

# **School Employees Retirement System of Ohio**

Schedule of Employer Allocations and  
Schedule of OPEB Amounts by Employer

As of and For the Year Ended June 30, 2022

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## Independent Auditor's Report

RSM US LLP

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

### Report on the Audit of the Schedules

#### **Opinions**

We have audited the accompanying schedule of employer allocations of the School Employees Retirement System of Ohio OPEB Plan (SERS' OPEB Plan) as of and for the year ended June 30, 2022, and the related notes. We have also audited the total for all entities of the columns titled net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense (specified column totals) included in the accompanying schedule of OPEB amounts by employer of the SERS' OPEB Plan as of and for the year ended June 30, 2022, and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net OPEB liability, total deferred outflows of resources, total deferred inflows of resources, and total employer OPEB expense for all participating entities of the SERS' OPEB Plan as of and for the year ended June 30, 2022, 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' OPEB Plan 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 specified column totals included in the schedule of OPEB amounts by employer 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 specified column totals included in the schedule of OPEB amounts by employer.

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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 schedules, 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 specified column totals included in the schedule of OPEB amounts by employer.
- 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 the SERS' OPEB Plan's 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 specified column totals included in the schedule of OPEB amounts by employer.

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.

***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, 2022, and our report thereon, issued December 9, 2022, expressed an unmodified opinion on those financial statements.

***Restriction on Use***

Our report is intended solely for the information and use of the Retirement Board, School Employees Retirement System of Ohio's management and the School Employees Retirement System of Ohio's employers and their auditors as of and for the year ended June 30, 2022, and it is not intended to be, and should not be, used by anyone other than these specified parties.

