



Schedule of Collective OPEB Amounts and  
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2023

## **Independent Auditor's Report**

To the Retirement Board  
School Employees Retirement System of Ohio

### **Report on the Audit of the Schedules**

#### ***Opinions***

We have audited the schedule of employer allocations of School Employees Retirement System of Ohio's (SERS) Health Care Fund as of and for the year ended June 30, 2023 and the related notes. We have also audited the total for all entities of the rows titled net OPEB 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 collective employer OPEB expense (income) (the "specified rows") included in the accompanying schedule of collective OPEB amounts as of and for the year ended June 30, 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 collective net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and OPEB expense (income) 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 OPEB amounts are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and the specified rows included in the schedule of collective OPEB amounts.

To the Retirement Board  
School Employees Retirement System of Ohio

In performing an audit in accordance with GAAS, we:

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

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

#### ***Supplementary Information***

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

#### ***Other Matter***

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

#### ***Restriction on Use***

Our report is intended solely for the information and use of SERS' management, the retirement board, 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

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**Schedule of Collective OPEB Amounts<sup>1</sup> as of and for the year ended June 30, 2023**

<b>Net OPEB Liability</b>	<b>\$1,647,445,311</b>
<b>Deferred Outflows of Resources</b>	
Differences Between Expected and Actual Experience	\$3,432,011
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	12,768,295
Changes of Assumptions	557,049,686
<b>Total Deferred Outflows of Resources<sup>2</sup></b>	<b>\$573,249,992</b>
<b>Deferred Inflows of Resources</b>	
Differences Between Expected and Actual Experience	(\$849,648,656)
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	—
Changes of Assumptions	(467,890,347)
<b>Total Deferred Inflows of Resources<sup>2</sup></b>	<b>(\$1,317,539,003)</b>
<b>Collective Employer OPEB Expense (Income)</b>	<b>(\$113,015,834)</b>

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

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

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 1,020,943	\$ 133,667	\$ 1,154,610	0.1883844%
01-023	184,777	25,278	210,055	0.0342723%
02-001	262,173	33,694	295,867	0.0482732%
02-003	410,327	55,000	465,327	0.0759221%
02-006	532,087	69,828	601,915	0.0982076%
02-009	154,135	20,798	174,933	0.0285418%
02-010	556,893	74,660	631,553	0.1030432%
02-011	236,242	30,246	266,488	0.0434798%
02-013	213,534	29,439	242,973	0.0396431%
02-131	199,536	26,076	225,612	0.0368105%
02-154	1,238,149	160,756	1,398,905	0.2282432%
02-308	200,859	28,178	229,037	0.0373693%
02-761	337,769	35,408	373,177	0.0608870%
02-874	10,517	1,081	11,598	0.0018923%
02-895	41,881	724	42,605	0.0069514%
02-900	169,429	-	169,429	0.0276438%
03-013	159,887	20,835	180,722	0.0294863%
03-014	196,733	26,051	222,784	0.0363491%
03-015	19,780	1,795	21,575	0.0035201%
03-103	563,238	76,197	639,435	0.1043293%
03-343	272,736	36,960	309,696	0.0505295%
03-747	136,100	13,777	149,877	0.0244537%
03-800	-	-	-	0.0000000%
04-001	404,493	52,215	456,708	0.0745158%
04-019	255,082	28,258	283,340	0.0462293%
04-031	315,221	42,913	358,134	0.0584326%
04-033	293,187	26,536	319,723	0.0521655%
04-034	355,881	48,372	404,253	0.0659573%
04-035	1,487	-	1,487	0.0002426%
04-104	868,180	117,227	985,407	0.1607775%
04-125	383,871	50,394	434,265	0.0708540%
04-244	402,631	54,727	457,358	0.0746218%
04-704	260,825	22,564	283,389	0.0462373%
05-001	420,225	57,738	477,963	0.0779837%
05-006	337,976	30,395	368,371	0.0601029%
05-017	416,256	57,724	473,980	0.0773339%
05-018	337,000	42,493	379,493	0.0619175%
05-105	693,068	91,945	785,013	0.1280815%
05-169	291,053	38,090	329,143	0.0537025%
05-710	177,398	11,346	188,744	0.0307952%
05-739	803,532	110,427	913,959	0.1491202%
06-001	356,446	48,835	405,281	0.0661250%
06-008	166,427	21,846	188,273	0.0307183%
06-010	163,934	21,582	185,516	0.0302685%
06-011	101,886	13,448	115,334	0.0188177%
06-017	184,795	24,735	209,530	0.0341866%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
06-185	408,812	53,602	462,414	0.0754468%
06-202	598,231	77,477	675,708	0.1102475%
07-020	356,591	43,707	400,298	0.0653120%
07-026	180,223	24,354	204,577	0.0333785%
07-108	298,414	36,958	335,372	0.0547188%
07-163	353,651	45,764	399,415	0.0651680%
07-294	303,865	38,714	342,579	0.0558947%
07-304	341,280	46,984	388,264	0.0633486%
07-309	233,484	32,131	265,615	0.0433373%
07-724	126,839	11,089	137,928	0.0225041%
07-748	210,715	19,033	229,748	0.0374853%
08-001	372,885	49,262	422,147	0.0688769%
08-005	193,024	25,598	218,622	0.0356700%
08-011	625,499	66,129	691,628	0.1128450%
08-013	214,738	28,429	243,167	0.0396748%
08-017	257,255	34,035	291,290	0.0475264%
08-333	233,842	31,564	265,406	0.0433032%
08-743	127,356	2,008	129,364	0.0211068%
09-001	2,532,854	175,856	2,708,710	0.4419491%
09-006	384,028	51,856	435,884	0.0711182%
09-009	221,997	26,521	248,518	0.0405478%
09-013	286,635	94	286,729	0.0467823%
09-015	650,990	81,541	732,531	0.1195187%
09-022	4,774,622	574,085	5,348,707	0.8726870%
09-024	702,718	92,180	794,898	0.1296944%
09-100	748,148	101,999	850,147	0.1387087%
09-147	2,482,601	305,268	2,787,869	0.4548645%
09-166	1,743,525	166,861	1,910,386	0.3116957%
09-291	2,094,536	287,302	2,381,838	0.3886171%
09-299	827,294	109,046	936,340	0.1527718%
09-760	925,043	29,989	955,032	0.1558216%
09-800	-	-	-	0.0000000%
09-820	14,766	-	14,766	0.0024092%
09-835	22,946	3,320	26,266	0.0042855%
09-870	58,113	2,236	60,349	0.0098465%
09-884	47,586	3,671	51,257	0.0083630%
10-003	154,185	21,237	175,422	0.0286216%
10-315	428,374	58,485	486,859	0.0794352%
11-001	591,868	81,107	672,975	0.1098016%
11-007	205,737	29,264	235,001	0.0383424%
11-008	261,229	35,804	297,033	0.0484635%
11-012	394,586	53,666	448,252	0.0731361%
11-199	404,930	54,484	459,414	0.0749573%
11-346	198,512	27,441	225,953	0.0368662%
12-001	442,715	49,776	492,491	0.0803541%
12-007	380,364	50,417	430,781	0.0702856%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
12-009	682,811	93,969	776,780	0.1267383%
12-011	712,124	93,064	805,188	0.1313733%
12-013	186,664	25,729	212,393	0.0346537%
12-014	461,497	61,417	522,914	0.0853179%
12-016	340,339	48,608	388,947	0.0634600%
12-191	2,037,533	255,007	2,292,540	0.3740474%
12-703	219,043	8,056	227,099	0.0370531%
12-723	1,389,592	81,584	1,471,176	0.2400349%
12-810	-	-	-	0.0000000%
12-816	22,840	-	22,840	0.0037265%
12-871	60,304	747	61,051	0.0099610%
12-890	-	-	-	0.0000000%
13-001	429,030	51,359	480,389	0.0783796%
13-003	456,877	58,933	515,810	0.0841588%
13-004	351,690	43,105	394,795	0.0644142%
13-007	173,213	23,443	196,656	0.0320861%
13-008	659,520	81,797	741,317	0.1209522%
13-027	284,503	37,412	321,915	0.0525232%
13-029	488,406	62,262	550,668	0.0898462%
13-030	1,983,182	260,023	2,243,205	0.3659980%
13-388	1,985,231	266,493	2,251,724	0.3673879%
13-399	599,078	78,039	677,117	0.1104774%
13-764	118,570	4,231	122,801	0.0200360%
14-001	144,935	10,188	155,123	0.0253096%
14-003	306,547	39,785	346,332	0.0565070%
14-017	409,928	54,360	464,288	0.0757525%
14-018	393,082	53,930	447,012	0.0729338%
14-207	643,469	88,294	731,763	0.1193934%
15-001	497,628	65,936	563,564	0.0919503%
15-002	291,499	38,282	329,781	0.0538066%
15-021	204,240	27,342	231,582	0.0377846%
15-022	247,318	34,162	281,480	0.0459259%
15-023	292,193	39,036	331,229	0.0540428%
15-024	212,938	30,187	243,125	0.0396679%
15-134	549,245	76,755	626,000	0.1021372%
15-135	207,754	27,722	235,476	0.0384199%
15-186	342,746	44,851	387,597	0.0632397%
15-321	204,086	26,830	230,916	0.0376759%
15-340	189,365	25,987	215,352	0.0351365%
15-341	127,263	17,250	144,513	0.0235785%
15-759	152,013	9,641	161,654	0.0263752%
15-811	90,597	3,668	94,265	0.0153801%
16-023	300,003	35,833	335,836	0.0547945%
16-024	444,625	60,881	505,506	0.0824776%
16-126	380,593	52,056	432,649	0.0705904%
16-772	82,843	3,446	86,289	0.0140788%

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



## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
17-009	250,440	33,207	283,647	0.0462794%
17-014	211,846	30,131	241,977	0.0394806%
17-015	214,909	28,380	243,289	0.0396947%
17-114	362,119	47,039	409,158	0.0667576%
17-141	426,546	54,580	481,126	0.0784998%
17-323	169,340	23,124	192,464	0.0314021%
18-001	3,175,861	124,608	3,300,469	0.5384996%
18-006	383,998	38,244	422,242	0.0688924%
18-007	33,001	3,457	36,458	0.0059484%
18-008	74,182	551	74,733	0.0121933%
18-009	345,790	44,958	390,748	0.0637539%
18-014	230,297	28,594	258,891	0.0422403%
18-018	86,320	4,652	90,972	0.0148429%
18-019	15,290	1,998	17,288	0.0028207%
18-020	28,816	3,946	32,762	0.0053454%
18-021	13,352	1,125	14,477	0.0023621%
18-022	30,680	349	31,029	0.0050627%
18-023	44,945	564	45,509	0.0074252%
18-024	5,307	-	5,307	0.0008659%
18-107	1,354,459	96,806	1,451,265	0.2367862%
18-111	1,686,971	205,767	1,892,738	0.3088163%
18-121	17,046,920	541,700	17,588,620	2.8697328%
18-122	2,481,828	214,515	2,696,343	0.4399313%
18-133	838,172	34,291	872,463	0.1423498%
18-137	1,877,679	238,417	2,116,096	0.3452591%
18-143	900,691	83,352	984,043	0.1605550%
18-152	1,623,080	218,449	1,841,529	0.3004611%
18-159	1,009,541	86,227	1,095,768	0.1787839%
18-178	3,443,306	477,070	3,920,376	0.6396427%
18-183	755,390	97,177	852,567	0.1391036%
18-188	2,515,821	271,456	2,787,277	0.4547679%
18-215	1,496,879	139,020	1,635,899	0.2669108%
18-219	963,488	123,422	1,086,910	0.1773386%
18-221	331,577	43,160	374,737	0.0611415%
18-224	550,642	72,486	623,128	0.1016686%
18-230	1,661,250	152,943	1,814,193	0.2960010%
18-233	1,144,419	157,254	1,301,673	0.2123790%
18-247	1,230,151	121,203	1,351,354	0.2204849%
18-250	879,066	66,684	945,750	0.1543072%
18-251	1,115,640	148,715	1,264,355	0.2062903%
18-258	1,220,703	131,852	1,352,555	0.2206808%
18-264	1,881,356	202,088	2,083,444	0.3399316%
18-271	990,572	117,596	1,108,168	0.1808070%
18-288	1,591,873	119,232	1,711,105	0.2791813%
18-289	1,835,329	225,912	2,061,241	0.3363090%
18-292	946,536	130,075	1,076,611	0.1756582%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
18-317	722,587	96,730	819,317	0.1336785%
18-731	583,487	13,506	596,993	0.0974045%
18-742	377,912	11,271	389,183	0.0634985%
18-801	37,979	35	38,014	0.0062023%
18-802	-	-	-	0.0000000%
18-803	-	-	-	0.0000000%
18-805	42,845	2,043	44,888	0.0073239%
18-808	357,363	7,770	365,133	0.0595746%
18-809	36,028	2,378	38,406	0.0062663%
18-813	-	-	-	0.0000000%
18-814	-	-	-	0.0000000%
18-815	-	-	-	0.0000000%
18-817	117,482	3,352	120,834	0.0197151%
18-818	21,178	2,931	24,109	0.0039336%
18-819	64,300	6,682	70,982	0.0115813%
18-820	610	-	610	0.0000995%
18-821	-	-	-	0.0000000%
18-822	-	-	-	0.0000000%
18-824	53,361	5,078	58,439	0.0095348%
18-826	30,610	2,500	33,110	0.0054022%
18-827	15,031	1,750	16,781	0.0027380%
18-828	58,927	8,168	67,095	0.0109471%
18-830	67,857	3,806	71,663	0.0116924%
18-831	263	-	263	0.0000429%
18-833	29,742	3,381	33,123	0.0054043%
18-834	41,227	2,815	44,042	0.0071858%
18-836	81,098	6,328	87,426	0.0142643%
18-838	33,336	2,364	35,700	0.0058248%
18-839	96,762	35	96,797	0.0157933%
18-840	-	-	-	0.0000000%
18-841	50,955	528	51,483	0.0083999%
18-844	23,016	3,186	26,202	0.0042751%
18-845	41,693	3,482	45,175	0.0073707%
18-846	-	-	-	0.0000000%
18-847	-	-	-	0.0000000%
18-848	14,385	852	15,237	0.0024861%
18-849	14,169	632	14,801	0.0024149%
18-850	-	-	-	0.0000000%
18-851	25,954	653	26,607	0.0043412%
18-852	69,773	3,753	73,526	0.0119964%
18-855	41,523	5,677	47,200	0.0077011%
18-857	-	-	-	0.0000000%
18-858	-	-	-	0.0000000%
18-859	-	-	-	0.0000000%
18-862	17,515	1,292	18,807	0.0030685%
18-863	-	-	-	0.0000000%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
18-865	-	-	-	0.0000000%
18-867	121,554	13,332	134,886	0.0220078%
18-869	23,780	3,346	27,126	0.0044258%
18-870	33,529	4,726	38,255	0.0062416%
18-871	14,279	1,977	16,256	0.0026523%
18-872	25,425	-	25,425	0.0041483%
18-873	35,227	-	35,227	0.0057476%
18-876	-	-	-	0.0000000%
18-877	19,373	1,016	20,389	0.0033266%
18-878	14,785	2,057	16,842	0.0027479%
18-879	35,548	4,572	40,120	0.0065459%
18-880	54,033	176	54,209	0.0088447%
18-881	8,537	1,181	9,718	0.0015856%
18-882	23,352	1,116	24,468	0.0039922%
18-883	29,354	3,522	32,876	0.0053640%
18-884	126,995	1,355	128,350	0.0209414%
18-888	2,851	327	3,178	0.0005185%
18-889	32,667	268	32,935	0.0053736%
18-891	43,284	6,179	49,463	0.0080703%
18-893	21,452	2,031	23,483	0.0038315%
18-894	17,151	-	17,151	0.0027983%
18-895	71,039	346	71,385	0.0116471%
18-897	72,433	9,488	81,921	0.0133661%
18-899	57,378	2,887	60,265	0.0098328%
18-900	43,522	6,051	49,573	0.0080883%
18-910	332,600	1,613	334,213	0.0545297%
18-930	42,576	5,368	47,944	0.0078225%
18-931	20,891	-	20,891	0.0034085%
18-935	20,382	2,821	23,203	0.0037858%
18-946	27,584	3,827	31,411	0.0051250%
18-947	57,244	1,813	59,057	0.0096357%
18-948	49,038	6,188	55,226	0.0090106%
18-950	-	-	-	0.0000000%
18-951	55,488	1,104	56,592	0.0092335%
18-953	8,969	1,243	10,212	0.0016662%
18-954	26,299	28	26,327	0.0042955%
18-955	-	-	-	0.0000000%
18-956	68,058	7,146	75,204	0.0122702%
18-957	56,091	6,125	62,216	0.0101511%
18-958	63,637	2,975	66,612	0.0108683%
19-001	126,427	17,135	143,562	0.0234234%
19-003	197,991	26,600	224,591	0.0366439%
19-028	237,840	30,627	268,467	0.0438027%
19-045	194,317	25,289	219,606	0.0358306%
19-046	196,363	27,182	223,545	0.0364733%
19-047	150,823	19,794	170,617	0.0278376%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
19-146	520,737	68,351	589,088	0.0961147%
19-372	340,077	45,833	385,910	0.0629645%
20-005	160,167	20,672	180,839	0.0295054%
20-013	208,714	28,771	237,485	0.0387477%
20-014	225,898	29,331	255,229	0.0416428%
20-129	570,833	72,089	642,922	0.1048982%
20-381	213,201	29,468	242,669	0.0395935%
21-014	1,012,595	133,488	1,146,083	0.1869932%
21-016	6,014,754	819,694	6,834,448	1.1150983%
21-018	492,968	64,468	557,436	0.0909504%
21-130	1,483,995	197,984	1,681,979	0.2744292%
21-756	403,028	4,392	407,420	0.0664740%
22-001	541,018	71,324	612,342	0.0999088%
22-006	14,660	353	15,013	0.0024495%
22-007	409,186	56,073	465,259	0.0759110%
22-010	560,534	75,199	635,733	0.1037252%
22-011	539,679	74,973	614,652	0.1002857%
22-012	378,572	51,047	429,619	0.0700960%
22-187	1,144,892	114,135	1,259,027	0.2054210%
22-259	275,428	35,083	310,511	0.0506625%
22-708	496,772	18,859	515,631	0.0841296%
22-800	92,820	1,886	94,706	0.0154521%
23-001	376,711	51,566	428,277	0.0698770%
23-003	265,773	33,664	299,437	0.0488557%
23-009	2,601,441	349,862	2,951,303	0.4815302%
23-010	471,107	64,771	535,878	0.0874331%
23-013	150,413	16,638	167,051	0.0272558%
23-014	473,812	62,174	535,986	0.0874507%
23-015	424,790	56,170	480,960	0.0784727%
23-016	327,665	45,787	373,452	0.0609319%
23-153	1,646,743	213,844	1,860,587	0.3035706%
24-013	757,525	88,973	846,498	0.1381133%
24-204	479,976	63,482	543,458	0.0886698%
25-001	873,433	28,264	901,697	0.1471195%
25-004	1,131,816	114,804	1,246,620	0.2033967%
25-007	549,540	67,600	617,140	0.1006916%
25-010	1,733,533	128,672	1,862,205	0.3038346%
25-016	1,472,500	102,879	1,575,379	0.2570365%
25-028	14,129	612	14,741	0.0024051%
25-029	41,298	2,419	43,717	0.0071328%
25-030	10,177	1,366	11,543	0.0018833%
25-033	-	-	-	0.0000000%
25-034	72,470	3,140	75,610	0.0123364%
25-035	35,566	-	35,566	0.0058029%
25-037	17,677	2,304	19,981	0.0032601%
25-038	12,092	1,154	13,246	0.0021612%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
25-039	16,326	2,093	18,419	0.0030052%
25-040	11,430	1,512	12,942	0.0021116%
25-041	46,807	4,627	51,434	0.0083919%
25-042	20,090	819	20,909	0.0034115%
25-043	32,396	3,696	36,092	0.0058887%
25-044	51,435	429	51,864	0.0084621%
25-045	9,124	1,244	10,368	0.0016916%
25-046	8,297	1,143	9,440	0.0015402%
25-047	24,340	1,792	26,132	0.0042637%
25-048	14,597	-	14,597	0.0023816%
25-112	703,713	73,588	777,301	0.1268233%
25-123	23,261,722	955,412	24,217,134	3.9512312%
25-124	5,152,169	583,561	5,735,730	0.9358331%
25-145	441,930	58,684	500,614	0.0816794%
25-216	1,967,513	265,706	2,233,219	0.3643687%
25-241	885,076	48,337	933,413	0.1522943%
25-255	5,584,086	527,264	6,111,350	0.9971187%
25-263	3,445,088	456,473	3,901,561	0.6365728%
25-275	3,220,076	367,517	3,587,593	0.5853463%
25-282	4,217,790	251,781	4,469,571	0.7292485%
25-293	1,381,841	174,192	1,556,033	0.2538800%
25-295	1,917,855	160,952	2,078,807	0.3391750%
25-707	576,606	23,645	600,251	0.0979361%
25-720	7,173,456	221,339	7,394,795	1.2065237%
25-800	26,760	2,535	29,295	0.0047797%
25-801	23,996	2,774	26,770	0.0043678%
25-803	576,803	53,723	630,526	0.1028757%
25-804	37,705	1,966	39,671	0.0064727%
25-805	-	-	-	0.0000000%
25-806	71,280	2,047	73,327	0.0119639%
25-807	-	-	-	0.0000000%
25-808	201,045	12,780	213,825	0.0348874%
25-809	-	-	-	0.0000000%
25-810	91,256	892	92,148	0.0150347%
25-811	91,231	2,213	93,444	0.0152462%
25-812	-	-	-	0.0000000%
25-813	110,683	8,063	118,746	0.0193744%
25-814	-	-	-	0.0000000%
25-815	26,356	-	26,356	0.0043002%
25-816	-	-	-	0.0000000%
25-817	162,907	4,234	167,141	0.0272705%
25-818	25,062	2,103	27,165	0.0044322%
25-820	126,126	353	126,479	0.0206361%
25-821	12,250	-	12,250	0.0019987%
25-823	7,343	-	7,343	0.0011981%
25-824	126,797	16,602	143,399	0.0233968%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
25-825	48,284	3,388	51,672	0.0084307%
25-826	-	-	-	0.0000000%
25-829	-	-	-	0.0000000%
25-830	23,111	2,651	25,762	0.0042033%
25-831	26,089	1,608	27,697	0.0045190%
25-832	9,053	1,253	10,306	0.0016815%
25-833	27,891	-	27,891	0.0045507%
25-834	61,541	1,708	63,249	0.0103196%
25-836	42,690	5,910	48,600	0.0079295%
25-838	89,419	-	89,419	0.0145895%
25-840	261,396	20,849	282,245	0.0460507%
25-841	80,087	2,054	82,141	0.0134020%
25-842	13,821	-	13,821	0.0022550%
25-843	-	-	-	0.0000000%
25-844	30,448	356	30,804	0.0050259%
25-846	91,842	593	92,435	0.0150816%
25-847	28,721	903	29,624	0.0048334%
25-849	23,925	2,357	26,282	0.0042881%
25-852	-	-	-	0.0000000%
25-853	146,895	18,060	164,955	0.0269138%
25-855	179,482	2,509	181,991	0.0296934%
25-859	-	-	-	0.0000000%
25-860	75,428	3,300	78,728	0.0128451%
25-864	95,020	4,137	99,157	0.0161783%
25-866	-	-	-	0.0000000%
25-867	25,585	535	26,120	0.0042617%
25-868	-	-	-	0.0000000%
25-869	-	-	-	0.0000000%
25-870	59,198	-	59,198	0.0096587%
25-871	19,783	-	19,783	0.0032278%
25-874	8,613	-	8,613	0.0014053%
25-876	42,860	3,210	46,070	0.0075167%
25-879	72,508	3,157	75,665	0.0123454%
25-880	46,533	4,412	50,945	0.0083121%
25-881	54,568	7,265	61,833	0.0100886%
25-882	62,671	8,969	71,640	0.0116887%
25-883	173,587	1,548	175,135	0.0285748%
25-886	21,724	2,918	24,642	0.0040206%
25-887	89,511	7,479	96,990	0.0158247%
25-888	18,911	-	18,911	0.0030855%
25-889	28,235	970	29,205	0.0047650%
25-890	28,082	-	28,082	0.0045818%
25-891	-	-	-	0.0000000%
25-892	100,421	7,329	107,750	0.0175803%
25-894	39,839	694	40,533	0.0066133%
25-895	-	-	-	0.0000000%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
25-896	29,598	322	29,920	0.0048817%
25-898	137,581	7,507	145,088	0.0236723%
25-912	5,335,108	735,348	6,070,456	0.9904465%
25-914	1,093,035	1,342	1,094,377	0.1785569%
25-930	54,803	1,077	55,880	0.0091173%
25-933	-	-	-	0.0000000%
25-936	-	-	-	0.0000000%
25-937	26,065	2,296	28,361	0.0046273%
25-939	81,831	10,204	92,035	0.0150163%
25-940	-	-	-	0.0000000%
25-943	97,472	2,113	99,585	0.0162481%
25-945	-	-	-	0.0000000%
25-948	52,232	1,421	53,653	0.0087539%
25-950	30,086	532	30,618	0.0049956%
25-953	66,560	874	67,434	0.0110024%
26-001	714,118	97,142	811,260	0.1323640%
26-002	253,796	33,103	286,899	0.0468100%
26-010	86,739	12,019	98,758	0.0161132%
26-013	153,584	20,950	174,534	0.0284767%
26-017	329,530	45,680	375,210	0.0612187%
26-019	301,358	39,853	341,211	0.0556715%
26-020	296,944	38,967	335,911	0.0548067%
26-374	355,969	47,566	403,535	0.0658402%
26-876	80,573	11,262	91,835	0.0149837%
27-001	101,808	13,535	115,343	0.0188192%
27-019	617,531	81,455	698,986	0.1140455%
27-142	385,882	51,451	437,333	0.0713546%
27-762	210,927	12,984	223,911	0.0365330%
28-005	782,381	107,638	890,019	0.1452142%
28-006	658,806	87,134	745,940	0.1217065%
28-014	-	-	-	0.0000000%
28-019	863,628	106,052	969,680	0.1582115%
28-020	264,752	34,689	299,441	0.0488563%
28-023	433,852	58,358	492,210	0.0803082%
29-001	395,598	21,069	416,667	0.0679828%
29-004	180,257	24,697	204,954	0.0334400%
29-011	605,302	79,002	684,304	0.1116500%
29-013	364,561	47,766	412,327	0.0672747%
29-209	1,125,201	152,475	1,277,676	0.2084637%
29-223	1,292,962	170,610	1,463,572	0.2387942%
29-401	245,299	31,610	276,909	0.0451801%
29-406	2,249,922	198,537	2,448,459	0.3994869%
29-706	227,544	12,114	239,658	0.0391022%
29-800	39,299	5,496	44,795	0.0073087%
29-801	-	-	-	0.0000000%
29-899	34,730	4,979	39,709	0.0064789%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
29-909	330,198	5,908	336,106	0.0548386%
30-001	304,939	40,053	344,992	0.0562884%
30-027	371,755	47,512	419,267	0.0684070%
30-028	346,518	46,397	392,915	0.0641074%
30-115	435,490	60,378	495,868	0.0809051%
31-001	1,966,200	78,514	2,044,714	0.3336125%
31-004	63,782	2,879	66,661	0.0108763%
31-009	30,796	3,422	34,218	0.0055830%
31-013	129,115	11,862	140,977	0.0230016%
31-015	341,165	48,602	389,767	0.0635938%
31-044	724,660	94,786	819,446	0.1336996%
31-046	1,774,460	226,715	2,001,175	0.3265087%
31-047	624,984	85,005	709,989	0.1158407%
31-048	1,656,872	213,772	1,870,644	0.3052115%
31-049	2,099,076	283,468	2,382,544	0.3887323%
31-052	44,505	3,743	48,248	0.0078721%
31-053	3,024	-	3,024	0.0004934%
31-054	57,567	688	58,255	0.0095048%
31-055	20,452	2,121	22,573	0.0036830%
31-056	29,791	1,024	30,815	0.0050277%
31-057	54,424	7,980	62,404	0.0101817%
31-058	335,781	13,959	349,740	0.0570631%
31-119	15,804,360	911,132	16,715,492	2.7272746%
31-155	80,583	10,932	91,515	0.0149315%
31-175	618,188	83,240	701,428	0.1144439%
31-182	260,675	35,971	296,646	0.0484003%
31-184	270,179	34,019	304,198	0.0496325%
31-212	351,740	48,344	400,084	0.0652771%
31-218	435,802	57,999	493,801	0.0805678%
31-220	441,752	56,878	498,630	0.0813557%
31-231	1,123,454	146,723	1,270,177	0.2072402%
31-248	468,262	63,101	531,363	0.0866964%
31-252	1,111,408	126,385	1,237,793	0.2019565%
31-253	2,303,339	138,366	2,441,705	0.3983849%
31-256	1,667,563	173,452	1,841,015	0.3003772%
31-261	1,427,161	113,741	1,540,902	0.2514113%
31-268	476,782	62,944	539,726	0.0880609%
31-310	768,566	73,481	842,047	0.1373871%
31-733	1,639,641	71,379	1,711,020	0.2791675%
31-736	1,002,183	96,088	1,098,271	0.1791923%
31-800	112,843	1,891	114,734	0.0187198%
31-802	-	-	-	0.0000000%
31-807	95,929	2,038	97,967	0.0159842%
31-809	-	-	-	0.0000000%
31-810	37,261	2,174	39,435	0.0064342%
31-816	-	-	-	0.0000000%

