



Schedule of Collective Pension Amounts and
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2023

Contents

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

Independent Auditor's Report

To the Retirement Board
School Employees Retirement System of Ohio

Report on the Audit of the Schedules

Opinions

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

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and pension expense for SERS as of and for the year ended June 30, 2023 in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS).

Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report. We are required to be independent of SERS and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Schedules

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Schedules

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified rows included in the schedule of collective pension amounts are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and the specified row included in the schedule of collective pension amounts.

To the Retirement Board
School Employees Retirement System of Ohio

In performing an audit in accordance with GAAS we:

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

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

Supplementary Information

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

Other Matter

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of School Employees Retirement System of Ohio as of and for the year ended June 30, 2023, and our report thereon dated December 5, 2023 expressed unmodified opinion on those financial statements.

Restriction on Use

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

Plante & Moran, PLLC

April 12, 2024

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

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

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

Note 1. Nature of Entity

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

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

Defined benefit plan: A traditional defined benefit plan was established in 1937 (the Plan). A summary of the benefit provisions can be found in SERS' Annual Comprehensive Financial Report (ACFR). SERS' ACFR can be accessed on its website at www.ohsers.org.

Note 2. Summary of Significant Accounting Policies

Nature of schedules: Employers participating in a cost-sharing pension plan, and any non-employer contributing entities that meet the definition of a special funding situation, are required to recognize their proportionate share of the collective pension amounts for pension benefits provided to members through the Plan. State statute requires contributions by covered employees and their employers, and limits the maximum rate of contributions. The Board sets contribution rates within the allowable limits. The adequacy of employer contribution rates is determined annually by actuarial valuation using the entry age normal cost method. During FY2023, employee members and their employers were required to contribute 10% and 14%, respectively, of active member payroll. SERS does not have a special funding situation and accordingly has no non-employer contributing entities.

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2023 and the respective allocation percentage. The Schedule of Collective Pension Amounts presents the net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the year ended June 30, 2023 for all SERS employers. The pension expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs.

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

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

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

School Employees Retirement System of Ohio

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

Note 3. Contributions

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

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

Note 4. Deferred Outflows and Deferred Inflows

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

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

	Deferred Outflows (Inflows)*
2024	\$43,929,116
2025	(20,770,279)
2026	358,398,526
2027	4,116,193
	<u><u>\$385,673,556</u></u>

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

Note 5. Pension Expense

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

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

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

School Employees Retirement System of Ohio

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

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

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

The components of the net pension liability as of June 30, 2023 are as follows:

Total Pension Liability (a)	Fiduciary Net Position (b)	Net Pension Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total Pension Liability (b) / (a)
\$23,084,316,697	\$17,558,801,466	\$5,525,515,231	76.06%

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

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

The total pension liability is determined by SERS' actuaries in accordance with GASB Statement No. 67, as part of their annual actuarial valuation for each defined benefit retirement plan. Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts (e.g., salaries, credited service) and assumptions about the probability of occurrence of events far into the future (e.g., mortality, disabilities, retirements, employment terminations). Actuarially determined amounts are subject to continual review and potential modifications, as actual results are compared with past expectations and new estimates are made about the future.

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

School Employees Retirement System of Ohio

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

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

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

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

Valuation Date	June 30, 2023 (the measurement date)
Actuarial Cost Method	Entry Age Normal (Level Percent of Payroll)
Actuarial Assumptions	
Experience Study Date	5-year period ended June 30, 2020
Investment Rate of Return	7.00%, net of investment expenses
Cost of Living Increases (COLA) or "Ad Hoc" COLA	2.00%, on and after April 1, 2018, COLA's for future retirees will be delayed for three years following commencement.
Future Salary Increases, including Inflation	3.25% - 13.58%
Inflation	2.40%
Mortality Assumptions	Mortality rates were based on the PUB-2010 General Employee Amount Weighted Below Median Healthy Retiree mortality table projected to 2017 with ages set forward 1 year and adjusted 94.20% for males and set forward 2 years and adjusted 81.35% for females. Mortality among disable members were based upon the PUB-2010 General Disabled Retiree mortality table projected to 2017 with ages set forward 5 years and adjusted 103.3% for males and set forward 3 years and adjusted 106.8% for females. Future improvement in mortality rates is reflected by applying the MP-2020 projection scale generationally.