*RSM US LLP*

Cleveland, Ohio  
June 23, 2023

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 929,228	\$ 116,147	\$ 1,045,375	0.1812457%
01-023	164,309	21,733	186,042	0.0322557%
02-001	251,047	28,456	279,503	0.0484598%
02-003	400,183	48,323	448,506	0.0777614%
02-006	503,721	63,850	567,571	0.0984047%
02-009	148,509	19,333	167,842	0.0291002%
02-010	544,702	70,041	614,743	0.1065833%
02-011	216,547	25,633	242,180	0.0419888%
02-013	194,541	25,592	220,133	0.0381664%
02-131	167,279	20,671	187,950	0.0325865%
02-154	1,171,437	146,252	1,317,689	0.2284591%
02-308	198,640	25,890	224,530	0.0389287%
02-761	325,629	28,249	353,878	0.0613549%
02-874	10,308	986	11,294	0.0019581%
02-895	41,059	4,015	45,074	0.0078149%
02-900	162,267	-	162,267	0.0281336%
03-013	152,613	18,563	171,176	0.0296783%
03-014	187,678	23,679	211,357	0.0366448%
03-015	19,712	1,910	21,622	0.0037488%
03-103	499,557	64,476	564,033	0.0977913%
03-343	246,763	32,244	279,007	0.0483739%
03-747	132,405	15,508	147,913	0.0256450%
04-001	337,952	43,597	381,549	0.0661524%
04-019	256,834	23,717	280,551	0.0486416%
04-031	308,375	39,564	347,939	0.0603252%
04-033	283,120	26,708	309,828	0.0537176%
04-034	364,763	46,655	411,418	0.0713311%
04-035	1,813	-	1,813	0.0003143%
04-104	842,169	107,901	950,070	0.1647218%
04-125	355,865	43,721	399,586	0.0692797%
04-244	406,869	53,585	460,454	0.0798329%
04-704	254,901	29,586	284,487	0.0493240%
05-001	383,570	48,627	432,197	0.0749337%
05-006	310,383	28,424	338,807	0.0587419%
05-017	406,826	52,390	459,216	0.0796182%
05-018	327,030	39,920	366,950	0.0636213%
05-105	603,504	74,178	677,682	0.1174956%
05-169	293,819	36,817	330,636	0.0573252%
05-710	178,374	8,051	186,425	0.0323221%
05-739	850,336	112,439	962,775	0.1669246%
06-001	308,432	40,427	348,859	0.0604847%
06-008	149,412	18,715	168,127	0.0291496%
06-010	161,419	19,695	181,114	0.0314013%
06-011	101,038	12,574	113,612	0.0196979%
06-017	166,257	21,410	187,667	0.0325374%
06-185	386,620	47,604	434,224	0.0752852%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
06-202	596,377	70,226	666,603	0.1155747%
07-020	351,048	42,747	393,795	0.0682756%
07-026	164,428	20,217	184,645	0.0320135%
07-108	356,042	42,223	398,265	0.0690506%
07-163	331,711	39,777	371,488	0.0644081%
07-294	283,974	34,536	318,510	0.0552228%
07-304	302,714	36,987	339,701	0.0588969%
07-309	233,196	28,765	261,961	0.0454184%
07-724	119,697	13,519	133,216	0.0230968%
07-748	198,957	17,724	216,681	0.0375679%
08-001	368,708	45,954	414,662	0.0718935%
08-005	178,826	22,675	201,501	0.0349360%
08-011	652,577	69,538	722,115	0.1251993%
08-013	204,125	26,362	230,487	0.0399615%
08-017	247,931	31,618	279,549	0.0484678%
08-333	220,005	28,477	248,482	0.0430815%
08-743	138,673	2,606	141,279	0.0244948%
09-001	2,437,025	147,538	2,584,563	0.4481080%
09-006	371,790	46,977	418,767	0.0726053%
09-009	200,112	22,919	223,031	0.0386688%
09-013	270,061	261	270,322	0.0468681%
09-015	657,233	81,262	738,495	0.1280393%
09-022	4,662,503	529,078	5,191,581	0.9001092%
09-024	621,975	77,796	699,771	0.1213253%
09-100	713,678	93,226	806,904	0.1398999%
09-147	2,394,057	290,182	2,684,239	0.4653897%
09-166	1,547,561	178,380	1,725,941	0.2992413%
09-291	2,143,892	263,719	2,407,611	0.4174283%
09-299	847,766	104,967	952,733	0.1651835%
09-760	807,201	21,009	828,210	0.1435939%
09-820	17,047	412	17,459	0.0030270%
09-835	26,507	1,653	28,160	0.0048823%
09-870	38,205	245	38,450	0.0066664%
09-884	34,322	4,469	38,791	0.0067255%
10-003	149,257	17,712	166,969	0.0289489%
10-315	412,976	54,487	467,463	0.0810481%
11-001	527,990	69,289	597,279	0.1035554%
11-007	207,681	26,368	234,049	0.0405791%
11-008	239,864	31,467	271,331	0.0470430%
11-012	364,555	47,394	411,949	0.0714232%
11-199	395,069	51,231	446,300	0.0773789%
11-346	192,518	24,587	217,105	0.0376414%
12-001	336,316	38,595	374,911	0.0650016%
12-007	383,797	44,327	428,124	0.0742276%
12-009	657,620	83,544	741,164	0.1285020%
12-011	710,777	87,210	797,987	0.1383539%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
12-013	176,047	24,238	200,285	0.0347251%
12-014	389,560	50,069	439,629	0.0762223%
12-016	369,708	46,566	416,274	0.0721730%
12-191	1,829,961	230,254	2,060,215	0.3571973%
12-703	209,889	7,100	216,989	0.0376213%
12-723	1,390,808	60,796	1,451,604	0.2516771%
12-816	20,144	1,272	21,416	0.0037131%
12-871	40,309	-	40,309	0.0069887%
13-001	432,248	53,688	485,936	0.0842509%
13-003	408,369	54,424	462,793	0.0802384%
13-004	327,569	38,592	366,161	0.0634845%
13-007	175,471	22,061	197,532	0.0342478%
13-008	616,815	75,044	691,859	0.1199536%
13-027	216,438	28,663	245,101	0.0424953%
13-029	450,468	54,615	505,083	0.0875706%
13-030	1,832,169	226,646	2,058,815	0.3569545%
13-388	1,804,230	244,889	2,049,119	0.3552735%
13-399	579,096	71,333	650,429	0.1127705%
13-764	108,389	5,666	114,055	0.0197747%
14-001	148,174	12,276	160,450	0.0278186%
14-003	297,755	40,532	338,287	0.0586517%
14-017	347,180	44,173	391,353	0.0678523%
14-018	353,473	45,530	399,003	0.0691786%
14-207	600,619	78,421	679,040	0.1177310%
15-001	418,374	51,687	470,061	0.0814985%
15-002	294,974	37,443	332,417	0.0576340%
15-021	200,494	24,847	225,341	0.0390693%
15-022	239,358	31,594	270,952	0.0469773%
15-023	268,400	34,294	302,694	0.0524807%
15-024	220,253	28,730	248,983	0.0431683%
15-134	520,349	67,525	587,874	0.1019248%
15-135	198,768	25,408	224,176	0.0388673%
15-186	333,198	41,759	374,957	0.0650095%
15-321	185,393	22,167	207,560	0.0359865%
15-340	163,698	20,559	184,257	0.0319462%
15-341	124,539	16,158	140,697	0.0243939%
15-759	154,452	7,943	162,395	0.0281558%
15-811	91,033	5,594	96,627	0.0167531%
16-023	271,602	35,071	306,673	0.0531705%
16-024	443,884	55,992	499,876	0.0866678%
16-126	399,218	52,244	451,462	0.0782739%
16-772	81,299	3,396	84,695	0.0146843%
17-009	244,590	27,942	272,532	0.0472512%
17-014	200,748	26,532	227,280	0.0394055%
17-015	212,213	25,988	238,201	0.0412990%
17-114	354,637	43,688	398,325	0.0690610%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
17-141	398,218	50,861	449,079	0.0778607%
17-323	170,584	22,568	193,152	0.0334884%
18-001	2,954,030	193,832	3,147,862	0.5457720%
18-006	366,682	47,476	414,158	0.0718061%
18-007	19,340	2,559	21,899	0.0037968%
18-008	58,970	3,372	62,342	0.0108088%
18-009	323,809	40,734	364,543	0.0632040%
18-014	212,285	25,998	238,283	0.0413132%
18-018	55,104	2,082	57,186	0.0099148%
18-019	20,753	2,843	23,596	0.0040910%
18-020	16,108	2,258	18,366	0.0031843%
18-021	10,608	1,294	11,902	0.0020636%
18-022	17,512	202	17,714	0.0030712%
18-107	1,199,322	109,829	1,309,151	0.2269788%
18-111	1,711,753	195,666	1,907,419	0.3307057%
18-121	16,703,788	456,117	17,159,905	2.9751610%
18-122	2,199,351	199,917	2,399,268	0.4159818%
18-133	717,049	30,430	747,479	0.1295969%
18-137	1,700,136	205,119	1,905,255	0.3303305%
18-143	803,827	96,769	900,596	0.1561441%
18-152	1,598,338	210,558	1,808,896	0.3136239%
18-159	928,013	75,477	1,003,490	0.1739837%
18-178	3,178,833	401,884	3,580,717	0.6208198%
18-183	737,704	92,471	830,175	0.1439346%
18-188	2,382,818	280,785	2,663,603	0.4618119%
18-215	1,539,761	126,991	1,666,752	0.2889792%
18-219	890,489	117,091	1,007,580	0.1746928%
18-221	293,887	37,110	330,997	0.0573878%
18-224	526,062	68,466	594,528	0.1030785%
18-230	1,649,179	174,853	1,824,032	0.3162482%
18-233	1,261,838	165,702	1,427,540	0.2475049%
18-247	1,221,962	135,924	1,357,886	0.2354284%
18-250	817,056	46,278	863,334	0.1496837%
18-251	1,092,627	140,483	1,233,110	0.2137949%
18-258	1,241,528	143,896	1,385,424	0.2402029%
18-264	1,799,357	187,641	1,986,998	0.3445030%
18-271	939,004	112,413	1,051,417	0.1822932%
18-288	1,512,332	118,231	1,630,563	0.2827048%
18-289	1,682,078	216,704	1,898,782	0.3292082%
18-292	967,139	121,961	1,089,100	0.1888267%
18-317	700,284	89,146	789,430	0.1368703%
18-731	484,089	11,487	495,576	0.0859223%
18-742	386,717	10,102	396,819	0.0687999%
18-801	19,998	1,404	21,402	0.0037106%
18-805	24,436	178	24,614	0.0042675%
18-808	413,425	6,263	419,688	0.0727649%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
18-809	29,123	-	29,123	0.0050493%
18-817	55,767	5,950	61,717	0.0107004%
18-818	22,744	3,019	25,763	0.0044668%
18-819	43,695	4,592	48,287	0.0083719%
18-820	4,504	-	4,504	0.0007809%
18-822	3,863	513	4,376	0.0007587%
18-824	54,264	2,080	56,344	0.0097688%
18-826	25,340	2,144	27,484	0.0047651%
18-827	19,954	2,326	22,280	0.0038629%
18-828	56,447	4,913	61,360	0.0106385%
18-830	54,242	3,450	57,692	0.0100026%
18-831	43,311	4,372	47,683	0.0082672%
18-833	19,819	2,471	22,290	0.0038646%
18-834	37,969	3,699	41,668	0.0072243%
18-836	45,215	-	45,215	0.0078393%
18-838	22,137	2,687	24,824	0.0043040%
18-839	92,207	296	92,503	0.0160380%
18-841	44,893	2,826	47,719	0.0082735%
18-844	18,746	2,488	21,234	0.0036815%
18-845	45,426	4,885	50,311	0.0087229%
18-846	-	-	-	0.0000000%
18-848	15,563	2,066	17,629	0.0030565%
18-849	15,207	116	15,323	0.0026567%
18-851	19,457	-	19,457	0.0033734%
18-852	54,385	6,480	60,865	0.0105527%
18-855	26,805	2,211	29,016	0.0050308%
18-862	24,862	3,300	28,162	0.0048827%
18-867	106,235	13,545	119,780	0.0207673%
18-869	24,830	3,297	28,127	0.0048766%
18-870	52,591	7,000	59,591	0.0103318%
18-871	12,011	1,594	13,605	0.0023588%
18-872	23,615	2,352	25,967	0.0045021%
18-873	29,929	-	29,929	0.0051890%
18-877	16,694	1,331	18,025	0.0031251%
18-878	16,084	2,068	18,152	0.0031472%
18-879	20,842	1,987	22,829	0.0039581%
18-880	39,361	1,065	40,426	0.0070090%
18-881	8,091	1,069	9,160	0.0015881%
18-882	11,027	1,321	12,348	0.0021409%
18-883	28,937	3,444	32,381	0.0056142%
18-884	91,745	7	91,752	0.0159078%
18-888	7,038	-	7,038	0.0012202%
18-889	37,917	4,841	42,758	0.0074133%
18-891	55,359	7,086	62,445	0.0108266%
18-893	15,107	2,005	17,112	0.0029669%
18-894	16,046	680	16,726	0.0028999%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
18-895	47,248	-	47,248	0.0081918%
18-897	57,068	6,470	63,538	0.0110161%
18-899	61,250	1,354	62,604	0.0108542%
18-900	37,772	5,152	42,924	0.0074421%
18-910	384,610	777	385,387	0.0668179%
18-930	21,429	1,552	22,981	0.0039844%
18-931	19,165	2,630	21,795	0.0037788%
18-935	15,778	87	15,865	0.0027507%
18-946	14,428	1,915	16,343	0.0028335%
18-947	41,086	695	41,781	0.0072439%
18-948	43,522	1,418	44,940	0.0077916%
18-951	34,301	3,150	37,451	0.0064932%
18-952	-	-	-	0.0000000%
18-953	11,059	1,516	12,575	0.0021802%
18-954	24,165	1,500	25,665	0.0044498%
18-956	36,242	4,729	40,971	0.0071035%
18-957	36,782	5,119	41,901	0.0072647%
18-958	38,192	4,754	42,946	0.0074459%
19-001	109,037	14,396	123,433	0.0214006%
19-003	181,193	23,519	204,712	0.0354927%
19-028	230,409	28,310	258,719	0.0448563%
19-045	189,911	22,658	212,569	0.0368549%
19-046	185,116	24,462	209,578	0.0363363%
19-047	145,232	18,266	163,498	0.0283471%
19-146	510,493	65,192	575,685	0.0998115%
19-372	331,686	43,200	374,886	0.0649972%
20-005	157,529	19,342	176,871	0.0306657%
20-013	209,671	26,439	236,110	0.0409364%
20-014	221,784	27,176	248,960	0.0431643%
20-129	558,273	70,518	628,791	0.1090189%
20-381	195,324	25,807	221,131	0.0383394%
21-014	957,522	115,591	1,073,113	0.1860549%
21-016	5,297,920	692,476	5,990,396	1.0386067%
21-018	465,065	58,903	523,968	0.0908449%
21-130	1,403,019	180,180	1,583,199	0.2744929%
21-756	378,954	8,518	387,472	0.0671794%
22-001	505,564	64,464	570,028	0.0988307%
22-006	17,054	763	17,817	0.0030891%
22-007	367,912	47,633	415,545	0.0720466%
22-010	533,589	66,112	599,701	0.1039753%
22-011	492,913	63,381	556,294	0.0964495%
22-012	355,023	47,989	403,012	0.0698737%
22-187	1,058,635	128,866	1,187,501	0.2058873%
22-259	274,802	34,466	309,268	0.0536205%
22-708	486,833	20,973	507,806	0.0880427%
22-800	76,390	1,037	77,427	0.0134242%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
23-001	341,012	44,501	385,513	0.0668397%
23-003	275,567	31,514	307,081	0.0532413%
23-009	2,399,806	311,585	2,711,391	0.4700973%
23-010	464,549	57,317	521,866	0.0904804%
23-013	134,902	13,815	148,717	0.0257844%
23-014	442,258	55,889	498,147	0.0863680%
23-015	355,691	49,094	404,785	0.0701811%
23-016	324,605	41,842	366,447	0.0635341%
23-153	1,646,132	206,519	1,852,651	0.3212101%
24-013	754,134	97,456	851,590	0.1476475%
24-204	447,261	57,130	504,391	0.0874506%
25-001	816,168	21,739	837,907	0.1452752%
25-004	1,010,085	130,699	1,140,784	0.1977876%
25-007	533,104	47,597	580,701	0.1006811%
25-010	1,508,217	147,525	1,655,742	0.2870703%
25-016	1,360,387	136,669	1,497,056	0.2595575%
25-028	17,965	1,507	19,472	0.0033760%
25-029	31,064	635	31,699	0.0054959%
25-030	13,779	882	14,661	0.0025419%
25-034	54,114	5,223	59,337	0.0102878%
25-035	28,264	-	28,264	0.0049004%
25-037	21,517	2,877	24,394	0.0042294%
25-038	14,459	-	14,459	0.0025069%
25-039	11,134	1,583	12,717	0.0022049%
25-040	15,078	1,010	16,088	0.0027893%
25-041	62,379	2,509	64,888	0.0112502%
25-042	22,966	729	23,695	0.0041082%
25-043	22,694	3,256	25,950	0.0044992%
25-044	36,101	750	36,851	0.0063892%
25-045	5,332	-	5,332	0.0009245%
25-046	7,415	984	8,399	0.0014562%
25-112	663,743	82,272	746,015	0.1293431%
25-123	21,295,373	903,937	22,199,310	3.8488861%
25-124	4,779,186	570,328	5,349,514	0.9274914%
25-145	419,520	54,770	474,290	0.0822318%
25-216	1,807,385	232,201	2,039,586	0.3536206%
25-241	870,765	58,613	929,378	0.1611343%
25-255	5,232,612	522,875	5,755,487	0.9978785%
25-263	3,367,971	414,315	3,782,286	0.6557676%
25-275	3,046,748	389,598	3,436,346	0.5957890%
25-282	4,041,249	238,964	4,280,213	0.7420975%
25-293	1,291,347	165,925	1,457,272	0.2526598%
25-295	1,750,909	187,292	1,938,201	0.3360426%
25-707	511,319	24,841	536,160	0.0929587%
25-720	6,556,269	264,209	6,820,478	1.1825252%
25-800	24,894	2,541	27,435	0.0047566%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
25-801	35,444	3,980	39,424	0.0068353%
25-803	510,219	60,004	570,223	0.0988645%
25-804	27,973	1,463	29,436	0.0051036%
25-806	52,528	4,861	57,389	0.0099500%
25-808	130,596	9,269	139,865	0.0242496%
25-810	82,607	2,620	85,227	0.0147765%
25-811	78,752	1,444	80,196	0.0139043%
25-813	82,679	6,924	89,603	0.0155352%
25-815	22,494	2,374	24,868	0.0043116%
25-817	142,999	2,955	145,954	0.0253053%
25-818	15,838	-	15,838	0.0027460%
25-820	99,150	2,770	101,920	0.0176708%
25-821	15,198	604	15,802	0.0027397%
25-823	9,475	-	9,475	0.0016428%
25-824	70,471	5,898	76,369	0.0132408%
25-825	31,561	2,860	34,421	0.0059679%
25-830	15,587	508	16,095	0.0027905%
25-831	16,573	2,296	18,869	0.0032715%
25-832	9,059	1,231	10,290	0.0017841%
25-833	20,501	1,521	22,022	0.0038181%
25-834	49,123	1,364	50,487	0.0087534%
25-836	38,269	5,079	43,348	0.0075156%
25-838	82,257	1,385	83,642	0.0145017%
25-840	175,494	15,203	190,697	0.0330628%
25-841	80,836	3,080	83,916	0.0145492%
25-842	7,767	-	7,767	0.0013466%
25-844	30,725	217	30,942	0.0053647%
25-846	85,339	1,543	86,882	0.0150635%
25-847	29,731	-	29,731	0.0051547%
25-849	38,496	5,265	43,761	0.0075872%
25-853	129,319	14,450	143,769	0.0249265%
25-855	159,885	1,936	161,821	0.0280563%
25-860	67,286	831	68,117	0.0118100%
25-864	68,177	5,490	73,667	0.0127723%
25-867	30,473	4,135	34,608	0.0060003%
25-870	42,220	2,440	44,660	0.0077431%
25-871	35,747	-	35,747	0.0061978%
25-873	-	-	-	0.0000000%
25-874	7,987	-	7,987	0.0013848%
25-876	35,164	1,389	36,553	0.0063375%
25-879	61,968	6,409	68,377	0.0118551%
25-880	35,095	4,957	40,052	0.0069442%
25-881	81,081	4,046	85,127	0.0147592%
25-882	58,877	7,815	66,692	0.0115630%
25-883	104,945	4,201	109,146	0.0189236%
25-886	19,613	320	19,933	0.0034560%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
25-887	71,906	8,125	80,031	0.0138757%
25-888	15,995	-	15,995	0.0027732%
25-889	28,535	2,902	31,437	0.0054505%
25-890	26,208	99	26,307	0.0045611%
25-892	69,103	3,784	72,887	0.0126370%
25-894	26,907	99	27,006	0.0046823%
25-896	29,104	1,610	30,714	0.0053252%
25-898	80,367	10,733	91,100	0.0157948%
25-912	4,956,983	606,882	5,563,865	0.9646553%
25-914	1,003,925	2,760	1,006,685	0.1745377%
25-930	50,912	3,408	54,320	0.0094179%
25-935	-	-	-	0.0000000%
25-937	19,596	2,602	22,198	0.0038487%
25-939	69,628	5,882	75,510	0.0130918%
25-943	52,784	171	52,955	0.0091813%
25-948	41,223	4,865	46,088	0.0079907%
25-950	30,862	176	31,038	0.0053813%
25-953	56,084	6,452	62,536	0.0108424%
26-001	612,909	79,779	692,688	0.1200973%
26-002	242,312	30,545	272,857	0.0473076%
26-010	85,844	11,200	97,044	0.0168254%
26-013	137,325	17,858	155,183	0.0269054%
26-017	294,975	37,833	332,808	0.0577018%
26-019	284,627	36,044	320,671	0.0555975%
26-020	274,130	35,180	309,310	0.0536277%
26-374	341,445	42,318	383,763	0.0665363%
26-876	69,012	10,195	79,207	0.0137328%
27-001	93,879	11,825	105,704	0.0183268%
27-019	545,694	68,953	614,647	0.1065667%
27-142	393,401	48,757	442,158	0.0766608%
27-762	212,709	13,953	226,662	0.0392983%
28-005	732,364	90,817	823,181	0.1427220%
28-006	617,497	78,844	696,341	0.1207307%
28-019	921,449	108,298	1,029,747	0.1785361%
28-020	274,799	33,900	308,699	0.0535218%
28-023	381,965	52,220	434,185	0.0752784%
29-001	345,629	23,130	368,759	0.0639349%
29-004	187,312	22,589	209,901	0.0363923%
29-011	535,130	66,752	601,882	0.1043535%
29-013	340,077	42,149	382,226	0.0662698%
29-209	1,004,789	134,586	1,139,375	0.1975433%
29-223	1,182,351	150,667	1,333,018	0.2311168%
29-401	195,590	22,994	218,584	0.0378978%
29-406	2,162,820	226,124	2,388,944	0.4141919%
29-706	235,072	11,768	246,840	0.0427968%
29-800	35,181	4,499	39,680	0.0068797%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
29-899	30,502	3,952	34,454	0.0059736%
29-909	335,479	11,661	347,140	0.0601867%
30-001	232,707	29,070	261,777	0.0453865%
30-027	366,276	46,484	412,760	0.0715638%
30-028	334,324	43,489	377,813	0.0655047%
30-115	428,191	51,978	480,169	0.0832510%
31-001	1,977,543	93,468	2,071,011	0.3590691%
31-004	37,267	5,131	42,398	0.0073509%
31-009	32,135	2,239	34,374	0.0059597%
31-013	89,104	12,070	101,174	0.0175414%
31-015	357,957	30,918	388,875	0.0674226%
31-044	624,512	77,514	702,026	0.1217163%
31-046	1,582,000	209,268	1,791,268	0.3105676%
31-047	627,480	80,068	707,548	0.1226737%
31-048	1,654,904	205,366	1,860,270	0.3225311%
31-049	2,153,910	278,823	2,432,733	0.4217839%
31-052	41,335	352	41,687	0.0072276%
31-053	3,898	-	3,898	0.0006758%
31-054	38,858	646	39,504	0.0068491%
31-055	12,378	1,690	14,068	0.0024391%
31-056	30,895	2,232	33,127	0.0057435%
31-119	15,424,403	933,078	16,357,481	2.8360378%
31-155	74,312	9,500	83,812	0.0145312%
31-175	636,809	82,082	718,891	0.1246403%
31-182	247,957	33,487	281,444	0.0487964%
31-184	252,099	29,974	282,073	0.0489054%
31-212	327,922	38,319	366,241	0.0634984%
31-218	429,538	54,591	484,129	0.0839376%
31-220	462,809	57,692	520,501	0.0902438%
31-231	973,887	122,972	1,096,859	0.1901719%
31-248	441,046	56,283	497,329	0.0862262%
31-252	918,689	98,658	1,017,347	0.1763862%
31-253	2,159,951	154,451	2,314,402	0.4012679%
31-256	1,647,762	189,896	1,837,658	0.3186106%
31-261	1,355,191	123,326	1,478,517	0.2563433%
31-268	483,630	61,104	544,734	0.0944452%
31-310	720,339	87,780	808,119	0.1401106%
31-733	1,550,810	69,342	1,620,152	0.2808997%
31-736	975,276	85,198	1,060,474	0.1838635%
31-800	101,236	2,256	103,492	0.0179433%
31-807	141,610	11,918	153,528	0.0266185%
31-810	35,806	3,633	39,439	0.0068379%
31-818	-	-	-	0.0000000%
31-823	25,523	1,045	26,568	0.0046063%
31-824	18,627	1,067	19,694	0.0034145%
31-838	224,379	18,246	242,625	0.0420660%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