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



## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
31-823	27,329	1,409	28,738	0.0046889%
31-824	17,113	636	17,749	0.0028959%
31-834	-	-	-	0.0000000%
31-838	245,079	18,512	263,591	0.0430071%
31-841	13,655	-	13,655	0.0022279%
31-845	199,431	3,260	202,691	0.0330708%
31-846	34,370	4,872	39,242	0.0064027%
31-848	108,240	14,607	122,847	0.0200435%
31-849	8,606	-	8,606	0.0014041%
31-853	-	-	-	0.0000000%
31-856	-	-	-	0.0000000%
31-857	-	-	-	0.0000000%
31-860	-	-	-	0.0000000%
31-863	-	-	-	0.0000000%
31-868	41,564	3,556	45,120	0.0073617%
31-872	-	-	-	0.0000000%
31-873	591,306	55,044	646,350	0.1054575%
31-877	38,871	418	39,289	0.0064103%
31-878	-	-	-	0.0000000%
31-879	-	-	-	0.0000000%
31-883	43,034	5,678	48,712	0.0079478%
31-896	77,247	8,411	85,658	0.0139758%
31-900	177,499	21,101	198,600	0.0324033%
32-001	270,498	35,528	306,026	0.0499307%
32-002	183,277	24,897	208,174	0.0339654%
32-003	129,885	16,255	146,140	0.0238440%
32-005	275,356	37,497	312,853	0.0510446%
32-006	140,842	19,424	160,266	0.0261488%
32-009	172,871	23,954	196,825	0.0321137%
32-010	287,579	39,959	327,538	0.0534406%
32-011	69,636	9,583	79,219	0.0129253%
32-138	1,410,212	189,767	1,599,979	0.2610502%
33-003	103,772	12,618	116,390	0.0189900%
33-008	134,301	18,545	152,846	0.0249381%
33-011	190,706	26,394	217,100	0.0354217%
33-012	138,329	18,851	157,180	0.0256453%
33-151	450,373	59,372	509,745	0.0831692%
33-301	197,945	25,990	223,935	0.0365369%
34-004	253,686	32,980	286,666	0.0467720%
34-286	439,700	60,181	499,881	0.0815598%
35-006	108,245	14,555	122,800	0.0200359%
35-007	293,707	39,786	333,493	0.0544122%
35-014	265,164	35,904	301,068	0.0491218%
35-232	426,466	58,045	484,511	0.0790521%
35-715	335,710	14,391	350,101	0.0571220%
35-729	626,447	19,252	645,699	0.1053513%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
35-904	432,625	1,088	433,713	0.0707640%
36-018	372,550	45,957	418,507	0.0682830%
36-019	244,500	31,746	276,246	0.0450719%
36-022	240,367	30,883	271,250	0.0442567%
36-226	633,512	68,691	702,203	0.1145704%
36-336	553,039	71,858	624,897	0.1019573%
37-015	1,268,598	171,391	1,439,989	0.2349464%
38-016	405,321	53,004	458,325	0.0747796%
38-018	501,621	68,820	570,441	0.0930723%
39-012	143,257	18,265	161,522	0.0263537%
39-014	242,675	31,295	273,970	0.0447005%
39-024	205,038	28,905	233,943	0.0381698%
39-025	226,996	30,533	257,529	0.0420180%
39-110	466,591	64,816	531,407	0.0867036%
39-174	563,328	77,014	640,342	0.1044772%
39-246	311,853	42,665	354,518	0.0578426%
40-015	249,805	34,508	284,313	0.0463881%
40-149	694,115	94,754	788,869	0.1287107%
40-205	318,404	45,314	363,718	0.0593437%
41-001	704,187	61,601	765,788	0.1249448%
41-010	383,926	51,573	435,499	0.0710554%
41-025	285,700	38,069	323,769	0.0528257%
41-027	416,245	56,438	472,683	0.0771223%
41-192	415,271	52,080	467,351	0.0762523%
41-196	206,509	26,082	232,591	0.0379492%
41-721	1,417,083	28,039	1,445,122	0.2357839%
41-766	113,894	12,467	126,361	0.0206169%
41-800	7,140	-	7,140	0.0011650%
41-900	216,133	-	216,133	0.0352639%
42-001	464,017	58,159	522,176	0.0851975%
42-004	224,172	28,958	253,130	0.0413003%
42-007	154,133	21,718	175,851	0.0286916%
42-008	248,625	33,787	282,412	0.0460779%
42-011	188,635	26,051	214,686	0.0350279%
42-168	658,104	64,714	722,818	0.1179339%
42-714	237,654	10,490	248,144	0.0404868%
43-001	579,524	65,800	645,324	0.1052901%
43-003	255,927	32,903	288,830	0.0471251%
43-005	560,930	75,076	636,006	0.1037698%
43-008	1,103,647	150,325	1,253,972	0.2045962%
43-009	633,265	76,688	709,953	0.1158349%
43-014	818,132	79,275	897,407	0.1464196%
43-238	380,348	47,504	427,852	0.0698077%
43-239	2,263,367	303,148	2,566,515	0.4187487%
43-329	81,458	11,157	92,615	0.0151109%
43-397	2,371,306	251,319	2,622,625	0.4279036%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
43-551	1,984,233	143,878	2,128,111	0.3472194%
43-702	198,128	18,331	216,459	0.0353171%
43-836	28,195	2,379	30,574	0.0049884%
44-001	94,488	12,134	106,622	0.0173963%
44-016	404,532	53,630	458,162	0.0747530%
44-017	549,004	67,980	616,984	0.1006662%
44-022	256,029	34,674	290,703	0.0474307%
44-024	360,671	46,909	407,580	0.0665001%
44-025	241,473	32,052	273,525	0.0446279%
44-148	336,313	40,931	377,244	0.0615506%
44-319	271,219	35,126	306,345	0.0499828%
44-771	213,186	16,181	229,367	0.0374232%
45-001	518,669	69,716	588,385	0.0960000%
45-007	1,039,451	139,537	1,178,988	0.1923619%
45-016	353,325	47,516	400,841	0.0654006%
45-029	526,467	69,327	595,794	0.0972089%
45-031	1,018,370	102,629	1,120,999	0.1829005%
45-032	527,216	70,889	598,105	0.0975859%
45-033	417,919	53,120	471,039	0.0768540%
45-034	458,812	64,044	522,856	0.0853084%
45-035	229,780	-	229,780	0.0374906%
45-170	1,609,386	212,687	1,822,073	0.2972867%
45-267	396,490	52,328	448,818	0.0732285%
45-394	533,424	73,108	606,532	0.0989609%
45-737	288,303	20,984	309,287	0.0504628%
45-842	-	-	-	0.0000000%
45-866	47,453	6,063	53,516	0.0087316%
46-005	197,524	27,339	224,863	0.0366883%
46-018	367,569	49,247	416,816	0.0680071%
46-019	389,680	54,683	444,363	0.0725016%
46-109	534,919	70,598	605,517	0.0987952%
46-601	573,879	79,238	653,117	0.1065616%
46-752	242,799	11,172	253,971	0.0414375%
47-001	267,153	35,555	302,708	0.0493894%
47-004	949,273	127,882	1,077,155	0.1757470%
47-009	344,109	44,939	389,048	0.0634765%
47-010	299,453	39,695	339,148	0.0553349%
47-026	13,586	1,707	15,293	0.0024952%
47-028	443,228	60,579	503,807	0.0822004%
47-029	674,581	82,363	756,944	0.1235019%
47-031	348,439	43,952	392,391	0.0640219%
47-032	4,775	515	5,290	0.0008631%
47-033	6,529	960	7,489	0.0012219%
47-034	6,606	971	7,577	0.0012363%
47-136	1,743,326	228,130	1,971,456	0.3216598%
47-157	2,794,536	271,146	3,065,682	0.5001921%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
47-234	337,515	45,207	382,722	0.0624444%
47-266	1,157,263	152,793	1,310,056	0.2137468%
47-276	473,387	60,782	534,169	0.0871542%
47-287	1,021,406	138,834	1,160,240	0.1893030%
47-302	890,728	114,082	1,004,810	0.1639433%
47-389	325,206	43,654	368,860	0.0601826%
47-725	445,721	17,790	463,511	0.0756258%
47-800	86,048	9,357	95,405	0.0155661%
47-801	130,211	15,204	145,415	0.0237257%
47-806	16,881	-	16,881	0.0027543%
47-838	25,117	2,568	27,685	0.0045170%
47-856	27,336	3,913	31,249	0.0050985%
47-876	13,612	1,266	14,878	0.0024275%
47-877	-	-	-	0.0000000%
47-885	39,202	5,596	44,798	0.0073092%
47-887	46,206	700	46,906	0.0076531%
47-888	15,753	1,160	16,913	0.0027595%
47-890	48,694	6,907	55,601	0.0090718%
47-891	61,502	1,951	63,453	0.0103529%
47-903	5,755	-	5,755	0.0009390%
48-001	339,712	38,158	377,870	0.0616527%
48-005	7,924	-	7,924	0.0012929%
48-008	329,318	42,271	371,589	0.0606279%
48-013	841,545	114,789	956,334	0.1560340%
48-015	1,758,047	235,552	1,993,599	0.3252726%
48-016	970,984	132,040	1,103,024	0.1799677%
48-018	62,505	8,713	71,218	0.0116198%
48-019	114,103	592	114,695	0.0187135%
48-020	40,486	2,263	42,749	0.0069749%
48-021	53,956	3,586	57,542	0.0093885%
48-022	18,912	2,662	21,574	0.0035200%
48-023	4,888	598	5,486	0.0008951%
48-195	9,622,945	677,207	10,300,152	1.6805573%
48-229	671,424	88,119	759,543	0.1239259%
48-254	1,840,987	255,141	2,096,128	0.3420011%
48-260	961,855	126,400	1,088,255	0.1775581%
48-801	24,134	2,511	26,645	0.0043474%
48-802	348,710	3,754	352,464	0.0575075%
48-805	81,230	11,167	92,397	0.0150754%
48-806	-	-	-	0.0000000%
48-807	26,595	890	27,485	0.0044844%
48-808	-	-	-	0.0000000%
48-809	61,791	7,289	69,080	0.0112710%
48-810	-	-	-	0.0000000%
48-811	67,271	7,857	75,128	0.0122578%
48-812	25,971	3,640	29,611	0.0048313%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
48-815	162,217	21,714	183,931	0.0300099%
48-818	-	-	-	0.0000000%
48-820	-	-	-	0.0000000%
48-821	101,982	4,349	106,331	0.0173488%
48-822	117,025	2,127	119,152	0.0194407%
48-823	87,365	3,300	90,665	0.0147928%
48-824	62,086	8,531	70,617	0.0115218%
48-825	141,367	7,574	148,941	0.0243010%
48-826	-	-	-	0.0000000%
48-828	58,471	7,770	66,241	0.0108078%
48-830	-	-	-	0.0000000%
48-831	1,063,087	8,167	1,071,254	0.1747842%
48-832	149,931	5,701	155,632	0.0253927%
48-833	-	-	-	0.0000000%
48-834	30,420	-	30,420	0.0049633%
48-835	48,134	1,476	49,610	0.0080943%
48-841	-	-	-	0.0000000%
48-845	47,757	5,858	53,615	0.0087477%
48-847	132,349	5,420	137,769	0.0224782%
48-854	-	-	-	0.0000000%
48-860	80,993	6,843	87,836	0.0143312%
48-861	22,008	3,116	25,124	0.0040992%
48-867	26,161	3,711	29,872	0.0048739%
49-006	322,122	21,712	343,834	0.0560994%
49-018	332,149	43,246	375,395	0.0612489%
49-019	429,200	58,198	487,398	0.0795231%
49-021	13,321	205	13,526	0.0022069%
49-228	379,028	50,261	429,289	0.0700422%
49-754	216,422	7,337	223,759	0.0365082%
50-001	342,011	4,751	346,762	0.0565772%
50-002	933,080	130,248	1,063,328	0.1734910%
50-005	973,470	131,700	1,105,170	0.1803179%
50-006	578,668	77,361	656,029	0.1070367%
50-011	201,131	26,136	227,267	0.0370805%
50-012	103,434	13,515	116,949	0.0190812%
50-013	300,920	40,752	341,672	0.0557467%
50-014	338,735	40,962	379,697	0.0619508%
50-016	209,610	28,127	237,737	0.0387888%
50-019	128,460	17,323	145,783	0.0237857%
50-020	141,747	18,458	160,205	0.0261388%
50-021	372,640	50,917	423,557	0.0691069%
50-022	13,571	1,879	15,450	0.0025208%
50-116	422,656	55,110	477,766	0.0779516%
50-193	361,401	49,174	410,575	0.0669888%
50-210	2,706,243	276,418	2,982,661	0.4866465%
50-741	229,410	13,470	242,880	0.0396279%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
50-800	13,231	1,555	14,786	0.0024125%
50-802	39,902	-	39,902	0.0065104%
50-805	-	-	-	0.0000000%
50-808	139,677	-	139,677	0.0227895%
50-810	70,288	1,231	71,519	0.0116689%
50-812	74,309	8,476	82,785	0.0135071%
50-831	60,481	4,302	64,783	0.0105699%
50-836	64,594	3,748	68,342	0.0111506%
50-850	66,435	7,514	73,949	0.0120654%
50-851	16,138	-	16,138	0.0026331%
50-875	14,226	1,992	16,218	0.0026461%
50-886	-	-	-	0.0000000%
50-892	45,610	1,710	47,320	0.0077207%
50-900	583,964	76,688	660,652	0.1077910%
51-011	249,842	33,725	283,567	0.0462664%
51-016	176,807	22,905	199,712	0.0325847%
51-017	399,505	53,477	452,982	0.0739079%
51-018	260,265	33,334	293,599	0.0479032%
51-019	17,230	1,967	19,197	0.0031322%
51-020	115,468	1,275	116,743	0.0190476%
51-021	63,833	6,233	70,066	0.0114319%
51-162	1,172,103	164,871	1,336,974	0.2181387%
51-750	420,261	11,827	432,088	0.0704988%
51-767	311,189	16,278	327,467	0.0534290%
51-808	-	-	-	0.0000000%
51-811	410,061	6,561	416,622	0.0679754%
51-908	1,179,888	4,446	1,184,334	0.1932342%
52-001	266,518	34,234	300,752	0.0490702%
52-020	411,028	56,219	467,247	0.0762353%
52-021	724,835	100,985	825,820	0.1347396%
52-022	737,794	100,946	838,740	0.1368476%
52-023	303,727	41,666	345,393	0.0563538%
52-201	1,165,959	156,584	1,322,543	0.2157841%
52-217	1,648,019	224,802	1,872,821	0.3055667%
52-272	1,468,978	200,731	1,669,709	0.2724272%
52-746	327,147	10,174	337,321	0.0550368%
53-007	183,302	23,995	207,297	0.0338223%
53-010	243,801	35,135	278,936	0.0455108%
53-012	558,998	75,782	634,780	0.1035698%
54-001	176,135	24,382	200,517	0.0327161%
54-030	171,561	23,238	194,799	0.0317831%
54-040	157,629	21,678	179,307	0.0292555%
54-041	204,218	27,675	231,893	0.0378353%
54-042	270,306	36,324	306,630	0.0500293%
54-222	743,639	94,867	838,506	0.1368094%
54-396	209,406	28,574	237,980	0.0388285%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
55-001	677,280	90,671	767,951	0.1252977%
55-002	271,635	36,276	307,911	0.0502383%
55-009	175,913	23,887	199,800	0.0325991%
55-014	254,947	34,300	289,247	0.0471931%
55-179	683,490	90,569	774,059	0.1262943%
55-197	1,088,429	137,832	1,226,261	0.2000749%
55-322	221,037	30,444	251,481	0.0410313%
55-350	298,509	39,923	338,432	0.0552181%
55-369	596,416	81,338	677,754	0.1105813%
55-393	163,596	20,555	184,151	0.0300458%
55-757	458,184	21,493	479,677	0.0782634%
56-022	867,845	105,030	972,875	0.1587328%
57-001	1,602,707	84,246	1,686,953	0.2752407%
57-002	321,829	38,911	360,740	0.0588578%
57-008	210,929	18,725	229,654	0.0374700%
57-009	286,039	37,670	323,709	0.0528159%
57-011	1,037,162	136,353	1,173,515	0.1914690%
57-012	535,842	54,698	590,540	0.0963516%
57-020	470,556	62,048	532,604	0.0868989%
57-021	70,491	349	70,840	0.0115582%
57-022	31,589	4,428	36,017	0.0058765%
57-023	14,153	905	15,058	0.0024568%
57-024	9,036	1,333	10,369	0.0016918%
57-128	5,763,057	425,012	6,188,069	1.0096361%
57-165	1,448,930	196,447	1,645,377	0.2684572%
57-176	490,640	65,695	556,335	0.0907708%
57-240	2,540,346	338,828	2,879,174	0.4697617%
57-245	777,074	101,188	878,262	0.1432959%
57-269	1,174,626	152,012	1,326,638	0.2164523%
57-274	2,389,049	318,365	2,707,414	0.4417376%
57-290	1,187,162	95,707	1,282,869	0.2093110%
57-297	1,500,360	144,228	1,644,588	0.2683285%
57-298	1,501,128	202,834	1,703,962	0.2780159%
57-726	478,951	37,758	516,709	0.0843055%
57-802	-	-	-	0.0000000%
57-804	-	-	-	0.0000000%
57-806	33,054	3,515	36,569	0.0059665%
57-808	29,406	3,987	33,393	0.0054484%
57-809	-	-	-	0.0000000%
57-810	193,818	17,479	211,297	0.0344749%
57-813	-	-	-	0.0000000%
57-814	137,025	7,803	144,828	0.0236299%
57-815	29,079	4,122	33,201	0.0054170%
57-818	104,892	14,104	118,996	0.0194152%
57-819	25,059	3,403	28,462	0.0046438%
57-820	-	-	-	0.0000000%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
57-824	72,627	1,617	74,244	0.0121135%
57-825	16,563	-	16,563	0.0027024%
57-826	-	-	-	0.0000000%
57-827	-	-	-	0.0000000%
57-829	40,407	2,044	42,451	0.0069262%
57-830	35,702	4,985	40,687	0.0066384%
57-832	-	-	-	0.0000000%
57-834	-	-	-	0.0000000%
57-835	254,077	34,280	288,357	0.0470479%
57-841	-	-	-	0.0000000%
57-842	88,714	7,959	96,673	0.0157730%
57-845	25,547	3,642	29,189	0.0047624%
57-847	23,192	3,208	26,400	0.0043074%
57-849	-	-	-	0.0000000%
57-850	21,978	1,702	23,680	0.0038636%
57-851	-	-	-	0.0000000%
57-853	-	-	-	0.0000000%
57-860	49,113	1,159	50,272	0.0082023%
57-867	19,016	2,632	21,648	0.0035321%
57-871	26,922	2,619	29,541	0.0048199%
57-873	41,063	4,972	46,035	0.0075110%
57-882	39,136	4,278	43,414	0.0070834%
57-901	169,342	1,765	171,107	0.0279176%
57-907	157,870	168	158,038	0.0257852%
58-016	560,994	76,041	637,035	0.1039377%
59-014	392,271	53,752	446,023	0.0727724%
59-015	220,070	27,963	248,033	0.0404687%
59-016	259,282	31,834	291,116	0.0474981%
59-385	327,347	40,167	367,514	0.0599630%
59-800	5,560	327	5,887	0.0009605%
60-001	602,833	80,232	683,065	0.1114479%
60-003	633,893	85,187	719,080	0.1173240%
60-027	419,551	55,119	474,670	0.0774464%
60-028	396,786	52,772	449,558	0.0733492%
60-029	273,946	35,844	309,790	0.0505449%
60-030	720,343	98,021	818,364	0.1335230%
60-211	1,110,343	102,245	1,212,588	0.1978440%
60-717	467,755	30,207	497,962	0.0812467%
60-744	432,852	6,045	438,897	0.0716098%
60-800	12,194	400	12,594	0.0020548%
60-801	101,215	6,771	107,986	0.0176188%
61-018	265,308	36,033	301,341	0.0491664%
61-313	235,567	32,278	267,845	0.0437012%
62-006	249,933	33,529	283,462	0.0462492%
62-007	252,674	34,017	286,691	0.0467761%
62-010	2,505	336	2,841	0.0004635%