School Employees Retirement System of Ohio

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

The long-term return expectation for the Pension Plan Investments has been determined by using a building-block approach and assumes a time horizon, as defined in the *Statement of Investment Policy*. ORC 3309.15 and the Board-adopted Investment Policy govern investment activity at SERS. A forecasted rate of inflation serves as the baseline for the return expectation. Various real return premiums over the baseline inflation rate have been established for each asset class. The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

As of June 30, 2023:

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

Total pension liability was calculated using the discount rate of 7.00%. The discount rate determination did not use a municipal bond rate. The projection of cash flows used to determine the discount rate assumed that employers would contribute the actuarially determined contribution rate of projected compensation over the remaining 21-year amortization period of the unfunded actuarial accrued liability. The actuarially determined contribution rate of FY2023 was 14%. Projected inflows from investment earnings were calculated using the long term assumed investment rate of return, 7.00%. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefits to determine the total pension liability. The annual money-weighted rate of return, calculated as the internal rate of return on pension plan investments, for FY2023 was 6.90%.

Net pension liability is sensitive to changes in the discount rate, and to illustrate the potential impact the following table presents the net pension liability calculated using the discount rate of 7.00%, as well as what each plan's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) and higher (8.00%) than the current rate.

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
18-159	10,043,324	235,632	29,927	49,180	170,321	485,060	-	-	-	-	909,248	63,082	972,330	
18-178	34,255,408	803,684	102,073	167,743	478,293	1,551,793	-	-	-	-	3,101,232	177,146	3,278,378	
18-183	7,514,927	176,312	22,393	36,799	176,312	235,504	-	-	-	-	680,346	(73,880)	606,466	
18-188	25,028,410	587,205	74,579	122,560	-	784,344	-	-	-	(199,475)	(199,475)	(38,929)	2,226,959	
18-215	14,891,561	349,379	44,373	72,921	-	466,673	-	-	-	(105,109)	(105,109)	(38,929)	983,947	
18-219	9,585,170	224,883	28,562	46,937	126,253	426,635	-	-	-	(983,406)	(983,406)	(364,225)	914,532	
18-221	3,298,663	77,392	9,829	16,153	138,298	241,672	-	-	-	-	867,771	46,761	349,859	
18-224	5,478,010	128,522	16,323	26,825	-	171,670	-	-	-	-	298,637	51,222	474,755	
18-230	16,526,790	387,744	49,246	80,929	-	517,919	-	-	-	(57,197)	(57,197)	(21,184)	1,258,762	
18-233	11,385,146	267,113	33,925	55,751	-	356,789	-	-	-	(641,121)	(641,121)	(237,452)	515,695	
18-247	12,238,042	287,123	36,467	59,928	-	383,518	-	-	-	(1,390,585)	(1,390,585)	(515,032)	930,013	
18-250	8,745,306	205,178	26,059	42,824	80,530	354,591	-	-	-	(480,407)	(480,407)	(177,929)	821,561	
18-251	11,098,840	260,396	33,072	54,349	-	347,817	-	-	-	-	791,735	29,826	887,009	