31-841	19,671	1,985	21,656	0.0037547%
31-845	169,584	6,228	175,812	0.0304820%
31-846	36,197	3,833	40,030	0.0069403%
31-848	100,437	12,951	113,388	0.0196591%
31-849	5,629	759	6,388	0.0011075%
31-856	-	-	-	0.0000000%
31-868	45,897	347	46,244	0.0080177%
31-873	460,417	36,451	496,868	0.0861463%
31-877	55,117	3,033	58,150	0.0100820%
31-883	40,174	2,999	43,173	0.0074853%
31-896	70,665	9,842	80,507	0.0139582%
31-900	127,157	14,769	141,926	0.0246069%
32-001	238,903	30,109	269,012	0.0466409%
32-002	171,434	22,564	193,998	0.0336351%
32-003	125,663	15,065	140,728	0.0243992%
32-005	271,764	35,211	306,975	0.0532229%
32-006	126,248	16,448	142,696	0.0247404%
32-009	163,181	21,554	184,735	0.0320291%
32-010	268,610	34,707	303,317	0.0525887%
32-011	63,660	8,169	71,829	0.0124536%
32-138	1,360,198	173,109	1,533,307	0.2658427%
33-003	98,085	10,975	109,060	0.0189087%
33-008	125,473	16,249	141,722	0.0245716%
33-011	196,953	26,103	223,056	0.0386731%
33-012	130,638	16,994	147,632	0.0255962%
33-151	455,815	57,430	513,245	0.0889857%
33-301	174,940	23,221	198,161	0.0343569%
34-004	225,548	27,095	252,643	0.0438029%
34-286	420,412	55,140	475,552	0.0824506%
35-006	107,367	13,869	121,236	0.0210197%
35-007	287,393	37,629	325,022	0.0563519%
35-014	268,092	31,938	300,030	0.0520188%
35-232	417,814	54,442	472,256	0.0818791%
35-715	326,109	13,619	339,728	0.0589016%
35-729	634,496	10,266	644,762	0.1117880%
35-904	383,724	4,604	388,328	0.0673278%
36-018	337,443	39,945	377,388	0.0654310%
36-019	232,649	28,698	261,347	0.0453120%
36-022	203,633	25,403	229,036	0.0397099%
36-226	577,676	71,946	649,622	0.1126306%
36-336	526,220	65,832	592,052	0.1026492%
37-015	1,257,519	166,025	1,423,544	0.2468121%
38-016	379,433	51,655	431,088	0.0747415%
38-018	490,622	64,852	555,474	0.0963073%
39-012	135,501	18,119	153,620	0.0266344%
39-014	198,816	26,331	225,147	0.0390357%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
39-024	208,304	26,399	234,703	0.0406925%
39-025	210,619	27,153	237,772	0.0412246%
39-110	446,301	59,114	505,415	0.0876282%
39-174	510,185	66,767	576,952	0.1000312%
39-246	299,755	38,821	338,576	0.0587018%
40-015	230,555	30,807	261,362	0.0453146%
40-149	693,912	89,971	783,883	0.1359086%
40-205	321,348	42,556	363,904	0.0630932%
41-001	438,869	57,853	496,722	0.0861210%
41-010	347,912	46,100	394,012	0.0683133%
41-025	267,960	33,294	301,254	0.0522310%
41-027	414,273	51,779	466,052	0.0808035%
41-192	395,138	48,025	443,163	0.0768350%
41-196	184,706	24,360	209,066	0.0362476%
41-721	1,258,941	38,162	1,297,103	0.2248900%
41-766	101,863	11,179	113,042	0.0195991%
41-800	5,320	-	5,320	0.0009224%
41-900	202,723	-	202,723	0.0351478%
42-001	405,470	48,712	454,182	0.0787455%
42-004	210,570	25,180	235,750	0.0408740%
42-007	152,906	19,923	172,829	0.0299649%
42-008	234,211	30,227	264,438	0.0458479%
42-011	183,078	24,162	207,240	0.0359310%
42-168	621,025	69,340	690,365	0.1196945%
42-714	231,292	9,203	240,495	0.0416967%
43-001	593,487	67,751	661,238	0.1146445%
43-003	249,797	31,078	280,875	0.0486977%
43-005	518,737	66,368	585,105	0.1014447%
43-008	964,026	125,628	1,089,654	0.1889227%
43-009	667,553	48,682	716,235	0.1241798%
43-014	774,244	98,909	873,153	0.1513861%
43-238	370,202	43,588	413,790	0.0717423%
43-239	2,207,519	284,061	2,491,580	0.4319867%
43-329	76,928	10,171	87,099	0.0151011%
43-397	2,211,786	290,033	2,501,819	0.4337620%
43-551	2,062,726	146,368	2,209,094	0.3830097%
43-702	185,307	21,277	206,584	0.0358173%
43-836	28,954	2,767	31,721	0.0054997%
44-001	82,546	9,530	92,076	0.0159640%
44-016	392,452	50,534	442,986	0.0768043%
44-017	499,804	64,700	564,504	0.0978729%
44-022	261,285	34,035	295,320	0.0512022%
44-024	333,806	41,651	375,457	0.0650962%
44-025	226,246	29,505	255,751	0.0443418%
44-148	320,848	37,558	358,406	0.0621399%
44-319	258,366	31,102	289,468	0.0501876%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
44-771	196,875	15,323	212,198	0.0367906%
45-001	509,074	65,306	574,380	0.0995852%
45-007	988,804	129,001	1,117,805	0.1938035%
45-016	310,715	40,549	351,264	0.0609017%
45-029	484,053	60,784	544,837	0.0944631%
45-031	874,165	110,390	984,555	0.1707008%
45-032	513,600	66,476	580,076	0.1005728%
45-033	390,906	51,103	442,009	0.0766349%
45-034	404,182	51,550	455,732	0.0790142%
45-035	193,721	-	193,721	0.0335871%
45-170	1,565,701	197,808	1,763,509	0.3057548%
45-267	368,210	46,024	414,234	0.0718193%
45-394	498,002	65,559	563,561	0.0977094%
45-737	300,977	21,417	322,394	0.0558962%
45-866	50,833	6,813	57,646	0.0099946%
46-005	186,436	24,743	211,179	0.0366139%
46-018	368,681	47,746	416,427	0.0721995%
46-019	382,520	48,037	430,557	0.0746494%
46-109	487,108	63,859	550,967	0.0955259%
46-601	399,590	49,461	449,051	0.0778559%
46-752	227,402	16,679	244,081	0.0423184%
47-001	207,596	26,616	234,212	0.0406074%
47-004	869,284	113,315	982,599	0.1703617%
47-009	323,723	40,733	364,456	0.0631889%
47-010	259,483	32,663	292,146	0.0506519%
47-026	17,353	958	18,311	0.0031747%
47-028	410,909	54,297	465,206	0.0806568%
47-029	644,226	72,465	716,691	0.1242589%
47-031	308,723	40,702	349,425	0.0605828%
47-136	1,579,618	204,074	1,783,692	0.3092541%
47-157	2,512,732	311,293	2,824,025	0.4896256%
47-234	310,591	41,036	351,627	0.0609646%
47-266	1,114,946	141,427	1,256,373	0.2178282%
47-276	395,415	54,312	449,727	0.0779731%
47-287	1,000,424	130,589	1,131,013	0.1960935%
47-302	922,161	116,950	1,039,111	0.1801596%
47-389	285,201	36,151	321,352	0.0557156%
47-725	402,413	18,348	420,761	0.0729510%
47-800	95,290	13,592	108,882	0.0188778%
47-801	98,236	13,038	111,274	0.0192925%
47-806	16,844	1,138	17,982	0.0031177%
47-838	22,522	2,551	25,073	0.0043471%
47-856	22,206	2,951	25,157	0.0043617%
47-876	17,679	2,347	20,026	0.0034721%
47-885	37,151	3,467	40,618	0.0070423%
47-887	46,891	6,224	53,115	0.0092090%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
47-888	11,635	1,316	12,951	0.0022454%
47-890	36,877	4,332	41,209	0.0071448%
47-891	52,324	4,981	57,305	0.0099355%
47-903	5,462	-	5,462	0.0009470%
48-001	337,464	41,635	379,099	0.0657277%
48-005	6,406	-	6,406	0.0011107%
48-008	338,649	41,839	380,488	0.0659685%
48-013	741,190	99,253	840,443	0.1457149%
48-015	1,710,715	207,157	1,917,872	0.3325180%
48-016	903,807	122,463	1,026,270	0.1779333%
48-018	43,875	5,679	49,554	0.0085916%
48-019	110,799	2,925	113,724	0.0197173%
48-020	35,910	5,006	40,916	0.0070940%
48-021	28,435	4,219	32,654	0.0056615%
48-022	4,806	-	4,806	0.0008333%
48-195	9,093,458	614,157	9,707,615	1.6830931%
48-229	626,935	78,798	705,733	0.1223590%
48-254	1,866,360	233,627	2,099,987	0.3640929%
48-260	933,839	118,637	1,052,476	0.1824769%
48-801	21,805	2,912	24,717	0.0042854%
48-802	330,032	7,665	337,697	0.0585494%
48-805	77,418	10,312	87,730	0.0152105%
48-807	29,879	3,971	33,850	0.0058689%
48-809	53,355	6,879	60,234	0.0104433%
48-811	52,525	4,998	57,523	0.0099733%
48-812	24,810	3,411	28,221	0.0048929%
48-815	154,731	22,088	176,819	0.0306566%
48-821	101,320	10,040	111,360	0.0193074%
48-822	96,282	2,399	98,681	0.0171092%
48-823	71,551	2,883	74,434	0.0129053%
48-824	55,574	6,612	62,186	0.0107817%
48-825	112,222	10,474	122,696	0.0212729%
48-828	54,428	6,965	61,393	0.0106442%
48-831	1,131,794	6,943	1,138,737	0.1974327%
48-832	106,921	2,299	109,220	0.0189364%
48-834	23,132	991	24,123	0.0041824%
48-835	29,407	2,451	31,858	0.0055235%
48-845	32,365	4,450	36,815	0.0063829%
48-847	135,054	6,371	141,425	0.0245201%
48-860	79,710	3,982	83,692	0.0145104%
48-861	34,522	4,559	39,081	0.0067758%
48-867	33,784	4,495	38,279	0.0066368%
49-006	297,733	35,155	332,888	0.0577157%
49-018	291,750	35,614	327,364	0.0567579%
49-019	397,207	51,564	448,771	0.0778073%
49-021	22,938	-	22,938	0.0039770%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
49-228	375,147	47,776	422,923	0.0733258%
49-754	206,095	7,043	213,138	0.0369536%
50-001	311,997	8,749	320,746	0.0556105%
50-002	877,348	107,979	985,327	0.1708347%
50-005	927,351	120,834	1,048,185	0.1817329%
50-006	540,204	67,487	607,691	0.1053606%
50-011	194,353	24,073	218,426	0.0378704%
50-012	105,842	13,608	119,450	0.0207101%
50-013	289,422	37,568	326,990	0.0566931%
50-014	308,763	39,288	348,051	0.0603446%
50-016	204,405	25,033	229,438	0.0397796%
50-019	120,660	15,810	136,470	0.0236610%
50-020	132,759	16,504	149,263	0.0258790%
50-021	358,543	46,643	405,186	0.0702506%
50-022	7,191	954	8,145	0.0014122%
50-116	398,563	51,771	450,334	0.0780783%
50-193	357,022	46,468	403,490	0.0699565%
50-210	2,417,212	304,338	2,721,550	0.4718586%
50-741	216,471	14,531	231,002	0.0400508%
50-800	7,040	977	8,017	0.0013900%
50-802	38,701	-	38,701	0.0067099%
50-808	128,880	125	129,005	0.0223667%
50-810	42,469	3,300	45,769	0.0079354%
50-812	65,786	4,069	69,855	0.0121114%
50-831	55,131	5,243	60,374	0.0104676%
50-836	59,335	7,009	66,344	0.0115026%
50-850	61,742	7,056	68,798	0.0119281%
50-851	13,405	1,783	15,188	0.0026333%
50-875	25,303	3,369	28,672	0.0049711%
50-892	47,424	3,087	50,511	0.0087575%
50-900	534,891	67,254	602,145	0.1043991%
51-011	244,158	29,142	273,300	0.0473844%
51-016	170,778	21,287	192,065	0.0333000%
51-017	385,229	49,366	434,595	0.0753495%
51-018	251,464	29,963	281,427	0.0487934%
51-019	12,559	83	12,642	0.0021919%
51-020	64,752	414	65,166	0.0112984%
51-021	45,229	-	45,229	0.0078417%
51-162	1,175,581	148,987	1,324,568	0.2296518%
51-750	444,866	16,473	461,339	0.0799863%
51-767	276,098	9,599	285,697	0.0495338%
51-811	391,539	8,666	400,205	0.0693870%
51-908	1,146,552	7,116	1,153,668	0.2000214%
52-001	253,516	30,748	284,264	0.0492853%
52-020	400,118	52,500	452,618	0.0784743%
52-021	725,024	94,708	819,732	0.1421240%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
52-022	696,058	90,758	786,816	0.1364171%
52-023	295,751	37,631	333,382	0.0578013%
52-201	1,103,629	142,990	1,246,619	0.2161371%
52-217	1,619,272	210,056	1,829,328	0.3171664%
52-272	1,412,606	184,315	1,596,921	0.2768720%
52-746	299,386	14,327	313,713	0.0543911%
53-007	173,654	21,358	195,012	0.0338109%
53-010	235,423	31,207	266,630	0.0462279%
53-012	524,349	68,051	592,400	0.1027095%
54-001	156,563	20,780	177,343	0.0307475%
54-030	159,453	20,071	179,524	0.0311256%
54-040	153,526	19,164	172,690	0.0299408%
54-041	201,473	26,216	227,689	0.0394764%
54-042	240,936	30,465	271,401	0.0470551%
54-222	713,307	87,617	800,924	0.1388631%
54-396	205,798	27,014	232,812	0.0403646%
55-001	664,605	85,710	750,315	0.1300886%
55-002	241,144	30,462	271,606	0.0470907%
55-009	159,533	19,878	179,411	0.0311060%
55-014	246,286	32,169	278,455	0.0482781%
55-179	664,991	84,232	749,223	0.1298993%
55-197	975,957	122,734	1,098,691	0.1904895%
55-322	203,286	26,851	230,137	0.0399008%
55-350	292,764	36,308	329,072	0.0570541%
55-369	546,755	71,318	618,073	0.1071607%
55-393	151,753	18,137	169,890	0.0294553%
55-757	431,379	17,770	449,149	0.0778728%
56-022	830,020	95,301	925,321	0.1604309%
57-001	1,409,010	72,953	1,481,963	0.2569407%
57-002	293,691	37,487	331,178	0.0574192%
57-008	191,084	20,209	211,293	0.0366337%
57-009	273,493	35,172	308,665	0.0535159%
57-011	922,814	117,627	1,040,441	0.1803902%
57-012	501,215	63,184	564,399	0.0978547%
57-020	418,574	51,539	470,113	0.0815076%
57-021	50,487	947	51,434	0.0089176%
57-022	21,515	2,945	24,460	0.0042408%
57-023	15,527	-	15,527	0.0026921%
57-128	5,706,055	462,952	6,169,007	1.0695740%
57-165	1,374,182	174,970	1,549,152	0.2685899%
57-176	472,610	59,757	532,367	0.0923011%
57-240	2,555,037	317,354	2,872,391	0.4980112%
57-245	703,585	89,502	793,087	0.1375043%
57-269	1,057,395	138,519	1,195,914	0.2073459%
57-274	2,271,095	287,879	2,558,974	0.4436714%
57-290	1,034,756	86,946	1,121,702	0.1944792%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
57-297	1,397,161	167,968	1,565,129	0.2713599%
57-298	1,418,312	182,050	1,600,362	0.2774686%
57-726	480,456	30,459	510,915	0.0885817%
57-806	26,486	3,417	29,903	0.0051845%
57-808	8,192	1,046	9,238	0.0016017%
57-810	161,420	13,830	175,250	0.0303846%
57-814	119,693	4,438	124,131	0.0215217%
57-815	35,545	4,745	40,290	0.0069854%
57-818	94,182	12,669	106,851	0.0185257%
57-819	16,357	2,248	18,605	0.0032257%
57-822	-	-	-	0.0000000%
57-824	73,717	1,084	74,801	0.0129689%
57-825	15,732	-	15,732	0.0027276%
57-829	23,990	3,482	27,472	0.0047631%
57-830	24,054	2,651	26,705	0.0046301%
57-835	144,384	19,142	163,526	0.0283519%
57-842	72,856	6,074	78,930	0.0136848%
57-845	27,745	3,679	31,424	0.0054483%
57-847	27,121	3,273	30,394	0.0052697%
57-850	21,767	2,889	24,656	0.0042748%
57-860	36,583	4,301	40,884	0.0070884%
57-867	29,998	3,982	33,980	0.0058914%
57-871	20,998	1,403	22,401	0.0038839%
57-873	50,649	3,805	54,454	0.0094412%
57-882	34,581	3,629	38,210	0.0066248%
57-901	223,867	1,465	225,332	0.0390678%
57-907	131,940	-	131,940	0.0228756%
58-016	536,015	68,333	604,348	0.1047810%
59-014	371,123	47,655	418,778	0.0726072%
59-015	218,645	26,404	245,049	0.0424863%
59-016	219,167	27,646	246,813	0.0427921%
59-385	315,373	37,905	353,278	0.0612509%
59-800	6,467	470	6,937	0.0012027%
60-001	506,395	64,430	570,825	0.0989689%
60-003	578,590	73,483	652,073	0.1130555%
60-027	421,185	52,433	473,618	0.0821152%
60-028	403,197	49,867	453,064	0.0785516%
60-029	250,124	31,408	281,532	0.0488116%
60-030	695,535	90,343	785,878	0.1362545%
60-211	939,387	113,295	1,052,682	0.1825126%
60-717	410,861	24,720	435,581	0.0755204%
60-744	422,048	6,411	428,459	0.0742856%
60-800	17,522	2,188	19,710	0.0034173%
60-801	100,339	6,995	107,334	0.0186094%
61-018	272,661	34,465	307,126	0.0532491%
61-313	218,856	28,281	247,137	0.0428483%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
62-006	222,609	29,009	251,618	0.0436252%
62-007	235,649	30,831	266,480	0.0462019%
62-010	2,358	313	2,671	0.0004631%
62-012	27,534	592	28,126	0.0048764%
62-014	565	71	636	0.0001103%
62-015	398,403	50,771	449,174	0.0778772%
62-236	471,216	60,147	531,363	0.0921270%
63-001	198,774	25,801	224,575	0.0389365%
63-002	125,748	15,657	141,405	0.0245166%
63-014	246,905	30,872	277,777	0.0481606%
63-392	319,972	42,209	362,181	0.0627944%
64-020	401,240	52,479	453,719	0.0786652%
64-021	187,682	23,569	211,251	0.0366264%
64-270	393,839	48,213	442,052	0.0766424%
64-324	222,809	29,855	252,664	0.0438065%
65-001	148,639	8,688	157,327	0.0272771%
65-020	421,738	54,894	476,632	0.0826378%
65-021	911,510	115,370	1,026,880	0.1780391%
65-022	402,742	50,657	453,399	0.0786097%
65-120	595,741	73,049	668,790	0.1159539%
66-011	303,383	20,691	324,074	0.0561875%
66-012	278,464	35,921	314,385	0.0545076%
66-013	280,370	33,135	313,505	0.0543551%
66-278	437,786	56,960	494,746	0.0857784%
66-719	139,224	7,951	147,175	0.0255170%
67-013	432,446	55,510	487,956	0.0846011%
67-017	330,838	41,891	372,729	0.0646232%
67-020	273,214	34,745	307,959	0.0533935%
67-023	455,562	56,158	511,720	0.0887213%
67-025	260,258	33,845	294,103	0.0509912%
67-026	209,511	25,166	234,677	0.0406880%
67-027	1,430	190	1,620	0.0002809%
67-150	712,753	95,242	807,995	0.1400891%
67-181	607,834	78,191	686,025	0.1189421%
67-279	848,111	104,107	952,218	0.1650943%
67-284	549,073	71,693	620,766	0.1076276%
67-405	162,097	20,843	182,940	0.0317179%
67-758	222,378	13,748	236,126	0.0409392%
68-001	128,930	16,586	145,516	0.0252294%
68-003	6,471	84	6,555	0.0011365%
68-018	371,678	49,383	421,061	0.0730030%
68-019	208,481	26,769	235,250	0.0407873%
68-020	230,584	29,768	260,352	0.0451395%
68-025	190,033	20,232	210,265	0.0364555%
68-265	517,404	67,834	585,238	0.1014678%
69-001	201,245	25,471	226,716	0.0393077%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
69-005	189,425	22,410	211,835	0.0367277%
69-006	110,958	14,701	125,659	0.0217866%
69-008	70,868	9,235	80,103	0.0138881%
69-009	125,579	15,065	140,644	0.0243847%
69-010	130,180	16,763	146,943	0.0254768%
69-012	92,779	11,846	104,625	0.0181397%
69-015	123,166	15,018	138,184	0.0239582%
69-017	143,350	17,936	161,286	0.0279635%
69-019	282,418	34,046	316,464	0.0548681%
70-001	214,564	25,905	240,469	0.0416922%
70-006	541,550	69,607	611,157	0.1059616%
70-007	148,509	17,537	166,046	0.0287888%
70-008	592,580	73,925	666,505	0.1155577%
70-010	168,853	22,316	191,169	0.0331446%
70-012	391,542	46,148	437,690	0.0758861%
70-013	239,194	29,661	268,855	0.0466137%
70-014	319,778	40,667	360,445	0.0624935%
70-158	1,012,965	130,872	1,143,837	0.1983169%
70-189	430,549	55,147	485,696	0.0842093%
70-712	425,728	37,773	463,501	0.0803612%
70-730	384,987	30,128	415,115	0.0719721%
70-800	52,749	7,150	59,899	0.0103852%
70-801	196,440	3,881	200,321	0.0347314%
70-820	46,385	1,524	47,909	0.0083064%
70-870	15,970	228	16,198	0.0028084%
71-001	396,575	51,832	448,407	0.0777442%
71-007	267,926	34,658	302,584	0.0524616%
71-013	438,706	56,408	495,114	0.0858422%
71-014	177,599	22,437	200,036	0.0346820%
71-015	292,595	36,544	329,139	0.0570657%
71-017	277,438	35,830	313,268	0.0543140%
71-018	270,493	31,998	302,491	0.0524455%
71-118	752,678	97,305	849,983	0.1473689%
71-755	292,629	18,600	311,229	0.0539605%
72-012	297,401	38,250	335,651	0.0581947%
72-013	228,115	29,377	257,492	0.0446436%
72-140	785,748	99,980	885,728	0.1535663%
72-320	520,463	66,262	586,725	0.1017256%
72-334	208,249	28,182	236,431	0.0409921%
72-716	283,711	23,319	307,030	0.0532324%
72-735	474,693	44,049	518,742	0.0899388%
73-001	612,575	77,251	689,826	0.1196011%
73-002	242,103	31,343	273,446	0.0474097%
73-004	151,232	17,796	169,028	0.0293058%
73-005	141,058	18,653	159,711	0.0276905%
73-008	285,599	36,803	322,402	0.0558976%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
73-013	265,450	34,053	299,503	0.0519274%
73-015	321,393	40,878	362,271	0.0628101%
73-016	291,639	38,411	330,050	0.0572236%
73-017	390,395	48,811	439,206	0.0761489%
73-018	139,036	18,040	157,076	0.0272336%
73-180	532,611	50,984	583,595	0.1011829%
73-728	262,477	23,891	286,368	0.0496501%
73-875	117,910	15,090	133,000	0.0230594%
74-001	651,948	80,029	731,977	0.1269092%
74-003	193,798	23,430	217,228	0.0376627%
74-010	144,997	18,916	163,913	0.0284190%
74-013	96,779	12,478	109,257	0.0189428%
74-014	164,111	22,016	186,127	0.0322704%
74-139	445,051	54,585	499,636	0.0866262%
74-194	642,517	78,990	721,507	0.1250939%
74-897	14,219	718	14,937	0.0025898%
75-003	135,396	17,761	153,157	0.0265542%
75-005	157,698	19,967	177,665	0.0308033%
75-007	158,973	21,112	180,085	0.0312229%
75-010	106,358	12,799	119,157	0.0206593%
75-015	95,817	12,372	108,189	0.0187577%
75-020	169,321	20,876	190,197	0.0329761%
75-022	276,716	33,764	310,480	0.0538306%
75-190	516,570	65,675	582,245	0.1009488%
75-900	132,948	-	132,948	0.0230503%
76-001	1,653,372	149,520	1,802,892	0.3125830%
76-006	562,241	70,636	632,877	0.1097274%
76-007	318,632	41,279	359,911	0.0624009%
76-012	1,310,214	168,467	1,478,681	0.2563717%
76-013	743,144	93,171	836,315	0.1449992%
76-022	195,636	24,989	220,625	0.0382517%
76-024	1,145,384	148,468	1,293,852	0.2243263%
76-026	1,438,145	183,179	1,621,324	0.2811029%
76-033	395,907	52,553	448,460	0.0777534%
76-034	528,722	65,043	593,765	0.1029462%
76-035	375,031	48,211	423,242	0.0733811%
76-036	345,157	46,911	392,068	0.0679762%
76-037	281,639	35,482	317,121	0.0549820%
76-102	887,323	111,090	998,413	0.1731035%
76-117	3,215,394	401,717	3,617,111	0.6271298%
76-164	840,361	107,575	947,936	0.1643519%
76-262	1,019,646	131,174	1,150,820	0.1995276%
76-281	613,041	79,822	692,863	0.1201276%
76-770	103,510	9,384	112,894	0.0195734%
76-803	59,461	1,113	60,574	0.0105022%
76-805	24,553	1,542	26,095	0.0045243%