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



## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
62-012	29,014	1,061	30,075	0.0049070%
62-014	566	153	719	0.0001173%
62-015	418,855	54,958	473,813	0.0773066%
62-236	499,056	60,676	559,732	0.0913250%
63-001	223,331	31,049	254,380	0.0415043%
63-002	129,661	17,093	146,754	0.0239442%
63-014	261,820	34,170	295,990	0.0482933%
63-392	326,099	45,763	371,862	0.0606725%
64-020	346,950	47,514	394,464	0.0643602%
64-021	195,965	23,935	219,900	0.0358786%
64-270	436,849	48,432	485,281	0.0791777%
64-324	238,819	32,081	270,900	0.0441996%
65-001	172,864	9,060	181,924	0.0296825%
65-020	465,609	63,162	528,771	0.0862735%
65-021	1,005,755	133,904	1,139,659	0.1859451%
65-022	400,228	54,494	454,722	0.0741918%
65-120	616,756	78,201	694,957	0.1133881%
66-011	314,319	20,447	334,766	0.0546199%
66-012	283,683	38,122	321,805	0.0525052%
66-013	298,136	27,241	325,377	0.0530880%
66-278	448,105	60,779	508,884	0.0830288%
66-719	150,614	9,671	160,285	0.0261519%
67-013	454,655	60,508	515,163	0.0840532%
67-017	328,167	45,053	373,220	0.0608940%
67-020	271,093	35,623	306,716	0.0500433%
67-023	511,870	63,109	574,979	0.0938127%
67-025	285,332	37,176	322,508	0.0526199%
67-026	192,923	26,180	219,103	0.0357485%
67-027	7,904	826	8,730	0.0014244%
67-150	762,724	103,563	866,287	0.1413421%
67-181	658,926	88,978	747,904	0.1220269%
67-279	910,955	108,980	1,019,935	0.1664111%
67-284	582,336	78,765	661,101	0.1078643%
67-405	165,197	22,420	187,617	0.0306113%
67-758	224,350	10,214	234,564	0.0382711%
68-001	159,217	21,397	180,614	0.0294687%
68-003	7,055	148	7,203	0.0011752%
68-018	392,090	52,107	444,197	0.0724745%
68-019	240,304	32,756	273,060	0.0445521%
68-020	232,325	31,010	263,335	0.0429653%
68-025	216,559	27,058	243,617	0.0397482%
68-265	523,717	72,031	595,748	0.0972014%
69-001	211,091	26,302	237,393	0.0387327%
69-005	191,218	24,207	215,425	0.0351484%
69-006	116,611	16,118	132,729	0.0216559%
69-008	78,673	10,831	89,504	0.0146033%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
69-009	125,993	17,210	143,203	0.0233648%
69-010	133,949	17,921	151,870	0.0247789%
69-012	113,875	14,854	128,729	0.0210032%
69-015	129,087	16,652	145,739	0.0237786%
69-017	144,471	18,250	162,721	0.0265493%
69-019	275,613	39,085	314,698	0.0513457%
70-001	258,479	32,119	290,598	0.0474135%
70-006	622,408	78,214	700,622	0.1143124%
70-007	159,173	20,073	179,246	0.0292455%
70-008	626,371	86,050	712,421	0.1162375%
70-010	176,883	23,118	200,001	0.0326319%
70-012	429,532	53,130	482,662	0.0787504%
70-013	265,742	34,751	300,493	0.0490280%
70-014	341,297	47,166	388,463	0.0633810%
70-015	136,605	-	136,605	0.0222883%
70-158	1,154,025	103,239	1,257,264	0.2051333%
70-189	410,042	56,278	466,320	0.0760841%
70-712	299,995	39,532	339,527	0.0553967%
70-730	394,255	31,964	426,219	0.0695413%
70-800	66,283	9,205	75,488	0.0123165%
70-801	215,978	6,698	222,676	0.0363315%
70-813	-	-	-	0.0000000%
70-820	36,638	919	37,557	0.0061277%
70-870	16,858	2,237	19,095	0.0031155%
71-001	460,979	63,295	524,274	0.0855398%
71-007	276,544	37,308	313,852	0.0512076%
71-013	477,982	61,837	539,819	0.0880761%
71-014	194,619	26,002	220,621	0.0359962%
71-015	296,916	38,702	335,618	0.0547589%
71-017	294,287	40,027	334,314	0.0545462%
71-018	276,011	34,996	311,007	0.0507434%
71-118	843,547	114,515	958,062	0.1563160%
71-755	316,064	26,675	342,739	0.0559208%
72-012	307,483	41,383	348,866	0.0569205%
72-013	233,663	32,028	265,691	0.0433497%
72-140	793,563	104,617	898,180	0.1465457%
72-320	515,057	68,985	584,042	0.0952914%
72-334	206,204	28,469	234,673	0.0382889%
72-716	310,335	28,057	338,392	0.0552115%
72-735	506,391	42,984	549,375	0.0896352%
73-001	789,760	101,068	890,828	0.1453462%
73-002	253,255	34,210	287,465	0.0469024%
73-004	172,140	21,625	193,765	0.0316144%
73-005	169,938	23,536	193,474	0.0315669%
73-008	291,279	37,974	329,253	0.0537204%
73-013	292,991	39,121	332,112	0.0541869%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
73-015	332,951	44,085	377,036	0.0615166%
73-016	333,220	46,098	379,318	0.0618890%
73-017	377,449	46,563	424,012	0.0691812%
73-018	153,457	19,742	173,199	0.0282589%
73-180	566,782	64,744	631,526	0.1030388%
73-728	269,470	19,279	288,749	0.0471119%
73-875	120,844	16,050	136,894	0.0223354%
74-001	757,780	97,538	855,318	0.1395524%
74-003	213,606	26,948	240,554	0.0392484%
74-004	-	-	-	0.0000000%
74-010	143,722	19,503	163,225	0.0266316%
74-013	110,435	15,073	125,508	0.0204777%
74-014	185,045	24,291	209,336	0.0341550%
74-139	495,621	65,633	561,254	0.0915734%
74-194	693,534	89,366	782,900	0.1277368%
74-897	26,234	-	26,234	0.0042803%
75-003	138,070	19,730	157,800	0.0257464%
75-005	161,426	21,575	183,001	0.0298582%
75-007	172,725	23,856	196,581	0.0320739%
75-010	114,955	14,026	128,981	0.0210444%
75-015	104,964	14,141	119,105	0.0194330%
75-020	160,574	20,988	181,562	0.0296234%
75-022	292,842	36,444	329,286	0.0537258%
75-190	601,328	78,612	679,940	0.1109380%
75-900	138,133	-	138,133	0.0225376%
76-001	1,923,327	166,399	2,089,726	0.3409566%
76-006	553,002	73,611	626,613	0.1022372%
76-007	333,279	43,832	377,111	0.0615289%
76-012	1,398,250	188,494	1,586,744	0.2588908%
76-013	755,405	106,571	861,976	0.1406387%
76-022	209,666	27,807	237,473	0.0387457%
76-024	1,246,013	163,149	1,409,162	0.2299168%
76-026	1,505,550	200,568	1,706,118	0.2783677%
76-033	429,037	57,576	486,613	0.0793951%
76-034	536,571	71,762	608,333	0.0992547%
76-035	384,099	52,453	436,552	0.0712272%
76-036	382,240	51,265	433,505	0.0707300%
76-037	295,576	39,358	334,934	0.0546473%
76-102	892,777	126,222	1,018,999	0.1662584%
76-117	3,479,051	400,411	3,879,462	0.6329672%
76-164	853,157	112,671	965,828	0.1575831%
76-262	1,050,984	146,917	1,197,901	0.1954477%
76-281	636,290	85,723	722,013	0.1178026%
76-770	107,482	12,700	120,182	0.0196087%
76-801	-	-	-	0.0000000%
76-803	75,852	1,457	77,309	0.0126136%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
76-804	-	-	-	0.0000000%
76-805	27,565	1,270	28,835	0.0047047%
76-807	78,851	4,781	83,632	0.0136453%
76-808	13,015	1,795	14,810	0.0024164%
76-858	42,949	6,160	49,109	0.0080126%
76-876	30,127	-	30,127	0.0049155%
76-889	34,471	1,607	36,078	0.0058864%
77-001	608,100	76,876	684,976	0.1117597%
77-002	727,073	92,433	819,506	0.1337094%
77-003	588,567	77,465	666,032	0.1086688%
77-005	357,554	48,744	406,298	0.0662910%
77-006	357,033	44,910	401,943	0.0655804%
77-007	1,023,120	137,090	1,160,210	0.1892981%
77-010	182,648	23,497	206,145	0.0336343%
77-016	448,017	59,634	507,651	0.0828276%
77-021	22,898	1,718	24,616	0.0040163%
77-022	51,288	7,278	58,566	0.0095555%
77-101	7,557,872	711,479	8,269,351	1.3492149%
77-106	1,059,450	144,980	1,204,430	0.1965130%
77-127	1,016,834	144,095	1,160,929	0.1894154%
77-237	621,842	82,502	704,344	0.1149197%
77-257	1,460,850	197,496	1,658,346	0.2705732%
77-277	547,620	75,141	622,761	0.1016088%
77-280	693,315	93,776	787,091	0.1284206%
77-285	1,150,803	111,990	1,262,793	0.2060354%
77-296	1,214,683	160,564	1,375,247	0.2243832%
77-300	1,543,521	208,526	1,752,047	0.2858614%
77-502	3,527,834	51,204	3,579,038	0.5839505%
77-765	146,294	4,415	150,709	0.0245895%
77-800	-	-	-	0.0000000%
77-804	22,293	1,554	23,847	0.0038908%
77-810	66,701	6,670	73,371	0.0119711%
77-811	21,899	2,202	24,101	0.0039323%
77-820	3,477	123	3,600	0.0005874%
77-825	36,792	642	37,434	0.0061077%
77-826	-	-	-	0.0000000%
77-827	20,204	308	20,512	0.0033467%
77-830	121,450	1,033	122,483	0.0199841%
77-831	30,760	2,023	32,783	0.0053488%
77-832	31,003	2,506	33,509	0.0054673%
77-834	-	-	-	0.0000000%
77-836	14,234	1,693	15,927	0.0025986%
77-842	105,635	7,644	113,279	0.0184824%
77-884	-	-	-	0.0000000%
77-888	32,049	4,556	36,605	0.0059724%
77-897	31,345	586	31,931	0.0052098%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
77-911	533,599	6,095	539,694	0.0880557%
78-001	784,222	105,754	889,976	0.1452072%
78-002	88,416	11,907	100,323	0.0163686%
78-004	120,442	16,564	137,006	0.0223537%
78-005	197,708	27,136	224,844	0.0366852%
78-006	279,720	37,738	317,458	0.0517960%
78-013	649,387	89,370	738,757	0.1205345%
78-016	283,143	37,270	320,413	0.0522781%
78-017	144,830	16,411	161,241	0.0263078%
78-018	132,376	17,289	149,665	0.0244191%
78-023	117,200	15,468	132,668	0.0216459%
78-026	213,609	27,347	240,956	0.0393140%
78-027	254,994	33,957	288,951	0.0471448%
78-028	300,435	40,852	341,287	0.0556839%
78-029	187,668	25,984	213,652	0.0348591%
78-030	149,669	19,410	169,079	0.0275867%
78-031	186,282	23,733	210,015	0.0342657%
78-032	133,277	-	133,277	0.0217453%
78-144	426,783	54,689	481,472	0.0785563%
78-173	443,161	59,536	502,697	0.0820193%
78-203	1,602,264	211,813	1,814,077	0.2959821%
78-338	456,595	62,609	519,204	0.0847126%
78-356	246,959	33,468	280,427	0.0457541%
78-718	328,568	10,078	338,646	0.0552530%
78-803	59,776	2,904	62,680	0.0102268%
78-805	37,133	-	37,133	0.0060586%
78-833	37,348	4,216	41,564	0.0067815%
78-865	24,742	-	24,742	0.0040369%
79-001	655,674	84,635	740,309	0.1207877%
79-019	94,169	10,461	104,630	0.0170713%
79-023	11,706	913	12,619	0.0020589%
79-029	283,737	35,372	319,109	0.0520654%
79-031	421,002	57,143	478,145	0.0780134%
79-032	261,407	34,168	295,575	0.0482256%
79-132	425,035	55,011	480,046	0.0783236%
79-172	640,849	85,952	726,801	0.1185838%
79-198	460,645	62,978	523,623	0.0854335%
79-354	288,630	39,381	328,011	0.0535178%
79-763	334,520	6,784	341,304	0.0556867%
79-800	70,787	2,280	73,067	0.0119215%
80-020	268,757	35,388	304,145	0.0496238%
80-022	433,795	59,439	493,234	0.0804753%
80-345	1,361,077	182,433	1,543,510	0.2518368%
81-015	180,004	23,998	204,002	0.0332847%
81-016	227,506	30,548	258,054	0.0421037%
81-200	518,595	72,961	591,556	0.0965174%

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

## School Employees Retirement System of Ohio

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
81-768	179,745	17,851	197,596	0.0322395%
82-019	631,387	86,257	717,644	0.1170897%
83-001	412,853	24,424	437,277	0.0713455%
83-003	425,762	58,047	483,809	0.0789376%
83-013	363,124	39,299	402,423	0.0656587%
83-014	1,343,346	109,401	1,452,747	0.2370280%
83-015	1,380,955	192,292	1,573,247	0.2566886%
83-161	1,281,611	173,643	1,455,254	0.2374371%
83-167	2,672,952	350,623	3,023,575	0.4933220%
83-225	774,736	96,805	871,541	0.1421993%
83-273	1,482,692	163,476	1,646,168	0.2685863%
83-769	390,294	10,585	400,879	0.0654068%
83-800	39,317	216	39,533	0.0064501%
83-887	36,887	3,359	40,246	0.0065665%
83-900	817,355	60,244	877,599	0.1431877%
84-005	330,273	45,008	375,281	0.0612303%
84-020	533,509	71,947	605,456	0.0987853%
84-023	187,824	26,837	214,661	0.0350238%
84-024	170,023	20,880	190,903	0.0311475%
84-160	529,821	73,884	603,705	0.0984996%
84-249	215,313	30,679	245,992	0.0401357%
84-734	236,822	15,999	252,821	0.0412499%
84-753	319,826	10,520	330,346	0.0538988%
85-001	372,134	47,819	419,953	0.0685189%
85-005	275,052	36,737	311,789	0.0508710%
85-006	282,800	38,539	321,339	0.0524292%
85-010	218,229	28,608	246,837	0.0402736%
85-011	263,925	34,823	298,748	0.0487433%
85-014	383,947	51,105	435,052	0.0709824%
85-016	229,739	27,965	257,704	0.0420466%
85-021	341,129	43,536	384,665	0.0627614%
85-208	1,184,022	162,478	1,346,500	0.2196929%
85-235	382,306	50,571	432,877	0.0706276%
85-364	197,637	26,376	224,013	0.0365496%
85-709	277,020	30,679	307,699	0.0502037%
85-870	5,085	-	5,085	0.0008297%
85-907	201,946	2,972	204,918	0.0334341%
86-007	153,703	20,266	173,969	0.0283845%
86-016	108,721	14,437	123,158	0.0200943%
86-020	139,969	17,231	157,200	0.0256485%
86-021	154,870	21,145	176,015	0.0287183%
86-022	199,924	26,825	226,749	0.0369960%
86-213	495,656	65,047	560,703	0.0914835%
86-351	281,423	36,049	317,472	0.0517983%
87-001	900,540	118,290	1,018,830	0.1662308%
87-012	313,416	40,631	354,047	0.0577658%

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

**School Employees Retirement System of Ohio**

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

Employer Code	2023 Actual Employer Contribution	2023 Surcharge Adjusted to Statewide Limit	2023 Contributions & Surcharge	Employer Allocation Percentage
87-019	188,416	23,981	212,397	0.0346544%
87-026	244,983	33,302	278,285	0.0454046%
87-035	377,959	48,481	426,440	0.0695773%
87-036	344,511	45,293	389,804	0.0635998%
87-037	361,876	49,021	410,897	0.0670413%
87-113	775,808	105,902	881,710	0.1438585%
87-361	1,238,406	163,098	1,401,504	0.2286673%
87-383	488,605	63,753	552,358	0.0901219%
87-701	588,299	33,352	621,651	0.1014276%
87-738	1,838,876	81,558	1,920,434	0.3133351%
88-012	228,865	29,152	258,017	0.0420977%
88-314	195,611	26,647	222,258	0.0362633%
88-371	388,654	50,655	439,309	0.0716770%
<b>TOTAL</b>	<b>\$ 555,417,116</b>	<b>\$ 57,483,842</b>	<b>\$ 612,900,958</b>	<b>100.0000000%</b>

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

## School Employees Retirement System of Ohio

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

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#### Note 1. Nature of Entity

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

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

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

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

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

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

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



## School Employees Retirement System of Ohio

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

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

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

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

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

#### Note 3. Contributions

The 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
<b>Total Defined Benefit Plan Employer Contributions</b>	<b>\$555,417,116</b>
OPEB Employer Contributions - ACFR Total	\$57,483,842
<b>Total Contributions - Schedule of Employer Allocations</b>	<b>\$612,900,958</b>

For FY2023, OPEB employer contributions were provided by the health care surcharge. The surcharge minimum salary was \$25,000 for FY2023.

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

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

**School Employees Retirement System of Ohio**

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

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

	Deferred Outflows (Inflows)*
2024	(\$253,564,445)
2025	(220,205,374)
2026	(133,478,875)
2027	(81,209,584)
2028	(56,057,361)
2029	(56,057,361)
2030	15,625,032
2031	22,714,504
2032	17,944,453
	<u>(\$744,289,011)</u>

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

**Note 5. OPEB Expense**

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

Service cost	\$123,416,320
Interest on the total OPEB liability and cash flow	80,830,711
Current period benefit changes	(19,096,028)
Projected earnings on plan investments	(44,902,007)
OPEB plan administrative expenses	2,653,377
Expensed portion of differences in expected and actual experience	(271,349,525)
Expensed portion of differences in expected and actual earnings of plan investments	3,985,398
Expensed portion of differences in changes of assumptions	11,445,920
<b>Total OPEB Expense (Income)</b>	<b><u>(\$113,015,834)</u></b>

The average of the expected remaining service lives of all members for FY2023 is 9.79 years.

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

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

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

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB Funds	\$2,354,230,872	\$706,785,561	\$1,647,445,311	30.02%

## School Employees Retirement System of Ohio

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

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

Total OPEB liability as of June 30, 2022	\$2,015,584,851
Service cost	123,416,320
Interest	80,830,711
Benefit changes	(19,096,028)
Difference between expected and actual experience	(231,260,850)
Changes of assumptions	453,635,839
Benefit payments	(68,879,971)
Net change in total OPEB liability	338,646,021
<b>Total OPEB liability as of June 30, 2023 (a)</b>	<b>\$2,354,230,872</b>
OPEB plan fiduciary net position as of June 30, 2022	\$611,574,409
Contributions – employer	57,483,842
Contributions – non-employer	73,815,170
Net investment income	35,445,488
Benefit payments <sup>1</sup>	(68,879,971)
Administrative expense	(2,653,377)
Net change in OPEB plan fiduciary net position	95,211,152
<b>OPEB plan fiduciary net position as of June 30, 2023 (b)</b>	<b>\$706,785,561</b>
<b>Net OPEB liability as of June 30, 2023 (a) - (b)</b>	<b>\$1,647,445,311</b>

<sup>1</sup> Benefit payments are net of retiree contributions.

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

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

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

## School Employees Retirement System of Ohio

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

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

Valuation Date	June 30, 2023
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
Municipal Bond Index Rate	
Prior Measurement Date	3.69%
Measurement Date	3.86%
Year FNP is projected to be depleted	2048
Single Equivalent Interest Rate	
Prior Measurement Date	4.08%
Measurement Date	4.27%
Future Salary Increases, including Inflation	3.25% - 13.58%
Inflation	2.40%
Health Care Cost Trend Rate	6.75% - 4.40%
Mortality Assumptions	<i>Base Mortality</i> <b>Healthy Retirees</b> – PUB-2010 General Employee Amount Weighted Below Median Healthy Retiree mortality table projected to 2017 with ages set forward 1 year and adjusted 94.20% for males and set forward 2 years and adjusted 81.35% for females. <b>Disabled Retirees</b> – PUB-2010 General Disabled Retiree mortality table projected to 2017 with ages set forward 5 years and adjusted 103.3% for males and set forward 3 years and adjusted 106.8% for females. <b>Contingent Survivors</b> - PUB-2010 General Amount Weighted Below Median Contingent Survivor mortality table projected to 2017 with ages set forward 1 year and adjusted 105.5% for males and adjusted 122.5% for females. <b>Actives</b> – PUB-2010 General Amount Weighted Below Median Employee mortality table. <i>Mortality Projection</i> Mortality rates are projected using a fully generational projection with Scale MP-2020.

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

## School Employees Retirement System of Ohio

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

assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The long-term expected nominal rate of return has been determined by calculating a weighted average of the expected real return premiums for each asset class, adding the projected inflation rate, and adding the expected return from rebalancing uncorrelated asset classes.

As of June 30, 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

The discount rate used to measure the total OPEB liability at June 30, 2023, was 4.27%. The discount rate used to measure total OPEB liability prior to June 30, 2023, was 4.08%. The projection of cash flows used to determine the discount rate assumed that contributions will be made from members and the System at the contribution rate of 1.50% of projected covered payroll each year, which includes a 1.50% payroll surcharge and no contributions from the basic benefits plan. Based on these assumptions, the OPEB plan's fiduciary net position is projected to be depleted in 2048 by SERS' actuaries. The Fidelity General Obligation 20-year Municipal Bond Index Rate was used in the determination of the single equivalent interest rate for both the June 30, 2022 and the June 30, 2023 total OPEB liability. The Municipal Bond Index Rate is the single rate that will generate a present value of benefit payments equal to the sum of the present value determined by the long-term expected rate of return, and the present value determined by discounting those benefits after the date of depletion. The Municipal Bond Index Rate was 3.86% at June 30, 2023 and 3.69% at June 30, 2022.

The net OPEB liability is sensitive to changes in the discount rate and the health care cost trend rate. The following table presents the net OPEB liability of SERS, what SERS' net OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.27%) and higher (5.27%) than the current discount rate of 4.27%.

	1% Lower	Current Discount Rate	1% Higher
Discount Rate	3.27%	4.27%	5.27%
Net OPEB Liability	\$2,105,906,165	\$1,647,445,311	\$1,285,929,916

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

	1% Lower	Health Care Cost Trend Rates	1% Higher
	5.75% decreasing to 3.40%	6.75% decreasing to 4.40%	7.75% decreasing to 5.40%
Net OPEB Liability	\$1,210,321,040	\$1,647,445,311	\$2,226,693,896

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 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 Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
01-009	\$ 3,103,530	-	\$ 14,252	\$ 767,288	\$ 89,991	\$ 871,531	\$ (391,159)	\$ -	\$ -	\$ -	\$ (391,159)	\$ 315,559	\$ 10,238	\$ 325,797
01-023	564,617	-	2,593	139,591	25,421	167,605	(71,162)	-	-	-	(71,162)	57,409	2,892	60,301
02-001	795,275	-	3,652	196,616	-	200,268	(100,234)	-	-	(2,352)	(102,586)	80,862	(268)	80,594
02-003	1,250,774	-	5,744	309,230	-	314,974	(157,644)	-	-	(23,187)	(180,831)	127,176	(2,638)	124,538
02-006	1,617,916	-	7,430	399,999	-	407,429	(203,917)	-	-	(2,485)	(206,402)	164,506	(283)	164,223
02-009	470,211	-	2,159	116,251	-	118,410	(59,264)	-	-	(7,039)	(66,303)	47,810	(801)	47,009
02-010	1,697,581	-	7,795	419,694	-	427,489	(213,958)	-	-	(44,626)	(258,584)	172,606	(5,077)	167,529
02-011	716,306	-	3,289	177,093	18,796	199,178	(90,281)	-	-	-	(90,281)	72,832	2,138	74,970
02-013	653,099	-	2,999	161,466	18,615	183,080	(82,314)	-	-	-	(82,314)	66,405	2,118	68,523
02-131	606,433	-	2,785	149,929	53,248	205,962	(76,433)	-	-	-	(76,433)	61,661	6,058	67,719
02-154	3,760,183	-	17,267	929,633	-	946,900	(473,921)	-	-	(2,721)	(476,642)	382,326	(310)	382,016
02-308	615,639	-	2,827	152,205	-	155,032	(77,593)	-	-	(19,658)	(97,251)	62,597	(2,236)	60,361
02-761	1,003,080	-	4,606	247,992	-	252,598	(126,425)	-	-	(5,898)	(132,323)	101,991	(671)	101,320
02-874	31,175	-	143	7,707	-	7,850	(3,929)	-	-	(830)	(4,759)	3,170	(94)	3,076
02-895	114,520	-	526	28,313	-	28,839	(14,434)	-	-	(10,886)	(25,320)	11,644	(1,238)	10,406
02-900	455,416	-	2,091	112,593	-	114,684	(57,399)	-	-	(6,175)	(63,574)	46,306	(702)	45,604
03-013	485,771	-	2,231	120,098	-	122,329	(61,225)	-	-	(2,420)	(63,645)	49,392	(275)	49,117
03-014	598,832	-	2,750	148,050	-	150,800	(75,475)	-	-	(3,728)	(79,203)	60,888	(424)	60,464
03-015	57,992	-	266	14,338	-	14,604	(7,309)	-	-	(2,882)	(10,191)	5,897	(328)	5,569
03-103	1,718,767	-	7,893	424,932	82,418	515,243	(216,628)	-	-	-	(216,628)	174,760	9,376	184,136
03-343	832,446	-	3,823	205,806	27,174	236,803	(104,919)	-	-	-	(104,919)	84,641	3,091	87,732
03-747	402,861	-	1,850	99,600	-	101,450	(50,775)	-	-	-	(50,775)	40,962	(1,708)	39,254
03-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
04-001	1,227,607	-	5,637	303,502	105,429	414,568	(154,724)	-	-	-	(154,724)	124,820	11,994	136,814
04-019	761,603	-	3,497	188,292	-	191,789	(95,990)	-	-	-	(95,990)	77,438	(3,460)	73,978
04-031	962,645	-	4,421	237,996	-	242,417	(121,329)	-	-	(23,858)	(145,187)	97,879	(2,714)	95,165
04-033	859,398	-	3,946	212,470	-	216,416	(108,316)	-	-	(19,565)	(127,881)	87,382	(2,226)	85,156
04-034	1,086,611	-	4,990	268,644	-	273,634	(136,953)	-	-	(67,742)	(204,695)	110,484	(7,707)	102,777
04-035	3,997	-	18	988	-	1,006	(504)	-	-	(903)	(1,407)	406	(103)	303
04-104	2,648,722	-	12,163	654,846	-	667,009	(333,836)	-	-	(49,721)	(383,557)	269,316	(5,657)	263,659
04-125	1,167,281	-	5,360	288,588	19,846	313,794	(147,120)	-	-	-	(147,120)	118,686	2,258	120,944
04-244	1,229,354	-	5,645	303,934	-	309,579	(154,944)	-	-	(65,691)	(220,635)	124,998	(7,473)	117,525
04-704	761,735	-	3,498	188,324	-	191,822	(96,007)	-	-	(38,910)	(134,917)	77,451	(4,427)	73,024
05-001	1,284,739	-	5,900	317,627	38,449	361,976	(161,924)	-	-	-	(161,924)	130,629	4,374	135,003
05-006	990,162	-	4,547	244,798	17,156	266,501	(124,797)	-	-	-	(124,797)	100,677	1,952	102,629
05-017	1,274,033	-	5,850	314,980	-	320,830	(160,575)	-	-	(28,796)	(189,371)	129,541	(3,276)	126,265
05-018	1,020,057	-	4,684	252,190	-	256,874	(128,565)	-	-	(21,478)	(150,043)	103,717	(2,443)	101,274
05-105	2,110,073	-	9,690	521,675	133,446	664,811	(265,947)	-	-	-	(265,947)	214,547	15,182	229,729
05-169	884,719	-	4,063	218,730	-	222,793	(111,507)	-	-	(45,668)	(157,175)	89,956	(5,195)	84,761
05-710	507,334	-	2,330	125,429	-	127,759	(63,943)	-	-	(19,248)	(83,191)	51,584	(2,190)	49,394
05-739	2,456,673	-	11,281	607,365	-	618,646	(309,631)	-	-	(224,442)	(534,073)	249,789	(25,534)	224,255
06-001	1,089,374	-	5,003	269,327	71,102	345,432	(137,301)	-	-	-	(137,301)	110,765	8,089	118,854
06-008	506,068	-	2,324	125,116	19,775	147,215	(63,783)	-	-	-	(63,783)	51,456	2,250	53,706
06-010	498,657	-	2,290	123,283	-	125,573	(62,849)	-	-	(14,279)	(77,128)	50,702	(1,625)	49,077
06-011	310,012	-	1,424	76,644	-	78,068	(39,073)	-	-	(11,096)	(50,169)	31,521	(1,262)	30,259
06-017	563,206	-	2,586	139,242	20,790	162,618	(70,985)	-	-	-	(70,985)	57,265	2,365	59,630
06-185	1,242,944	-	5,708	307,294	2,036	315,038	(156,657)	-	-	-	(156,657)	126,380	232	126,612
06-202	1,816,267	-	8,340	449,037	-	457,377	(228,916)	-	-	(67,154)	(296,070)	184,674	(7,640)	177,034
07-020	1,075,980	-	4,941	266,015	-	270,956	(135,613)	-	-	(37,359)	(172,972)	109,403	(4,250)	105,153
07-026	549,892	-	2,525	135,950	17,206	155,681	(69,307)	-	-	-	(69,307)	55,912	1,958	57,870

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
07-108	901,462	-	4,140	222,869	-	227,009	(113,617)	-	-	(180,666)	(294,283)	91,658	(20,554)	71,104
07-163	1,073,606	-	4,930	265,429	9,578	279,937	(135,314)	-	-	-	(135,314)	109,162	1,090	110,252
07-294	920,834	-	4,229	227,659	8,469	240,357	(116,059)	-	-	-	(116,059)	93,628	964	94,592
07-304	1,043,633	-	4,792	258,018	56,118	318,928	(131,536)	-	-	-	(131,536)	106,114	6,384	112,498
07-309	713,959	-	3,279	176,513	-	179,792	(89,985)	-	-	(26,234)	(116,219)	72,594	(2,984)	69,610
07-724	370,743	-	1,702	91,659	-	93,361	(46,727)	-	-	(7,471)	(54,198)	37,696	(850)	36,846
07-748	617,550	-	2,836	152,677	-	155,513	(77,834)	-	-	(1,041)	(78,875)	62,791	(118)	62,673
08-001	1,134,709	-	5,211	280,535	-	285,746	(143,015)	-	-	(38,028)	(181,043)	115,374	(4,326)	111,048
08-005	587,644	-	2,699	145,284	9,253	157,236	(74,065)	-	-	-	(74,065)	59,750	1,053	60,803
08-011	1,859,059	-	8,537	459,617	-	468,154	(234,310)	-	-	(155,738)	(390,048)	189,025	(17,718)	171,307
08-013	653,620	-	3,001	161,595	-	164,596	(82,380)	-	-	(3,615)	(85,995)	66,458	(411)	66,047
08-017	782,972	-	3,595	193,575	-	197,170	(98,683)	-	-	(11,867)	(110,550)	79,611	(1,350)	78,261
08-333	713,397	-	3,276	176,374	2,795	182,445	(89,914)	-	-	-	(89,914)	72,536	318	72,854
08-743	347,724	-	1,597	85,968	-	87,565	(43,826)	-	-	(42,708)	(86,534)	35,356	(4,859)	30,497
09-001	7,280,869	-	33,434	1,800,055	-	1,833,489	(917,657)	-	-	(77,639)	(995,296)	740,301	(8,833)	731,468
09-006	1,171,633	-	5,380	289,664	-	295,044	(147,669)	-	-	(18,746)	(166,415)	119,129	(2,133)	116,996
09-009	668,003	-	3,068	165,151	23,687	191,906	(84,193)	-	-	-	(84,193)	67,921	2,695	70,616
09-013	770,712	-	3,539	190,544	-	194,083	(97,138)	-	-	(1,082)	(98,220)	78,364	(123)	78,241
09-015	1,969,005	-	9,042	486,799	-	495,841	(248,167)	-	-	(107,411)	(355,578)	200,204	(12,220)	187,984
09-022	14,377,041	-	66,021	3,554,447	-	3,620,468	(1,812,036)	-	-	(345,684)	(2,157,720)	1,461,822	(39,327)	1,422,495
09-024	2,136,644	-	9,812	528,244	105,500	643,556	(269,296)	-	-	-	(269,296)	217,249	12,002	229,251
09-100	2,285,150	-	10,494	564,959	-	575,453	(288,013)	-	-	(15,016)	(303,029)	232,348	(1,708)	230,640
09-147	7,493,644	-	34,411	1,852,659	-	1,887,070	(944,475)	-	-	(132,681)	(1,077,156)	761,935	(15,094)	746,841
09-166	5,135,016	-	23,580	1,269,534	157,000	1,450,114	(647,201)	-	-	-	(647,201)	522,116	17,861	539,977
09-291	6,402,254	-	29,400	1,582,834	-	1,612,234	(806,920)	-	-	(363,193)	(1,170,113)	650,965	(41,319)	609,646
09-299	2,516,832	-	11,558	622,238	-	633,796	(317,213)	-	-	(156,461)	(473,674)	255,905	(17,800)	238,105
09-760	2,567,075	-	11,788	634,660	154,142	800,590	(323,546)	-	-	-	(323,546)	261,014	17,536	278,550
09-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-820	39,690	-	182	9,813	-	9,995	(5,002)	-	-	(7,788)	(12,790)	4,036	(886)	3,150
09-835	70,602	-	324	17,455	-	17,779	(8,898)	-	-	(7,523)	(16,421)	7,179	(856)	6,323
09-870	162,215	-	745	40,105	40,087	80,937	(20,445)	-	-	-	(20,445)	16,494	4,561	21,055
09-884	137,776	-	633	34,063	20,643	55,339	(17,365)	-	-	-	(17,365)	14,009	2,348	16,357
10-003	471,525	-	2,165	116,576	-	118,741	(59,429)	-	-	(4,126)	(63,555)	47,944	(469)	47,475
10-315	1,308,651	-	6,009	323,539	-	329,548	(164,938)	-	-	(20,333)	(185,271)	133,060	(2,313)	130,747
11-001	1,808,921	-	8,307	447,221	78,739	534,267	(227,991)	-	-	-	(227,991)	183,927	8,958	192,885
11-007	631,670	-	2,901	156,168	-	159,069	(79,614)	-	-	(28,195)	(107,809)	64,227	(3,208)	61,019
11-008	798,409	-	3,666	197,391	17,906	218,963	(100,629)	-	-	-	(100,629)	81,180	2,037	83,217
11-012	1,204,878	-	5,533	297,883	21,593	325,009	(151,859)	-	-	-	(151,859)	122,509	2,457	124,966
11-199	1,234,881	-	5,671	305,300	-	310,971	(155,640)	-	-	(30,527)	(186,167)	125,560	(3,473)	122,087
11-346	607,350	-	2,789	150,156	-	152,945	(76,548)	-	-	(9,773)	(86,321)	61,754	(1,112)	60,642
12-001	1,323,790	-	6,079	327,282	193,534	526,895	(166,846)	-	-	-	(166,846)	134,600	22,017	156,617
12-007	1,157,916	-	5,317	286,273	-	291,590	(145,940)	-	-	(49,693)	(195,633)	117,734	(5,653)	112,081
12-009	2,087,944	-	9,588	516,204	-	525,792	(263,158)	-	-	(22,234)	(285,392)	212,297	(2,529)	209,768
12-011	2,164,303	-	9,939	535,082	-	545,021	(272,782)	-	-	(87,998)	(360,780)	220,061	(10,011)	210,050
12-013	570,901	-	2,622	141,144	-	143,766	(71,955)	-	-	(900)	(72,855)	58,048	(102)	57,946
12-014	1,405,565	-	6,454	347,499	114,659	468,612	(177,153)	-	-	-	(177,153)	142,914	13,044	155,958
12-016	1,045,469	-	4,801	258,472	-	263,273	(131,768)	-	-	(109,835)	(241,603)	106,301	(12,496)	93,805
12-191	6,162,226	-	28,297	1,523,492	212,412	1,764,201	(776,667)	-	-	-	(776,667)	626,560	24,165	650,725
12-703	610,430	-	2,803	150,917	-	153,720	(76,937)	-	-	(7,162)	(84,099)	62,067	(815)	61,252
12-723	3,954,443	-	18,159	977,660	-	995,819	(498,405)	-	-	(146,762)	(645,167)	402,078	(16,696)	385,382