18-258	12,144,050	284,918	36,187	59,467	-	380,572	-	-	-	(318,055)	(318,055)	(117,798)	841,948	
18-264	18,716,494	439,117	55,771	91,651	-	586,539	-	-	-	(695,211)	(695,211)	(257,485)	1,616,531	
18-271	9,854,613	231,204	29,365	48,256	-	308,825	-	-	-	(210,388)	(210,388)	(77,922)	874,599	
18-288	15,836,600	371,551	47,189	77,549	-	496,289	-	-	-	(47,427)	(47,427)	(17,565)	1,396,194	
18-289	18,258,599	428,374	54,406	89,409	347,642	919,831	-	-	-	(101,343)	(101,343)	(37,535)	1,781,755	
18-292	9,416,525	220,926	28,059	46,111	-	295,096	-	-	-	1,652,999	128,756	1,781,755	640,395	
18-317	7,188,589	168,655	21,420	35,201	-	225,276	-	-	-	(572,692)	(572,692)	(212,108)	595,183	
18-731	5,804,766	136,189	17,297	28,425	492,979	674,890	-	-	-	(150,170)	(150,170)	(55,619)	708,106	
18-742	3,759,622	88,206	11,203	18,410	-	117,819	-	-	-	-	525,521	182,585	254,063	
18-801	377,830	8,864	1,126	1,850	118,962	130,802	-	-	-	(233,023)	(233,023)	(86,305)	78,266	
18-802	-	-	-	-	-	-	-	-	-	-	34,206	44,060	-	
18-803	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-805	426,239	10,000	1,270	2,087	120,047	133,404	-	-	-	-	-	-	83,051	
18-808	3,555,192	83,410	10,594	17,409	-	111,413	-	-	-	(580,617)	(580,617)	(215,043)	106,818	
18-809	358,421	8,409	1,068	1,755	36,231	47,463	-	-	-	-	32,449	13,419	45,868	
18-813	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-814	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-815	-	-	-	-	-	-	-	-	-	-	-	-	-	
18-817	1,168,759	27,421	3,483	5,723	413,984	450,611	-	-	-	-	105,811	153,328	259,139	
18-818	210,687	4,943	628	1,032	-	6,603	-	-	-	(21,152)	(21,152)	(7,834)	11,240	
18-819	639,682	15,008	1,906	3,132	127,166	147,212	-	-	-	-	57,912	47,098	105,010	
18-820	6,069	142	18	30	-	190	-	-	-	(29,656)	(29,656)	(10,984)	(10,435)	
18-821	-	-	-	-	-	-	-	-	-	-	549	(10,984)	-	
18-822	-	-	-	-	-	-	-	-	-	(29,156)	(29,156)	(10,799)	(10,799)	
18-824	530,857	12,455	1,582	2,600	-	16,637	-	-	-	(30,333)	(30,333)	(11,235)	36,825	
18-826	304,521	7,145	907	1,491	26,281	35,824	-	-	-	-	27,569	9,734	37,303	
18-827	149,534	3,508	446	732	-	4,686	-	-	-	(43,777)	(43,777)	(16,214)	(2,676)	
18-828	586,230	13,754	1,747	2,871	-	18,372	-	-	-	(7,259)	(7,259)	(2,688)	50,385	
18-830	675,069	15,838	2,012	3,306	72,845	94,001	-	-	-	-	61,116	26,979	88,095	
18-831	2,616	61	8	13	-	82	-	-	-	(325,001)	(325,001)	(120,371)	(120,134)	
18-833	295,885	6,942	882	1,449	61,781	71,054	-	-	-	-	237	(120,371)	49,669	
18-834	410,143	9,623	1,222	2,008	6,418	19,271	-	-	-	-	26,787	22,882	49,669	
18-836	806,796	18,929	2,404	3,951	235,063	260,347	-	-	-	-	37,131	2,377	39,508	
18-838	331,640	7,781	988	1,624	69,825	80,218	-	-	-	-	73,041	87,061	160,102	
18-839	962,628	22,585	2,868	4,714	-	30,167	-	-	-	-	30,024	25,861	55,885	
18-840	-	-	-	-	-	-	-	-	-	(8,273)	(8,273)	(3,064)	84,085	
18-841	506,921	11,893	1,511	2,482	23,291	39,177	-	-	-	-	87,149	(3,064)	84,085	
18-844	228,972	5,372	682	1,121	22,079	29,254	-	-	-	-	45,893	8,626	54,519	
18-845	414,779	9,731	1,236	2,031	-	12,998	-	-	-	-	20,729	8,178	28,907	
18-846	-	-	-	-	-	-	-	-	-	(46,550)	(46,550)	(17,241)	28,907	
18-847	-	-	-	-	-	-	-	-	-	-	37,551	(17,241)	20,310	
18-848	143,108	3,358	426	701	-	4,485	-	-	-	-	-	-	-	