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



## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
76-807	47,570	5,599	53,169	0.0092184%
76-808	9,542	1,274	10,816	0.0018753%
76-858	34,649	2,585	37,234	0.0064556%
76-876	31,790	-	31,790	0.0055117%
76-889	32,585	2,163	34,748	0.0060246%
77-001	519,350	62,996	582,346	0.1009664%
77-002	707,864	84,789	792,653	0.1374291%
77-003	567,970	71,324	639,294	0.1108399%
77-005	348,931	45,679	394,610	0.0684169%
77-006	353,559	44,341	397,900	0.0689874%
77-007	990,637	128,949	1,119,586	0.1941123%
77-010	181,457	22,815	204,272	0.0354164%
77-016	443,166	56,851	500,017	0.0866923%
77-021	27,409	1,421	28,830	0.0049985%
77-022	19,505	1,127	20,632	0.0035771%
77-101	7,001,972	786,408	7,788,380	1.3503387%
77-106	1,016,475	131,787	1,148,262	0.1990841%
77-127	974,704	126,388	1,101,092	0.1909058%
77-237	578,220	72,348	650,568	0.1127946%
77-257	1,414,095	182,122	1,596,217	0.2767499%
77-277	512,626	68,157	580,783	0.1006954%
77-280	667,342	86,258	753,600	0.1306581%
77-285	1,127,057	140,812	1,267,869	0.2198214%
77-296	1,154,564	147,135	1,301,699	0.2256868%
77-300	1,463,082	188,382	1,651,464	0.2863286%
77-502	3,871,476	75,974	3,947,450	0.6844035%
77-765	145,087	2,404	147,491	0.0255718%
77-804	14,484	1,923	16,407	0.0028446%
77-810	71,643	6,991	78,634	0.0136335%
77-811	16,386	-	16,386	0.0028410%
77-820	5,955	474	6,429	0.0011147%
77-825	34,446	2,690	37,136	0.0064386%
77-827	24,063	211	24,274	0.0042086%
77-830	120,857	625	121,482	0.0210624%
77-831	27,122	3,283	30,405	0.0052716%
77-832	22,290	2,123	24,413	0.0042327%
77-836	18,078	2,126	20,204	0.0035029%
77-837	-	-	-	0.0000000%
77-842	49,654	6,807	56,461	0.0097891%
77-888	36,068	3,299	39,367	0.0068254%
77-897	33,072	3,821	36,893	0.0063965%
77-911	506,398	4,785	511,183	0.0886282%
78-001	849,230	104,841	954,071	0.1654155%
78-002	73,557	9,703	83,260	0.0144355%
78-004	108,620	14,957	123,577	0.0214256%
78-005	174,565	22,989	197,554	0.0342516%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
78-006	264,393	34,334	298,727	0.0517929%
78-013	598,516	78,667	677,183	0.1174091%
78-016	254,978	34,602	289,580	0.0502070%
78-017	150,555	16,936	167,491	0.0290394%
78-018	122,817	15,822	138,639	0.0240370%
78-023	97,178	12,324	109,502	0.0189853%
78-026	207,604	26,381	233,985	0.0405680%
78-027	238,211	30,176	268,387	0.0465326%
78-028	315,652	41,085	356,737	0.0618506%
78-029	170,602	22,564	193,166	0.0334909%
78-030	133,720	17,856	151,576	0.0262800%
78-031	172,029	21,236	193,265	0.0335080%
78-144	385,877	49,283	435,160	0.0754474%
78-173	396,652	50,188	446,840	0.0774725%
78-203	1,483,433	191,260	1,674,693	0.2903560%
78-338	427,859	56,430	484,289	0.0839654%
78-356	242,424	30,509	272,933	0.0473208%
78-718	337,210	8,207	345,417	0.0598879%
78-803	54,400	7,168	61,568	0.0106746%
78-805	27,214	3,616	30,830	0.0053453%
78-833	29,299	3,762	33,061	0.0057321%
78-865	23,346	1,061	24,407	0.0042317%
79-001	559,661	68,964	628,625	0.1089901%
79-019	83,344	10,199	93,543	0.0162184%
79-023	13,743	697	14,440	0.0025036%
79-029	238,861	30,091	268,952	0.0466305%
79-031	392,133	50,689	442,822	0.0767759%
79-032	248,068	30,955	279,023	0.0483766%
79-132	382,562	49,607	432,169	0.0749289%
79-172	603,215	74,655	677,870	0.1175282%
79-198	456,785	57,573	514,358	0.0891787%
79-354	273,987	35,869	309,856	0.0537224%
79-763	311,499	13,784	325,283	0.0563971%
79-800	74,853	3,081	77,934	0.0135121%
80-020	255,605	32,233	287,838	0.0499050%
80-022	417,650	55,085	472,735	0.0819622%
80-345	1,280,612	165,676	1,446,288	0.2507554%
81-015	178,732	22,781	201,513	0.0349380%
81-016	223,257	28,499	251,756	0.0436491%
81-200	496,107	65,222	561,329	0.0973225%
81-768	176,215	15,899	192,114	0.0333085%
82-019	591,512	77,512	669,024	0.1159945%
83-001	361,470	12,724	374,194	0.0648772%
83-003	396,192	51,779	447,971	0.0776686%
83-013	293,916	33,000	326,916	0.0566803%
83-014	1,257,548	68,993	1,326,541	0.2299939%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
83-015	1,276,778	157,536	1,434,314	0.2486794%
83-161	1,233,020	155,410	1,388,430	0.2407241%
83-167	2,702,263	339,792	3,042,055	0.5274274%
83-225	802,320	74,113	876,433	0.1519548%
83-273	1,322,345	149,850	1,472,195	0.2552472%
83-769	395,247	15,532	410,779	0.0712203%
83-800	30,568	123	30,691	0.0053212%
83-887	31,471	613	32,084	0.0055627%
83-900	681,120	88,240	769,360	0.1333906%
84-005	304,056	39,741	343,797	0.0596071%
84-020	496,866	64,068	560,934	0.0972540%
84-023	192,507	24,563	217,070	0.0376353%
84-024	164,035	19,344	183,379	0.0317940%
84-160	529,105	68,600	597,705	0.1036293%
84-249	200,401	26,641	227,042	0.0393642%
84-734	208,079	22,724	230,803	0.0400163%
84-753	291,043	10,076	301,119	0.0522076%
85-001	375,666	46,103	421,769	0.0731257%
85-005	261,470	33,226	294,696	0.0510940%
85-006	263,766	34,498	298,264	0.0517126%
85-010	185,112	23,560	208,672	0.0361793%
85-011	257,021	32,900	289,921	0.0502661%
85-014	385,979	47,894	433,873	0.0752243%
85-016	213,439	25,333	238,772	0.0413980%
85-021	314,238	38,421	352,659	0.0611435%
85-208	1,048,348	136,929	1,185,277	0.2055017%
85-235	372,422	45,423	417,845	0.0724454%
85-364	198,400	25,606	224,006	0.0388379%
85-709	260,865	32,669	293,534	0.0508925%
85-870	5,969	294	6,263	0.0010859%
85-907	180,685	3,409	184,094	0.0319180%
86-007	143,863	18,433	162,296	0.0281387%
86-016	105,481	13,059	118,540	0.0205523%
86-020	125,112	15,144	140,256	0.0243174%
86-021	151,215	19,901	171,116	0.0296679%
86-022	172,719	21,687	194,406	0.0337058%
86-213	498,571	63,427	561,998	0.0974384%
86-351	271,356	32,078	303,434	0.0526090%
87-001	796,798	107,688	904,486	0.1568186%
87-012	299,782	36,971	336,753	0.0583858%
87-019	183,894	22,101	205,995	0.0357151%
87-026	231,234	30,436	261,670	0.0453680%
87-035	339,733	42,367	382,100	0.0662480%
87-036	331,369	41,236	372,605	0.0646017%
87-037	351,604	41,538	393,142	0.0681624%
87-113	677,799	88,048	765,847	0.1327815%

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

## School Employees Retirement System of Ohio

### Schedule of Employer Allocations As of and for the Year Ended June 30, 2022

Employer Code	2022 Actual Employer Contribution	2022 Surcharge Adjusted to Statewide Limit	2022 Contributions & Surcharge	Employer Allocation Percentage
87-361	1,211,872	156,635	1,368,507	0.2372699%
87-383	459,999	60,316	520,315	0.0902115%
87-701	551,010	37,671	588,681	0.1020647%
87-738	1,780,690	79,961	1,860,651	0.3225971%
88-012	242,201	29,035	271,236	0.0470265%
88-314	188,661	24,605	213,266	0.0369758%
88-371	367,673	45,524	413,197	0.0716390%
TOTAL	<u>\$ 522,979,348</u>	<u>\$ 53,792,977</u>	<u>\$ 576,772,325</u>	<u>100.0000000%</u>

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
01-009	\$ 2,544,709	\$ -	\$ 73,653	\$ -	\$ -	\$ 73,653	\$ (336,134)	\$ -	\$ (676,110)	\$ (178,997)	\$ (1,191,241)	\$ 213,085	\$ (25,246)	\$ 187,839
01-023	452,873	-	13,108	-	-	13,108	(59,821)	-	(120,325)	(11,998)	(192,144)	37,922	(1,692)	36,230
02-001	680,381	-	19,693	-	3,767	23,460	(89,872)	-	(180,772)	-	(270,644)	56,973	531	57,504
02-003	1,091,778	-	31,600	-	-	31,600	(144,214)	-	(290,077)	(16,216)	(450,507)	91,422	(2,287)	89,135
02-006	1,381,612	-	39,989	-	-	39,989	(182,499)	-	(367,084)	(44,756)	(594,339)	115,691	(6,312)	109,379
02-009	408,570	-	11,826	-	-	11,826	(53,968)	-	(108,554)	(73,478)	(236,000)	34,212	(10,364)	23,848
02-010	1,496,441	-	43,313	-	33,230	76,543	(197,667)	-	(397,593)	-	(595,260)	125,307	4,687	129,994
02-011	589,527	-	17,063	-	33,246	50,309	(77,871)	-	(156,633)	-	(234,504)	49,365	4,689	54,054
02-013	535,860	-	15,510	-	6,426	21,936	(70,782)	-	(142,374)	-	(213,156)	44,871	906	45,777
02-131	457,518	-	13,242	-	45,814	59,056	(60,434)	-	(121,559)	-	(181,993)	38,311	6,462	44,773
02-154	3,207,590	-	92,839	-	-	92,839	(423,694)	-	(852,233)	(48,373)	(1,324,300)	268,592	(6,823)	261,769
02-308	546,563	-	15,820	-	-	15,820	(72,196)	-	(145,218)	(4,356)	(221,770)	45,767	(614)	45,153
02-761	861,429	-	24,933	-	-	24,933	(113,787)	-	(228,875)	(46,018)	(388,680)	72,133	(6,491)	65,642
02-874	27,492	-	796	-	13,097	13,893	(3,631)	-	(7,304)	-	(10,935)	2,302	1,847	4,149
02-895	109,722	-	3,176	-	-	3,176	(14,493)	-	(29,152)	(4,695)	(48,340)	9,188	(662)	8,526
02-900	394,999	-	11,433	-	-	11,433	(52,176)	-	(104,948)	(44,573)	(201,697)	33,076	(6,287)	26,789
03-013	416,686	-	12,060	-	-	12,060	(55,041)	-	(110,710)	(38,094)	(203,845)	34,892	(5,373)	29,519
03-014	514,497	-	14,891	-	9,257	24,148	(67,961)	-	(136,698)	-	(204,659)	43,082	1,306	44,388
03-015	52,634	-	1,523	-	18,176	19,699	(6,952)	-	(13,984)	-	(20,936)	4,407	2,564	6,971
03-103	1,373,000	-	39,740	-	-	39,740	(181,361)	-	(364,796)	(19,968)	(566,125)	114,970	(2,816)	112,154
03-343	679,175	-	19,658	-	-	19,658	(89,713)	-	(180,452)	(26,291)	(296,456)	56,872	(3,708)	53,164
03-747	360,058	-	10,421	-	-	10,421	(47,561)	-	(95,665)	(14,316)	(157,542)	30,150	(2,019)	28,131
04-001	928,787	-	26,883	-	172,536	199,419	(122,685)	-	(246,772)	-	(369,457)	77,773	24,335	102,108
04-019	682,933	-	19,767	-	-	19,767	(90,209)	-	(181,450)	(18,610)	(290,269)	57,186	(2,625)	54,561
04-031	846,972	-	24,514	-	-	24,514	(111,878)	-	(225,034)	(9,123)	(346,035)	70,922	(1,287)	69,635
04-033	754,201	-	21,829	-	44,912	66,741	(99,623)	-	(200,385)	-	(300,008)	63,154	6,335	69,489
04-034	1,001,496	-	28,987	-	18,695	47,682	(132,289)	-	(266,090)	-	(398,379)	83,862	2,637	86,499
04-035	4,413	-	128	-	34	162	(583)	-	(1,172)	-	(1,755)	370	5	375
04-104	2,312,711	-	66,938	-	320,046	386,984	(305,489)	-	(614,470)	-	(919,959)	193,658	45,140	238,798
04-125	972,694	-	28,153	-	-	28,153	(128,484)	-	(258,438)	(68,800)	(455,722)	81,450	(9,704)	71,746
04-244	1,120,862	-	32,442	-	1,446	33,888	(148,056)	-	(297,805)	-	(445,861)	93,857	204	94,061
04-704	692,514	-	20,044	-	27,284	47,328	(91,475)	-	(183,996)	-	(275,471)	57,989	3,848	61,837
05-001	1,052,077	-	30,451	-	-	30,451	(138,970)	-	(279,529)	(379)	(418,878)	88,097	(54)	88,043
05-006	824,742	-	23,871	-	-	23,871	(108,941)	-	(219,128)	(29,295)	(357,364)	69,061	(4,132)	64,929
05-017	1,117,848	-	32,355	-	-	32,355	(147,658)	-	(297,004)	(15,054)	(459,716)	93,605	(2,123)	91,482
05-018	893,250	-	25,854	-	-	25,854	(117,990)	-	(237,330)	(120,136)	(475,456)	74,797	(16,944)	57,853
05-105	1,649,650	-	47,747	-	-	47,747	(217,904)	-	(438,300)	(69,698)	(725,902)	138,136	(9,831)	128,305
05-169	804,852	-	23,295	-	-	23,295	(106,314)	-	(213,843)	(53,012)	(373,169)	67,395	(7,477)	59,918
05-710	453,806	-	13,135	-	-	13,135	(59,944)	-	(120,573)	(31,029)	(211,546)	38,000	(4,376)	33,624
05-739	2,343,639	-	67,834	-	-	67,834	(309,574)	-	(622,687)	(96,750)	(1,029,011)	196,248	(13,646)	182,602
06-001	849,212	-	24,579	-	17,708	42,287	(112,173)	-	(225,629)	-	(337,802)	71,110	2,498	73,608
06-008	409,263	-	11,846	-	-	11,846	(54,060)	-	(108,738)	(49,607)	(212,405)	34,270	(6,997)	27,273
06-010	440,878	-	12,761	-	10,152	22,913	(58,236)	-	(117,138)	-	(175,374)	36,917	1,432	38,349
06-011	276,561	-	8,005	-	15,637	23,642	(36,531)	-	(73,480)	-	(110,011)	23,158	2,205	25,363
06-017	456,828	-	13,222	-	2,005	15,227	(60,343)	-	(121,376)	-	(181,719)	38,253	283	38,536
06-185	1,057,012	-	30,594	-	-	30,594	(139,622)	-	(280,840)	(72,733)	(493,195)	88,510	(10,259)	78,251
06-202	1,622,681	-	46,966	-	130,942	177,908	(214,342)	-	(431,134)	-	(645,476)	135,877	18,468	154,345