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
12-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-816	61,393	-	282	15,178	170	15,630	(7,738)	-	-	-	(7,738)	6,242	19	6,261
12-871	164,102	-	754	40,571	37,468	78,793	(20,683)	-	-	-	(20,683)	16,685	4,263	20,948
12-890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13-001	1,291,260	-	5,930	319,239	-	325,169	(162,746)	-	-	(74,014)	(236,760)	131,292	(8,420)	122,872
13-003	1,386,470	-	6,367	342,778	49,421	398,566	(174,746)	-	-	-	(174,746)	140,973	5,622	146,595
13-004	1,061,188	-	4,873	262,358	11,720	278,951	(133,749)	-	-	-	(133,749)	107,899	1,333	109,232
13-007	528,601	-	2,427	130,686	-	133,113	(66,623)	-	-	(27,250)	(93,873)	53,747	(3,100)	50,647
13-008	1,992,621	-	9,150	492,637	12,588	514,375	(251,144)	-	-	-	(251,144)	202,605	1,432	204,037
13-027	865,291	-	3,973	213,926	126,411	344,310	(109,058)	-	-	-	(109,058)	87,981	14,381	102,362
13-029	1,480,166	-	6,797	365,943	28,686	401,426	(186,555)	-	-	-	(186,555)	150,500	3,263	153,763
13-030	6,029,616	-	27,689	1,490,707	114,002	1,632,398	(759,953)	-	-	-	(759,953)	613,077	12,969	626,046
13-388	6,052,515	-	27,794	1,496,368	152,714	1,676,876	(762,839)	-	-	-	(762,839)	615,405	17,374	632,779
13-399	1,820,055	-	8,358	449,974	-	458,332	(229,394)	-	-	(28,907)	(258,301)	185,059	(3,289)	181,770
13-764	330,083	-	1,516	81,607	3,294	86,417	(41,603)	-	-	-	(41,603)	33,562	375	33,937
14-001	416,962	-	1,915	103,086	-	105,001	(52,553)	-	-	(31,628)	(84,181)	42,396	(3,598)	38,798
14-003	930,922	-	4,275	230,153	-	234,428	(117,330)	-	-	(27,036)	(144,366)	94,654	(3,076)	91,578
14-017	1,247,982	-	5,731	308,539	99,590	413,860	(157,292)	-	-	-	(157,292)	126,892	11,330	138,222
14-018	1,201,545	-	5,518	297,059	47,339	349,916	(151,439)	-	-	-	(151,439)	122,170	5,385	127,555
14-207	1,966,940	-	9,032	486,288	20,956	516,276	(247,907)	-	-	-	(247,907)	199,994	2,384	202,378
15-001	1,514,830	-	6,956	374,513	131,755	513,224	(190,924)	-	-	-	(190,924)	154,024	14,989	169,013
15-002	886,434	-	4,071	219,154	-	223,225	(111,723)	-	-	(48,249)	(159,972)	90,130	(5,489)	84,641
15-021	622,480	-	2,858	153,896	-	156,754	(78,455)	-	-	(16,196)	(94,651)	63,292	(1,842)	61,450
15-022	756,603	-	3,474	187,056	-	190,530	(95,360)	-	-	(13,254)	(108,614)	76,930	(1,508)	75,422
15-023	890,326	-	4,088	220,116	19,692	243,896	(112,214)	-	-	-	(112,214)	90,526	2,240	92,766
15-024	653,507	-	3,001	161,567	-	164,568	(82,366)	-	-	(44,126)	(126,492)	66,447	(5,020)	61,427
15-134	1,682,655	-	7,727	416,004	2,677	426,408	(212,076)	-	-	-	(212,076)	171,088	305	171,393
15-135	632,947	-	2,907	156,484	-	159,391	(79,775)	-	-	(5,639)	(85,414)	64,356	(642)	63,714
15-186	1,041,840	-	4,784	257,575	-	262,359	(131,310)	-	-	(22,310)	(153,620)	105,932	(2,538)	103,394
15-321	620,690	-	2,850	153,454	21,296	177,600	(78,230)	-	-	-	(78,230)	63,110	2,423	65,533
15-340	578,855	-	2,658	143,111	40,217	185,986	(72,957)	-	-	-	(72,957)	58,857	4,575	63,432
15-341	388,443	-	1,784	96,035	-	97,819	(48,958)	-	-	(10,279)	(59,237)	39,496	(1,169)	38,327
15-759	434,517	-	1,995	107,426	-	109,421	(54,765)	-	-	(22,446)	(77,211)	44,181	(2,554)	41,627
15-811	253,379	-	1,164	62,643	-	63,807	(31,935)	-	-	(17,308)	(49,243)	25,763	(1,969)	23,794
16-023	902,709	-	4,145	223,178	20,472	247,795	(113,775)	-	-	-	(113,775)	91,785	2,329	94,114
16-024	1,358,773	-	6,240	335,931	-	342,171	(171,255)	-	-	(52,822)	(224,077)	138,157	(6,009)	132,148
16-126	1,162,938	-	5,340	287,514	-	292,854	(146,573)	-	-	(96,859)	(243,432)	118,245	(11,019)	107,226
16-772	231,940	-	1,065	57,343	-	58,408	(29,233)	-	-	(7,634)	(36,867)	23,583	(868)	22,715
17-009	762,428	-	3,501	188,496	-	191,997	(96,094)	-	-	(12,250)	(108,344)	77,522	(1,394)	76,128
17-014	650,421	-	2,987	160,804	946	164,737	(81,977)	-	-	-	(81,977)	66,133	108	66,241
17-015	653,948	-	3,003	161,676	-	164,679	(82,421)	-	-	(20,224)	(102,645)	66,492	(2,301)	64,191
17-114	1,099,795	-	5,050	271,903	-	276,953	(138,615)	-	-	(29,037)	(167,652)	111,824	(3,303)	108,521
17-141	1,293,241	-	5,939	319,729	8,056	333,724	(162,996)	-	-	-	(162,996)	131,494	917	132,411
17-323	517,333	-	2,376	127,901	-	130,277	(65,203)	-	-	(26,299)	(91,502)	52,601	(2,992)	49,609
18-001	8,871,486	-	40,739	2,193,304	-	2,234,043	(1,118,134)	-	-	(91,676)	(1,209,810)	902,031	(10,430)	891,601
18-006	1,134,964	-	5,212	280,598	-	285,810	(143,047)	-	-	(36,730)	(179,777)	115,400	(4,179)	111,221
18-007	97,997	-	450	24,228	27,123	51,801	(12,351)	-	-	-	(12,351)	9,964	3,086	13,050
18-008	200,878	-	922	49,663	17,453	68,038	(25,318)	-	-	-	(25,318)	20,425	1,986	22,411
18-009	1,050,310	-	4,823	259,669	6,931	271,423	(132,378)	-	-	-	(132,378)	106,793	789	107,582
18-014	695,885	-	3,196	172,044	11,686	186,926	(87,707)	-	-	-	(87,707)	70,756	1,330	72,086



School Employees Retirement System of Ohio

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

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Employer Code	Net OPEB 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-018	244,528	-	1,123	60,455	62,123	123,701	(30,820)	-	-	-	(30,820)	24,863	7,067	31,930
18-019	46,469	-	213	11,489	-	11,702	(5,857)	-	-	(16,013)	(21,870)	4,725	(1,822)	2,903
18-020	88,063	-	404	21,772	27,243	49,419	(11,099)	-	-	-	(11,099)	8,954	3,099	12,053
18-021	38,913	-	179	9,621	3,762	13,562	(4,905)	-	-	-	(4,905)	3,957	428	4,385
18-022	83,404	-	383	20,620	25,104	46,107	(10,512)	-	-	-	(10,512)	8,480	2,856	11,336
18-023	122,326	-	562	30,243	93,601	124,406	(15,418)	-	-	-	(15,418)	12,438	10,649	23,087
18-024	14,265	-	66	3,527	10,915	14,508	(1,798)	-	-	-	(1,798)	1,450	1,242	2,692
18-107	3,900,923	-	17,913	964,428	123,632	1,105,973	(491,660)	-	-	-	(491,660)	396,636	14,065	410,701
18-111	5,087,579	-	23,363	1,257,806	-	1,281,169	(641,222)	-	-	(275,938)	(917,160)	517,293	(31,392)	485,901
18-121	47,277,279	-	217,101	11,688,398	-	11,905,499	(5,958,676)	-	-	(1,329,026)	(7,287,702)	4,807,037	(151,197)	4,655,840
18-122	7,247,627	-	33,282	1,791,837	301,906	2,127,025	(913,468)	-	-	-	(913,468)	736,921	34,347	771,268
18-133	2,345,134	-	10,769	579,789	160,762	751,320	(295,573)	-	-	-	(295,573)	238,447	18,289	256,736
18-137	5,687,954	-	26,120	1,406,237	188,189	1,620,546	(716,891)	-	-	-	(716,891)	578,337	21,409	599,746
18-143	2,645,055	-	12,146	653,939	55,603	721,688	(333,374)	-	-	-	(333,374)	268,943	6,326	275,269
18-152	4,949,932	-	22,731	1,223,776	-	1,246,507	(623,874)	-	-	(165,930)	(789,804)	503,297	(18,877)	484,420
18-159	2,945,366	-	13,525	728,185	60,511	802,221	(371,224)	-	-	-	(371,224)	299,478	6,884	306,362
18-178	10,537,763	-	48,390	2,605,259	237,281	2,890,930	(1,328,146)	-	-	-	(1,328,146)	1,071,454	26,994	1,098,448
18-183	2,291,655	-	10,523	566,568	-	577,091	(288,833)	-	-	(60,900)	(349,733)	233,010	(6,928)	226,082
18-188	7,492,053	-	34,404	1,852,266	-	1,886,670	(944,274)	-	-	(88,796)	(1,033,070)	761,773	(10,102)	751,671
18-215	4,397,210	-	20,192	1,087,126	-	1,107,318	(554,210)	-	-	(278,193)	(832,403)	447,097	(31,649)	415,448
18-219	2,921,556	-	13,416	722,299	33,353	769,068	(368,224)	-	-	-	(368,224)	297,057	3,794	300,851
18-221	1,007,273	-	4,625	249,029	47,320	300,974	(126,953)	-	-	-	(126,953)	102,417	5,383	107,800
18-224	1,674,935	-	7,691	414,096	-	421,787	(211,103)	-	-	(17,773)	(228,876)	170,303	(2,022)	168,281
18-230	4,876,455	-	22,393	1,205,610	-	1,228,003	(614,613)	-	-	(255,236)	(869,849)	495,826	(29,037)	466,789
18-233	3,498,828	-	16,067	865,018	-	881,085	(440,981)	-	-	(442,796)	(883,777)	355,752	(50,375)	305,377
18-247	3,632,368	-	16,680	898,033	-	914,713	(457,812)	-	-	(188,377)	(646,189)	369,330	(21,431)	347,899
18-250	2,542,126	-	11,674	628,492	58,283	698,449	(320,401)	-	-	-	(320,401)	258,477	6,631	265,108
18-251	3,398,519	-	15,606	840,219	-	855,825	(428,338)	-	-	(94,603)	(522,941)	345,553	(10,763)	334,790
18-258	3,635,596	-	16,695	898,831	-	915,526	(458,219)	-	-	(246,095)	(704,314)	369,658	(27,997)	341,661
18-264	5,600,187	-	25,717	1,384,539	-	1,410,256	(705,830)	-	-	(57,627)	(763,457)	569,413	(6,556)	562,857
18-271	2,978,697	-	13,678	736,426	-	750,104	(375,425)	-	-	(18,735)	(394,160)	302,867	(2,131)	300,736
18-288	4,599,360	-	21,121	1,137,103	-	1,158,224	(579,688)	-	-	(44,417)	(624,105)	467,652	(5,053)	462,599
18-289	5,540,507	-	25,442	1,369,784	89,513	1,484,739	(698,308)	-	-	-	(698,308)	563,345	10,183	573,528
18-292	2,893,873	-	13,289	715,455	-	728,744	(364,734)	-	-	(166,002)	(530,736)	294,242	(18,885)	275,357
18-317	2,202,281	-	10,113	544,472	-	554,585	(277,568)	-	-	(40,236)	(317,804)	223,922	(4,577)	219,345
18-731	1,604,686	-	7,369	396,728	144,744	548,841	(202,249)	-	-	-	(202,249)	163,160	16,467	179,627
18-742	1,046,103	-	4,804	258,629	-	263,433	(131,847)	-	-	(66,829)	(198,676)	106,365	(7,603)	98,762
18-801	102,180	-	469	25,262	31,411	57,142	(12,878)	-	-	-	(12,878)	10,389	3,573	13,962
18-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-805	120,657	-	554	29,830	38,529	68,913	(15,207)	-	-	-	(15,207)	12,268	4,383	16,651
18-808	981,458	-	4,507	242,647	-	247,154	(123,700)	-	-	(166,277)	(289,977)	99,792	(18,917)	80,875
18-809	103,233	-	474	25,522	15,341	41,337	(13,011)	-	-	-	(13,011)	10,497	1,745	12,242
18-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-815	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-817	324,795	-	1,491	80,299	113,639	195,429	(40,936)	-	-	-	(40,936)	33,024	12,928	45,952
18-818	64,804	-	298	16,021	-	16,319	(8,168)	-	-	(6,721)	(14,889)	6,589	(765)	5,824
18-819	190,796	-	876	47,171	40,458	88,505	(24,047)	-	-	-	(24,047)	19,400	4,603	24,003
18-820	1,640	-	8	405	-	413	(207)	-	-	(8,590)	(8,797)	167	(977)	(810)

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 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 Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-821	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-822	-	-	-	-	-	-	-	-	-	(9,564)	(9,564)	-	(1,088)	(1,088)
18-824	157,081	-	721	38,835	-	39,556	(19,798)	-	-	(2,949)	(22,747)	15,972	(336)	15,636
18-826	88,998	-	409	22,003	8,031	30,443	(11,217)	-	-	-	(11,217)	9,049	914	9,963
18-827	45,106	-	207	11,152	-	11,359	(5,685)	-	-	(14,181)	(19,866)	4,586	(1,613)	2,973
18-828	180,348	-	828	44,588	3,890	49,306	(22,730)	-	-	-	(22,730)	18,337	443	18,780
18-830	192,626	-	885	47,623	21,302	69,810	(24,278)	-	-	-	(24,278)	19,586	2,423	22,009
18-831	707	-	3	175	-	178	(89)	-	-	(103,675)	(103,764)	72	(11,795)	(11,723)
18-833	89,033	-	409	22,012	19,410	41,831	(11,221)	-	-	-	(11,221)	9,053	2,208	11,261
18-834	118,383	-	544	29,268	-	29,812	(14,921)	-	-	(485)	(15,406)	12,037	(55)	11,982
18-836	234,996	-	1,079	58,098	80,994	140,171	(29,618)	-	-	-	(29,618)	23,894	9,214	33,108
18-838	95,960	-	441	23,724	19,171	43,336	(12,094)	-	-	-	(12,094)	9,757	2,181	11,938
18-839	260,185	-	1,195	64,326	-	65,521	(32,793)	-	-	(3,085)	(35,878)	26,455	(351)	26,104
18-840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-841	138,384	-	635	34,213	1,594	36,442	(17,441)	-	-	-	(17,441)	14,071	181	14,252
18-844	70,430	-	323	17,412	7,483	25,218	(8,877)	-	-	-	(8,877)	7,161	851	8,012
18-845	121,428	-	558	30,021	-	30,579	(15,304)	-	-	(17,046)	(32,350)	12,347	(1,939)	10,408
18-846	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-847	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-848	40,956	-	188	10,126	-	10,314	(5,162)	-	-	(7,191)	(12,353)	4,164	(818)	3,346
18-849	39,784	-	183	9,836	-	10,019	(5,014)	-	-	(3,048)	(8,062)	4,045	(347)	3,698
18-850	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-851	71,518	-	328	17,682	12,199	30,209	(9,014)	-	-	-	(9,014)	7,272	1,388	8,660
18-852	197,634	-	908	48,861	18,200	67,969	(24,909)	-	-	-	(24,909)	20,095	2,070	22,165
18-855	126,871	-	583	31,366	33,661	65,610	(15,990)	-	-	-	(15,990)	12,900	3,830	16,730
18-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-858	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-862	50,552	-	232	12,498	-	12,730	(6,371)	-	-	(22,869)	(29,240)	5,140	(2,602)	2,538
18-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-865	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-867	362,566	-	1,665	89,638	15,638	106,941	(45,697)	-	-	-	(45,697)	36,865	1,779	38,644
18-869	72,913	-	335	18,026	-	18,361	(9,190)	-	-	(5,683)	(14,873)	7,414	(646)	6,768
18-870	102,827	-	472	25,422	-	25,894	(12,960)	-	-	(51,560)	(64,520)	10,455	(5,866)	4,589
18-871	43,695	-	201	10,803	3,700	14,704	(5,507)	-	-	-	(5,507)	4,443	421	4,864
18-872	68,341	-	314	16,896	-	17,210	(8,613)	-	-	(4,460)	(13,073)	6,949	(507)	6,442
18-873	94,688	-	435	23,410	7,042	30,887	(11,934)	-	-	-	(11,934)	9,628	801	10,429
18-876	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-877	54,805	-	252	13,549	2,541	16,342	(6,907)	-	-	-	(6,907)	5,572	289	5,861
18-878	45,270	-	208	11,192	-	11,400	(5,706)	-	-	(5,033)	(10,739)	4,603	(573)	4,030
18-879	107,840	-	495	26,661	32,622	59,778	(13,592)	-	-	-	(13,592)	10,965	3,711	14,676
18-880	145,711	-	669	36,024	23,140	59,833	(18,365)	-	-	-	(18,365)	14,816	2,633	17,449
18-881	26,121	-	120	6,458	-	6,578	(3,292)	-	-	(32)	(3,324)	2,656	(4)	2,652
18-882	65,769	-	302	16,260	23,337	39,899	(8,289)	-	-	-	(8,289)	6,687	2,655	9,342
18-883	88,369	-	406	21,848	-	22,254	(11,138)	-	-	(3,154)	(14,292)	8,985	(359)	8,626
18-884	344,998	-	1,584	85,294	63,453	150,331	(43,482)	-	-	-	(43,482)	35,079	7,219	42,298
18-888	8,542	-	39	2,112	-	2,151	(1,077)	-	-	(8,846)	(9,923)	869	(1,006)	(137)
18-889	88,528	-	407	21,887	-	22,294	(11,158)	-	-	(25,712)	(36,870)	9,001	(2,925)	6,076
18-891	132,954	-	611	32,870	-	33,481	(16,757)	-	-	(34,746)	(51,503)	13,518	(3,953)	9,565
18-893	63,121	-	290	15,605	10,898	26,793	(7,956)	-	-	-	(7,956)	6,418	1,240	7,658

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-894	46,101	-	212	11,398	-	11,610	(5,810)	-	-	(1,280)	(7,090)	4,687	(146)	4,541
18-895	191,879	-	881	47,438	43,557	91,876	(24,184)	-	-	-	(24,184)	19,510	4,955	24,465
18-897	220,199	-	1,011	54,440	29,624	85,075	(27,753)	-	-	-	(27,753)	22,389	3,370	25,759
18-899	161,989	-	744	40,049	-	40,793	(20,417)	-	-	(12,876)	(33,293)	16,471	(1,465)	15,006
18-900	133,250	-	612	32,943	8,145	41,700	(16,794)	-	-	-	(16,794)	13,548	927	14,475
18-910	898,347	-	4,125	222,099	-	226,224	(113,225)	-	-	(154,905)	(268,130)	91,342	(17,623)	73,719
18-930	128,871	-	592	31,861	48,383	80,836	(16,242)	-	-	-	(16,242)	13,103	5,504	18,607
18-931	56,154	-	258	13,883	-	14,141	(7,077)	-	-	(4,667)	(11,744)	5,710	(531)	5,179
18-935	62,368	-	286	15,419	13,048	28,753	(7,861)	-	-	-	(7,861)	6,341	1,484	7,825
18-946	84,431	-	388	20,874	28,886	50,148	(10,641)	-	-	-	(10,641)	8,585	3,286	11,871
18-947	158,742	-	729	39,246	30,150	70,125	(20,007)	-	-	-	(20,007)	16,141	3,430	19,571
18-948	148,445	-	682	36,700	15,367	52,749	(18,709)	-	-	-	(18,709)	15,093	1,748	16,841
18-950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-951	152,116	-	699	37,608	34,544	72,851	(19,172)	-	-	-	(19,172)	15,467	3,930	19,397
18-953	27,449	-	126	6,786	-	6,912	(3,460)	-	-	(6,480)	(9,940)	2,791	(737)	2,054
18-954	70,766	-	325	17,495	-	17,820	(8,919)	-	-	(1,946)	(10,865)	7,195	(221)	6,974
18-955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-956	202,144	-	928	49,976	65,131	116,035	(25,478)	-	-	-	(25,478)	20,554	7,410	27,964
18-957	167,233	-	768	41,345	36,886	78,499	(21,078)	-	-	-	(21,078)	17,004	4,139	21,143
18-958	179,049	-	822	44,267	43,143	88,232	(22,567)	-	-	-	(22,567)	18,205	4,908	23,113
19-001	385,887	-	1,772	95,403	25,499	122,674	(48,636)	-	-	-	(48,636)	39,236	2,901	42,137
19-003	603,689	-	2,772	149,250	14,512	166,534	(76,087)	-	-	-	(76,087)	61,382	1,651	63,033
19-028	721,625	-	3,314	178,408	-	181,722	(90,951)	-	-	(13,282)	(104,233)	73,373	(1,511)	71,862
19-045	590,289	-	2,711	145,938	-	148,649	(74,398)	-	-	(12,912)	(87,310)	60,019	(1,469)	58,550
19-046	600,877	-	2,759	148,555	1,727	153,041	(75,733)	-	-	-	(75,733)	61,096	196	61,292
19-047	458,609	-	2,106	113,382	-	115,488	(57,802)	-	-	(6,422)	(64,224)	46,630	(731)	45,899
19-146	1,583,437	-	7,271	391,474	-	398,745	(199,571)	-	-	(46,601)	(246,172)	161,000	(5,302)	155,698
19-372	1,037,306	-	4,763	256,454	-	261,217	(130,739)	-	-	(25,624)	(156,363)	105,471	(2,915)	102,556
20-005	486,086	-	2,232	120,175	-	122,407	(61,265)	-	-	(14,626)	(75,891)	49,424	(1,664)	47,760
20-013	638,347	-	2,931	157,819	-	160,750	(80,455)	-	-	(27,591)	(108,046)	64,906	(3,139)	61,767
20-014	686,042	-	3,150	169,611	-	172,761	(86,467)	-	-	(19,180)	(105,647)	69,755	(2,182)	67,573
20-129	1,728,140	-	7,936	427,249	-	435,185	(217,809)	-	-	(51,945)	(269,754)	175,713	(5,910)	169,803
20-381	652,281	-	2,995	161,264	15,809	180,068	(82,211)	-	-	-	(82,211)	66,322	1,799	68,121
21-014	3,080,610	-	14,146	761,622	11,828	787,596	(388,270)	-	-	-	(388,270)	313,229	1,346	314,575
21-016	18,370,634	-	84,360	4,541,786	964,251	5,590,397	(2,315,376)	-	-	-	(2,315,376)	1,867,881	109,699	1,977,580
21-018	1,498,358	-	6,881	370,440	1,331	378,652	(188,848)	-	-	-	(188,848)	152,349	151	152,500
21-130	4,521,070	-	20,761	1,117,748	-	1,138,509	(569,821)	-	-	(804)	(570,625)	459,691	(91)	459,600
21-756	1,095,123	-	5,029	270,748	-	275,777	(138,026)	-	-	(8,891)	(146,917)	111,349	(1,012)	110,337
22-001	1,645,943	-	7,558	406,928	13,591	428,077	(207,449)	-	-	-	(207,449)	167,355	1,546	168,901
22-006	40,354	-	185	9,977	-	10,162	(5,086)	-	-	(8,063)	(13,149)	4,103	(917)	3,186
22-007	1,250,592	-	5,743	309,185	48,714	363,642	(157,621)	-	-	-	(157,621)	127,157	5,542	132,699
22-010	1,708,817	-	7,847	422,472	-	430,319	(215,374)	-	-	(3,152)	(218,526)	173,748	(359)	173,389
22-011	1,652,152	-	7,587	408,463	48,359	464,409	(208,232)	-	-	-	(208,232)	167,987	5,502	173,489
22-012	1,154,793	-	5,303	285,500	2,802	293,605	(145,546)	-	-	-	(145,546)	117,417	319	117,736
22-187	3,384,198	-	15,541	836,678	-	852,219	(426,533)	-	-	(5,879)	(432,412)	344,097	(669)	343,428
22-259	834,637	-	3,833	206,348	-	210,181	(105,195)	-	-	(37,288)	(142,483)	84,864	(4,242)	80,622
22-708	1,385,989	-	6,365	342,659	-	349,024	(174,686)	-	-	(49,329)	(224,015)	140,924	(5,612)	135,312
22-800	254,565	-	1,169	62,936	25,564	89,669	(32,085)	-	-	-	(32,085)	25,884	2,908	28,792
23-001	1,151,186	-	5,286	284,609	38,288	328,183	(145,092)	-	-	-	(145,092)	117,050	4,356	121,406
23-003	804,871	-	3,696	198,989	-	202,685	(101,443)	-	-	(55,285)	(156,728)	81,837	(6,289)	75,548

