits when due, which is the ultimate test of financial soundness. Testing for level contribution rates is the long-term test.

A short-term solvency test is one means of checking a system's progress under its funding program. In a short-term solvency test, the present assets (cash and investments) are compared with:

1. Active member contributions on deposit.
2. The liabilities for future benefits to present retired lives.
3. The liabilities for service already rendered by active members.

Under the level percent of payroll financing, liabilities for active member contributions on deposit and the liabilities for future benefits to present retirees and beneficiaries will be fully covered by present assets except in rare circumstances. In addition, liabilities for active member benefits earned or to be earned in the future will be partially covered by the remainder of present assets. Generally, if SERS has been using level cost financing, the funded portion of active member benefits will increase over time.

**School Employees Retirement System of Ohio**

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

**Note 7. Short-Term Solvency Test (Continued)**

**Health Care Solvency Test**

Defined Benefit Plan Employer Contributions - ACFR Total

Contributio as of June 30	Aggregate Accrued Liabilities For				Actuarial Value of Assets	Portion of Accrued Liabilities Covered by Reported Asset		
	(1) Active Member Contributions	(2) Retired Members and Beneficiaries	(3) Active Members (Employer Financed Portion)			(1)	(2)	(3)
2021	\$ -	\$ 544	\$ 745	\$ 600	100.0%	100.0%	7.6%	
2020	-	626	1,171	483	100.0%	77.1%	0.0%	
2019	-	813	1,386	464	100.0%	57.0%	0.0%	
2018	-	968	1,557	436	100.0%	45.0%	0.0%	
2017	-	916	1,480	382	100.0%	41.7%	0.0%	
2016	-	918	1,489	370	100.0%	40.3%	0.0%	
2015	-	979	1,507	408	100.0%	41.7%	0.0%	
2014	-	968	1,508	414	100.0%	42.8%	0.0%	
2013	-	1,157	1,761	379	100.0%	32.8%	0.0%	
2012	-	1,074	1,617	355	100.0%	33.1%	0.0%	

**Note 8. COVID-19 Pandemic and Economic Uncertainty**

The United States and the State of Ohio declared a state of emergency in March 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the ensuing emergency measures may impact subsequent periods of SERS, including the fair value of SERS' investment portfolio. However, because the values of individual investments fluctuate with market conditions, and due to market volatility, the amount of losses that may be recognized in subsequent periods cannot be determined with half of the fiscal year remaining. In addition, the impact on SERS' future operating costs, revenues, and any recovery from emergency funding, either federal or state, cannot be estimated.