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
07-020	958,597	-	27,745	-	-	27,745	(126,622)	-	(254,692)	(72,047)	(453,361)	80,269	(10,162)	70,107
07-026	449,473	-	13,009	-	8,100	21,109	(59,371)	-	(119,422)	-	(178,793)	37,637	1,142	38,779
07-108	969,478	-	28,060	-	-	28,060	(128,059)	-	(257,583)	(40,226)	(425,868)	81,181	(5,674)	75,507
07-163	904,296	-	26,174	-	-	26,174	(119,450)	-	(240,265)	(32,701)	(392,416)	75,723	(4,612)	71,111
07-294	775,334	-	22,441	-	-	22,441	(102,415)	-	(206,000)	(32,176)	(340,591)	64,924	(4,538)	60,386
07-304	826,919	-	23,934	-	-	23,934	(109,229)	-	(219,706)	(65,356)	(394,291)	69,243	(9,218)	60,025
07-309	637,679	-	18,457	-	25,643	44,100	(84,232)	-	(169,427)	-	(253,659)	53,397	3,617	57,014
07-724	324,281	-	9,386	-	-	9,386	(42,835)	-	(86,159)	(20,067)	(149,061)	27,154	(2,830)	24,324
07-748	527,457	-	15,267	-	-	15,267	(69,672)	-	(140,141)	(42,563)	(252,376)	44,167	(6,003)	38,164
08-001	1,009,392	-	29,216	-	120,160	149,376	(133,332)	-	(268,188)	-	(401,520)	84,523	16,948	101,471
08-005	490,505	-	14,197	-	-	14,197	(64,791)	-	(130,324)	(6,158)	(201,273)	41,073	(868)	40,205
08-011	1,757,811	-	50,878	-	-	50,878	(232,191)	-	(467,037)	(12,199)	(711,427)	147,193	(1,721)	145,472
08-013	561,064	-	16,239	-	-	16,239	(74,112)	-	(149,070)	(19,001)	(242,183)	46,981	(2,680)	44,301
08-017	680,493	-	19,696	-	-	19,696	(89,887)	-	(180,802)	(38,708)	(309,397)	56,982	(5,460)	51,522
08-333	604,869	-	17,507	-	-	17,507	(79,898)	-	(160,709)	(27,785)	(268,392)	50,650	(3,919)	46,731
08-743	343,910	-	9,954	-	-	9,954	(45,427)	-	(91,374)	(19,733)	(156,534)	28,798	(2,783)	26,015
09-001	6,291,483	-	182,099	-	250,428	432,527	(831,050)	-	(1,671,600)	-	(2,502,650)	526,826	35,321	562,147
09-006	1,019,386	-	29,505	-	37,351	66,856	(134,652)	-	(270,843)	-	(405,495)	85,360	5,268	90,628
09-009	542,914	-	15,714	-	-	15,714	(71,714)	-	(144,248)	(2,464)	(218,426)	45,462	(348)	45,114
09-013	658,033	-	19,046	-	777,371	796,417	(86,920)	-	(174,834)	-	(261,754)	55,101	109,643	164,744
09-015	1,797,685	-	52,032	-	31,371	83,403	(237,458)	-	(477,631)	-	(715,089)	150,532	4,425	154,957
09-022	12,637,627	-	365,779	-	-	365,779	(1,669,320)	-	(3,357,723)	(529,335)	(5,556,378)	1,058,229	(74,659)	983,570
09-024	1,703,420	-	49,303	-	-	49,303	(225,007)	-	(452,586)	(82,713)	(760,306)	142,638	(11,666)	130,972
09-100	1,964,209	-	56,851	-	143,219	200,070	(259,455)	-	(521,876)	-	(781,331)	164,476	20,200	184,676
09-147	6,534,120	-	189,121	-	115,001	304,122	(863,100)	-	(1,736,067)	-	(2,599,167)	547,144	16,220	563,364
09-166	4,201,379	-	121,603	-	675,389	796,992	(554,965)	-	(1,116,275)	-	(1,671,240)	351,808	95,259	447,067
09-291	5,860,737	-	169,631	-	-	169,631	(774,152)	-	(1,557,154)	(75,490)	(2,406,796)	490,757	(10,647)	480,110
09-299	2,319,194	-	67,126	-	-	67,126	(306,345)	-	(616,192)	(20,770)	(943,307)	194,201	(2,930)	191,271
09-760	2,016,073	-	58,353	-	-	58,353	(266,306)	-	(535,656)	(877,004)	(1,678,966)	168,819	(123,696)	45,123
09-820	42,499	-	1,230	-	15,540	16,770	(5,614)	-	(11,292)	-	(16,906)	3,559	2,192	5,751
09-835	68,548	-	1,984	-	-	1,984	(9,055)	-	(18,213)	(918)	(28,186)	5,740	(130)	5,610
09-870	93,597	-	2,709	-	25,372	28,081	(12,363)	-	(24,868)	-	(37,231)	7,837	3,579	11,416
09-884	94,427	-	2,733	-	38,925	41,658	(12,473)	-	(25,088)	-	(37,561)	7,907	5,490	13,397
10-003	406,446	-	11,764	-	-	11,764	(53,688)	-	(107,990)	(3,951)	(165,629)	34,034	(557)	33,477
10-315	1,137,924	-	32,936	-	-	32,936	(150,310)	-	(302,338)	(60,585)	(513,233)	95,286	(8,545)	86,741
11-001	1,453,929	-	42,082	-	-	42,082	(192,051)	-	(386,298)	(47,011)	(625,360)	121,747	(6,631)	115,116
11-007	569,735	-	16,490	-	-	16,490	(75,257)	-	(151,374)	(67,799)	(294,430)	47,708	(9,563)	38,145
11-008	660,489	-	19,117	-	-	19,117	(87,245)	-	(175,487)	(28,902)	(291,634)	55,307	(4,077)	51,230
11-012	1,002,789	-	29,024	-	25,231	54,255	(132,460)	-	(266,434)	-	(398,894)	83,970	3,559	87,529
11-199	1,086,408	-	31,445	-	-	31,445	(143,505)	-	(288,650)	(60,761)	(492,916)	90,972	(8,570)	82,402
11-346	528,489	-	15,296	-	29,725	45,021	(69,809)	-	(140,416)	-	(210,225)	44,254	4,193	48,447
12-001	912,629	-	26,415	-	-	26,415	(120,550)	-	(242,479)	(53,223)	(416,252)	76,420	(7,507)	68,913
12-007	1,042,163	-	30,164	-	97,212	127,376	(137,661)	-	(276,895)	-	(414,556)	87,267	13,711	100,978
12-009	1,804,181	-	52,220	-	-	52,220	(238,317)	-	(479,358)	(228,529)	(946,204)	151,076	(32,233)	118,843
12-011	1,942,503	-	56,223	-	-	56,223	(256,588)	-	(516,109)	(79,622)	(852,319)	162,658	(11,230)	151,428
12-013	487,544	-	14,111	-	-	14,111	(64,400)	-	(129,537)	(55,639)	(249,576)	40,825	(7,848)	32,977
12-014	1,070,169	-	30,975	-	-	30,975	(141,360)	-	(284,336)	(12,658)	(438,354)	89,612	(1,785)	87,827

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
12-016	1,013,316	-	29,329	-	63,269	92,598	(133,850)	-	(269,231)	-	(403,081)	84,851	8,924	93,775
12-191	5,015,087	-	145,155	-	-	145,155	(662,449)	-	(1,332,471)	(366,193)	(2,361,113)	419,945	(51,649)	368,296
12-703	528,207	-	15,288	-	-	15,288	(69,772)	-	(140,341)	(8,490)	(218,603)	44,230	(1,197)	43,033
12-723	3,533,573	-	102,275	-	274,439	376,714	(466,754)	-	(938,844)	-	(1,405,598)	295,889	38,708	334,597
12-816	52,132	-	1,509	-	-	1,509	(6,886)	-	(13,851)	(9,591)	(30,328)	4,365	(1,353)	3,012
12-871	98,122	-	2,840	-	-	2,840	(12,961)	-	(26,070)	(18,918)	(57,949)	8,216	(2,668)	5,548
13-001	1,182,891	-	34,237	-	-	34,237	(156,250)	-	(314,285)	(145,444)	(615,979)	99,051	(20,514)	78,537
13-003	1,126,556	-	32,607	-	-	32,607	(148,808)	-	(299,317)	(86,352)	(534,477)	94,334	(12,179)	82,155
13-004	891,329	-	25,798	-	-	25,798	(117,737)	-	(236,819)	(69,191)	(423,747)	74,637	(9,759)	64,878
13-007	480,843	-	13,917	-	-	13,917	(63,515)	-	(127,756)	(64,147)	(255,418)	40,264	(9,048)	31,216
13-008	1,684,161	-	48,746	-	-	48,746	(222,463)	-	(447,469)	(133,379)	(803,311)	141,026	(18,812)	122,214
13-027	596,638	-	17,269	-	40,068	57,337	(78,811)	-	(158,522)	-	(237,333)	49,960	5,651	55,611
13-029	1,229,500	-	35,586	-	-	35,586	(162,406)	-	(326,669)	(15,785)	(504,860)	102,954	(2,226)	100,728
13-030	5,011,678	-	145,056	-	226,802	371,858	(661,999)	-	(1,331,565)	-	(1,993,564)	419,660	31,989	451,649
13-388	4,988,077	-	144,373	-	-	144,373	(658,881)	-	(1,325,295)	(134,808)	(2,118,984)	417,683	(19,014)	398,669
13-399	1,583,310	-	45,827	-	-	45,827	(209,141)	-	(420,673)	(108,404)	(738,218)	132,581	(15,290)	117,291
13-764	277,639	-	8,036	-	-	8,036	(36,674)	-	(73,767)	(17,577)	(128,018)	23,248	(2,479)	20,769
14-001	390,576	-	11,305	-	66,145	77,450	(51,592)	-	(103,773)	-	(155,365)	32,705	9,329	42,034
14-003	823,476	-	23,834	-	-	23,834	(108,774)	-	(218,791)	(93,978)	(421,543)	68,955	(13,255)	55,700
14-017	952,653	-	27,573	-	-	27,573	(125,837)	-	(253,113)	(61,433)	(440,383)	79,772	(8,665)	71,107
14-018	971,275	-	28,112	-	-	28,112	(128,297)	-	(258,060)	(14,692)	(401,049)	81,331	(2,072)	79,259
14-207	1,652,956	-	47,843	-	12,401	60,244	(218,341)	-	(439,178)	-	(657,519)	138,412	1,749	140,161
15-001	1,144,247	-	33,119	-	24,668	57,787	(151,145)	-	(304,018)	-	(455,163)	95,815	3,479	99,294
15-002	809,187	-	23,421	-	-	23,421	(106,887)	-	(214,995)	(58,765)	(380,647)	67,758	(8,289)	59,469
15-021	548,537	-	15,877	-	-	15,877	(72,457)	-	(145,742)	(32,568)	(250,767)	45,933	(4,593)	41,340
15-022	659,566	-	19,090	-	11,378	30,468	(87,123)	-	(175,242)	-	(262,365)	55,230	1,605	56,835
15-023	736,835	-	21,327	-	-	21,327	(97,329)	-	(195,771)	(1,500)	(294,600)	61,700	(211)	61,489
15-024	606,087	-	17,542	-	-	17,542	(80,059)	-	(161,033)	(22,029)	(263,121)	50,752	(3,107)	47,645
15-134	1,431,035	-	41,419	-	-	41,419	(189,027)	-	(380,215)	(43,465)	(612,707)	119,830	(6,131)	113,699
15-135	545,701	-	15,795	-	-	15,795	(72,082)	-	(144,989)	(65,942)	(283,013)	45,695	(9,301)	36,394
15-186	912,740	-	26,418	-	-	26,418	(120,565)	-	(242,508)	(57,123)	(420,196)	76,430	(8,057)	68,373
15-321	505,254	-	14,624	-	-	14,624	(66,740)	-	(134,242)	(6,703)	(207,685)	42,308	(945)	41,363
15-340	448,528	-	12,982	-	-	12,982	(59,247)	-	(119,171)	(12,828)	(191,246)	37,558	(1,809)	35,749
15-341	342,493	-	9,913	-	-	9,913	(45,240)	-	(90,998)	(41,051)	(177,289)	28,679	(5,790)	22,889
15-759	395,310	-	11,442	-	829	12,271	(52,217)	-	(105,031)	-	(157,248)	33,102	117	33,219
15-811	235,215	-	6,808	-	-	6,808	(31,070)	-	(62,495)	(23,508)	(117,073)	19,696	(3,316)	16,380
16-023	746,519	-	21,607	-	-	21,607	(98,609)	-	(198,345)	(96,171)	(393,125)	62,511	(13,564)	48,947
16-024	1,216,825	-	35,219	-	-	35,219	(160,732)	-	(323,301)	(3,602)	(487,635)	101,893	(508)	101,385
16-126	1,098,974	-	31,808	-	173,836	205,644	(145,165)	-	(291,989)	-	(437,154)	92,024	24,518	116,542
16-772	206,169	-	5,967	-	-	5,967	(27,233)	-	(54,778)	(20,129)	(102,140)	17,264	(2,839)	14,425
17-009	663,412	-	19,202	-	27,461	46,663	(87,631)	-	(176,264)	-	(263,895)	55,552	3,873	59,425
17-014	553,257	-	16,013	-	22,287	38,300	(73,080)	-	(146,996)	-	(220,076)	46,328	3,144	49,472
17-015	579,842	-	16,783	-	39,608	56,391	(76,592)	-	(154,060)	-	(230,652)	48,554	5,586	54,140
17-114	969,624	-	28,064	-	6,585	34,649	(128,079)	-	(257,622)	-	(385,701)	81,193	929	82,122
17-141	1,093,172	-	31,640	-	48,530	80,170	(144,398)	-	(290,448)	-	(434,846)	91,538	6,845	98,383
17-323	470,181	-	13,609	-	-	13,609	(62,107)	-	(124,923)	(24,882)	(211,912)	39,371	(3,509)	35,862
18-001	7,662,696	-	221,787	-	-	221,787	(1,012,175)	-	(2,035,921)	(235,103)	(3,283,199)	641,646	(33,160)	608,486

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-006	1,008,165	-	29,180	-	82,701	111,881	(133,170)	-	(267,862)	-	(401,032)	84,420	11,664	96,084
18-007	53,307	-	1,543	-	7,301	8,844	(7,041)	-	(14,163)	-	(21,204)	4,464	1,030	5,494
18-008	151,757	-	4,392	-	123,317	127,709	(20,046)	-	(40,321)	-	(60,367)	12,708	17,393	30,101
18-009	887,391	-	25,684	-	-	25,684	(117,217)	-	(235,773)	(61,140)	(414,130)	74,307	(8,623)	65,684
18-014	580,042	-	16,789	-	43,513	60,302	(76,618)	-	(154,113)	-	(230,731)	48,571	6,137	54,708
18-018	139,205	-	4,029	-	34,430	38,459	(18,388)	-	(36,986)	-	(55,374)	11,657	4,856	16,513
18-019	57,438	-	1,662	-	16,164	17,826	(7,587)	-	(15,261)	-	(22,848)	4,810	2,280	7,090
18-020	44,708	-	1,294	-	16,306	17,600	(5,906)	-	(11,879)	-	(17,785)	3,744	2,300	6,044
18-021	28,973	-	839	-	14,190	15,029	(3,827)	-	(7,698)	-	(11,525)	2,426	2,001	4,427
18-022	43,120	-	1,248	-	28,855	30,103	(5,696)	-	(11,457)	-	(17,153)	3,611	4,070	7,681
18-107	3,186,806	-	92,238	-	-	92,238	(420,949)	-	(846,710)	(2,845)	(1,270,504)	266,852	(401)	266,451
18-111	4,643,143	-	134,390	-	-	134,390	(613,318)	-	(1,233,648)	(178,976)	(2,025,942)	388,800	(25,244)	363,556
18-121	41,771,571	-	1,209,023	-	676,984	1,886,007	(5,517,658)	-	(11,098,394)	-	(16,616,052)	3,497,800	95,484	3,593,284
18-122	5,840,428	-	169,043	-	183,053	352,096	(771,469)	-	(1,551,758)	-	(2,323,227)	489,056	25,819	514,875
18-133	1,819,554	-	52,665	-	-	52,665	(240,347)	-	(483,442)	(35,371)	(759,160)	152,363	(4,989)	147,374
18-137	4,637,875	-	134,237	-	1,013,348	1,147,585	(612,623)	-	(1,232,249)	-	(1,844,872)	388,359	142,926	531,285
18-143	2,192,279	-	63,453	-	-	63,453	(289,581)	-	(582,472)	(408,879)	(1,280,932)	183,574	(57,670)	125,904
18-152	4,403,312	-	127,448	-	221,031	348,479	(581,639)	-	(1,169,927)	-	(1,751,566)	368,717	31,175	399,892
18-159	2,442,749	-	70,702	-	60,214	130,916	(322,666)	-	(649,020)	-	(971,686)	204,547	8,493	213,040
18-178	8,716,375	-	252,284	-	185,257	437,541	(1,151,357)	-	(2,315,875)	-	(3,467,232)	729,878	26,129	756,007
18-183	2,020,857	-	58,491	-	-	58,491	(266,937)	-	(536,927)	(69,834)	(873,698)	169,219	(9,850)	159,369
18-188	6,483,887	-	187,668	-	77,985	265,653	(856,465)	-	(1,722,720)	-	(2,579,185)	542,937	10,999	553,936
18-215	4,057,298	-	117,433	-	190,824	308,257	(535,934)	-	(1,077,994)	-	(1,613,928)	339,743	26,914	366,657
18-219	2,452,705	-	70,990	-	-	70,990	(323,981)	-	(651,665)	(72,279)	(1,047,925)	205,381	(10,194)	195,187
18-221	805,731	-	23,321	-	59,245	82,566	(106,430)	-	(214,077)	-	(320,507)	67,469	8,356	75,825
18-224	1,447,233	-	41,888	-	96,958	138,846	(191,167)	-	(384,519)	-	(575,686)	121,186	13,675	134,861
18-230	4,440,158	-	128,515	-	-	128,515	(586,506)	-	(1,179,717)	(174,784)	(1,941,007)	371,803	(24,652)	347,151
18-233	3,474,995	-	100,579	-	-	100,579	(459,016)	-	(923,280)	(239,184)	(1,621,480)	290,983	(33,735)	257,248
18-247	3,305,439	-	95,672	-	-	95,672	(436,620)	-	(878,230)	(282,569)	(1,597,419)	276,785	(39,855)	236,930
18-250	2,101,575	-	60,827	-	132,764	193,591	(277,600)	-	(558,373)	-	(835,973)	175,978	18,726	194,704
18-251	3,001,703	-	86,880	-	51,533	138,413	(396,499)	-	(797,530)	-	(1,194,029)	251,352	7,268	258,620
18-258	3,372,474	-	97,612	-	102,576	200,188	(445,474)	-	(896,041)	-	(1,341,515)	282,399	14,468	296,867
18-264	4,836,858	-	139,996	-	-	139,996	(638,907)	-	(1,285,117)	(21,114)	(1,945,138)	405,021	(2,978)	402,043
18-271	2,559,416	-	74,079	-	54,585	128,664	(338,076)	-	(680,018)	-	(1,018,094)	214,316	7,699	222,015
18-288	3,969,205	-	114,883	-	44,713	159,596	(524,297)	-	(1,054,588)	-	(1,578,885)	332,367	6,307	338,674
18-289	4,622,118	-	133,781	-	-	133,781	(610,541)	-	(1,228,062)	(347,468)	(2,186,071)	387,039	(49,008)	338,031
18-292	2,651,147	-	76,734	-	-	76,734	(350,193)	-	(704,390)	(125,964)	(1,180,547)	221,997	(17,766)	204,231
18-317	1,921,673	-	55,620	-	151,004	206,624	(253,836)	-	(510,574)	-	(764,410)	160,914	21,298	182,212
18-731	1,206,358	-	34,916	-	44,514	79,430	(159,349)	-	(320,520)	-	(479,869)	101,016	6,278	107,294
18-742	965,958	-	27,958	-	-	27,958	(127,595)	-	(256,648)	(4,027)	(388,270)	80,886	(568)	80,318
18-801	52,097	-	1,508	-	18,601	20,109	(6,882)	-	(13,842)	-	(20,724)	4,362	2,624	6,986
18-805	59,916	-	1,734	-	3,719	5,453	(7,914)	-	(15,919)	-	(23,833)	5,017	524	5,541
18-808	1,021,627	-	29,570	-	43,188	72,758	(134,948)	-	(271,439)	-	(406,387)	85,547	6,091	91,638
18-809	70,893	-	2,052	-	4,881	6,933	(9,364)	-	(18,836)	-	(28,200)	5,936	688	6,624
18-817	150,235	-	4,348	-	-	4,348	(19,845)	-	(39,916)	(142,973)	(202,734)	12,580	(20,166)	(7,586)
18-818	62,714	-	1,815	-	-	1,815	(8,284)	-	(16,663)	(5,063)	(30,010)	5,251	(714)	4,537
18-819	117,542	-	3,402	-	4,215	7,617	(15,526)	-	(31,230)	-	(46,756)	9,843	594	10,437