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
23-009	7,932,946	-	36,429	1,961,268	144,123	2,141,820	(999,843)	-	-	-	(999,843)	806,602	16,396	822,998
23-010	1,440,412	-	6,614	356,114	-	362,728	(181,545)	-	-	(38,415)	(219,960)	146,458	(4,370)	142,088
23-013	449,024	-	2,062	111,013	18,548	131,623	(56,594)	-	-	-	(56,594)	45,656	2,110	47,766
23-014	1,440,702	-	6,616	356,186	13,648	376,450	(181,581)	-	-	-	(181,581)	146,487	1,553	148,040
23-015	1,292,795	-	5,937	319,619	104,524	430,080	(162,940)	-	-	-	(162,940)	131,448	11,891	143,339
23-016	1,003,819	-	4,610	248,175	-	252,785	(126,518)	-	-	(32,804)	(159,322)	102,066	(3,732)	98,334
23-153	5,001,159	-	22,966	1,236,440	-	1,259,406	(630,330)	-	-	(222,364)	(852,694)	508,506	(25,297)	483,209
24-013	2,275,342	-	10,449	562,535	-	572,984	(286,777)	-	-	(120,188)	(406,965)	231,351	(13,673)	217,678
24-204	1,460,786	-	6,708	361,151	15,369	383,228	(184,113)	-	-	-	(184,113)	148,529	1,749	150,278
25-001	2,423,714	-	11,130	599,217	23,250	633,597	(305,477)	-	-	-	(305,477)	246,437	2,645	249,082
25-004	3,350,849	-	15,387	828,433	70,708	914,528	(422,330)	-	-	-	(422,330)	340,706	8,044	348,750
25-007	1,658,840	-	7,618	410,116	133	417,867	(209,075)	-	-	-	(209,075)	168,667	15	168,682
25-010	5,005,508	-	22,986	1,237,516	211,330	1,471,832	(630,878)	-	-	-	(630,878)	508,948	24,042	532,990
25-016	4,234,535	-	19,445	1,046,907	-	1,066,352	(533,707)	-	-	(31,780)	(565,487)	430,557	(3,616)	426,941
25-028	39,623	-	182	9,796	-	9,978	(4,994)	-	-	(12,239)	(17,233)	4,029	(1,392)	2,637
25-029	117,509	-	540	29,052	20,635	50,227	(14,810)	-	-	-	(14,810)	11,948	2,347	14,295
25-030	31,027	-	142	7,671	-	7,813	(3,911)	-	-	-	(3,911)	3,155	(944)	2,211
25-033	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-034	203,236	-	933	50,246	25,825	77,004	(25,615)	-	-	-	(25,615)	20,664	2,938	23,602
25-035	95,600	-	439	23,635	11,377	35,451	(12,049)	-	-	-	(12,049)	9,720	1,294	11,014
25-037	53,708	-	247	13,278	-	13,525	(6,769)	-	-	(12,219)	(18,988)	5,461	(1,390)	4,071
25-038	35,605	-	163	8,803	-	8,966	(4,487)	-	-	(4,358)	(8,845)	3,620	(496)	3,124
25-039	49,509	-	227	12,240	10,089	22,556	(6,240)	-	-	-	(6,240)	5,034	1,148	6,182
25-040	34,787	-	160	8,601	-	8,761	(4,384)	-	-	(8,543)	(12,927)	3,537	(972)	2,565
25-041	138,252	-	635	34,180	-	34,815	(17,425)	-	-	(36,032)	(53,457)	14,057	(4,099)	9,958
25-042	56,202	-	258	13,895	-	14,153	(7,084)	-	-	(8,783)	(15,867)	5,715	(999)	4,716
25-043	97,013	-	445	23,985	17,516	41,946	(12,227)	-	-	-	(12,227)	9,864	1,993	11,857
25-044	139,408	-	640	34,466	26,130	61,236	(17,570)	-	-	-	(17,570)	14,175	2,973	17,148
25-045	27,869	-	128	6,890	9,671	16,689	(3,512)	-	-	-	(3,512)	2,834	1,100	3,934
25-046	25,374	-	117	6,273	1,059	7,449	(3,198)	-	-	-	(3,198)	2,580	121	2,701
25-047	70,241	-	323	17,366	53,747	71,436	(8,853)	-	-	-	(8,853)	7,142	6,115	13,257
25-048	39,236	-	180	9,700	30,022	39,902	(4,945)	-	-	-	(4,945)	3,989	3,416	7,405
25-112	2,089,344	-	9,594	516,550	-	526,144	(263,334)	-	-	(31,765)	(295,099)	212,439	(3,614)	208,825
25-123	65,094,373	-	298,919	16,093,333	1,290,160	17,682,412	(8,204,285)	-	-	-	(8,204,285)	6,618,636	146,776	6,765,412
25-124	15,417,338	-	70,798	3,811,641	105,155	3,987,594	(1,943,152)	-	-	-	(1,943,152)	1,567,597	11,963	1,579,560
25-145	1,345,624	-	6,179	332,680	-	338,859	(169,598)	-	-	(6,963)	(176,561)	136,820	(792)	136,028
25-216	6,002,774	-	27,565	1,484,071	135,490	1,647,126	(756,570)	-	-	-	(756,570)	610,347	15,414	625,761
25-241	2,508,965	-	11,521	620,293	-	631,814	(316,222)	-	-	(111,437)	(427,659)	255,105	(12,678)	242,427
25-255	16,426,985	-	75,434	4,061,256	-	4,136,690	(2,070,404)	-	-	(9,578)	(2,079,982)	1,670,255	(1,090)	1,669,165
25-263	10,487,189	-	48,158	2,592,756	-	2,640,914	(1,321,772)	-	-	(241,969)	(1,563,741)	1,066,312	(27,528)	1,038,784
25-275	9,643,260	-	44,283	2,384,111	-	2,428,394	(1,215,405)	-	-	(131,641)	(1,347,046)	980,503	(14,976)	965,527
25-282	12,013,970	-	55,169	2,970,223	-	3,025,392	(1,514,202)	-	-	(161,974)	(1,676,176)	1,221,551	(18,427)	1,203,124
25-293	4,182,534	-	19,207	1,034,051	15,382	1,068,640	(527,153)	-	-	-	(527,153)	425,270	1,750	427,020
25-295	5,587,723	-	25,659	1,381,457	39,488	1,446,604	(704,259)	-	-	-	(704,259)	568,146	4,492	572,638
25-707	1,613,443	-	7,409	398,893	62,745	469,047	(203,353)	-	-	-	(203,353)	164,051	7,138	171,189
25-720	19,876,817	-	91,276	4,914,161	302,524	5,307,961	(2,505,210)	-	-	-	(2,505,210)	2,021,026	34,417	2,055,443
25-800	78,743	-	362	19,468	292	20,122	(9,925)	-	-	-	(9,925)	8,006	33	8,039
25-801	71,956	-	330	17,790	-	18,120	(9,069)	-	-	(31,106)	(40,175)	7,316	(3,539)	3,777
25-803	1,694,821	-	7,783	419,012	50,564	477,359	(213,610)	-	-	-	(213,610)	172,325	5,753	178,078
25-804	106,634	-	490	26,363	17,259	44,112	(13,440)	-	-	-	(13,440)	10,842	1,963	12,805

School Employees Retirement System of Ohio

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

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Employer Code	Net OPEB 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-806	197,099	-	905	48,729	25,388	75,022	(24,842)	-	-	(24,842)	20,041	2,888	22,929	
25-807	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-808	574,750	-	2,639	142,096	134,099	278,834	(72,440)	-	-	(72,440)	58,439	15,256	73,695	
25-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-810	247,689	-	1,137	61,236	3,256	65,629	(31,218)	-	-	(31,218)	25,184	370	25,554	
25-811	251,172	-	1,153	62,098	16,916	80,167	(31,657)	-	-	(31,657)	25,539	1,924	27,463	
25-812	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-813	319,183	-	1,466	78,912	48,397	128,775	(40,229)	-	-	(40,229)	32,454	5,506	37,960	
25-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-815	70,844	-	325	17,515	-	17,840	(8,929)	-	-	(9,073)	7,203	(16)	7,187	
25-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-817	449,266	-	2,063	111,072	24,773	137,908	(56,624)	-	-	(56,624)	45,680	2,818	48,498	
25-818	73,018	-	335	18,052	21,256	39,643	(9,203)	-	-	(9,203)	7,424	2,418	9,842	
25-820	339,969	-	1,561	84,051	37,380	122,992	(42,849)	-	-	(42,849)	34,567	4,253	38,820	
25-821	32,927	-	151	8,141	-	8,292	(4,150)	-	(9,341)	(13,491)	3,348	(1,063)	2,285	
25-823	19,738	-	91	4,880	-	4,971	(2,488)	-	-	(5,606)	2,007	(638)	1,369	
25-824	385,449	-	1,770	95,295	128,026	225,091	(48,581)	-	-	(48,581)	39,192	14,565	53,757	
25-825	138,892	-	638	34,338	31,046	66,022	(17,505)	-	-	(17,505)	14,122	3,532	17,654	
25-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-829	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-830	69,247	-	318	17,120	17,810	35,248	(8,728)	-	-	(8,728)	7,041	2,026	9,067	
25-831	74,448	-	342	18,406	15,726	34,474	(9,383)	-	-	(9,383)	7,570	1,789	9,359	
25-832	27,702	-	127	6,849	-	6,976	(3,491)	-	(1,293)	(4,784)	2,817	(147)	2,670	
25-833	74,969	-	344	18,535	9,234	28,113	(9,449)	-	-	(9,449)	7,623	1,051	8,674	
25-834	170,010	-	781	42,032	19,744	62,557	(21,428)	-	-	(21,428)	17,286	2,246	19,532	
25-836	130,634	-	600	32,297	5,217	38,114	(16,465)	-	-	(16,465)	13,283	594	13,877	
25-838	240,354	-	1,104	59,423	1,106	61,633	(30,293)	-	-	(30,293)	24,439	126	24,565	
25-840	758,660	-	3,484	187,564	163,725	354,773	(95,619)	-	-	(95,619)	77,139	18,626	95,765	
25-841	220,791	-	1,014	54,586	-	55,600	(27,828)	-	(14,462)	(42,290)	22,449	(1,645)	20,804	
25-842	37,150	-	171	9,185	11,451	20,807	(4,682)	-	-	(4,682)	3,777	1,303	5,080	
25-843	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-844	82,799	-	380	20,471	-	20,851	(10,436)	-	(4,270)	(14,706)	8,419	(486)	7,933	
25-846	248,460	-	1,141	61,427	228	62,796	(31,315)	-	-	(31,315)	25,263	26	25,289	
25-847	79,628	-	366	19,686	-	20,052	(10,036)	-	(4,050)	(14,086)	8,096	(461)	7,635	
25-849	70,645	-	324	17,466	-	17,790	(8,904)	-	(41,588)	(50,492)	7,183	(4,731)	2,452	
25-852	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-853	443,390	-	2,036	109,620	25,052	136,708	(55,883)	-	-	(55,883)	45,083	2,850	47,933	
25-855	489,182	-	2,246	120,941	20,637	143,824	(61,655)	-	-	(61,655)	49,739	2,348	52,087	
25-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-860	211,617	-	972	52,318	13,049	66,339	(26,671)	-	-	(26,671)	21,517	1,484	23,001	
25-864	266,529	-	1,224	65,894	42,936	110,054	(33,592)	-	-	(33,592)	27,100	4,885	31,985	
25-866	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-867	70,209	-	322	17,358	-	17,680	(8,849)	-	(21,917)	(30,766)	7,139	(2,493)	4,646	
25-868	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-870	159,121	-	731	39,340	24,148	64,219	(20,055)	-	-	(20,055)	16,179	2,747	18,926	
25-871	53,176	-	244	13,147	-	13,391	(6,702)	-	(37,441)	(44,143)	5,407	(4,259)	1,148	
25-874	23,151	-	106	5,724	259	6,089	(2,918)	-	-	(2,918)	2,354	29	2,383	
25-876	123,834	-	569	30,615	14,865	46,049	(15,608)	-	-	(15,608)	12,591	1,691	14,282	

School Employees Retirement System of Ohio

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

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		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-879	203,384	-	934	50,283	6,181	57,398	(25,634)	-	-	-	(25,634)	20,680	703	21,383
25-880	136,937	-	629	33,855	17,244	51,728	(17,259)	-	-	-	(17,259)	13,923	1,962	15,885
25-881	166,204	-	763	41,091	-	41,854	(20,948)	-	-	-	(20,948)	16,899	(6,698)	10,201
25-882	192,564	-	884	47,608	1,584	50,076	(24,270)	-	-	-	(24,270)	19,579	180	19,759
25-883	470,754	-	2,162	116,385	121,662	240,209	(59,332)	-	-	-	(59,332)	47,865	13,841	61,706
25-886	66,236	-	304	16,376	7,116	23,796	(8,348)	-	-	-	(8,348)	6,735	810	7,545
25-887	260,704	-	1,197	64,454	24,570	90,221	(32,858)	-	-	-	(32,858)	26,508	2,795	29,303
25-888	50,832	-	233	12,567	3,937	16,737	(6,407)	-	-	-	(6,407)	5,168	448	5,616
25-889	78,501	-	360	19,408	-	19,768	(9,894)	-	-	-	(9,894)	7,982	(983)	6,999
25-890	75,483	-	347	18,662	261	19,270	(9,514)	-	-	-	(9,514)	7,675	30	7,705
25-891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-892	289,626	-	1,330	71,605	62,316	135,251	(36,504)	-	-	-	(36,504)	29,448	7,089	36,537
25-894	108,951	-	500	26,936	24,342	51,778	(13,732)	-	-	-	(13,732)	11,078	2,769	13,847
25-895	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-896	80,423	-	369	19,883	-	20,252	(10,136)	-	-	-	(10,136)	8,177	(636)	7,541
25-898	389,989	-	1,791	96,417	99,304	197,512	(49,153)	-	-	-	(49,153)	39,653	11,297	50,950
25-912	16,317,064	-	74,929	4,034,080	325,123	4,434,132	(2,056,550)	-	-	-	(2,056,550)	1,659,079	36,988	1,696,067
25-914	2,941,627	-	13,508	727,261	50,666	791,435	(370,753)	-	-	-	(370,753)	299,097	5,764	304,861
25-930	150,203	-	690	37,135	-	37,825	(18,931)	-	-	-	(18,931)	15,272	(431)	14,841
25-933	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-937	76,233	-	350	18,847	9,815	29,012	(9,608)	-	-	-	(9,608)	7,751	1,117	8,868
25-939	247,385	-	1,136	61,161	24,260	86,557	(31,180)	-	-	-	(31,180)	25,154	2,760	27,914
25-940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-943	267,679	-	1,229	66,179	89,084	156,492	(33,737)	-	-	-	(33,737)	27,217	10,135	37,352
25-945	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-948	144,216	-	662	35,655	9,621	45,938	(18,177)	-	-	-	(18,177)	14,664	1,095	15,759
25-950	82,300	-	378	20,347	-	20,725	(10,373)	-	-	-	(10,373)	8,368	(553)	7,815
25-953	181,259	-	832	44,813	2,017	47,662	(22,845)	-	-	-	(22,845)	18,430	230	18,660
26-001	2,180,624	-	10,014	539,117	154,633	703,764	(274,839)	-	-	-	(274,839)	221,720	17,592	239,312
26-002	771,169	-	3,541	190,657	-	194,198	(97,196)	-	-	-	(97,196)	78,411	(714)	77,697
26-010	265,456	-	1,219	65,629	-	66,848	(33,457)	-	-	-	(33,457)	26,991	(1,021)	25,970
26-013	469,138	-	2,154	115,985	19,808	137,947	(59,129)	-	-	-	(59,129)	47,701	2,253	49,954
26-017	1,008,545	-	4,631	249,343	44,334	298,308	(127,114)	-	-	-	(127,114)	102,546	5,044	107,590
26-019	917,157	-	4,212	226,749	933	231,894	(115,596)	-	-	-	(115,596)	93,254	106	93,360
26-020	902,911	-	4,146	223,227	14,863	242,236	(113,800)	-	-	-	(113,800)	91,806	1,691	93,497
26-374	1,084,681	-	4,981	268,166	-	273,147	(136,710)	-	-	-	(136,710)	110,288	(998)	109,290
26-876	246,848	-	1,134	61,028	15,768	77,930	(31,112)	-	-	-	(31,112)	25,099	1,794	26,893
27-001	310,036	-	1,424	76,650	6,207	84,281	(39,076)	-	-	-	(39,076)	31,524	706	32,230
27-019	1,878,837	-	8,628	464,506	94,277	567,411	(236,803)	-	-	-	(236,803)	191,036	10,726	201,762
27-142	1,175,528	-	5,398	290,627	-	296,025	(148,160)	-	-	-	(148,160)	119,525	(7,610)	111,915
27-762	601,861	-	2,764	148,799	-	151,563	(75,857)	-	-	-	(75,857)	61,196	(3,966)	57,230
28-005	2,392,324	-	10,986	591,456	31,416	633,858	(301,521)	-	-	-	(301,521)	243,246	3,574	246,820
28-006	2,005,047	-	9,207	495,709	12,301	517,217	(252,710)	-	-	-	(252,710)	203,868	1,399	205,267
28-014	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28-019	2,606,448	-	11,969	644,394	-	656,363	(328,508)	-	-	-	(328,508)	265,017	(29,148)	235,869
28-020	804,881	-	3,696	198,991	-	202,687	(101,445)	-	-	-	(101,445)	81,838	(6,691)	75,147
28-023	1,323,034	-	6,075	327,095	63,406	396,576	(166,751)	-	-	-	(166,751)	134,523	7,213	141,736
29-001	1,119,979	-	5,143	276,893	51,027	333,063	(141,159)	-	-	-	(141,159)	113,877	5,805	119,682
29-004	550,906	-	2,530	136,201	-	138,731	(69,434)	-	-	-	(69,434)	56,015	(4,234)	51,781

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
29-011	1,839,373	-	8,447	454,750	91,980	555,177	(231,829)	-	-	-	(231,829)	187,023	10,464	197,487
29-013	1,108,313	-	5,089	274,009	12,667	291,765	(139,688)	-	-	-	(139,688)	112,691	1,441	114,132
29-209	3,434,325	-	15,771	849,071	137,663	1,002,505	(432,851)	-	-	-	(432,851)	349,194	15,661	364,855
29-223	3,934,004	-	18,065	972,607	96,782	1,087,454	(495,829)	-	-	-	(495,829)	400,000	11,010	411,010
29-401	744,317	-	3,418	184,018	91,800	279,236	(93,811)	-	-	-	(93,811)	75,680	10,444	86,124
29-406	6,581,328	-	30,222	1,627,107	-	1,657,329	(829,489)	-	-	(185,371)	(1,014,860)	669,173	(21,089)	648,084
29-706	644,188	-	2,958	159,263	-	162,221	(81,191)	-	-	(46,574)	(127,765)	65,499	(5,298)	60,201
29-800	120,407	-	553	29,768	5,408	35,729	(15,176)	-	-	-	(15,176)	12,243	615	12,858
29-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29-899	106,736	-	490	26,388	6,369	33,247	(13,453)	-	-	-	(13,453)	10,853	725	11,578
29-909	903,435	-	4,149	223,357	-	227,506	(113,866)	-	-	(67,419)	(181,285)	91,859	(7,670)	84,189
30-001	927,320	-	4,258	229,262	137,429	370,949	(116,876)	-	-	-	(116,876)	94,288	15,635	109,923
30-027	1,126,967	-	5,175	278,621	-	283,796	(142,039)	-	-	(39,795)	(181,834)	114,587	(4,527)	110,060
30-028	1,056,135	-	4,850	261,109	-	265,959	(133,112)	-	-	(17,614)	(150,726)	107,385	(2,004)	105,381
30-115	1,332,867	-	6,121	329,526	-	335,647	(167,990)	-	-	(29,573)	(197,563)	135,523	(3,364)	132,159
31-001	5,496,083	-	25,239	1,358,801	-	1,384,040	(692,709)	-	-	(320,906)	(1,013,615)	558,828	(36,508)	522,320
31-004	179,181	-	823	44,299	44,441	89,563	(22,583)	-	-	-	(22,583)	18,219	5,056	23,275
31-009	91,976	-	422	22,739	-	23,161	(11,592)	-	-	(4,749)	(16,341)	9,352	(540)	8,812
31-013	378,939	-	1,740	93,685	68,831	164,256	(47,760)	-	-	-	(47,760)	38,530	7,831	46,361
31-015	1,047,673	-	4,811	259,017	-	263,828	(132,045)	-	-	(48,266)	(180,311)	106,525	(5,491)	101,034
31-044	2,202,627	-	10,115	544,557	151,061	705,733	(277,612)	-	-	-	(277,612)	223,958	17,186	241,144
31-046	5,379,052	-	24,701	1,329,867	200,953	1,555,521	(677,958)	-	-	-	(677,958)	546,929	22,862	569,791
31-047	1,908,413	-	8,764	471,818	-	480,582	(240,530)	-	-	(86,136)	(326,666)	194,043	(9,799)	184,244
31-048	5,028,192	-	23,090	1,243,124	-	1,266,214	(633,737)	-	-	(218,330)	(852,067)	511,254	(24,839)	486,415
31-049	6,404,152	-	29,408	1,583,303	-	1,612,711	(807,159)	-	-	(416,648)	(1,223,807)	651,158	(47,400)	603,758
31-052	129,688	-	596	32,063	8,124	40,783	(16,345)	-	-	-	(16,345)	13,186	924	14,110
31-053	8,128	-	37	2,010	-	2,047	(1,024)	-	-	(2,299)	(3,323)	826	(262)	564
31-054	156,586	-	719	38,713	33,477	72,909	(19,736)	-	-	-	(19,736)	15,921	3,809	19,730
31-055	60,675	-	279	15,001	15,680	30,960	(7,647)	-	-	-	(7,647)	6,169	1,784	7,953
31-056	82,829	-	380	20,478	-	20,858	(10,440)	-	-	(9,023)	(19,463)	8,422	(1,026)	7,396
31-057	167,739	-	770	41,470	128,351	170,591	(21,141)	-	-	-	(21,141)	17,055	14,602	31,657
31-058	940,083	-	4,317	232,417	719,335	956,069	(118,485)	-	-	-	(118,485)	95,585	81,836	177,421
31-119	44,930,357	-	206,324	11,108,167	-	11,314,491	(5,662,877)	-	-	(1,371,067)	(7,033,944)	4,568,408	(155,980)	4,412,428
31-155	245,987	-	1,130	60,816	5,046	66,992	(31,003)	-	-	-	(31,003)	25,011	574	25,585
31-175	1,885,401	-	8,658	466,129	-	474,787	(237,630)	-	-	(128,535)	(366,165)	191,703	(14,623)	177,080
31-182	797,369	-	3,662	197,134	-	200,796	(100,498)	-	-	(4,993)	(105,491)	81,074	(568)	80,506
31-184	817,668	-	3,755	202,153	9,165	215,073	(103,056)	-	-	-	(103,056)	83,138	1,043	84,181
31-212	1,075,405	-	4,938	265,873	22,422	293,233	(135,541)	-	-	-	(135,541)	109,344	2,551	111,895
31-218	1,327,311	-	6,095	328,152	-	334,247	(167,290)	-	-	(42,479)	(209,769)	134,958	(4,833)	130,125
31-220	1,340,291	-	6,155	331,361	-	337,516	(168,926)	-	-	(112,043)	(280,969)	136,277	(12,747)	123,530
31-231	3,414,168	-	15,678	844,088	215,162	1,074,928	(430,311)	-	-	-	(430,311)	347,144	24,478	371,622
31-248	1,428,276	-	6,559	353,114	5,928	365,601	(180,015)	-	-	-	(180,015)	145,224	674	145,898
31-252	3,327,122	-	15,278	822,567	322,338	1,160,183	(419,340)	-	-	-	(419,340)	338,294	36,671	374,965
31-253	6,563,174	-	30,139	1,622,619	-	1,652,758	(827,201)	-	-	(36,342)	(863,543)	667,327	(4,135)	663,192
31-256	4,948,551	-	22,724	1,223,434	-	1,246,158	(623,699)	-	-	(229,849)	(853,548)	503,156	(26,149)	477,007
31-261	4,141,863	-	19,020	1,023,996	-	1,043,016	(522,027)	-	-	(62,173)	(584,200)	421,134	(7,073)	414,061
31-268	1,450,755	-	6,662	358,671	-	365,333	(182,848)	-	-	(80,481)	(263,329)	147,509	(9,156)	138,353
31-310	2,263,378	-	10,394	559,577	-	569,971	(285,269)	-	-	(34,332)	(319,601)	230,135	(3,906)	226,229
31-733	4,599,131	-	21,120	1,137,047	-	1,158,167	(579,660)	-	-	(21,837)	(601,497)	467,628	(2,484)	465,144
31-736	2,952,094	-	13,556	729,849	-	743,405	(372,072)	-	-	(58,886)	(430,958)	300,162	(6,699)	293,463

School Employees Retirement System of Ohio

Supplemental Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2023

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Employer Code	Net OPEB 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
31-800	308,399	-	1,416	76,246	9,789	87,451	(38,870)	-	-	-	(38,870)	31,357	1,114	32,471
31-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-807	263,330	-	1,209	65,103	-	66,312	(33,189)	-	-	(134,056)	(167,245)	26,775	(15,251)	11,524
31-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-810	105,999	-	487	26,206	-	26,693	(13,360)	-	-	(5,090)	(18,450)	10,778	(579)	10,199
31-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-823	77,246	-	355	19,098	1,041	20,494	(9,736)	-	-	-	(9,736)	7,854	118	7,972
31-824	47,708	-	219	11,795	-	12,014	(6,013)	-	-	(6,537)	(12,550)	4,851	(744)	4,107
31-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-838	708,519	-	3,254	175,168	11,863	190,285	(89,299)	-	-	-	(89,299)	72,040	1,350	73,390
31-841	36,704	-	169	9,074	-	9,243	(4,626)	-	-	(19,246)	(23,872)	3,732	(2,190)	1,542
31-845	544,823	-	2,502	134,697	32,633	169,832	(68,668)	-	-	-	(68,668)	55,396	3,713	59,109
31-846	105,480	-	484	26,078	-	26,562	(13,294)	-	-	(6,777)	(20,071)	10,725	(771)	9,954
31-848	330,206	-	1,516	81,637	4,846	87,999	(41,618)	-	-	(41,618)	(41,618)	33,575	551	34,126
31-849	23,132	-	106	5,719	3,740	9,565	(2,916)	-	-	-	(2,916)	2,352	425	2,777
31-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-856	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-860	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-868	121,280	-	557	29,984	-	30,541	(15,286)	-	-	(8,269)	(23,555)	12,331	(941)	11,390
31-872	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-873	1,737,355	-	7,978	429,528	243,436	680,942	(218,971)	-	-	-	(218,971)	176,650	27,695	204,345
31-877	105,607	-	485	26,109	-	26,594	(13,310)	-	-	(46,285)	(59,595)	10,738	(5,266)	5,472
31-878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-879	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-883	130,935	-	601	32,371	5,830	38,802	(16,503)	-	-	-	(16,503)	13,313	663	13,976
31-896	230,244	-	1,057	56,923	223	58,203	(29,019)	-	-	-	(29,019)	23,411	25	23,436
31-900	533,826	-	2,451	131,978	98,281	232,710	(67,282)	-	-	-	(67,282)	54,278	11,181	65,459
32-001	822,582	-	3,777	203,367	41,472	248,616	(103,676)	-	-	-	(103,676)	83,638	4,718	88,356
32-002	559,561	-	2,570	138,341	4,163	145,074	(70,525)	-	-	-	(70,525)	56,895	474	57,369
32-003	392,817	-	1,804	97,116	-	98,920	(49,509)	-	-	(6,999)	(56,508)	39,941	(796)	39,145
32-005	840,932	-	3,862	207,904	-	211,766	(105,988)	-	-	(27,459)	(133,447)	85,504	(3,124)	82,380
32-006	430,787	-	1,978	106,504	17,754	126,236	(54,295)	-	-	-	(54,295)	43,801	2,020	45,821
32-009	529,055	-	2,429	130,799	1,066	134,294	(66,680)	-	-	-	(66,680)	53,793	121	53,914
32-010	880,405	-	4,043	217,663	10,739	232,445	(110,963)	-	-	-	(110,963)	89,517	1,222	90,739
32-011	212,936	-	978	52,644	5,946	59,568	(26,838)	-	-	-	(26,838)	21,651	676	22,327
32-138	4,300,659	-	19,749	1,063,255	-	1,083,004	(542,041)	-	-	(60,415)	(602,456)	437,280	(6,873)	430,407
33-003	312,850	-	1,437	77,346	1,025	79,808	(39,431)	-	-	-	(39,431)	31,810	117	31,927
33-008	410,842	-	1,887	101,573	4,620	108,080	(51,781)	-	-	-	(51,781)	41,773	526	42,299
33-011	583,553	-	2,680	144,272	-	146,952	(73,549)	-	-	(40,987)	(114,536)	59,334	(4,663)	54,671
33-012	422,491	-	1,940	104,453	619	107,012	(53,249)	-	-	-	(53,249)	42,958	70	43,028
33-151	1,370,168	-	6,292	338,748	-	345,040	(172,692)	-	-	(73,322)	(246,014)	139,315	(8,342)	130,973
33-301	601,925	-	2,764	148,814	27,481	179,059	(75,865)	-	-	-	(75,865)	61,202	3,126	64,328
34-004	770,543	-	3,538	190,502	37,428	231,468	(97,117)	-	-	-	(97,117)	78,347	4,258	82,605
34-286	1,343,654	-	6,170	332,193	-	338,363	(169,350)	-	-	(11,229)	(180,579)	136,619	(1,278)	135,341
35-006	330,080	-	1,516	81,606	-	83,122	(41,602)	-	-	(12,402)	(54,004)	33,562	(1,411)	32,151
35-007	896,412	-	4,116	221,621	-	225,737	(112,981)	-	-	(24,451)	(137,432)	91,145	(2,782)	88,363
35-014	809,255	-	3,716	200,073	-	203,789	(101,996)	-	-	(36,519)	(138,515)	82,283	(4,155)	78,128
35-232	1,302,340	-	5,980	321,979	-	327,959	(164,143)	-	-	(35,638)	(199,781)	132,419	(4,054)	128,365