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2023					Deferred Inflows of Resources for the year ended June 30, 2023					Pension Expense for the year ended June 30, 2023		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
75-900	1,374,203	32,241	4,095	6,729	-	43,065	-	-	-	(21,754)	(21,754)	124,410	(8,057)	116,353
76-001	19,134,039	448,914	57,015	93,696	1,189,624	1,789,249	-	-	-	-	-	1,732,255	440,601	2,172,856
76-006	5,501,489	129,073	16,393	26,940	-	172,406	-	-	-	(313,471)	(313,471)	498,064	(116,101)	381,963
76-007	3,315,595	77,789	9,880	16,236	-	103,905	-	-	-	(36,357)	(36,357)	300,169	(13,465)	286,704
76-012	13,910,359	326,358	41,450	68,117	48,110	484,035	-	-	-	-	-	1,259,341	17,819	1,277,160
76-013	7,515,076	176,315	22,393	36,800	-	235,508	-	-	-	(240,425)	(240,425)	680,360	(89,046)	591,314
76-022	2,085,843	48,937	6,215	10,214	13,471	78,837	-	-	-	-	-	188,837	4,989	193,826
76-024	12,395,844	290,825	36,937	60,700	210,251	598,713	-	-	-	-	-	1,122,228	77,871	1,200,099
76-026	14,977,824	351,403	44,631	73,344	-	469,378	-	-	-	(154,888)	(154,888)	1,355,982	(57,366)	1,298,616
76-033	4,268,235	100,139	12,718	20,901	60,930	194,688	-	-	-	-	-	386,414	22,566	408,980
76-034	5,338,026	125,238	15,906	26,139	-	167,283	-	-	-	(177,267)	(177,267)	483,266	(65,655)	417,611
76-035	3,821,173	89,651	11,386	18,712	-	119,749	-	-	-	(100,863)	(100,863)	345,941	(37,356)	308,585
76-036	3,802,679	89,217	11,331	18,621	111,389	230,558	-	-	-	-	-	344,267	41,255	385,522
76-037	2,940,510	68,989	8,762	14,399	-	92,150	-	-	-	(25,097)	(25,097)	266,212	(9,295)	256,917
76-102	8,881,708	208,378	26,465	43,492	-	278,335	-	-	-	(352,343)	(352,343)	804,084	(130,498)	673,586
76-117	34,611,013	812,027	103,133	169,484	456,380	1,541,024	-	-	-	-	-	3,133,426	169,030	3,302,456
76-164	8,487,553	199,131	25,291	41,562	-	265,984	-	-	-	(279,470)	(279,470)	768,400	(103,507)	664,893
76-262	10,455,616	245,305	31,155	51,199	-	327,659	-	-	-	(226,729)	(226,729)	946,574	(83,974)	862,600
76-281	6,330,072	148,513	18,862	30,997	-	198,372	-	-	-	(104,995)	(104,995)	573,078	(38,887)	534,191
76-770	1,069,275	25,087	3,186	5,236	-	33,509	-	-	-	(17,399)	(17,399)	96,804	(6,444)	90,360
76-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	754,606	17,704	2,249	3,695	90,269	113,917	-	-	-	-	-	68,316	33,433	101,749
76-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-805	274,228	6,434	817	1,343	10,583	19,177	-	-	-	-	-	24,827	3,920	28,747
76-807	784,442	18,404	2,337	3,841	201,323	225,905	-	-	-	-	-	71,018	74,564	145,582
76-808	129,478	3,038	386	634	20,476	24,534	-	-	-	-	-	11,722	7,584	19,306
76-858	427,274	10,025	1,273	2,092	43,711	57,101	-	-	-	-	-	38,682	16,189	54,871