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-820	10,964	-	317	-	-	317	(1,448)	-	(2,913)	(11,546)	(15,907)	918	(1,628)	(710)
18-822	10,652	-	308	-	-	308	(1,407)	-	(2,830)	(174,574)	(178,811)	892	(24,623)	(23,731)
18-824	137,155	-	3,970	-	50,945	54,915	(18,117)	-	(36,441)	-	(54,558)	11,485	7,186	18,671
18-826	66,903	-	1,936	-	-	1,936	(8,837)	-	(17,775)	(24,776)	(51,388)	5,602	(3,494)	2,108
18-827	54,236	-	1,570	-	-	1,570	(7,164)	-	(14,410)	(807)	(22,381)	4,541	(114)	4,427
18-828	149,366	-	4,323	-	57,814	62,137	(19,730)	-	(39,685)	-	(59,415)	12,507	8,154	20,661
18-830	140,438	-	4,065	-	33,518	37,583	(18,551)	-	(37,313)	-	(55,864)	11,760	4,727	16,487
18-831	116,072	-	3,360	-	106,192	109,552	(15,332)	-	(30,840)	-	(46,172)	9,719	14,978	24,697
18-833	54,259	-	1,570	-	5,104	6,674	(7,167)	-	(14,416)	-	(21,583)	4,543	720	5,263
18-834	101,430	-	2,936	-	34,966	37,902	(13,398)	-	(26,949)	-	(40,347)	8,493	4,932	13,425
18-836	110,065	-	3,186	-	17,015	20,201	(14,539)	-	(29,243)	-	(43,782)	9,216	2,400	11,616
18-838	60,429	-	1,749	-	15,879	17,628	(7,982)	-	(16,055)	-	(24,037)	5,060	2,240	7,300
18-839	225,175	-	6,517	-	6,517	13,034	(29,744)	-	(59,827)	-	(89,571)	18,855	919	19,774
18-841	116,161	-	3,362	-	-	3,362	(15,344)	-	(30,863)	(32,283)	(78,490)	9,727	(4,553)	5,174
18-844	51,689	-	1,496	-	31,465	32,961	(6,828)	-	(13,733)	-	(20,561)	4,328	4,438	8,766
18-845	122,470	-	3,545	-	73,652	77,197	(16,177)	-	(32,539)	-	(48,716)	10,255	10,388	20,643
18-846	-	-	-	-	-	-	-	-	-	(26,026)	(26,026)	-	(3,671)	(3,671)
18-848	42,914	-	1,242	-	-	1,242	(5,669)	-	(11,402)	(9,647)	(26,718)	3,593	(1,361)	2,232
18-849	37,300	-	1,080	-	-	1,080	(4,927)	-	(9,910)	(4,079)	(18,916)	3,123	(575)	2,548
18-851	47,363	-	1,371	-	31,160	32,531	(6,256)	-	(12,584)	-	(18,840)	3,966	4,395	8,361
18-852	148,161	-	4,288	-	20,005	24,293	(19,571)	-	(39,365)	-	(58,936)	12,406	2,822	15,228
18-855	70,633	-	2,044	-	5,471	7,515	(9,330)	-	(18,767)	-	(28,097)	5,915	772	6,687
18-862	68,554	-	1,984	-	-	1,984	(9,055)	-	(18,214)	(39,166)	(66,435)	5,740	(5,524)	216
18-867	291,575	-	8,439	-	-	8,439	(38,515)	-	(77,469)	(47,328)	(163,312)	24,415	(6,675)	17,740
18-869	68,468	-	1,982	-	-	1,982	(9,044)	-	(18,191)	(6,820)	(34,055)	5,733	(962)	4,771
18-870	145,060	-	4,199	-	-	4,199	(19,161)	-	(38,541)	(20,118)	(77,820)	12,147	(2,838)	9,309
18-871	33,118	-	959	-	-	959	(4,375)	-	(8,799)	(33,227)	(46,401)	2,773	(4,687)	(1,914)
18-872	63,210	-	1,830	-	15,580	17,410	(8,349)	-	(16,794)	-	(25,143)	5,293	2,197	7,490
18-873	72,854	-	2,109	-	6,321	8,430	(9,623)	-	(19,357)	-	(28,980)	6,101	891	6,992
18-877	43,877	-	1,270	-	-	1,270	(5,796)	-	(11,658)	(13,246)	(30,700)	3,674	(1,868)	1,806
18-878	44,187	-	1,279	-	4,687	5,966	(5,837)	-	(11,740)	-	(17,577)	3,700	661	4,361
18-879	55,572	-	1,608	-	-	1,608	(7,341)	-	(14,765)	(4,685)	(26,791)	4,653	(661)	3,992
18-880	98,407	-	2,848	-	51,117	53,965	(12,999)	-	(26,146)	-	(39,145)	8,240	7,210	15,450
18-881	22,297	-	645	-	-	645	(2,945)	-	(5,924)	(5,267)	(14,136)	1,867	(743)	1,124
18-882	30,058	-	870	-	3,160	4,030	(3,970)	-	(7,986)	-	(11,956)	2,517	446	2,963
18-883	78,824	-	2,281	-	23,017	25,298	(10,412)	-	(20,943)	-	(31,355)	6,600	3,246	9,846
18-884	223,347	-	6,464	-	134,155	140,619	(29,502)	-	(59,342)	-	(88,844)	18,702	18,922	37,624
18-888	17,132	-	496	-	-	496	(2,263)	-	(4,552)	(8,098)	(14,913)	1,435	(1,142)	293
18-889	104,084	-	3,013	-	-	3,013	(13,749)	-	(27,654)	(16,076)	(57,479)	8,716	(2,267)	6,449
18-891	152,007	-	4,400	-	4,621	9,021	(20,079)	-	(40,387)	-	(60,466)	12,728	652	13,380
18-893	41,656	-	1,206	-	-	1,206	(5,502)	-	(11,068)	(13,901)	(30,471)	3,488	(1,961)	1,527
18-894	40,715	-	1,178	-	-	1,178	(5,378)	-	(10,818)	(16,703)	(32,899)	3,409	(2,356)	1,053
18-895	115,014	-	3,329	-	16,168	19,497	(15,192)	-	(30,558)	-	(45,750)	9,631	2,280	11,911
18-897	154,667	-	4,477	-	70,988	75,465	(20,430)	-	(41,094)	-	(61,524)	12,951	10,012	22,963
18-899	152,394	-	4,411	-	-	4,411	(20,130)	-	(40,490)	(43,450)	(104,070)	12,761	(6,128)	6,633
18-900	104,488	-	3,024	-	44,759	47,783	(13,802)	-	(27,762)	-	(41,564)	8,749	6,313	15,062
18-910	938,130	-	27,153	-	26,545	53,698	(123,919)	-	(249,254)	-	(373,173)	78,556	3,744	82,300

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
18-930	55,941	-	1,619	-	14,797	16,416	(7,389)	-	(14,863)	-	(22,252)	4,684	2,087	6,771
18-931	53,055	-	1,536	-	25,194	26,730	(7,008)	-	(14,096)	-	(21,104)	4,443	3,553	7,996
18-935	38,620	-	1,118	-	-	1,118	(5,101)	-	(10,261)	(17,476)	(32,838)	3,234	(2,465)	769
18-946	39,783	-	1,151	-	-	1,151	(5,255)	-	(10,570)	(28,888)	(44,713)	3,331	(4,074)	(743)
18-947	101,705	-	2,944	-	-	2,944	(13,434)	-	(27,022)	(30,001)	(70,457)	8,516	(4,231)	4,285
18-948	109,395	-	3,166	-	18,150	21,316	(14,450)	-	(29,065)	-	(43,515)	9,160	2,560	11,720
18-951	91,165	-	2,639	-	16,979	19,618	(12,042)	-	(24,222)	-	(36,264)	7,634	2,395	10,029
18-952	-	-	-	-	-	-	-	-	-	(57,494)	(57,494)	-	(8,109)	(8,109)
18-953	30,610	-	886	-	5,127	6,013	(4,043)	-	(8,133)	-	(12,176)	2,563	723	3,286
18-954	62,476	-	1,808	-	-	1,808	(8,252)	-	(16,599)	(9,887)	(34,738)	5,231	(1,395)	3,836
18-956	99,734	-	2,887	-	7,707	10,594	(13,174)	-	(26,499)	-	(39,673)	8,351	1,087	9,438
18-957	101,997	-	2,952	-	-	2,952	(13,473)	-	(27,100)	(2,997)	(43,570)	8,541	(423)	8,118
18-958	104,541	-	3,026	-	19,607	22,633	(13,809)	-	(27,776)	-	(41,585)	8,754	2,765	11,519
19-001	300,467	-	8,697	-	99,401	108,098	(39,689)	-	(79,832)	-	(119,521)	25,160	14,020	39,180
19-003	498,321	-	14,423	-	-	14,423	(65,824)	-	(132,400)	(47,912)	(246,136)	41,728	(6,758)	34,970
19-028	629,787	-	18,228	-	-	18,228	(83,189)	-	(167,330)	(6,653)	(257,172)	52,736	(938)	51,798
19-045	517,447	-	14,977	-	14,462	29,439	(68,350)	-	(137,482)	-	(205,832)	43,329	2,040	45,369
19-046	510,165	-	14,766	-	-	14,766	(67,388)	-	(135,547)	(10,963)	(213,898)	42,719	(1,546)	41,173
19-047	397,996	-	11,519	-	-	11,519	(52,572)	-	(105,745)	(12,985)	(171,302)	33,327	(1,832)	31,495
19-146	1,401,364	-	40,561	-	-	40,561	(185,108)	-	(372,332)	(65,166)	(622,606)	117,345	(9,191)	108,154
19-372	912,567	-	26,413	-	16,346	42,759	(120,542)	-	(242,462)	-	(363,004)	76,415	2,306	78,721
20-005	430,550	-	12,462	-	-	12,462	(56,872)	-	(114,394)	(42,653)	(213,919)	36,053	(6,016)	30,037
20-013	574,751	-	16,635	-	-	16,635	(75,920)	-	(152,707)	(33,974)	(262,601)	48,128	(4,792)	43,336
20-014	606,031	-	17,541	-	-	17,541	(80,051)	-	(161,018)	(12,585)	(253,654)	50,747	(1,775)	48,972
20-129	1,530,637	-	44,302	-	-	44,302	(202,184)	-	(406,679)	(17,874)	(626,737)	128,170	(2,521)	125,649
20-381	538,289	-	15,580	-	-	15,580	(71,103)	-	(143,019)	(25,401)	(239,523)	45,074	(3,583)	41,491
21-014	2,612,230	-	75,608	-	2,374	77,982	(345,053)	-	(694,050)	-	(1,039,103)	218,739	335	219,074
21-016	14,582,147	-	422,061	-	424,356	846,417	(1,926,174)	-	(3,874,367)	-	(5,800,541)	1,221,056	59,853	1,280,909
21-018	1,275,472	-	36,917	-	-	36,917	(168,479)	-	(338,883)	(81,943)	(589,305)	106,803	(11,557)	95,246
21-130	3,853,909	-	111,546	-	17,805	129,351	(509,068)	-	(1,023,955)	-	(1,533,023)	322,712	2,511	325,223
21-756	943,206	-	27,300	-	-	27,300	(124,589)	-	(250,603)	(74,030)	(449,222)	78,981	(10,442)	68,539
22-001	1,387,593	-	40,162	-	-	40,162	(183,289)	-	(368,673)	(13,551)	(565,513)	116,192	(1,911)	114,281
22-006	43,371	-	1,255	-	-	1,255	(5,729)	-	(11,523)	(20,266)	(37,518)	3,632	(2,858)	774
22-007	1,011,542	-	29,278	-	21,275	50,553	(133,616)	-	(268,759)	-	(402,375)	84,703	3,001	87,704
22-010	1,459,824	-	42,253	-	4,006	46,259	(192,830)	-	(387,864)	-	(580,694)	122,240	565	122,805
22-011	1,354,161	-	39,194	-	1,102	40,296	(178,873)	-	(359,790)	-	(538,663)	113,393	156	113,549
22-012	981,034	-	28,395	-	-	28,395	(129,586)	-	(260,653)	(123,759)	(513,998)	82,148	(17,455)	64,693
22-187	2,890,679	-	83,667	-	94,459	178,126	(381,833)	-	(768,032)	-	(1,149,865)	242,055	13,323	255,378
22-259	752,837	-	21,790	-	-	21,790	(99,443)	-	(200,023)	(129,737)	(429,203)	63,040	(18,299)	44,741
22-708	1,236,129	-	35,778	-	-	35,778	(163,282)	-	(328,430)	(99,681)	(591,393)	103,509	(14,059)	89,450
22-800	188,477	-	5,455	-	16,736	22,191	(24,896)	-	(50,077)	-	(74,973)	15,782	2,360	18,142
23-001	938,436	-	27,162	-	-	27,162	(123,959)	-	(249,336)	(105,819)	(479,114)	78,581	(14,925)	63,656
23-003	747,513	-	21,636	-	100,707	122,343	(98,740)	-	(198,609)	-	(297,349)	62,594	14,204	76,798
23-009	6,600,215	-	191,035	-	222,778	413,813	(871,831)	-	(1,753,628)	-	(2,625,459)	552,678	31,422	584,100
23-010	1,270,354	-	36,769	-	30,278	67,047	(167,803)	-	(337,524)	-	(505,327)	106,375	4,270	110,645
23-013	362,016	-	10,478	-	-	10,478	(47,819)	-	(96,185)	(15,174)	(159,178)	30,314	(2,140)	28,174
23-014	1,212,616	-	35,098	-	-	35,098	(160,176)	-	(322,183)	(9,744)	(492,103)	101,540	(1,374)	100,166