School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
35-715	941,053	-	4,321	232,657	-	236,978	(118,607)	-	-	(22,434)	(141,041)	95,684	(2,552)	93,132
35-729	1,735,605	-	7,970	429,095	-	437,065	(218,750)	-	-	(81,141)	(299,891)	176,472	(9,231)	167,241
35-904	1,165,798	-	5,353	288,221	43,316	336,890	(146,933)	-	-	-	(146,933)	118,535	4,928	123,463
36-018	1,124,925	-	5,166	278,116	-	319,234	(141,782)	-	-	-	(141,782)	114,380	4,090	118,470
36-019	742,535	-	3,410	183,577	-	186,987	(93,587)	-	-	(3,027)	(96,614)	75,499	(344)	75,155
36-022	729,106	-	3,348	180,257	57,317	240,922	(91,894)	-	-	-	(91,894)	74,134	6,521	80,655
36-226	1,887,485	-	8,667	466,644	24,453	499,764	(237,892)	-	-	-	(237,892)	191,915	2,782	194,697
36-336	1,679,690	-	7,713	415,271	-	422,984	(211,703)	-	-	(8,723)	(220,426)	170,787	(992)	169,795
37-015	3,870,614	-	17,774	956,935	-	974,709	(487,840)	-	-	(149,578)	(637,418)	393,555	(17,017)	376,538
38-016	1,231,953	-	5,657	304,577	480	310,714	(155,271)	-	-	-	(155,271)	125,262	55	125,317
38-018	1,533,315	-	7,041	379,083	-	386,124	(193,254)	-	-	(40,781)	(234,035)	155,904	(4,639)	151,265
39-012	434,163	-	1,994	107,338	-	109,332	(54,720)	-	-	(3,538)	(58,258)	44,145	(403)	43,742
39-014	736,417	-	3,382	182,065	71,411	256,858	(92,816)	-	-	-	(92,816)	74,877	8,124	83,001
39-024	628,826	-	2,888	155,465	-	158,353	(79,255)	-	-	(31,801)	(111,056)	63,938	(3,618)	60,320
39-025	692,224	-	3,179	171,139	10,002	184,320	(87,246)	-	-	-	(87,246)	70,384	1,138	71,522
39-110	1,428,394	-	6,559	353,143	-	359,702	(180,030)	-	-	(11,656)	(191,686)	145,236	(1,326)	143,910
39-174	1,721,205	-	7,904	425,535	56,047	489,486	(216,935)	-	-	-	(216,935)	175,008	6,376	181,384
39-246	952,926	-	4,376	235,593	-	239,969	(120,104)	-	-	(10,831)	(130,935)	96,891	(1,232)	95,659
40-015	764,218	-	3,509	188,938	13,532	205,979	(96,320)	-	-	-	(96,320)	77,704	1,540	79,244
40-149	2,120,438	-	9,737	524,238	-	533,975	(267,253)	-	-	(90,737)	(357,990)	215,601	(10,323)	205,278
40-205	977,655	-	4,489	241,706	-	246,195	(123,220)	-	-	(47,267)	(170,487)	99,406	(5,377)	94,029
41-001	2,058,398	-	9,452	508,899	489,412	1,007,763	(259,434)	-	-	-	(259,434)	209,293	55,678	264,971
41-010	1,170,598	-	5,375	289,408	34,567	329,350	(147,538)	-	-	-	(147,538)	119,024	3,932	122,956
41-025	870,274	-	3,996	215,158	7,496	226,650	(109,687)	-	-	-	(109,687)	88,487	853	89,340
41-027	1,270,547	-	5,834	314,118	-	319,952	(160,136)	-	-	(46,406)	(206,542)	129,186	(5,279)	123,907
41-192	1,256,215	-	5,769	310,575	-	316,344	(158,329)	-	-	(7,345)	(165,674)	127,729	(836)	126,893
41-196	625,192	-	2,871	154,567	21,451	178,889	(78,797)	-	-	-	(78,797)	63,568	2,440	66,008
41-721	3,884,411	-	17,838	960,346	137,329	1,115,513	(489,579)	-	-	-	(489,579)	394,957	15,623	410,580
41-766	339,652	-	1,560	83,972	12,830	98,362	(42,809)	-	-	-	(42,809)	34,535	1,460	35,995
41-800	19,192	-	88	4,745	3,057	7,890	(2,419)	-	-	-	(2,419)	1,951	348	2,299
41-900	580,954	-	2,668	143,630	1,464	147,762	(73,222)	-	-	-	(73,222)	59,070	167	59,237
42-001	1,403,581	-	6,445	347,009	81,333	434,787	(176,903)	-	-	-	(176,903)	142,713	9,253	151,966
42-004	680,400	-	3,124	168,216	5,374	176,714	(85,755)	-	-	-	(85,755)	69,181	611	69,792
42-007	472,678	-	2,171	116,861	-	119,032	(59,575)	-	-	(16,051)	(75,626)	48,061	(1,826)	46,235
42-008	759,109	-	3,486	187,675	2,900	194,061	(95,676)	-	-	-	(95,676)	77,184	330	77,514
42-011	577,065	-	2,650	142,668	-	145,318	(72,731)	-	-	(11,385)	(84,116)	58,675	(1,295)	57,380
42-168	1,942,897	-	8,922	480,344	-	489,266	(244,876)	-	-	(22,194)	(267,070)	197,549	(2,525)	195,024
42-714	666,998	-	3,063	164,902	-	167,965	(84,066)	-	-	(15,252)	(99,318)	67,819	(1,735)	66,084
43-001	1,734,597	-	7,965	428,846	-	436,811	(218,623)	-	-	(117,922)	(336,545)	176,370	(13,415)	162,955
43-003	776,360	-	3,565	191,940	-	195,505	(97,850)	-	-	(19,825)	(117,675)	78,938	(2,255)	76,683
43-005	1,709,550	-	7,850	422,653	29,310	459,813	(215,466)	-	-	-	(215,466)	173,823	3,334	177,157
43-008	3,370,610	-	15,478	833,319	197,579	1,046,376	(424,821)	-	-	-	(424,821)	342,715	22,478	365,193
43-009	1,908,316	-	8,763	471,794	-	480,557	(240,518)	-	-	(105,196)	(345,714)	194,033	(11,968)	182,065
43-014	2,412,183	-	11,077	596,366	-	607,443	(304,024)	-	-	(62,607)	(366,631)	245,265	(7,123)	238,142
43-238	1,150,044	-	5,281	284,326	-	289,607	(144,948)	-	-	(24,388)	(169,336)	116,934	(2,774)	114,160
43-239	6,898,656	-	31,679	1,705,560	-	1,737,239	(869,484)	-	-	(166,877)	(1,036,361)	701,438	(18,985)	682,453
43-329	248,944	-	1,143	61,547	124	62,814	(31,376)	-	-	-	(31,376)	25,312	14	25,326
43-397	7,049,477	-	32,372	1,742,848	-	1,775,220	(888,493)	-	-	(73,851)	(962,344)	716,773	(8,402)	708,371
43-551	5,720,250	-	26,268	1,414,222	-	1,440,490	(720,962)	-	-	(451,172)	(1,172,134)	581,621	(51,328)	530,293
43-702	581,830	-	2,672	143,846	-	146,518	(73,332)	-	-	(6,305)	(79,637)	59,159	(717)	58,442

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
43-836	82,181	-	377	20,318	-	20,695	(10,358)	-	-	(6,446)	(16,804)	8,356	(733)	7,623
44-001	286,594	-	1,316	70,855	18,056	90,227	(36,121)	-	-	-	(36,121)	29,140	2,054	31,194
44-016	1,231,515	-	5,655	304,468	-	310,123	(155,216)	-	-	(25,858)	(181,074)	125,217	(2,942)	122,275
44-017	1,658,420	-	7,616	410,013	35,212	452,841	(209,022)	-	-	-	(209,022)	168,624	4,006	172,630
44-022	781,394	-	3,588	193,185	-	196,773	(98,484)	-	-	(47,544)	(146,028)	79,450	(5,409)	74,041
44-024	1,095,553	-	5,031	270,855	17,698	293,584	(138,080)	-	-	-	(138,080)	111,393	2,013	113,406
44-025	735,221	-	3,376	181,769	3,607	188,752	(92,665)	-	-	-	(92,665)	74,755	410	75,165
44-148	1,014,012	-	4,656	250,695	-	255,351	(127,803)	-	-	(7,429)	(135,232)	103,102	(845)	102,257
44-319	823,439	-	3,781	203,579	-	207,360	(103,784)	-	-	(2,582)	(106,366)	83,725	(294)	83,431
44-771	616,526	-	2,831	152,424	7,974	163,229	(77,705)	-	-	-	(77,705)	62,687	907	63,594
45-001	1,581,548	-	7,263	391,007	-	398,270	(199,333)	-	-	(45,194)	(244,527)	160,808	(5,142)	155,666
45-007	3,169,057	-	14,553	783,488	-	798,041	(399,418)	-	-	(18,173)	(417,591)	322,222	(2,067)	320,155
45-016	1,077,439	-	4,948	266,376	56,713	328,037	(135,797)	-	-	-	(135,797)	109,551	6,452	116,003
45-029	1,601,463	-	7,354	395,931	34,613	437,898	(201,843)	-	-	-	(201,843)	162,833	3,938	166,771
45-031	3,013,186	-	13,837	744,952	153,789	912,578	(379,772)	-	-	-	(379,772)	306,373	17,496	323,869
45-032	1,607,674	-	7,383	397,467	-	404,850	(202,626)	-	-	(37,652)	(240,278)	163,464	(4,284)	159,180
45-033	1,266,128	-	5,814	313,026	2,762	321,602	(159,579)	-	-	-	(159,579)	128,737	314	129,051
45-034	1,405,409	-	6,454	347,460	79,344	433,258	(177,133)	-	-	-	(177,133)	142,899	9,027	151,926
45-035	617,636	-	2,836	152,699	49,207	204,742	(77,845)	-	-	-	(77,845)	62,800	5,598	68,398
45-170	4,897,636	-	22,490	1,210,846	-	1,233,336	(617,282)	-	-	(106,749)	(724,031)	497,980	(12,144)	485,836
45-267	1,206,399	-	5,540	298,259	17,764	321,563	(152,051)	-	-	-	(152,051)	122,664	2,021	124,685
45-394	1,630,326	-	7,487	403,067	15,775	426,329	(205,481)	-	-	-	(205,481)	165,768	1,795	167,563
45-737	831,347	-	3,818	205,535	-	209,353	(104,780)	-	-	(68,494)	(173,274)	84,529	(7,792)	76,737
45-842	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45-866	143,848	-	661	35,564	-	36,225	(18,130)	-	-	(15,922)	(34,052)	14,626	(1,811)	12,815
46-005	604,420	-	2,776	149,431	938	153,145	(76,179)	-	-	-	(76,179)	61,456	107	61,563
46-018	1,120,379	-	5,145	276,992	-	282,137	(141,209)	-	-	(52,850)	(194,059)	113,917	(6,012)	107,905
46-019	1,194,424	-	5,485	295,298	-	300,783	(150,541)	-	-	(27,075)	(177,616)	121,446	(3,080)	118,366
46-109	1,627,598	-	7,474	402,392	41,213	451,079	(205,137)	-	-	-	(205,137)	165,490	4,689	170,179
46-601	1,755,544	-	8,062	434,024	361,863	803,949	(221,263)	-	-	-	(221,263)	178,499	41,168	219,667
46-752	682,661	-	3,135	168,775	-	171,910	(86,040)	-	-	(11,105)	(97,145)	69,411	(1,263)	68,148
47-001	813,663	-	3,736	201,163	110,706	315,605	(102,551)	-	-	-	(102,551)	82,731	12,594	95,325
47-004	2,895,336	-	13,296	715,816	67,887	796,999	(364,919)	-	-	-	(364,919)	294,391	7,723	302,114
47-009	1,045,740	-	4,802	258,539	3,626	266,967	(131,802)	-	-	-	(131,802)	106,328	412	106,740
47-010	911,612	-	4,186	225,379	59,034	288,599	(114,897)	-	-	-	(114,897)	92,690	6,716	99,406
47-026	41,107	-	189	10,163	-	10,352	(5,181)	-	-	(8,566)	(13,747)	4,180	(975)	3,205
47-028	1,354,206	-	6,219	334,802	19,458	360,479	(170,680)	-	-	-	(170,680)	137,692	2,214	139,906
47-029	2,034,625	-	9,343	503,022	-	512,365	(256,438)	-	-	(9,543)	(265,981)	206,876	(1,086)	205,790
47-031	1,054,726	-	4,843	260,761	43,354	308,958	(132,934)	-	-	-	(132,934)	107,242	4,932	112,174
47-032	14,219	-	65	3,515	10,880	14,460	(1,792)	-	-	-	(1,792)	1,446	1,238	2,684
47-033	20,130	-	92	4,977	15,403	20,472	(2,537)	-	-	-	(2,537)	2,047	1,752	3,799
47-034	20,367	-	94	5,035	15,584	20,713	(2,567)	-	-	-	(2,567)	2,071	1,773	3,844
47-136	5,299,169	-	24,334	1,310,118	156,386	1,490,838	(667,890)	-	-	-	(667,890)	538,806	17,791	556,597
47-157	8,240,391	-	37,841	2,037,278	133,200	2,208,319	(1,038,592)	-	-	-	(1,038,592)	837,863	15,154	853,017
47-234	1,028,737	-	4,724	254,335	18,654	277,713	(129,659)	-	-	-	(129,659)	104,599	2,122	106,721
47-266	3,521,361	-	16,170	870,589	-	886,759	(443,821)	-	-	(51,451)	(495,272)	358,043	(5,853)	352,190
47-276	1,435,818	-	6,593	354,978	115,737	477,308	(180,966)	-	-	-	(180,966)	145,990	13,167	159,157
47-287	3,118,664	-	14,321	771,030	-	785,351	(393,066)	-	-	(85,601)	(478,667)	317,098	(9,738)	307,360
47-302	2,700,876	-	12,403	667,740	-	680,143	(340,410)	-	-	(204,423)	(544,833)	274,618	(23,256)	251,362
47-389	991,476	-	4,553	245,123	56,312	305,988	(124,962)	-	-	-	(124,962)	100,811	6,406	107,217

School Employees Retirement System of Ohio

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

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Employer Code	Net OPEB 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
47-725	1,245,893	-	5,721	308,023	33,718	347,462	(157,028)	-	-	-	(157,028)	126,679	3,836	130,515
47-800	256,444	-	1,178	63,401	-	64,579	(32,321)	-	-	(41,747)	(74,068)	26,075	(4,749)	21,326
47-801	390,868	-	1,795	96,635	55,884	154,314	(49,264)	-	-	-	(49,264)	39,742	6,358	46,100
47-806	45,375	-	208	11,218	-	11,426	(5,719)	-	-	(4,581)	(10,300)	4,614	(521)	4,093
47-838	74,416	-	342	18,398	2,142	20,882	(9,379)	-	-	-	(9,379)	7,566	244	7,810
47-856	83,996	-	386	20,766	9,288	30,440	(10,587)	-	-	-	(10,587)	8,540	1,057	9,597
47-876	39,991	-	184	9,887	-	10,071	(5,040)	-	-	(13,169)	(18,209)	4,066	(1,498)	2,568
47-877	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47-885	120,415	-	553	29,770	3,364	33,687	(15,177)	-	-	-	(15,177)	12,243	383	12,626
47-887	126,081	-	579	31,171	-	31,750	(15,891)	-	-	(19,614)	(35,505)	12,820	(2,231)	10,589
47-888	45,461	-	209	11,239	6,481	17,929	(5,730)	-	-	-	(5,730)	4,622	737	5,359
47-890	149,453	-	686	36,949	24,291	61,926	(18,837)	-	-	-	(18,837)	15,196	2,764	17,960
47-891	170,558	-	783	42,167	5,261	48,211	(21,497)	-	-	-	(21,497)	17,342	599	17,941
47-903	15,469	-	71	3,824	-	3,895	(1,950)	-	-	(101)	(2,051)	1,573	(12)	1,561
48-001	1,015,695	-	4,664	251,111	-	255,775	(128,015)	-	-	(51,369)	(179,384)	103,273	(5,844)	97,429
48-005	21,299	-	98	5,266	2,297	7,661	(2,684)	-	-	-	(2,684)	2,166	261	2,427
48-008	998,811	-	4,587	246,937	-	251,524	(125,887)	-	-	(67,324)	(193,211)	101,557	(7,659)	93,898
48-013	2,570,575	-	11,804	635,525	130,083	777,412	(323,987)	-	-	-	(323,987)	261,370	14,799	276,169
48-015	5,358,689	-	24,608	1,324,833	-	1,349,441	(675,392)	-	-	(91,335)	(766,727)	544,858	(10,391)	534,467
48-016	2,964,870	-	13,615	733,007	25,646	772,268	(373,683)	-	-	-	(373,683)	301,461	2,918	304,379
48-018	191,430	-	879	47,327	38,174	86,380	(24,127)	-	-	-	(24,127)	19,464	4,343	23,807
48-019	308,294	-	1,416	76,220	-	77,636	(38,856)	-	-	(12,654)	(51,510)	31,347	(1,440)	29,907
48-020	114,907	-	528	28,409	-	28,937	(14,483)	-	-	(1,502)	(15,985)	11,683	(171)	11,512
48-021	154,670	-	710	38,239	46,982	85,931	(19,494)	-	-	-	(19,494)	15,726	5,345	21,071
48-022	57,990	-	266	14,337	33,868	48,471	(7,309)	-	-	-	(7,309)	5,896	3,853	9,749
48-023	14,746	-	68	3,646	11,283	14,997	(1,859)	-	-	-	(1,859)	1,499	1,284	2,783
48-195	27,686,263	-	127,138	6,844,896	-	6,972,034	(3,489,487)	-	-	(31,965)	(3,521,452)	2,815,071	(3,637)	2,811,434
48-229	2,041,611	-	9,375	504,749	19,752	533,876	(257,318)	-	-	-	(257,318)	207,586	2,247	209,833
48-254	5,634,281	-	25,873	1,392,968	-	1,418,841	(710,127)	-	-	(278,489)	(988,616)	572,880	(31,682)	541,198
48-260	2,925,172	-	13,433	723,192	-	736,625	(368,679)	-	-	(62,007)	(430,686)	297,424	(7,054)	290,370
48-801	71,620	-	329	17,707	781	18,817	(9,027)	-	-	-	(9,027)	7,282	89	7,371
48-802	947,405	-	4,351	234,228	-	238,579	(119,408)	-	-	(13,134)	(132,542)	96,330	(1,494)	94,836
48-805	248,358	-	1,140	61,402	-	62,542	(31,302)	-	-	(1,703)	(33,005)	25,252	(194)	25,058
48-806	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-807	73,878	-	339	18,265	-	18,604	(9,311)	-	-	(17,453)	(26,764)	7,512	(1,985)	5,527
48-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-809	185,683	-	853	45,907	10,434	57,194	(23,403)	-	-	-	(23,403)	18,880	1,187	20,067
48-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-811	201,940	-	927	49,926	28,798	79,651	(25,452)	-	-	-	(25,452)	20,533	3,276	23,809
48-812	79,593	-	365	19,678	-	20,043	(10,032)	-	-	(777)	(10,809)	8,093	(88)	8,005
48-815	494,397	-	2,270	122,230	-	124,500	(62,312)	-	-	(8,153)	(70,465)	50,269	(927)	49,342
48-818	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-821	285,812	-	1,312	70,662	-	71,974	(36,023)	-	-	(24,690)	(60,713)	29,061	(2,809)	26,252
48-822	320,274	-	1,471	79,182	29,390	110,043	(40,366)	-	-	-	(40,366)	32,565	3,344	35,909
48-823	243,703	-	1,119	60,251	23,793	85,163	(30,716)	-	-	-	(30,716)	24,779	2,707	27,486
48-824	189,815	-	872	46,928	9,330	57,130	(23,924)	-	-	-	(23,924)	19,300	1,061	20,361
48-825	400,346	-	1,838	98,978	38,172	138,988	(50,458)	-	-	-	(50,458)	40,706	4,343	45,049
48-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-828	178,052	-	818	44,020	2,062	46,900	(22,441)	-	-	-	(22,441)	18,104	235	18,339

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
48-830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-831	2,879,474	-	13,223	711,895	-	725,118	(362,920)	-	-	(285,506)	(648,426)	292,778	(32,481)	260,297
48-832	418,331	-	1,921	103,424	81,388	186,733	(52,725)	-	-	-	(52,725)	42,535	9,259	51,794
48-833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-834	81,767	-	375	20,215	9,844	30,434	(10,306)	-	-	-	(10,306)	8,314	1,120	9,434
48-835	133,349	-	612	32,968	32,407	65,987	(16,807)	-	-	-	(16,807)	13,559	3,687	17,246
48-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-845	144,114	-	662	35,629	29,811	66,102	(18,164)	-	-	-	(18,164)	14,653	3,392	18,045
48-847	370,316	-	1,701	91,553	-	93,254	(46,673)	-	-	(25,741)	(72,414)	37,653	(2,928)	34,725
48-854	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-860	236,099	-	1,084	58,371	-	59,455	(29,757)	-	-	(2,259)	(32,016)	24,006	(257)	23,749
48-861	67,532	-	310	16,696	-	17,006	(8,512)	-	-	(33,741)	(42,253)	6,866	(3,839)	3,027
48-867	80,294	-	369	19,851	-	20,220	(10,120)	-	-	(22,224)	(32,344)	8,164	(2,528)	5,636
49-006	924,208	-	4,244	228,493	-	232,737	(116,484)	-	-	(20,374)	(136,858)	93,971	(2,318)	91,653
49-018	1,009,042	-	4,634	249,466	56,613	310,713	(127,176)	-	-	-	(127,176)	102,597	6,441	109,038
49-019	1,310,100	-	6,016	323,897	21,629	351,542	(165,121)	-	-	-	(165,121)	133,208	2,461	135,669
49-021	36,357	-	167	8,989	-	9,156	(4,582)	-	-	(22,314)	(26,896)	3,697	(2,539)	1,158
49-228	1,153,906	-	5,299	285,281	-	290,580	(145,435)	-	-	(41,394)	(186,829)	117,326	(4,709)	112,617
49-754	601,452	-	2,762	148,698	-	151,460	(75,805)	-	-	(5,615)	(81,420)	61,154	(639)	60,515
50-001	932,078	-	4,280	230,438	12,186	246,904	(117,476)	-	-	-	(117,476)	94,771	1,386	96,157
50-002	2,858,169	-	13,125	706,627	33,486	753,238	(360,234)	-	-	-	(360,234)	290,612	3,809	294,421
50-005	2,970,638	-	13,641	734,433	-	748,074	(374,410)	-	-	(17,838)	(392,248)	302,047	(2,029)	300,018
50-006	1,763,371	-	8,098	435,960	21,129	465,187	(222,250)	-	-	-	(222,250)	179,295	2,404	181,699
50-011	610,882	-	2,805	151,029	-	153,834	(76,994)	-	-	(9,957)	(86,951)	62,113	(1,133)	60,980
50-012	314,353	-	1,444	77,718	-	79,162	(39,620)	-	-	(20,534)	(60,154)	31,963	(2,336)	29,627
50-013	918,396	-	4,217	227,056	-	231,273	(115,752)	-	-	(11,931)	(127,683)	93,380	(1,357)	92,023
50-014	1,020,605	-	4,687	252,325	20,248	277,260	(128,634)	-	-	-	(128,634)	103,773	2,303	106,076
50-016	639,024	-	2,934	157,987	-	160,921	(80,541)	-	-	(12,490)	(93,031)	64,974	(1,421)	63,553
50-019	391,857	-	1,799	96,879	1,572	100,250	(49,388)	-	-	-	(49,388)	39,843	179	40,022
50-020	430,623	-	1,977	106,463	3,275	111,715	(54,274)	-	-	-	(54,274)	43,785	373	44,158
50-021	1,138,499	-	5,228	281,472	-	286,700	(143,493)	-	-	(14,417)	(157,910)	115,760	(1,640)	114,120
50-022	41,529	-	191	10,267	13,975	24,433	(5,234)	-	-	-	(5,234)	4,223	1,590	5,813
50-116	1,284,210	-	5,897	317,496	-	323,393	(161,858)	-	-	(1,597)	(163,455)	130,575	(182)	130,393
50-193	1,103,604	-	5,068	272,845	-	277,913	(139,095)	-	-	(37,411)	(176,506)	112,212	(4,256)	107,956
50-210	8,017,235	-	36,816	1,982,107	186,416	2,205,339	(1,010,466)	-	-	-	(1,010,466)	815,173	21,208	836,381
50-741	652,849	-	2,998	161,404	-	164,402	(82,283)	-	-	(5,331)	(87,614)	66,380	(606)	65,774
50-800	39,744	-	183	9,826	12,889	22,898	(5,009)	-	-	-	(5,009)	4,041	1,466	5,507
50-802	107,254	-	493	26,517	-	27,010	(13,518)	-	-	(2,516)	(16,034)	10,905	(286)	10,619
50-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-808	375,444	-	1,724	92,821	5,330	99,875	(47,320)	-	-	-	(47,320)	38,174	606	38,780
50-810	192,239	-	883	47,527	47,065	95,475	(24,229)	-	-	-	(24,229)	19,546	5,354	24,900
50-812	222,522	-	1,022	55,014	17,593	73,629	(28,046)	-	-	-	(28,046)	22,625	2,002	24,627
50-831	174,133	-	800	43,051	1,289	45,140	(21,947)	-	-	-	(21,947)	17,705	147	17,852
50-836	183,700	-	844	45,416	-	46,260	(23,153)	-	-	(4,437)	(27,590)	18,678	(505)	18,173
50-850	198,771	-	913	49,142	1,731	51,786	(25,052)	-	-	-	(25,052)	20,211	197	20,408
50-851	43,378	-	199	10,724	-	10,923	(5,467)	-	-	(4)	(5,471)	4,411	-	4,411
50-875	43,593	-	200	10,778	-	10,978	(5,494)	-	-	(29,309)	(34,803)	4,432	(3,334)	1,098
50-886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-892	127,194	-	584	31,446	-	32,030	(16,031)	-	-	(13,070)	(29,101)	12,933	(1,487)	11,446
50-900	1,775,798	-	8,155	439,032	42,758	489,945	(223,816)	-	-	-	(223,816)	180,559	4,864	185,423