76-876	299,716	7,032	893	1,468	-	9,393	-	-	-	(25,829)	(25,829)	27,134	(9,566)	17,568
76-889	342,932	8,046	1,022	1,679	-	10,747	-	-	-	(958)	(958)	31,047	(355)	30,692
77-001	6,049,626	141,933	18,027	29,624	401,771	591,355	-	-	-	-	-	547,689	148,804	696,493
77-002	7,233,218	169,702	21,553	35,420	-	226,675	-	-	-	(175,499)	(175,499)	654,842	(64,999)	589,843
77-003	5,855,304	137,374	17,447	28,672	-	183,493	-	-	-	(103,976)	(103,976)	530,096	(38,509)	491,587
77-005	3,557,092	83,455	10,599	17,418	-	111,472	-	-	-	(92,518)	(92,518)	322,033	(34,266)	287,767
77-006	3,551,909	83,333	10,584	17,393	-	111,310	-	-	-	(131,151)	(131,151)	321,564	(48,574)	272,990
77-007	10,178,413	238,801	30,329	49,842	-	318,972	-	-	-	(205,806)	(205,806)	921,478	(76,224)	845,254
77-010	1,817,056	42,631	5,414	8,898	-	56,943	-	-	-	(71,517)	(71,517)	164,503	(26,488)	138,015
77-016	4,457,055	104,569	13,281	21,825	-	139,675	-	-	-	(160,859)	(160,859)	403,509	(59,578)	343,931
77-021	227,799	5,345	679	1,115	-	7,139	-	-	-	(44,136)	(44,136)	20,623	(16,347)	4,276
77-022	510,234	11,971	1,520	2,499	217,261	233,251	-	-	-	-	-	46,193	80,467	126,660
77-101	75,188,783	1,764,043	224,045	368,186	864,147	3,220,421	-	-	-	-	-	6,807,038	320,054	7,127,092
77-106	10,539,839	247,281	31,406	51,612	-	330,299	-	-	-	(142,637)	(142,637)	954,199	(52,829)	901,370
77-127	10,115,878	237,334	30,143	49,536	-	317,013	-	-	-	(130,228)	(130,228)	915,817	(48,232)	867,585
77-237	6,186,337	145,141	18,434	30,293	55,130	248,998	-	-	-	-	-	560,065	20,418	580,483
77-257	14,533,129	340,969	43,305	71,166	-	455,440	-	-	-	(291,030)	(291,030)	1,315,722	(107,789)	1,207,933
77-277	5,447,946	127,817	16,234	26,678	22,730	193,459	-	-	-	-	-	493,217	8,418	501,635
77-280	6,897,380	161,823	20,553	33,775	-	216,151	-	-	-	(109,571)	(109,571)	624,438	(40,582)	583,856
77-285	11,448,656	268,603	34,114	56,062	-	358,779	-	-	-	(328,024)	(328,024)	1,036,477	(121,490)	914,987
77-296	12,084,160	283,513	36,008	59,174	-	378,695	-	-	-	(81,673)	(81,673)	1,094,011	(30,249)	1,063,762
77-300	15,355,574	360,265	45,756	75,194	-	481,215	-	-	-	(73,254)	(73,254)	1,390,180	(27,131)	1,363,049
77-502	35,096,327	823,413	104,579	171,860	-	1,099,852	-	-	-	(4,148,430)	(4,148,430)	3,177,363	(1,536,455)	1,640,908
77-765	1,455,392	34,146	4,337	7,127	-	45,610	-	-	-	(55,373)	(55,373)	131,760	(20,508)	111,252
77-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-804	221,780	5,203	661	1,086	49,109	56,059	-	-	-	-	-	20,078	18,189	38,267
77-810	663,569	15,568	1,977	3,249	-	20,794	-	-	-	(66,697)	(66,697)	60,075	(24,702)	35,373
77-811	217,860	5,111	649	1,067	31,954	38,781	-	-	-	-	-	19,723	11,835	31,558

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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