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
23-015	985,350	-	28,520	-	-	28,520	(130,156)	-	(261,800)	(15,384)	(407,340)	82,510	(2,170)	80,340
23-016	892,025	-	25,819	-	-	25,819	(117,829)	-	(237,004)	(57,531)	(412,364)	74,695	(8,114)	66,581
23-153	4,509,823	-	130,531	-	544,976	675,507	(595,708)	-	(1,198,226)	-	(1,793,934)	377,636	76,865	454,501
24-013	2,072,986	-	60,000	-	65,748	125,748	(273,823)	-	(550,777)	-	(824,600)	173,584	9,273	182,857
24-204	1,227,816	-	35,538	-	-	35,538	(162,184)	-	(326,221)	(72,219)	(560,624)	102,813	(10,186)	92,627
25-001	2,039,679	-	59,036	-	-	59,036	(269,424)	-	(541,927)	(86,979)	(898,330)	170,795	(12,268)	158,527
25-004	2,776,959	-	80,375	-	112,607	192,982	(366,812)	-	(737,817)	-	(1,104,629)	232,532	15,882	248,414
25-007	1,413,573	-	40,914	-	-	40,914	(186,721)	-	(375,576)	(173,770)	(736,067)	118,367	(24,509)	93,858
25-010	4,030,497	-	116,657	-	378,967	495,624	(532,393)	-	(1,070,873)	-	(1,603,266)	337,499	53,451	390,950
25-016	3,644,214	-	105,477	-	-	105,477	(481,369)	-	(968,240)	(47,189)	(1,496,798)	305,153	(6,656)	298,497
25-028	47,399	-	1,372	-	-	1,372	(6,261)	-	(12,594)	(3,888)	(22,743)	3,969	(548)	3,421
25-029	77,163	-	2,233	-	28,122	30,355	(10,193)	-	(20,502)	-	(30,695)	6,461	3,966	10,427
25-030	35,689	-	1,033	-	-	1,033	(4,714)	-	(9,482)	(6,561)	(20,757)	2,988	(925)	2,063
25-034	144,442	-	4,181	-	103,811	107,992	(19,079)	-	(38,377)	-	(57,456)	12,095	14,642	26,737
25-035	68,802	-	1,991	-	19,299	21,290	(9,088)	-	(18,280)	-	(27,368)	5,761	2,722	8,483
25-037	59,381	-	1,719	-	25,631	27,350	(7,844)	-	(15,777)	-	(23,621)	4,972	3,615	8,587
25-038	35,197	-	1,019	-	2,121	3,140	(4,649)	-	(9,352)	-	(14,001)	2,947	299	3,246
25-039	30,957	-	896	-	-	896	(4,089)	-	(8,225)	(7,299)	(19,613)	2,592	(1,030)	1,562
25-040	39,162	-	1,133	-	7,851	8,984	(5,173)	-	(10,405)	-	(15,578)	3,279	1,107	4,386
25-041	157,954	-	4,572	-	61,584	66,156	(20,864)	-	(41,967)	-	(62,831)	13,226	8,686	21,912
25-042	57,680	-	1,669	-	18,104	19,773	(7,619)	-	(15,325)	-	(22,944)	4,830	2,554	7,384
25-043	63,169	-	1,828	-	56,115	57,943	(8,344)	-	(16,784)	-	(25,128)	5,290	7,915	13,205
25-044	89,705	-	2,596	-	22,641	25,237	(11,849)	-	(23,834)	-	(35,683)	7,512	3,193	10,705
25-045	12,980	-	376	-	15,332	15,708	(1,715)	-	(3,449)	-	(5,164)	1,087	2,163	3,250
25-046	20,445	-	592	-	24,154	24,746	(2,701)	-	(5,432)	-	(8,133)	1,712	3,407	5,119
25-112	1,815,991	-	52,561	-	79,480	132,041	(239,876)	-	(482,495)	-	(722,371)	152,064	11,210	163,274
25-123	54,038,763	-	1,564,081	-	3,484,987	5,049,068	(7,138,047)	-	(14,357,694)	-	(21,495,741)	4,525,010	491,536	5,016,546
25-124	13,022,076	-	376,907	-	436,844	813,751	(1,720,102)	-	(3,459,868)	-	(5,179,970)	1,090,421	61,614	1,152,035
25-145	1,154,543	-	33,417	-	5,112	38,529	(152,505)	-	(306,753)	-	(459,258)	96,677	721	97,398
25-216	4,964,870	-	143,702	-	366,879	510,581	(655,816)	-	(1,319,129)	-	(1,974,945)	415,740	51,746	467,486
25-241	2,262,342	-	65,481	-	286,678	352,159	(298,836)	-	(601,087)	-	(899,923)	189,440	40,434	229,874
25-255	14,010,318	-	405,510	-	-	405,510	(1,850,640)	-	(3,722,437)	(531,625)	(6,104,702)	1,173,173	(74,982)	1,098,191
25-263	9,207,046	-	266,486	-	138,157	404,643	(1,216,170)	-	(2,446,243)	-	(3,662,413)	770,965	19,486	790,451
25-275	8,364,940	-	242,112	-	364,035	606,147	(1,104,935)	-	(2,222,502)	-	(3,327,437)	700,450	51,345	751,795
25-282	10,419,126	-	301,568	-	-	301,568	(1,376,275)	-	(2,768,284)	(170,357)	(4,314,916)	872,460	(24,028)	848,432
25-293	3,547,370	-	102,674	-	43,061	145,735	(468,576)	-	(942,510)	-	(1,411,086)	297,044	6,074	303,118
25-295	4,718,073	-	136,558	-	417,144	553,702	(623,216)	-	(1,253,557)	-	(1,876,773)	395,074	58,836	453,910
25-707	1,305,150	-	37,776	-	-	37,776	(172,399)	-	(346,769)	(26,646)	(545,814)	109,289	(3,758)	105,531
25-720	16,602,777	-	480,546	-	-	480,546	(2,193,081)	-	(4,411,234)	(523,514)	(7,127,829)	1,390,256	(73,838)	1,316,418
25-800	66,783	-	1,933	-	-	1,933	(8,821)	-	(17,744)	(1,344)	(27,909)	5,592	(189)	5,403
25-801	95,968	-	2,778	-	-	2,778	(12,677)	-	(25,498)	(14,866)	(53,041)	8,036	(2,097)	5,939
25-803	1,388,068	-	40,176	-	226,531	266,707	(183,352)	-	(368,799)	-	(552,151)	116,232	31,951	148,183
25-804	71,655	-	2,074	-	20,346	22,420	(9,465)	-	(19,038)	-	(28,503)	6,000	2,870	8,870
25-806	139,699	-	4,043	-	91,209	95,252	(18,453)	-	(37,117)	-	(55,570)	11,698	12,864	24,562
25-808	340,467	-	9,854	-	47,662	57,516	(44,973)	-	(90,460)	-	(135,433)	28,509	6,722	35,231
25-810	207,464	-	6,005	-	5,503	11,508	(27,404)	-	(55,122)	-	(82,526)	17,372	776	18,148
25-811	195,218	-	5,650	-	217	5,867	(25,787)	-	(51,868)	-	(77,655)	16,347	31	16,378

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-813	218,116	-	6,313	-	21,099	27,412	(28,811)	-	(57,952)	-	(86,763)	18,264	2,976	21,240
25-815	60,535	-	1,752	-	14,376	16,128	(7,996)	-	(16,084)	-	(24,080)	5,069	2,028	7,097
25-817	355,289	-	10,283	-	32,554	42,837	(46,931)	-	(94,398)	-	(141,329)	29,751	4,591	34,342
25-818	38,554	-	1,116	-	151	1,267	(5,093)	-	(10,244)	-	(15,337)	3,228	21	3,249
25-820	248,100	-	7,181	-	-	7,181	(32,772)	-	(65,918)	(2,249)	(100,939)	20,775	(317)	20,458
25-821	38,466	-	1,113	-	-	1,113	(5,081)	-	(10,220)	(18,719)	(34,020)	3,221	(2,640)	581
25-823	23,065	-	668	-	-	668	(3,047)	-	(6,128)	(2,026)	(11,201)	1,931	(286)	1,645
25-824	185,902	-	5,381	-	43,654	49,035	(24,556)	-	(49,393)	-	(73,949)	15,567	6,157	21,724
25-825	83,790	-	2,425	-	19,103	21,528	(11,068)	-	(22,262)	-	(33,330)	7,016	2,694	9,710
25-830	39,179	-	1,134	-	-	1,134	(5,175)	-	(10,410)	(14,928)	(30,513)	3,281	(2,106)	1,175
25-831	45,932	-	1,329	-	13,683	15,012	(6,067)	-	(12,204)	-	(18,271)	3,846	1,930	5,776
25-832	25,049	-	725	-	4,107	4,832	(3,309)	-	(6,655)	-	(9,964)	2,098	579	2,677
25-833	53,607	-	1,552	-	-	1,552	(7,081)	-	(14,243)	(3,146)	(24,470)	4,489	(444)	4,045
25-834	122,899	-	3,557	-	96,012	99,569	(16,234)	-	(32,653)	-	(48,887)	10,291	13,542	23,833
25-836	105,520	-	3,054	-	35,057	38,111	(13,938)	-	(28,036)	-	(41,974)	8,836	4,945	13,781
25-838	203,605	-	5,893	-	-	5,893	(26,894)	-	(54,096)	(23,791)	(104,781)	17,049	(3,356)	13,693
25-840	464,205	-	13,436	-	125,553	138,989	(61,317)	-	(123,336)	-	(184,653)	38,871	17,709	56,580
25-841	204,272	-	5,912	-	9,291	15,203	(26,983)	-	(54,274)	-	(81,257)	17,105	1,310	18,415
25-842	18,906	-	547	-	1,627	2,174	(2,497)	-	(5,023)	-	(7,520)	1,583	229	1,812
25-844	75,321	-	2,180	-	-	2,180	(9,949)	-	(20,012)	(21,054)	(51,015)	6,307	(2,970)	3,337
25-846	211,493	-	6,121	-	-	6,121	(27,936)	-	(56,192)	(7,235)	(91,363)	17,710	(1,020)	16,690
25-847	72,373	-	2,095	-	7,160	9,255	(9,560)	-	(19,229)	-	(28,789)	6,060	1,010	7,070
25-849	106,525	-	3,083	-	30,902	33,985	(14,071)	-	(28,303)	-	(42,374)	8,920	4,358	13,278
25-853	349,971	-	10,129	-	48,322	58,451	(46,228)	-	(92,985)	-	(139,213)	29,305	6,815	36,120
25-855	393,913	-	11,401	-	-	11,401	(52,033)	-	(104,660)	(65,134)	(221,827)	32,985	(9,187)	23,798
25-860	165,814	-	4,799	-	-	4,799	(21,903)	-	(44,055)	(4,356)	(70,314)	13,885	(614)	13,271
25-864	179,324	-	5,190	-	-	5,190	(23,687)	-	(47,645)	(12,347)	(83,679)	15,016	(1,742)	13,274
25-867	84,245	-	2,438	-	2,604	5,042	(11,128)	-	(22,383)	-	(33,511)	7,054	367	7,421
25-870	108,714	-	3,147	-	10,147	13,294	(14,360)	-	(28,884)	-	(43,244)	9,103	1,431	10,534
25-871	87,018	-	2,519	-	-	2,519	(11,494)	-	(23,120)	(43,378)	(77,992)	7,287	(6,118)	1,169
25-873	-	-	-	-	-	-	-	-	-	(9,557)	(9,557)	-	(1,348)	(1,348)
25-874	19,443	-	563	-	-	563	(2,568)	-	(5,166)	(22)	(7,756)	1,628	(3)	1,625
25-876	88,979	-	2,575	-	-	2,575	(11,753)	-	(23,641)	(1,287)	(36,681)	7,451	(182)	7,269
25-879	166,447	-	4,818	-	25,907	30,725	(21,986)	-	(44,224)	-	(66,210)	13,938	3,654	17,592
25-880	97,497	-	2,822	-	11,338	14,160	(12,879)	-	(25,904)	-	(38,783)	8,164	1,599	9,763
25-881	207,221	-	5,998	-	-	5,998	(27,372)	-	(55,057)	(8,505)	(90,934)	17,352	(1,200)	16,152
25-882	162,346	-	4,699	-	31,601	36,300	(21,444)	-	(43,134)	-	(64,578)	13,594	4,457	18,051
25-883	265,689	-	7,690	-	135,282	142,972	(35,095)	-	(70,592)	-	(105,687)	22,248	19,081	41,329
25-886	48,523	-	1,404	-	3,089	4,493	(6,409)	-	(12,892)	-	(19,301)	4,063	436	4,499
25-887	194,816	-	5,639	-	33,537	39,176	(25,734)	-	(51,761)	-	(77,495)	16,313	4,730	21,043
25-888	38,936	-	1,127	-	-	1,127	(5,143)	-	(10,345)	(26,974)	(42,462)	3,260	(3,805)	(545)
25-889	76,526	-	2,215	-	-	2,215	(10,108)	-	(20,332)	(10,328)	(40,768)	6,408	(1,457)	4,951
25-890	64,038	-	1,854	-	-	1,854	(8,459)	-	(17,015)	(2,828)	(28,302)	5,362	(399)	4,963
25-892	177,425	-	5,135	-	112,068	117,203	(23,436)	-	(47,140)	-	(70,576)	14,857	15,807	30,664
25-894	65,740	-	1,903	-	25,975	27,878	(8,684)	-	(17,467)	-	(26,151)	5,505	3,664	9,169
25-896	74,766	-	2,164	-	55,200	57,364	(9,876)	-	(19,865)	-	(29,741)	6,261	7,786	14,047
25-898	221,761	-	6,419	-	-	6,419	(29,293)	-	(58,920)	(19,070)	(107,283)	18,569	(2,690)	15,879

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
25-912	13,543,861	-	392,009	-	649,547	1,041,556	(1,789,025)	-	(3,598,502)	-	(5,387,527)	1,134,114	91,615	1,225,729
25-914	2,450,528	-	70,927	-	121,722	192,649	(323,693)	-	(651,087)	-	(974,780)	205,198	17,168	222,366
25-930	132,228	-	3,827	-	27,055	30,882	(17,466)	-	(35,132)	-	(52,598)	11,072	3,816	14,888
25-935	-	-	-	-	-	-	-	-	-	(28,963)	(28,963)	-	(4,085)	(4,085)
25-937	54,036	-	1,564	-	14,330	15,894	(7,138)	-	(14,357)	-	(21,495)	4,525	2,021	6,546
25-939	183,810	-	5,320	-	42,184	47,504	(24,280)	-	(48,837)	-	(73,117)	15,392	5,950	21,342
25-943	128,906	-	3,731	-	48,045	51,776	(17,027)	-	(34,249)	-	(51,276)	10,794	6,777	17,571
25-948	112,190	-	3,247	-	26,381	29,628	(14,819)	-	(29,808)	-	(44,627)	9,394	3,721	13,115
25-950	75,554	-	2,187	-	-	2,187	(9,980)	-	(20,074)	(6,871)	(36,925)	6,327	(969)	5,358
25-953	152,228	-	4,406	-	32,625	37,031	(20,108)	-	(40,446)	-	(60,554)	12,747	4,601	17,348
26-001	1,686,179	-	48,804	-	-	48,804	(222,729)	-	(448,005)	(34,787)	(705,521)	141,194	(4,907)	136,287
26-002	664,204	-	19,224	-	-	19,224	(87,735)	-	(176,474)	(69,772)	(333,981)	55,618	(9,841)	45,777
26-010	236,230	-	6,837	-	-	6,837	(31,204)	-	(62,765)	(45,287)	(139,256)	19,781	(6,387)	13,394
26-013	377,755	-	10,934	-	7,761	18,695	(49,898)	-	(100,367)	-	(150,265)	31,632	1,095	32,727
26-017	810,139	-	23,448	-	-	23,448	(107,012)	-	(215,248)	(29,860)	(352,120)	67,838	(4,211)	63,627
26-019	780,595	-	22,593	-	7,035	29,628	(103,110)	-	(207,398)	-	(310,508)	65,364	992	66,356
26-020	752,939	-	21,793	-	-	21,793	(99,457)	-	(200,050)	(50,933)	(350,440)	63,048	(7,184)	55,864
26-374	934,177	-	27,039	-	-	27,039	(123,397)	-	(248,204)	(51,531)	(423,132)	78,225	(7,268)	70,957
26-876	192,810	-	5,581	-	-	5,581	(25,469)	-	(51,228)	(81,355)	(158,052)	16,145	(11,475)	4,670
27-001	257,310	-	7,448	-	67,467	74,915	(33,988)	-	(68,365)	-	(102,353)	21,546	9,516	31,062
27-019	1,496,208	-	43,306	-	-	43,306	(197,636)	-	(397,531)	(78,989)	(674,156)	125,287	(11,141)	114,146
27-142	1,076,326	-	31,153	-	9,320	40,473	(142,173)	-	(285,972)	-	(428,145)	90,128	1,315	91,443
27-762	551,752	-	15,970	-	-	15,970	(72,882)	-	(146,596)	(58,616)	(278,094)	46,202	(8,267)	37,935
28-005	2,003,832	-	57,998	-	62,250	120,248	(264,689)	-	(532,403)	-	(797,092)	167,794	8,780	176,574
28-006	1,695,072	-	49,062	-	-	49,062	(223,904)	-	(450,368)	(30,704)	(704,976)	141,939	(4,331)	137,608
28-019	2,506,665	-	72,552	-	-	72,552	(331,109)	-	(666,002)	(74,268)	(1,071,379)	209,899	(10,475)	199,424
28-020	751,452	-	21,750	-	-	21,750	(99,260)	-	(199,655)	(83,994)	(382,909)	62,924	(11,847)	51,077
28-023	1,056,917	-	30,591	-	140,153	170,744	(139,609)	-	(280,815)	-	(420,424)	88,502	19,768	108,270
29-001	897,653	-	25,981	-	149,366	175,347	(118,572)	-	(238,500)	-	(357,072)	75,166	21,067	96,233
29-004	510,952	-	14,789	-	702	15,491	(67,492)	-	(135,756)	-	(203,248)	42,785	99	42,884
29-011	1,465,134	-	42,406	-	-	42,406	(193,531)	-	(389,275)	(6,465)	(589,271)	122,685	(912)	121,773
29-013	930,435	-	26,930	-	-	26,930	(122,902)	-	(247,210)	(57,434)	(427,546)	77,911	(8,101)	69,810
29-209	2,773,529	-	80,276	-	-	80,276	(366,359)	-	(736,906)	(96,463)	(1,199,728)	232,245	(13,605)	218,640
29-223	3,244,904	-	93,919	-	129,801	223,720	(428,623)	-	(862,147)	-	(1,290,770)	271,716	18,308	290,024
29-401	532,089	-	15,401	-	-	15,401	(70,284)	-	(141,372)	(6,983)	(218,639)	44,555	(985)	43,570
29-406	5,815,298	-	168,316	-	-	168,316	(768,150)	-	(1,545,081)	(148,383)	(2,461,614)	486,952	(20,929)	466,023
29-706	600,872	-	17,391	-	-	17,391	(79,370)	-	(159,647)	(37,866)	(276,883)	50,315	(5,341)	44,974
29-800	96,592	-	2,796	-	4,713	7,509	(12,759)	-	(25,664)	-	(38,423)	8,088	665	8,753
29-899	83,870	-	2,428	-	25,208	27,636	(11,078)	-	(22,284)	-	(33,362)	7,023	3,556	10,579
29-909	845,028	-	24,458	-	-	24,458	(111,621)	-	(224,517)	(15,190)	(351,328)	70,760	(2,142)	68,618
30-001	637,231	-	18,444	-	-	18,444	(84,173)	-	(169,308)	(41,621)	(295,102)	53,359	(5,870)	47,489
30-027	1,004,763	-	29,082	-	-	29,082	(132,720)	-	(266,958)	(62,025)	(461,703)	84,135	(8,748)	75,387
30-028	919,693	-	26,619	-	-	26,619	(121,483)	-	(244,355)	(6,835)	(372,673)	77,012	(964)	76,048
30-115	1,168,853	-	33,831	-	195,042	228,873	(154,395)	-	(310,555)	-	(464,950)	97,875	27,510	125,385
31-001	5,041,368	-	145,916	-	-	145,916	(665,920)	-	(1,339,454)	(569,120)	(2,574,494)	422,146	(80,271)	341,875
31-004	103,207	-	2,987	-	56,335	59,322	(13,633)	-	(27,421)	-	(41,054)	8,642	7,946	16,588
31-009	83,675	-	2,422	-	7,047	9,469	(11,053)	-	(22,232)	-	(33,285)	7,007	994	8,001