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
51-011	762,213	-	3,500	188,443	-	191,943	(96,067)	-	-	(14,094)	(110,161)	77,500	(1,603)	75,897
51-016	536,815	-	2,465	132,717	-	135,182	(67,658)	-	-	(9,017)	(76,675)	54,582	(1,026)	53,556
51-017	1,217,592	-	5,591	301,026	-	306,617	(153,461)	-	-	(18,173)	(171,634)	123,802	(2,068)	121,734
51-018	789,179	-	3,624	195,109	-	198,733	(99,466)	-	-	(11,222)	(110,688)	80,242	(1,277)	78,965
51-019	51,600	-	237	12,757	11,853	24,847	(6,504)	-	-	-	(6,504)	5,247	1,348	6,595
51-020	313,799	-	1,441	77,581	97,687	176,709	(39,550)	-	-	-	(39,550)	31,906	11,113	43,019
51-021	188,334	-	865	46,562	45,257	92,684	(23,737)	-	-	-	(23,737)	19,149	5,149	24,298
51-162	3,593,715	-	16,503	888,477	-	904,980	(452,940)	-	-	(145,135)	(598,075)	365,400	(16,511)	348,889
51-750	1,161,430	-	5,333	287,141	-	292,474	(146,383)	-	-	(119,599)	(265,982)	118,091	(13,606)	104,485
51-767	880,214	-	4,042	217,616	49,103	270,761	(110,939)	-	-	-	(110,939)	89,498	5,586	95,084
51-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51-811	1,119,858	-	5,142	276,863	-	282,005	(141,143)	-	-	(17,795)	(158,938)	113,864	(2,024)	111,840
51-908	3,183,427	-	14,619	787,041	-	801,660	(401,229)	-	-	(85,560)	(486,789)	323,683	(9,734)	313,949
52-001	808,405	-	3,712	199,863	-	203,575	(101,889)	-	-	(2,711)	(104,600)	82,197	(308)	81,889
52-020	1,255,935	-	5,767	310,506	-	316,273	(158,294)	-	-	(28,225)	(186,519)	127,700	(3,211)	124,489
52-021	2,219,760	-	10,193	548,793	-	558,986	(279,771)	-	-	(93,088)	(372,859)	225,700	(10,590)	215,110
52-022	2,254,489	-	10,353	557,379	5,427	573,159	(284,148)	-	-	-	(284,148)	229,231	617	229,848
52-023	928,398	-	4,263	229,529	-	233,792	(117,012)	-	-	(18,247)	(135,259)	94,397	(2,076)	92,321
52-201	3,554,926	-	16,325	878,887	-	895,212	(448,051)	-	-	(4,450)	(452,501)	361,456	(506)	360,950
52-217	5,034,044	-	23,117	1,244,571	-	1,267,688	(634,475)	-	-	(146,226)	(780,701)	511,849	(16,636)	495,213
52-272	4,488,089	-	20,610	1,109,594	-	1,130,204	(565,664)	-	-	(56,031)	(621,695)	456,338	(6,374)	449,964
52-746	906,701	-	4,164	224,164	8,140	236,468	(114,278)	-	-	-	(114,278)	92,191	926	93,117
53-007	557,203	-	2,559	137,758	144	140,461	(70,228)	-	-	-	(70,228)	56,655	16	56,671
53-010	749,765	-	3,443	185,365	-	188,808	(94,498)	-	-	(9,040)	(103,538)	76,234	(1,028)	75,206
53-012	1,706,255	-	7,835	421,839	10,844	440,518	(215,051)	-	-	-	(215,051)	173,488	1,234	174,722
54-001	538,979	-	2,475	133,252	24,816	160,543	(67,931)	-	-	-	(67,931)	54,802	2,823	57,625
54-030	523,609	-	2,404	129,452	8,289	140,145	(65,994)	-	-	-	(65,994)	53,239	943	54,182
54-040	481,968	-	2,213	119,157	-	121,370	(60,746)	-	-	(8,639)	(69,385)	49,005	(983)	48,022
54-041	623,316	-	2,862	154,103	-	156,965	(78,561)	-	-	(20,687)	(99,248)	63,377	(2,354)	61,023
54-042	824,205	-	3,785	203,769	37,493	245,047	(103,880)	-	-	-	(103,880)	83,803	4,265	88,068
54-222	2,253,860	-	10,350	557,223	-	567,573	(284,069)	-	-	(25,889)	(309,958)	229,167	(2,945)	226,222
54-396	639,678	-	2,937	158,148	-	161,085	(80,623)	-	-	(19,365)	(99,988)	65,041	(2,203)	62,838
55-001	2,064,212	-	9,479	510,337	-	519,816	(260,167)	-	-	(60,393)	(320,560)	209,884	(6,871)	203,013
55-002	827,649	-	3,801	204,620	39,679	248,100	(104,314)	-	-	-	(104,314)	84,153	4,514	88,667
55-009	537,052	-	2,466	132,776	18,822	154,064	(67,688)	-	-	-	(67,688)	54,606	2,141	56,747
55-014	777,481	-	3,570	192,217	-	195,787	(97,991)	-	-	(13,677)	(111,668)	79,052	(1,556)	77,496
55-179	2,080,630	-	9,554	514,396	-	523,950	(262,236)	-	-	(45,445)	(307,681)	211,553	(5,170)	206,383
55-197	3,296,125	-	15,136	814,903	120,833	950,872	(415,433)	-	-	-	(415,433)	335,142	13,747	348,889
55-322	675,968	-	3,104	167,120	14,251	184,475	(85,197)	-	-	-	(85,197)	68,731	1,621	70,352
55-350	909,687	-	4,177	224,903	-	229,080	(114,654)	-	-	(23,145)	(137,799)	92,495	(2,633)	89,862
55-369	1,821,767	-	8,366	450,397	43,120	501,883	(229,610)	-	-	-	(229,610)	185,233	4,906	190,139
55-393	494,988	-	2,273	122,376	7,444	132,093	(62,387)	-	-	-	(62,387)	50,329	847	51,176
55-757	1,289,346	-	5,921	318,766	4,924	329,611	(162,505)	-	-	-	(162,505)	131,098	560	131,658
56-022	2,615,036	-	12,008	646,517	-	658,525	(329,591)	-	-	(21,406)	(350,997)	265,890	(2,435)	263,455
57-001	4,534,440	-	20,823	1,121,053	230,689	1,372,565	(571,506)	-	-	-	(571,506)	461,051	26,245	487,296
57-002	969,650	-	4,453	239,727	18,135	262,315	(122,212)	-	-	-	(122,212)	98,592	2,063	100,655
57-008	617,298	-	2,835	152,615	10,543	165,993	(77,802)	-	-	-	(77,802)	62,765	1,199	63,964
57-009	870,113	-	3,996	215,119	-	219,115	(109,666)	-	-	(8,824)	(118,490)	88,471	(1,004)	87,467
57-011	3,154,346	-	14,485	779,851	139,659	933,995	(397,564)	-	-	-	(397,564)	320,726	15,888	336,614
57-012	1,587,340	-	7,289	392,439	-	399,728	(200,063)	-	-	(18,947)	(219,010)	161,397	(2,156)	159,241

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
57-020	1,431,611	-	6,574	353,938	67,962	428,474	(180,436)	-	-	-	(180,436)	145,563	7,732	153,295
57-021	190,414	-	874	47,076	33,287	81,237	(23,999)	-	-	-	(23,999)	19,361	3,787	23,148
57-022	96,812	-	445	23,935	20,619	44,999	(12,202)	-	-	-	(12,202)	9,844	2,346	12,190
57-023	40,475	-	186	10,007	-	10,193	(5,101)	-	-	(2,966)	(8,067)	4,115	(337)	3,778
57-024	27,871	-	128	6,891	21,327	28,346	(3,513)	-	-	-	(3,513)	2,834	2,426	5,260
57-128	16,633,202	-	76,381	4,112,239	-	4,188,620	(2,096,395)	-	-	(755,576)	(2,851,971)	1,691,223	(85,959)	1,605,264
57-165	4,422,686	-	20,309	1,093,424	-	1,113,733	(557,421)	-	-	(1,673)	(559,094)	449,688	(190)	449,498
57-176	1,495,399	-	6,867	369,709	-	376,576	(188,475)	-	-	(19,291)	(207,766)	152,048	(2,195)	149,853
57-240	7,739,067	-	35,538	1,913,336	-	1,948,874	(975,407)	-	-	(356,113)	(1,331,520)	786,889	(40,513)	746,376
57-245	2,360,722	-	10,841	583,643	73,009	667,493	(297,538)	-	-	-	(297,538)	240,032	8,306	248,338
57-269	3,565,933	-	16,375	881,608	114,794	1,012,777	(449,439)	-	-	-	(449,439)	362,575	13,060	375,635
57-274	7,277,385	-	33,418	1,799,194	-	1,832,612	(917,218)	-	-	(24,378)	(941,596)	739,947	(2,773)	737,174
57-290	3,448,284	-	15,835	852,522	186,969	1,055,326	(434,611)	-	-	-	(434,611)	350,613	21,271	371,884
57-297	4,420,565	-	20,300	1,092,900	-	1,113,200	(595,154)	-	-	(38,214)	(595,368)	449,472	(4,347)	445,125
57-298	4,580,160	-	21,032	1,132,356	6,899	1,160,287	(577,269)	-	-	-	(577,269)	465,699	785	466,484
57-726	1,388,886	-	6,378	343,375	-	349,753	(175,051)	-	-	(53,906)	(228,957)	141,219	(6,133)	135,086
57-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-806	98,295	-	451	24,302	9,858	34,611	(12,389)	-	-	-	(12,389)	9,994	1,122	11,116
57-808	89,759	-	412	22,191	48,490	71,093	(11,313)	-	-	-	(11,313)	9,126	5,517	14,643
57-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-810	567,955	-	2,608	140,416	51,562	194,586	(71,583)	-	-	-	(71,583)	57,748	5,866	63,614
57-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-814	389,290	-	1,788	96,244	26,577	124,609	(49,065)	-	-	-	(49,065)	39,582	3,023	42,605
57-815	89,243	-	410	22,064	-	22,474	(11,248)	-	-	(19,771)	(31,019)	9,074	(2,249)	6,825
57-818	319,855	-	1,469	79,078	11,213	91,760	(40,313)	-	-	-	(40,313)	32,522	1,276	33,798
57-819	76,504	-	351	18,914	17,877	37,142	(9,642)	-	-	-	(9,642)	7,779	2,034	9,813
57-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-824	199,564	-	916	49,338	-	50,254	(25,152)	-	-	(10,782)	(35,934)	20,291	(1,227)	19,064
57-825	44,520	-	204	11,007	-	11,211	(5,611)	-	-	(318)	(5,929)	4,527	(36)	4,491
57-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-829	114,106	-	524	28,211	27,269	56,004	(14,382)	-	-	-	(14,382)	11,602	3,102	14,704
57-830	109,365	-	502	27,038	25,317	52,857	(13,784)	-	-	-	(13,784)	11,120	2,880	14,000
57-832	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-835	775,088	-	3,559	191,626	235,682	430,867	(97,690)	-	-	-	(97,690)	78,809	26,812	105,621
57-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-842	259,852	-	1,193	64,243	26,324	91,760	(32,751)	-	-	-	(32,751)	26,421	2,995	29,416
57-845	78,458	-	360	19,397	-	19,757	(9,889)	-	-	(8,646)	(18,535)	7,977	(984)	6,993
57-847	70,962	-	326	17,544	-	17,870	(8,944)	-	-	(12,131)	(21,075)	7,215	(1,380)	5,835
57-849	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-850	63,651	-	292	15,736	-	16,028	(8,022)	-	-	(5,183)	(13,205)	6,472	(590)	5,882
57-851	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-860	135,128	-	621	33,408	14,042	48,071	(17,031)	-	-	-	(17,031)	13,740	1,597	15,337
57-867	58,189	-	267	14,386	-	14,653	(7,334)	-	-	(29,741)	(37,075)	5,916	(3,384)	2,532
57-871	79,405	-	365	19,631	11,799	31,795	(10,008)	-	-	-	(10,008)	8,074	1,342	9,416
57-873	123,740	-	568	30,592	-	31,160	(15,596)	-	-	(24,332)	(39,928)	12,582	(2,768)	9,814
57-882	116,694	-	536	28,850	5,780	35,166	(14,708)	-	-	-	(14,708)	11,865	658	12,523

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
57-901	459,927	-	2,112	113,708	-	115,820	(57,968)	-	-	(140,560)	(198,528)	46,764	(15,991)	30,773
57-907	424,798	-	1,951	105,023	36,679	143,653	(53,540)	-	-	-	(53,540)	43,192	4,173	47,365
58-016	1,712,316	-	7,863	423,337	-	431,200	(215,815)	-	-	(10,631)	(226,446)	174,104	(1,209)	172,895
59-014	1,198,886	-	5,505	296,402	2,083	303,990	(151,104)	-	-	-	(151,104)	121,900	237	122,137
59-015	666,700	-	3,062	164,829	-	167,891	(84,029)	-	-	(25,434)	(109,463)	67,788	(2,893)	64,895
59-016	782,504	-	3,593	193,459	59,323	256,375	(98,624)	-	-	-	(98,624)	79,563	6,749	86,312
59-385	987,858	-	4,536	244,229	-	248,765	(124,506)	-	-	(16,235)	(140,741)	100,443	(1,847)	98,596
59-800	15,824	-	73	3,912	-	3,985	(1,994)	-	-	(3,053)	(5,047)	1,609	(347)	1,262
60-001	1,836,043	-	8,431	453,926	157,310	619,667	(231,409)	-	-	-	(231,409)	186,684	17,896	204,580
60-003	1,932,849	-	8,876	477,860	53,808	540,544	(243,610)	-	-	-	(243,610)	196,527	6,122	202,649
60-027	1,275,888	-	5,859	315,439	-	321,298	(160,809)	-	-	(58,854)	(219,663)	129,729	(6,696)	123,033
60-028	1,208,388	-	5,549	298,751	-	304,300	(152,301)	-	-	(65,581)	(217,882)	122,866	(7,461)	115,405
60-029	832,699	-	3,824	205,869	21,849	231,542	(104,951)	-	-	-	(104,951)	84,667	2,486	87,153
60-030	2,199,719	-	10,101	543,838	-	553,939	(277,246)	-	-	(34,433)	(311,679)	223,662	(3,917)	219,745
60-211	3,259,372	-	14,967	805,817	193,268	1,014,052	(410,801)	-	-	-	(410,801)	331,405	21,987	353,392
60-717	1,338,495	-	6,146	330,917	72,186	409,249	(168,700)	-	-	-	(168,700)	136,095	8,212	144,307
60-744	1,179,732	-	5,417	291,666	-	297,083	(148,690)	-	-	(33,732)	(182,422)	119,952	(3,837)	116,115
60-800	33,852	-	155	8,369	-	8,524	(4,267)	-	-	(17,175)	(21,442)	3,442	(1,954)	1,488
60-801	290,261	-	1,333	71,761	-	73,094	(36,584)	-	-	(12,487)	(49,071)	29,513	(1,421)	28,092
61-018	809,989	-	3,720	200,254	-	203,974	(102,088)	-	-	(51,467)	(153,555)	82,358	(5,855)	76,503
61-313	719,953	-	3,306	177,995	10,752	192,053	(90,741)	-	-	-	(90,741)	73,203	1,223	74,426
62-006	761,931	-	3,499	188,373	33,079	224,951	(96,031)	-	-	-	(96,031)	77,471	3,763	81,234
62-007	770,610	-	3,539	190,519	7,238	201,296	(97,125)	-	-	-	(97,125)	78,354	823	79,177
62-010	7,636	-	35	1,888	5	1,928	(962)	-	-	-	(962)	776	1	777
62-012	80,840	-	371	19,986	385	20,742	(10,189)	-	-	-	(10,189)	8,220	44	8,264
62-014	1,933	-	9	478	88	575	(244)	-	-	-	(244)	197	10	207
62-015	1,273,584	-	5,848	314,869	-	320,717	(160,518)	-	-	(7,193)	(167,711)	129,495	(818)	128,677
62-236	1,504,530	-	6,909	371,966	-	378,875	(189,626)	-	-	(10,110)	(199,736)	152,977	(1,150)	151,827
63-001	683,760	-	3,140	169,047	32,369	204,556	(86,179)	-	-	-	(86,179)	69,523	3,683	73,206
63-002	394,467	-	1,811	97,524	-	99,335	(49,717)	-	-	(7,216)	(56,933)	40,108	(821)	39,287
63-014	795,605	-	3,653	196,698	1,673	202,024	(100,276)	-	-	-	(100,276)	80,895	190	81,085
63-392	999,545	-	4,590	247,118	-	251,708	(125,979)	-	-	(26,749)	(152,728)	101,631	(3,043)	98,588
64-020	1,060,298	-	4,869	262,138	-	267,007	(133,637)	-	-	(180,329)	(313,966)	107,809	(20,515)	87,294
64-021	591,079	-	2,714	146,133	-	148,847	(74,498)	-	-	(9,427)	(83,925)	60,100	(1,073)	59,027
64-270	1,304,410	-	5,990	322,490	31,960	360,440	(164,404)	-	-	-	(164,404)	132,629	3,636	136,265
64-324	728,165	-	3,344	180,025	4,956	188,325	(91,776)	-	-	-	(91,776)	74,038	564	74,602
65-001	489,002	-	2,246	120,896	30,321	153,463	(61,632)	-	-	-	(61,632)	49,721	3,450	53,171
65-020	1,421,308	-	6,527	351,391	45,831	403,749	(179,137)	-	-	-	(179,137)	144,515	5,214	149,729
65-021	3,063,343	-	14,067	757,353	99,662	871,082	(386,094)	-	-	-	(386,094)	311,473	11,338	322,811
65-022	1,222,269	-	5,613	302,182	-	307,795	(154,051)	-	-	(55,692)	(209,743)	124,277	(6,336)	117,941
65-120	1,868,008	-	8,578	461,829	-	470,407	(235,438)	-	-	(32,344)	(267,782)	189,934	(3,680)	186,254
66-011	899,833	-	4,132	222,466	-	226,598	(113,412)	-	-	(19,761)	(133,173)	91,493	(2,248)	89,245
66-012	864,995	-	3,972	213,853	-	217,825	(109,021)	-	-	(25,242)	(134,263)	87,951	(2,872)	85,079
66-013	874,596	-	4,016	216,227	-	220,243	(110,231)	-	-	(15,973)	(126,204)	88,927	(1,817)	87,110
66-278	1,367,853	-	6,281	338,175	-	344,456	(172,400)	-	-	(34,662)	(207,062)	139,080	(3,943)	135,137
66-719	430,838	-	1,978	106,516	8,003	116,497	(54,301)	-	-	-	(54,301)	43,807	911	44,718
67-013	1,384,731	-	6,359	342,348	-	348,707	(174,527)	-	-	(6,906)	(181,433)	140,796	(786)	140,010
67-017	1,003,196	-	4,607	248,021	-	252,628	(126,440)	-	-	(47,010)	(173,450)	102,002	(5,348)	96,654
67-020	824,436	-	3,786	203,826	-	207,612	(103,909)	-	-	(42,232)	(146,141)	83,827	(4,805)	79,022
67-023	1,545,513	-	7,097	382,098	64,182	453,377	(194,791)	-	-	-	(194,791)	157,144	7,302	164,446

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
67-025	866,884	-	3,981	214,321	20,531	238,833	(109,259)	-	-	-	(109,259)	88,143	2,336	90,479
67-026	588,937	-	2,704	145,603	-	148,307	(74,228)	-	-	(62,267)	(136,495)	59,882	(7,084)	52,798
67-027	23,466	-	108	5,801	14,414	20,323	(2,958)	-	-	-	(2,958)	2,386	1,640	4,026
67-150	2,328,534	-	10,693	575,685	15,795	602,173	(293,481)	-	-	-	(293,481)	236,760	1,797	238,557
67-181	2,010,326	-	9,232	497,015	38,887	545,134	(253,375)	-	-	-	(253,375)	204,405	4,424	208,829
67-279	2,741,531	-	12,589	677,791	16,599	706,979	(345,534)	-	-	-	(345,534)	278,752	1,888	280,640
67-284	1,777,005	-	8,160	439,330	2,984	450,474	(223,968)	-	-	-	(223,968)	180,681	339	181,020
67-405	504,305	-	2,316	124,680	-	126,996	(63,561)	-	-	(13,950)	(77,511)	51,276	(1,587)	49,689
67-758	630,496	-	2,895	155,878	-	158,773	(79,466)	-	-	(33,634)	(113,100)	64,107	(3,826)	60,281
68-001	485,481	-	2,229	120,026	53,440	175,695	(61,188)	-	-	-	(61,188)	49,363	6,080	55,443
68-003	19,361	-	89	4,787	488	5,364	(2,440)	-	-	-	(2,440)	1,969	56	2,025
68-018	1,193,978	-	5,483	295,188	-	300,671	(150,485)	-	-	(6,662)	(157,147)	121,401	(758)	120,643
68-019	733,971	-	3,370	181,460	47,459	232,289	(92,507)	-	-	-	(92,507)	74,628	5,399	80,027
68-020	707,830	-	3,250	174,997	-	178,247	(89,213)	-	-	(27,407)	(116,620)	71,970	(3,118)	68,852
68-025	654,830	-	3,007	161,894	41,508	206,409	(82,533)	-	-	-	(82,533)	66,581	4,722	71,303
68-265	1,601,339	-	7,353	395,900	-	403,253	(201,828)	-	-	(53,782)	(255,610)	162,820	(6,119)	156,701
69-001	638,100	-	2,930	157,758	-	160,688	(80,424)	-	-	(7,248)	(87,672)	64,880	(825)	64,055
69-005	579,051	-	2,659	143,159	-	145,818	(72,982)	-	-	(19,908)	(92,890)	58,876	(2,265)	56,611
69-006	356,768	-	1,638	88,204	-	89,842	(44,966)	-	-	(1,648)	(46,614)	36,275	(188)	36,087
69-008	240,582	-	1,105	59,479	9,016	69,600	(30,322)	-	-	-	(30,322)	24,462	1,026	25,488
69-009	384,922	-	1,768	95,165	-	96,933	(48,514)	-	-	(12,857)	(61,371)	39,138	(1,463)	37,675
69-010	408,218	-	1,875	100,924	-	102,799	(51,451)	-	-	(8,798)	(60,249)	41,507	(1,001)	40,506
69-012	346,017	-	1,589	85,546	36,097	123,232	(43,611)	-	-	-	(43,611)	35,182	4,107	39,289
69-015	391,739	-	1,799	96,850	-	98,649	(49,373)	-	-	(2,264)	(51,637)	39,831	(258)	39,573
69-017	437,385	-	2,009	108,135	-	110,144	(55,127)	-	-	(17,827)	(72,954)	44,472	(2,028)	42,444
69-019	845,892	-	3,884	209,130	-	213,014	(106,613)	-	-	(44,404)	(151,017)	86,008	(5,052)	80,956
70-001	781,112	-	3,587	193,115	72,123	268,825	(98,449)	-	-	-	(98,449)	79,422	8,205	87,627
70-006	1,883,235	-	8,648	465,594	105,271	579,513	(237,357)	-	-	-	(237,357)	191,483	11,976	203,459
70-007	481,804	-	2,212	119,117	5,757	127,086	(60,725)	-	-	-	(60,725)	48,989	655	49,644
70-008	1,914,950	-	8,794	473,435	8,570	490,799	(241,354)	-	-	-	(241,354)	194,707	975	195,682
70-010	537,592	-	2,469	132,909	-	135,378	(67,756)	-	-	(6,464)	(74,220)	54,661	(735)	53,926
70-012	1,297,370	-	5,958	320,750	36,107	362,815	(163,516)	-	-	-	(163,516)	131,913	4,108	136,021
70-013	807,709	-	3,709	199,691	30,435	233,835	(101,801)	-	-	-	(101,801)	82,126	3,462	85,588
70-014	1,044,168	-	4,795	258,150	11,188	274,133	(131,604)	-	-	-	(131,604)	106,168	1,273	107,441
70-015	367,187	-	1,686	90,780	280,966	373,432	(46,279)	-	-	-	(46,279)	37,335	31,964	69,299
70-158	3,379,459	-	15,519	835,506	85,927	936,952	(425,936)	-	-	-	(425,936)	343,615	9,776	353,391
70-189	1,253,443	-	5,756	309,890	-	315,646	(157,980)	-	-	(102,426)	(260,406)	127,447	(11,653)	115,794
70-712	912,631	-	4,191	225,630	-	229,821	(115,025)	-	-	(314,702)	(429,727)	92,794	(35,802)	56,992
70-730	1,145,654	-	5,261	283,241	-	288,502	(144,395)	-	-	(30,643)	(175,038)	116,487	(3,486)	113,001
70-800	202,908	-	932	50,165	24,346	75,443	(25,574)	-	-	-	(25,574)	20,631	2,770	23,401
70-801	598,541	-	2,749	147,978	20,170	170,897	(75,438)	-	-	-	(75,438)	60,858	2,295	63,153
70-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70-820	100,951	-	464	24,958	-	25,422	(12,724)	-	-	(27,464)	(40,188)	10,264	(3,125)	7,139
70-870	51,326	-	236	12,689	3,872	16,797	(6,469)	-	-	-	(6,469)	5,219	440	5,659
71-001	1,409,221	-	6,471	348,403	98,270	453,144	(177,614)	-	-	-	(177,614)	143,286	11,180	154,466
71-007	843,618	-	3,874	208,568	-	212,442	(106,327)	-	-	(15,808)	(122,135)	85,777	(1,798)	83,979
71-013	1,451,005	-	6,663	358,733	28,160	393,556	(182,880)	-	-	-	(182,880)	147,535	3,204	150,739
71-014	593,018	-	2,723	146,612	16,566	165,901	(74,742)	-	-	-	(74,742)	60,297	1,885	62,182
71-015	902,123	-	4,143	223,033	-	227,176	(113,701)	-	-	(29,079)	(142,780)	91,726	(3,308)	88,418
71-017	898,618	-	4,127	222,166	2,927	229,220	(113,259)	-	-	-	(113,259)	91,369	333	91,702



School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
71-018	835,970	-	3,839	206,678	-	210,517	(105,363)	-	-	(21,456)	(126,819)	84,999	(2,441)	82,558
71-118	2,575,220	-	11,826	636,674	112,787	761,287	(324,572)	-	-	-	(324,572)	261,842	12,831	274,673
71-755	921,264	-	4,231	227,765	24,712	256,708	(116,113)	-	-	-	(116,113)	93,672	2,811	96,483
72-012	937,733	-	4,306	231,837	-	236,143	(118,189)	-	-	(16,064)	(134,253)	95,346	(1,827)	93,519
72-013	714,163	-	3,280	176,563	-	179,843	(90,011)	-	-	(16,310)	(106,321)	72,614	(1,856)	70,758
72-140	2,414,260	-	11,086	596,879	-	607,965	(304,286)	-	-	(88,502)	(392,788)	245,476	(10,068)	235,408
72-320	1,569,874	-	7,209	388,121	-	395,330	(197,862)	-	-	(81,110)	(278,972)	159,621	(9,227)	150,394
72-334	630,789	-	2,897	155,950	-	158,847	(79,503)	-	-	(34,076)	(113,579)	64,137	(3,877)	60,260
72-716	909,580	-	4,177	224,876	24,949	254,002	(114,641)	-	-	(114,641)	-	92,484	2,838	95,322
72-735	1,476,691	-	6,781	365,083	-	371,864	(186,117)	-	-	(3,828)	(189,945)	150,146	(435)	149,711
73-001	2,394,498	-	10,996	591,994	324,541	927,531	(301,795)	-	-	-	(301,795)	243,467	36,922	280,389
73-002	772,691	-	3,548	191,033	-	194,581	(97,387)	-	-	(6,395)	(103,782)	78,565	(728)	77,837
73-004	520,830	-	2,392	128,765	29,102	160,259	(65,644)	-	-	-	(65,644)	52,957	3,311	56,268
73-005	520,048	-	2,388	128,572	48,866	179,826	(65,545)	-	-	-	(65,545)	52,877	5,559	58,436
73-008	885,015	-	4,064	218,803	-	222,867	(111,544)	-	-	(27,446)	(138,990)	89,986	(3,122)	86,864
73-013	892,700	-	4,099	220,703	28,484	253,286	(112,513)	-	-	-	(112,513)	90,767	3,240	94,007
73-015	1,013,453	-	4,654	250,557	-	255,211	(127,732)	-	-	(16,305)	(144,037)	103,045	(1,855)	101,190
73-016	1,019,587	-	4,682	252,073	58,811	315,566	(128,505)	-	-	-	(128,505)	103,669	6,691	110,360
73-017	1,139,722	-	5,234	281,774	-	287,008	(143,647)	-	-	(87,835)	(231,482)	115,884	(9,993)	105,891
73-018	465,550	-	2,138	115,098	12,925	130,161	(58,676)	-	-	-	(58,676)	47,336	1,470	48,806
73-180	1,697,508	-	7,795	419,676	23,395	450,866	(213,948)	-	-	-	(213,948)	172,598	2,662	175,260
73-728	776,142	-	3,564	191,886	-	195,450	(97,822)	-	-	(31,997)	(129,819)	78,916	(3,640)	75,276
73-875	367,964	-	1,690	90,972	-	92,662	(46,377)	-	-	(9,127)	(55,504)	37,414	(1,038)	36,376
74-001	2,299,049	-	10,557	568,396	159,380	738,333	(289,765)	-	-	-	(289,765)	233,762	18,132	251,894
74-003	646,596	-	2,969	159,859	19,990	182,818	(81,495)	-	-	-	(81,495)	65,744	2,274	68,018
74-004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74-010	438,740	-	2,015	108,470	-	110,485	(55,297)	-	-	(22,533)	(77,830)	44,610	(2,563)	42,047
74-013	337,359	-	1,549	83,406	19,349	104,304	(42,520)	-	-	-	(42,520)	34,302	2,201	36,503
74-014	562,684	-	2,584	139,113	23,756	165,453	(70,919)	-	-	-	(70,919)	57,212	2,703	59,915
74-139	1,508,621	-	6,928	372,978	62,364	442,270	(190,142)	-	-	-	(190,142)	153,393	7,095	160,488
74-194	2,104,394	-	9,664	520,271	33,316	563,251	(265,231)	-	-	-	(265,231)	213,970	3,790	217,760
74-897	70,516	-	324	17,434	21,311	39,069	(8,888)	-	-	-	(8,888)	7,170	2,424	9,594
75-003	424,158	-	1,948	104,865	-	106,813	(53,460)	-	-	(10,183)	(63,643)	43,127	(1,158)	41,969
75-005	491,897	-	2,259	121,612	-	123,871	(61,997)	-	-	(11,915)	(73,912)	50,015	(1,355)	48,660
75-007	528,399	-	2,426	130,637	10,728	143,791	(66,598)	-	-	-	(66,598)	53,726	1,220	54,946
75-010	346,694	-	1,592	85,713	4,854	92,159	(43,696)	-	-	-	(43,696)	35,251	552	35,803
75-015	320,148	-	1,470	79,150	8,513	89,133	(40,350)	-	-	-	(40,350)	32,552	968	33,520
75-020	488,029	-	2,241	120,656	-	122,897	(61,510)	-	-	(42,265)	(103,775)	49,622	(4,808)	44,814
75-022	885,103	-	4,064	218,825	-	222,889	(111,556)	-	-	(1,321)	(112,877)	89,995	(150)	89,845
75-190	1,827,643	-	8,393	451,850	125,923	586,166	(230,350)	-	-	-	(230,350)	185,830	14,326	200,156
75-900	371,294	-	1,705	91,795	-	93,500	(46,797)	-	-	(6,464)	(53,261)	37,752	(735)	37,017
76-001	5,617,073	-	25,794	1,388,713	357,677	1,772,184	(707,958)	-	-	-	(707,958)	571,130	40,691	611,821
76-006	1,684,303	-	7,734	416,411	-	424,145	(212,284)	-	-	(94,421)	(306,705)	171,256	(10,742)	160,514
76-007	1,013,654	-	4,655	250,607	-	255,262	(127,758)	-	-	(10,993)	(138,751)	103,066	(1,251)	101,815
76-012	4,265,084	-	19,586	1,054,460	31,755	1,105,801	(537,557)	-	-	-	(537,557)	433,663	3,613	437,276
76-013	2,316,946	-	10,640	572,820	-	583,460	(292,020)	-	-	(54,968)	(346,988)	235,581	(6,254)	229,327
76-022	638,315	-	2,931	157,811	6,228	166,970	(80,451)	-	-	-	(80,451)	64,902	708	65,610
76-024	3,787,753	-	17,394	936,449	70,474	1,024,317	(477,396)	-	-	-	(477,396)	385,129	8,017	393,146
76-026	4,585,955	-	21,059	1,133,789	-	1,154,848	(577,999)	-	-	(34,480)	(612,479)	466,289	(3,923)	462,366
76-033	1,307,990	-	6,006	323,375	20,695	350,076	(164,855)	-	-	-	(164,855)	132,993	2,354	135,347

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 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 Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
76-034	1,635,167	-	7,509	404,264	-	411,773	(206,091)	-	-	(46,535)	(252,626)	166,260	(5,294)	160,966
76-035	1,173,429	-	5,388	290,108	-	295,496	(147,895)	-	-	(27,152)	(175,047)	119,311	(3,089)	116,222
76-036	1,165,238	-	5,351	288,083	34,715	328,149	(146,863)	-	-	-	(146,863)	118,479	3,949	122,428
76-037	900,285	-	4,134	222,578	-	226,712	(113,469)	-	-	(4,219)	(117,688)	91,539	(480)	91,059
76-102	2,739,015	-	12,578	677,169	-	689,747	(345,217)	-	-	(86,290)	(431,507)	278,496	(9,817)	268,679
76-117	10,427,788	-	47,885	2,578,070	73,586	2,699,541	(1,314,285)	-	-	-	(1,314,285)	1,060,272	8,372	1,068,644
76-164	2,596,095	-	11,921	641,834	-	653,755	(327,203)	-	-	(85,328)	(412,531)	263,965	(9,707)	254,258
76-262	3,219,894	-	14,786	796,057	-	810,843	(405,825)	-	-	(51,431)	(457,256)	327,391	(5,851)	321,540
76-281	1,940,733	-	8,912	479,809	-	488,721	(244,604)	-	-	(29,310)	(273,914)	197,329	(3,334)	193,995
76-770	323,043	-	1,483	79,866	445	81,794	(40,715)	-	-	-	(40,715)	32,846	51	32,897
76-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	207,802	-	954	51,375	26,617	78,946	(26,191)	-	-	-	(26,191)	21,129	3,028	24,157
76-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-805	77,507	-	356	19,162	2,274	21,792	(9,769)	-	-	-	(9,769)	7,881	259	8,140
76-807	224,798	-	1,032	55,577	55,805	112,414	(28,333)	-	-	-	(28,333)	22,857	6,349	29,206
76-808	39,809	-	183	9,842	6,821	16,846	(5,017)	-	-	-	(5,017)	4,048	776	4,824
76-858	132,002	-	606	32,635	19,627	52,868	(16,637)	-	-	-	(16,637)	13,422	2,233	15,655
76-876	80,980	-	372	20,021	-	20,393	(10,206)	-	-	(7,516)	(17,722)	8,234	(855)	7,379
76-889	96,976	-	445	23,975	-	24,420	(12,223)	-	-	(1,742)	(13,965)	9,860	(198)	9,662
77-001	1,841,179	-	8,455	455,196	136,059	599,710	(232,056)	-	-	-	(232,056)	187,207	15,479	202,686
77-002	2,202,789	-	10,115	544,597	-	554,712	(277,632)	-	-	(46,890)	(324,522)	223,974	(5,335)	218,639
77-003	1,790,259	-	8,221	442,607	-	450,828	(225,638)	-	-	(27,369)	(253,007)	182,029	(3,114)	178,915
77-005	1,092,107	-	5,015	270,003	-	275,018	(137,646)	-	-	(26,799)	(164,445)	111,043	(3,049)	107,994
77-006	1,080,402	-	4,961	267,109	-	272,070	(136,170)	-	-	(42,948)	(179,118)	109,853	(4,886)	104,967
77-007	3,118,583	-	14,321	771,010	-	785,331	(393,056)	-	-	(60,688)	(453,744)	317,090	(6,904)	310,186
77-010	554,107	-	2,545	136,992	-	139,537	(69,838)	-	-	(22,465)	(92,303)	56,340	(2,556)	53,784
77-016	1,364,539	-	6,266	337,356	-	343,622	(171,982)	-	-	(48,719)	(220,701)	138,743	(5,542)	133,201
77-021	66,167	-	304	16,358	-	16,662	(8,339)	-	-	(12,381)	(20,720)	6,728	(1,409)	5,319
77-022	157,422	-	723	38,920	75,364	115,007	(19,841)	-	-	-	(19,841)	16,006	8,574	24,580
77-101	22,227,577	-	102,071	5,495,341	-	5,597,412	(2,801,492)	-	-	(14,166)	(2,815,658)	2,260,045	(1,612)	2,258,433
77-106	3,237,444	-	14,867	800,396	-	815,263	(408,037)	-	-	(32,412)	(440,449)	329,175	(3,687)	325,488
77-127	3,120,516	-	14,330	771,488	-	785,818	(393,300)	-	-	(18,788)	(412,088)	317,286	(2,137)	315,149
77-237	1,893,239	-	8,694	468,067	26,789	503,550	(238,618)	-	-	-	(238,618)	192,500	3,048	195,548
77-257	4,457,546	-	20,469	1,102,043	-	1,122,512	(561,815)	-	-	(77,863)	(639,678)	453,232	(8,858)	444,374
77-277	1,673,949	-	7,687	413,852	11,514	433,053	(210,979)	-	-	-	(210,979)	170,203	1,310	171,513
77-280	2,115,659	-	9,715	523,056	-	532,771	(266,651)	-	-	(28,206)	(294,857)	215,115	(3,209)	211,906
77-285	3,394,321	-	15,587	839,181	-	854,768	(427,809)	-	-	(173,786)	(601,595)	345,126	(19,771)	325,355
77-296	3,696,591	-	16,975	913,911	-	930,886	(465,906)	-	-	(16,433)	(482,339)	375,860	(1,869)	373,991
77-300	4,709,410	-	21,626	1,164,311	-	1,185,937	(593,559)	-	-	(5,890)	(599,449)	478,841	(670)	478,171
77-502	9,620,265	-	44,177	2,378,426	-	2,422,603	(1,212,507)	-	-	(1,266,309)	(2,478,816)	978,165	(144,062)	834,103
77-765	405,098	-	1,860	100,153	-	102,013	(51,057)	-	-	(12,383)	(63,440)	41,189	(1,409)	39,780
77-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-804	64,099	-	294	15,847	13,189	29,330	(8,079)	-	-	-	(8,079)	6,517	1,500	8,017
77-810	197,217	-	906	48,758	-	49,664	(24,857)	-	-	(20,956)	(45,813)	20,053	(2,384)	17,669
77-811	64,782	-	297	16,016	13,757	30,070	(8,165)	-	-	-	(8,165)	6,587	1,565	8,152
77-820	9,677	-	44	2,392	-	2,436	(1,220)	-	-	(6,648)	(7,868)	984	(756)	228
77-825	100,621	-	462	24,877	-	25,339	(12,682)	-	-	(4,171)	(16,853)	10,231	(475)	9,756
77-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-827	55,135	-	253	13,631	-	13,884	(6,949)	-	-	(10,865)	(17,814)	5,606	(1,236)	4,370
77-830	329,228	-	1,512	81,395	-	82,907	(41,495)	-	-	(13,593)	(55,088)	33,475	(1,546)	31,929

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
77-831	88,119	-	405	21,786	973	23,164	(11,106)	-	-	-	(11,106)	8,960	111	9,071
77-832	90,070	-	414	22,268	15,563	38,245	(11,352)	-	-	-	(11,352)	9,158	1,771	10,929
77-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-836	42,811	-	197	10,584	-	10,781	(5,396)	-	-	(11,399)	(16,795)	4,353	(1,297)	3,056
77-842	304,488	-	1,398	75,279	109,588	186,265	(38,377)	-	-	-	(38,377)	30,960	12,467	43,427
77-884	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-888	98,392	-	452	24,326	-	24,778	(12,401)	-	-	(10,753)	(23,154)	10,004	(1,223)	8,781
77-897	85,829	-	394	21,220	-	21,614	(10,818)	-	-	(14,959)	(25,777)	8,727	(1,702)	7,025
77-911	1,450,669	-	6,662	358,650	-	365,312	(182,838)	-	-	(7,218)	(190,056)	147,500	(821)	146,679
78-001	2,392,208	-	10,985	591,428	-	602,413	(301,506)	-	-	(254,746)	(556,252)	243,234	(28,981)	214,253
78-002	269,663	-	1,238	66,669	24,368	92,275	(33,987)	-	-	-	(33,987)	27,419	2,772	30,191
78-004	368,265	-	1,691	91,046	11,699	104,436	(46,415)	-	-	-	(46,415)	37,444	1,331	38,775
78-005	604,369	-	2,775	149,419	30,678	182,872	(76,173)	-	-	-	(76,173)	61,451	3,490	64,941
78-006	853,310	-	3,918	210,965	39	214,922	(107,548)	-	-	-	(107,548)	86,762	4	86,766
78-013	1,985,740	-	9,119	490,936	39,399	539,454	(250,276)	-	-	-	(250,276)	201,905	4,482	206,387
78-016	861,253	-	3,955	212,928	26,108	242,991	(108,550)	-	-	-	(108,550)	87,570	2,970	90,540
78-017	433,407	-	1,990	107,152	-	109,142	(54,625)	-	-	(34,434)	(89,059)	44,068	(3,917)	40,151
78-018	402,292	-	1,847	99,459	4,817	106,123	(50,704)	-	-	-	(50,704)	40,904	548	41,452
78-023	356,605	-	1,638	88,164	33,539	123,341	(44,945)	-	-	-	(44,945)	36,259	3,816	40,075
78-026	647,677	-	2,974	160,126	-	163,100	(81,631)	-	-	(15,808)	(97,439)	65,854	(1,798)	64,056
78-027	776,685	-	3,567	192,020	7,717	203,304	(97,891)	-	-	-	(97,891)	78,971	878	79,849
78-028	917,361	-	4,213	226,800	-	231,013	(115,621)	-	-	(77,738)	(193,359)	93,275	(8,844)	84,431
78-029	574,285	-	2,637	141,981	17,248	161,866	(72,381)	-	-	-	(72,381)	58,392	1,962	60,354
78-030	454,475	-	2,087	112,360	16,472	130,919	(57,281)	-	-	-	(57,281)	46,210	1,874	48,084
78-031	564,509	-	2,592	139,564	9,552	151,708	(71,149)	-	-	-	(71,149)	57,398	1,087	58,485
78-032	358,242	-	1,645	88,568	274,121	364,334	(45,152)	-	-	-	(45,152)	36,425	31,185	67,610
78-144	1,294,171	-	5,943	319,959	39,190	365,092	(163,113)	-	-	-	(163,113)	131,588	4,459	136,047
78-173	1,351,223	-	6,205	334,064	57,316	397,585	(170,304)	-	-	-	(170,304)	137,389	6,521	143,910
78-203	4,876,143	-	22,392	1,205,533	70,922	1,298,847	(614,573)	-	-	-	(614,573)	495,794	8,069	503,863
78-338	1,395,593	-	6,409	345,034	9,418	360,861	(175,896)	-	-	-	(175,896)	141,900	1,072	142,972
78-356	753,773	-	3,461	186,356	-	189,817	(95,003)	-	-	(19,750)	(114,753)	76,642	(2,247)	74,395
78-718	910,262	-	4,180	225,045	-	229,225	(114,727)	-	-	(58,428)	(173,155)	92,553	(6,647)	85,906
78-803	168,480	-	774	41,654	-	42,428	(21,235)	-	-	(5,646)	(26,881)	17,131	(642)	16,489
78-805	99,811	-	458	24,676	8,991	34,125	(12,580)	-	-	-	(12,580)	10,149	1,023	11,172
78-833	111,722	-	513	27,621	13,229	41,363	(14,081)	-	-	-	(14,081)	11,360	1,505	12,865
78-865	66,505	-	305	16,442	-	16,747	(8,382)	-	-	(2,456)	(10,838)	6,762	(279)	6,483
79-001	1,989,911	-	9,138	491,967	148,721	649,826	(250,802)	-	-	-	(250,802)	202,329	16,919	219,248
79-019	281,240	-	1,291	69,531	10,751	81,573	(35,447)	-	-	-	(35,447)	28,596	1,223	29,819
79-023	33,919	-	156	8,386	-	8,542	(4,275)	-	-	(5,606)	(9,881)	3,449	(638)	2,811
79-029	857,748	-	3,939	212,062	68,512	284,513	(108,108)	-	-	-	(108,108)	87,214	7,794	95,008
79-031	1,285,228	-	5,902	317,748	15,600	339,250	(161,986)	-	-	-	(161,986)	130,679	1,775	132,454
79-032	794,490	-	3,648	196,422	-	200,070	(100,135)	-	-	(1,903)	(102,038)	80,782	(2,171)	80,565
79-132	1,290,338	-	5,925	319,011	42,794	367,730	(162,630)	-	-	-	(162,630)	131,198	4,868	136,066
79-172	1,953,603	-	8,971	482,991	13,306	505,268	(246,226)	-	-	-	(246,226)	198,637	1,514	200,151
79-198	1,407,471	-	6,463	347,970	-	354,433	(177,393)	-	-	(47,211)	(224,604)	143,108	(5,371)	137,737
79-354	881,676	-	4,049	217,977	-	222,026	(111,124)	-	-	(2,580)	(113,704)	89,647	(293)	89,354
79-763	917,407	-	4,213	226,811	-	231,024	(115,627)	-	-	(8,956)	(124,583)	93,280	(1,019)	92,261
79-800	196,400	-	902	48,556	-	49,458	(24,754)	-	-	(20,051)	(44,805)	19,969	(2,281)	17,688
80-020	817,526	-	3,754	202,117	-	205,871	(103,038)	-	-	(3,545)	(106,583)	83,124	(403)	82,721
80-022	1,325,787	-	6,088	327,775	-	333,863	(167,098)	-	-	(18,744)	(185,842)	134,803	(2,132)	132,671

School Employees Retirement System of Ohio

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

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
80-345	4,148,873	-	19,052	1,025,729	13,632	1,058,413	(522,911)	-	-	-	(522,911)	421,847	1,551	423,398
81-015	548,347	-	2,518	135,568	-	138,086	(69,112)	-	-	(20,842)	(89,954)	55,755	(2,371)	53,384
81-016	693,635	-	3,185	171,488	-	174,673	(87,424)	-	-	(19,482)	(106,906)	70,527	(2,216)	68,311
81-200	1,590,071	-	7,302	393,115	-	400,417	(200,407)	-	-	(10,149)	(210,556)	161,675	(1,155)	160,520
81-768	531,128	-	2,439	131,311	-	133,750	(66,942)	-	-	(13,476)	(80,418)	54,004	(1,533)	52,471
82-019	1,928,989	-	8,858	476,905	13,806	499,569	(243,124)	-	-	-	(243,124)	196,135	1,571	197,706
83-001	1,175,377	-	5,397	290,589	81,539	377,525	(148,141)	-	-	-	(148,141)	119,509	9,276	128,785
83-003	1,300,453	-	5,972	321,512	15,996	343,480	(163,905)	-	-	-	(163,905)	132,227	1,820	134,047
83-013	1,081,692	-	4,967	267,427	113,182	385,576	(136,333)	-	-	-	(136,333)	109,984	12,876	122,860
83-014	3,904,907	-	17,932	965,413	88,672	1,072,017	(492,162)	-	-	-	(492,162)	397,041	10,088	407,129
83-015	4,228,805	-	19,419	1,045,491	100,964	1,165,874	(532,985)	-	-	-	(532,985)	429,974	11,486	441,460
83-161	3,911,646	-	17,963	967,079	-	985,042	(493,011)	-	-	(41,436)	(534,447)	397,727	(4,714)	393,013
83-167	8,127,209	-	37,321	2,009,296	-	2,046,617	(1,024,327)	-	-	(429,932)	(1,454,259)	826,355	(48,912)	777,443
83-225	2,342,656	-	10,758	579,177	-	589,935	(295,261)	-	-	(122,977)	(418,238)	238,195	(13,991)	224,204
83-273	4,424,812	-	20,319	1,093,950	168,152	1,282,421	(557,689)	-	-	-	(557,689)	449,904	19,130	469,034
83-769	1,077,542	-	4,948	266,401	-	271,349	(135,810)	-	-	(73,285)	(209,095)	109,562	(8,337)	101,225
83-800	106,263	-	488	26,271	14,231	40,990	(13,393)	-	-	-	(13,393)	10,805	1,619	12,424
83-887	108,179	-	497	26,745	12,653	39,895	(13,635)	-	-	-	(13,635)	10,999	1,440	12,439
83-900	2,358,940	-	10,832	583,202	123,503	717,537	(297,313)	-	-	-	(297,313)	239,851	14,050	253,901
84-005	1,008,735	-	4,632	249,390	20,462	274,484	(127,138)	-	-	-	(127,138)	102,566	2,328	104,894
84-020	1,627,434	-	7,473	402,352	19,303	429,128	(205,116)	-	-	-	(205,116)	165,473	2,196	167,669
84-023	576,997	-	2,650	142,652	-	145,302	(72,723)	-	-	(32,921)	(105,644)	58,668	(3,745)	54,923
84-024	513,137	-	2,356	126,863	-	129,219	(64,674)	-	-	(8,151)	(72,825)	52,175	(927)	51,248
84-160	1,622,727	-	7,452	401,188	-	408,640	(204,523)	-	-	(64,665)	(269,188)	164,995	(7,357)	157,638
84-249	661,214	-	3,036	163,472	9,726	176,234	(83,337)	-	-	-	(83,337)	67,231	1,106	68,337
84-734	679,569	-	3,121	168,010	15,551	186,682	(85,651)	-	-	-	(85,651)	69,097	1,769	70,866
84-753	887,953	-	4,078	219,529	21,319	244,926	(111,915)	-	-	-	(111,915)	90,285	2,425	92,710
85-001	1,128,811	-	5,184	279,077	-	284,261	(142,272)	-	-	(58,073)	(200,345)	114,775	(6,607)	108,168
85-005	838,072	-	3,849	207,197	-	211,046	(105,628)	-	-	(2,811)	(108,439)	85,213	(320)	84,893
85-006	863,742	-	3,966	213,544	9,033	226,543	(108,863)	-	-	-	(108,863)	87,823	1,028	88,851
85-010	663,485	-	3,047	164,034	51,612	218,693	(83,623)	-	-	-	(83,623)	67,461	5,872	73,333
85-011	803,019	-	3,688	198,531	-	202,219	(101,210)	-	-	(19,197)	(120,407)	81,649	(2,184)	79,465
85-014	1,169,397	-	5,370	289,111	-	294,481	(147,387)	-	-	(53,473)	(200,860)	118,901	(6,083)	112,818
85-016	692,695	-	3,181	171,255	8,176	182,612	(87,305)	-	-	-	(87,305)	70,431	930	71,361
85-021	1,033,959	-	4,748	255,627	20,395	280,770	(130,317)	-	-	-	(130,317)	105,130	2,320	107,450
85-208	3,619,321	-	16,620	894,807	178,894	1,090,321	(456,168)	-	-	-	(456,168)	368,004	20,352	388,356
85-235	1,163,550	-	5,343	287,665	-	293,008	(146,650)	-	-	(22,916)	(169,566)	118,307	(2,607)	115,700
85-364	602,135	-	2,765	148,866	-	151,631	(75,891)	-	-	(28,846)	(104,737)	61,224	(3,282)	57,942
85-709	827,079	-	3,798	204,479	-	208,277	(104,242)	-	-	(8,683)	(112,925)	84,095	(988)	83,107
85-870	13,668	-	63	3,379	-	3,442	(1,723)	-	-	(3,230)	(4,953)	1,390	(368)	1,022
85-907	550,809	-	2,529	136,177	19,112	157,818	(69,422)	-	-	-	(69,422)	56,005	2,174	58,179
86-007	467,619	-	2,147	115,610	3,098	120,855	(58,937)	-	-	-	(58,937)	47,546	353	47,899
86-016	331,042	-	1,520	81,844	-	83,364	(41,723)	-	-	(5,774)	(47,497)	33,660	(657)	33,003
86-020	422,545	-	1,940	104,466	16,780	123,186	(53,256)	-	-	-	(53,256)	42,963	1,909	44,872
86-021	473,119	-	2,173	116,970	-	119,143	(59,630)	-	-	(11,970)	(71,600)	48,106	(1,362)	46,744
86-022	609,489	-	2,799	150,685	41,476	194,960	(76,818)	-	-	-	(76,818)	61,971	4,719	66,690
86-213	1,507,140	-	6,921	372,611	-	379,532	(189,955)	-	-	(75,068)	(265,023)	153,242	(8,540)	144,702
86-351	853,348	-	3,919	210,974	-	214,893	(107,553)	-	-	(10,220)	(117,773)	86,766	(1,163)	85,603
87-001	2,738,561	-	12,576	677,057	118,650	808,283	(345,159)	-	-	-	(345,159)	278,450	13,498	291,948
87-012	951,660	-	4,370	235,280	-	239,650	(119,944)	-	-	(7,816)	(127,760)	96,762	(889)	95,873

School Employees Retirement System of Ohio

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

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Employer Code	Net OPEB 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 OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
87-019	570,912	-	2,622	141,147	-	143,769	(71,956)	-	-	(13,372)	(85,328)	58,049	(1,521)	56,528
87-026	748,015	-	3,435	184,932	461	188,828	(94,277)	-	-	-	(94,277)	76,056	52	76,108
87-035	1,146,248	-	5,264	283,388	41,969	330,621	(144,469)	-	-	-	(144,469)	116,548	4,775	121,323
87-036	1,047,773	-	4,811	259,042	-	263,853	(132,058)	-	-	(12,629)	(144,687)	106,535	(1,437)	105,098
87-037	1,104,469	-	5,072	273,059	-	278,131	(139,204)	-	-	(14,132)	(153,336)	112,300	(1,608)	110,692
87-113	2,369,990	-	10,883	585,934	139,636	736,453	(298,706)	-	-	-	(298,706)	240,975	15,886	256,861
87-361	3,767,169	-	17,299	931,360	-	948,659	(474,802)	-	-	(108,445)	(583,247)	383,036	(12,337)	370,699
87-383	1,484,709	-	6,818	367,066	-	373,884	(187,128)	-	-	(1,130)	(188,258)	150,962	(128)	150,834
87-701	1,670,965	-	7,673	413,114	-	420,787	(210,603)	-	-	(8,030)	(218,633)	169,900	(914)	168,986
87-738	5,162,025	-	23,704	1,276,211	-	1,299,915	(650,605)	-	-	(116,756)	(767,361)	524,862	(13,283)	511,579
88-012	693,536	-	3,185	171,463	-	174,648	(87,411)	-	-	(62,132)	(149,543)	70,517	(7,069)	63,448
88-314	597,418	-	2,743	147,700	-	150,443	(75,297)	-	-	(8,982)	(84,279)	60,744	(1,022)	59,722
88-371	1,180,839	-	5,423	291,940	479	297,842	(148,829)	-	-	-	(148,829)	120,065	55	120,120
<b>TOTAL</b>	<b>\$ 1,647,445,311</b>	<b>\$ -</b>	<b>\$ 7,565,215</b>	<b>\$ 407,299,185</b>	<b>\$ 28,291,438</b>	<b>\$ 443,155,838</b>	<b>\$ (207,638,700)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (28,291,438)</b>	<b>\$ (235,930,138)</b>	<b>\$ 167,508,181</b>	<b>\$ -</b>	<b>\$ 167,508,181</b>