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
31-013	246,283	-	7,128	-	142,154	149,282	(32,532)	-	(65,436)	-	(97,968)	20,623	20,050	40,673
31-015	946,620	-	27,399	-	-	27,399	(125,040)	-	(251,510)	(5,412)	(381,962)	79,267	(763)	78,504
31-044	1,708,910	-	49,462	-	164,392	213,854	(225,732)	-	(454,044)	-	(679,776)	143,098	23,186	166,284
31-046	4,360,402	-	126,206	-	-	126,206	(575,971)	-	(1,158,526)	(523,940)	(2,258,437)	365,124	(73,898)	291,226
31-047	1,722,352	-	49,851	-	-	49,851	(227,508)	-	(457,616)	(152,972)	(838,096)	144,223	(21,576)	122,647
31-048	4,528,370	-	131,068	-	-	131,068	(598,158)	-	(1,203,154)	(160,333)	(1,961,645)	379,189	(22,614)	356,575
31-049	5,921,890	-	171,401	-	-	171,401	(782,230)	-	(1,573,402)	(413,095)	(2,768,727)	495,878	(58,264)	437,614
31-052	101,476	-	2,937	-	-	2,937	(13,404)	-	(26,961)	(56,867)	(97,232)	8,497	(8,021)	476
31-053	9,488	-	275	-	-	275	(1,253)	-	(2,521)	(3,868)	(7,642)	795	(546)	249
31-054	96,162	-	2,783	-	51,421	54,204	(12,702)	-	(25,550)	-	(38,252)	8,052	7,253	15,305
31-055	34,245	-	991	-	17,374	18,365	(4,523)	-	(9,099)	-	(13,622)	2,868	2,450	5,318
31-056	80,639	-	2,334	-	95,262	97,596	(10,652)	-	(21,425)	-	(32,077)	6,752	13,436	20,188
31-119	39,818,267	-	1,152,487	-	2,481,877	3,634,364	(5,259,644)	-	(10,579,415)	-	(15,839,059)	3,334,237	350,053	3,684,290
31-155	204,020	-	5,905	-	-	5,905	(26,949)	-	(54,206)	(30,294)	(111,449)	17,084	(4,273)	12,811
31-175	1,749,963	-	50,650	-	-	50,650	(231,155)	-	(464,952)	(10,476)	(706,583)	146,536	(1,478)	145,058
31-182	685,107	-	19,830	-	3,870	23,700	(90,497)	-	(182,028)	-	(272,525)	57,368	546	57,914
31-184	686,637	-	19,874	-	-	19,874	(90,699)	-	(182,434)	(25,952)	(299,085)	57,496	(3,660)	53,836
31-212	891,524	-	25,804	-	31,592	57,396	(117,763)	-	(236,871)	-	(354,634)	74,653	4,456	79,109
31-218	1,178,493	-	34,110	-	11,482	45,592	(155,669)	-	(313,117)	-	(468,786)	98,683	1,620	100,303
31-220	1,267,032	-	36,673	-	-	36,673	(167,364)	-	(336,641)	(64,019)	(568,024)	106,097	(9,029)	97,068
31-231	2,670,033	-	77,281	-	77,441	154,722	(352,688)	-	(709,408)	-	(1,062,096)	223,579	10,922	234,501
31-248	1,210,625	-	35,040	-	44,716	79,756	(159,913)	-	(321,654)	-	(481,567)	101,373	6,307	107,680
31-252	2,476,481	-	71,678	-	-	71,678	(327,121)	-	(657,982)	(793,932)	(1,779,035)	207,372	(111,979)	95,393
31-253	5,633,843	-	163,064	-	90,331	253,395	(744,181)	-	(1,496,870)	-	(2,241,051)	471,758	12,741	484,499
31-256	4,473,326	-	129,475	-	-	129,475	(590,887)	-	(1,188,529)	(273,594)	(2,053,010)	374,580	(38,589)	335,991
31-261	3,599,087	-	104,171	-	375,769	479,940	(475,408)	-	(956,250)	-	(1,431,658)	301,374	53,000	354,374
31-268	1,326,020	-	38,380	-	19,231	57,611	(175,156)	-	(352,314)	-	(527,470)	111,036	2,712	113,748
31-310	1,967,167	-	56,937	-	-	56,937	(259,846)	-	(522,662)	(68,706)	(851,214)	164,723	(9,691)	155,032
31-733	3,943,861	-	114,150	-	21,541	135,691	(520,949)	-	(1,047,854)	-	(1,568,803)	330,245	3,038	333,283
31-736	2,581,463	-	74,717	-	-	74,717	(340,989)	-	(685,875)	(263,710)	(1,290,574)	216,162	(37,195)	178,967
31-800	251,926	-	7,292	-	29,277	36,569	(33,277)	-	(66,935)	-	(100,212)	21,095	4,129	25,224
31-807	373,727	-	10,817	-	18,656	29,473	(49,366)	-	(99,296)	-	(148,662)	31,295	2,631	33,926
31-810	96,005	-	2,779	-	18,396	21,175	(12,681)	-	(25,508)	-	(38,189)	8,039	2,595	10,634
31-818	-	-	-	-	-	-	-	-	-	(7,729)	(7,729)	-	(1,090)	(1,090)
31-823	64,673	-	1,872	-	53,023	54,895	(8,543)	-	(17,183)	-	(25,726)	5,415	7,478	12,893
31-824	47,940	-	1,388	-	19,214	20,602	(6,332)	-	(12,737)	-	(19,069)	4,014	2,710	6,724
31-838	590,611	-	17,094	-	118,620	135,714	(78,015)	-	(156,921)	-	(234,936)	49,456	16,731	66,187
31-841	52,716	-	1,526	-	-	1,526	(6,963)	-	(14,006)	(11,536)	(32,505)	4,414	(1,627)	2,787
31-845	427,970	-	12,387	-	58,624	71,011	(56,531)	-	(113,709)	-	(170,240)	35,837	8,268	44,105
31-846	97,443	-	2,820	-	-	2,820	(12,871)	-	(25,890)	(10,561)	(49,322)	8,159	(1,489)	6,670
31-848	276,016	-	7,989	-	181,330	189,319	(36,459)	-	(73,335)	-	(109,794)	23,113	25,576	48,689
31-849	15,549	-	450	-	-	450	(2,054)	-	(4,131)	(5,950)	(12,135)	1,302	(839)	463
31-856	-	-	-	-	-	-	-	-	-	(2,412)	(2,412)	-	(340)	(340)
31-868	112,569	-	3,258	-	-	3,258	(14,869)	-	(29,909)	(23,644)	(68,422)	9,426	(3,335)	6,091
31-873	1,209,503	-	35,007	-	200,346	235,353	(159,765)	-	(321,356)	-	(481,121)	101,279	28,258	129,537
31-877	141,552	-	4,097	-	-	4,097	(18,698)	-	(37,609)	(30,113)	(86,420)	11,853	(4,247)	7,606
31-883	105,094	-	3,042	-	30,604	33,646	(13,882)	-	(27,923)	-	(41,805)	8,800	4,316	13,116

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
31-896	195,975	-	5,672	-	139,652	145,324	(25,887)	-	(52,069)	-	(77,956)	16,410	19,697	36,107
31-900	345,483	-	10,000	-	-	10,000	(45,635)	-	(91,792)	(41,102)	(178,529)	28,930	(5,797)	23,133
32-001	654,843	-	18,954	-	864	19,818	(86,499)	-	(173,987)	-	(260,486)	54,834	122	54,956
32-002	472,240	-	13,668	-	-	13,668	(62,379)	-	(125,471)	(3,097)	(190,947)	39,544	(437)	39,107
32-003	342,567	-	9,915	-	-	9,915	(45,250)	-	(91,018)	(2,732)	(139,000)	28,685	(385)	28,300
32-005	747,255	-	21,628	-	-	21,628	(98,706)	-	(198,540)	(87,287)	(384,533)	62,572	(12,311)	50,261
32-006	347,358	-	10,054	-	-	10,054	(45,883)	-	(92,290)	(38,112)	(176,285)	29,086	(5,375)	23,711
32-009	449,692	-	13,016	-	8,142	21,158	(59,400)	-	(119,480)	-	(178,880)	37,656	1,148	38,804
32-010	738,351	-	21,371	-	5,157	26,528	(97,530)	-	(196,174)	-	(293,704)	61,827	727	62,554
32-011	174,850	-	5,061	-	2,992	8,053	(23,096)	-	(46,456)	-	(69,552)	14,641	422	15,063
32-138	3,732,459	-	108,031	-	95,243	203,274	(493,025)	-	(991,686)	-	(1,484,711)	312,543	13,433	325,976
33-003	265,480	-	7,684	-	-	7,684	(35,068)	-	(70,536)	(21,904)	(127,508)	22,230	(3,089)	19,141
33-008	344,988	-	9,985	-	-	9,985	(45,570)	-	(91,661)	(35,597)	(172,828)	28,888	(5,021)	23,867
33-011	542,974	-	15,716	-	-	15,716	(71,722)	-	(144,264)	(54,121)	(270,107)	45,467	(7,633)	37,834
33-012	359,373	-	10,402	-	-	10,402	(47,470)	-	(95,483)	(22,698)	(165,651)	30,093	(3,201)	26,892
33-151	1,249,369	-	36,161	-	-	36,161	(165,031)	-	(331,948)	(129,958)	(626,937)	104,618	(18,330)	86,288
33-301	482,374	-	13,962	-	-	13,962	(63,717)	-	(128,163)	(18,239)	(210,119)	40,392	(2,572)	37,820
34-004	614,997	-	17,800	-	26,178	43,978	(81,236)	-	(163,400)	-	(244,636)	51,498	3,692	55,190
34-286	1,157,615	-	33,506	-	-	33,506	(152,911)	-	(307,570)	(167,333)	(627,814)	96,934	(23,601)	73,333
35-006	295,119	-	8,542	-	-	8,542	(38,983)	-	(78,411)	(18,889)	(136,283)	24,712	(2,664)	22,048
35-007	791,187	-	22,900	-	-	22,900	(104,509)	-	(210,212)	(13,114)	(327,835)	66,251	(1,850)	64,401
35-014	730,349	-	21,139	-	-	21,139	(96,473)	-	(194,048)	(27,287)	(317,808)	61,157	(3,849)	57,308
35-232	1,149,591	-	33,273	-	-	33,273	(151,851)	-	(305,438)	(58,926)	(516,215)	96,263	(8,311)	87,952
35-715	826,985	-	23,936	-	-	23,936	(109,237)	-	(219,724)	(126,078)	(455,039)	69,249	(17,783)	51,466
35-729	1,569,515	-	45,428	-	-	45,428	(207,319)	-	(417,008)	(67,010)	(691,337)	131,426	(9,451)	121,975
35-904	945,289	-	27,360	-	-	27,360	(124,864)	-	(251,156)	(134,567)	(510,587)	79,155	(18,980)	60,175
36-018	918,658	-	26,589	-	-	26,589	(121,347)	-	(244,081)	(34,596)	(400,024)	76,925	(4,879)	72,046
36-019	636,185	-	18,414	-	-	18,414	(84,034)	-	(169,030)	(3,900)	(256,964)	53,272	(550)	52,722
36-022	557,531	-	16,137	-	-	16,137	(73,645)	-	(148,132)	(4,024)	(225,801)	46,686	(567)	46,119
36-226	1,581,345	-	45,770	-	-	45,770	(208,882)	-	(420,152)	(90,867)	(719,901)	132,416	(12,816)	119,600
36-336	1,441,205	-	41,714	-	-	41,714	(190,371)	-	(382,918)	(60,503)	(633,792)	120,681	(8,534)	112,147
37-015	3,465,268	-	100,298	-	32,910	133,208	(457,731)	-	(920,696)	-	(1,378,427)	290,169	4,642	294,811
38-016	1,049,378	-	30,373	-	-	30,373	(138,614)	-	(278,812)	(42,815)	(460,241)	87,871	(6,039)	81,832
38-018	1,352,165	-	39,137	-	-	39,137	(178,609)	-	(359,260)	(174,406)	(712,275)	113,225	(24,599)	88,626
39-012	373,950	-	10,823	-	11,501	22,324	(49,395)	-	(99,356)	-	(148,751)	31,313	1,622	32,935
39-014	548,065	-	15,863	-	-	15,863	(72,395)	-	(145,617)	(38,581)	(256,593)	45,893	(5,442)	40,451
39-024	571,327	-	16,536	-	34,557	51,093	(75,467)	-	(151,797)	-	(227,264)	47,841	4,874	52,715
39-025	578,798	-	16,753	-	23,129	39,882	(76,454)	-	(153,782)	-	(230,236)	48,466	3,262	51,728
39-110	1,230,309	-	35,610	-	-	35,610	(162,513)	-	(326,884)	(147,184)	(636,581)	103,022	(20,759)	82,263
39-174	1,404,448	-	40,650	-	-	40,650	(185,515)	-	(373,151)	(55,823)	(614,489)	117,603	(7,873)	109,730
39-246	824,179	-	23,855	-	-	23,855	(108,867)	-	(218,978)	(44,343)	(372,188)	69,014	(6,254)	62,760
40-015	636,222	-	18,415	-	-	18,415	(84,039)	-	(169,039)	(55,665)	(308,743)	53,275	(7,851)	45,424
40-149	1,908,171	-	55,229	-	48,711	103,940	(252,053)	-	(506,987)	-	(759,040)	159,783	6,870	166,653
40-205	885,835	-	25,639	-	-	25,639	(117,011)	-	(235,360)	(68,897)	(421,268)	74,177	(9,717)	64,460
41-001	1,209,148	-	34,997	-	196,723	231,720	(159,718)	-	(321,262)	-	(480,980)	101,250	27,746	128,996
41-010	959,126	-	27,761	-	-	27,761	(126,692)	-	(254,833)	(15,061)	(396,586)	80,314	(2,124)	78,190
41-025	733,329	-	21,225	-	-	21,225	(96,866)	-	(194,840)	(7,020)	(298,726)	61,406	(990)	60,416

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
41-027	1,134,490	-	32,836	-	19,799	52,635	(149,856)	-	(301,425)	-	(451,281)	94,998	2,793	97,791
41-192	1,078,771	-	31,224	-	-	31,224	(142,496)	-	(286,621)	(84,290)	(513,407)	90,332	(11,889)	78,443
41-196	508,920	-	14,730	-	5,255	19,985	(67,224)	-	(135,216)	-	(202,440)	42,615	741	43,356
41-721	3,157,479	-	91,389	-	648,984	740,373	(417,075)	-	(838,919)	-	(1,255,994)	264,396	91,535	355,931
41-766	275,173	-	7,965	-	11,846	19,811	(36,348)	-	(73,112)	-	(109,460)	23,042	1,671	24,713
41-800	12,951	-	375	-	3,119	3,494	(1,711)	-	(3,441)	-	(5,152)	1,084	440	1,524
41-900	493,479	-	14,283	-	-	14,283	(65,184)	-	(131,114)	(14,615)	(210,913)	41,322	(2,061)	39,261
42-001	1,105,595	-	32,000	-	146,682	178,682	(146,039)	-	(293,748)	-	(439,787)	92,579	20,689	113,268
42-004	573,875	-	16,610	-	-	16,610	(75,804)	-	(152,474)	(34,835)	(263,113)	48,054	(4,913)	43,141
42-007	420,710	-	12,177	-	-	12,177	(55,572)	-	(111,780)	(29,253)	(196,605)	35,229	(4,126)	31,103
42-008	643,709	-	18,631	-	-	18,631	(85,028)	-	(171,029)	(49,990)	(306,047)	53,902	(7,051)	46,851
42-011	504,475	-	14,601	-	-	14,601	(66,637)	-	(134,035)	(21,127)	(221,799)	42,243	(2,980)	39,263
42-168	1,680,523	-	48,641	-	-	48,641	(221,982)	-	(446,502)	(85,856)	(754,340)	140,721	(12,110)	128,611
42-714	585,426	-	16,944	-	9,552	26,496	(77,330)	-	(155,543)	-	(232,873)	49,021	1,347	50,368
43-001	1,609,621	-	46,588	-	78,242	124,830	(212,617)	-	(427,664)	-	(640,281)	134,784	11,035	145,819
43-003	683,721	-	19,789	-	-	19,789	(90,314)	-	(181,659)	(85,434)	(357,407)	57,252	(12,050)	45,202
43-005	1,424,294	-	41,224	-	-	41,224	(188,137)	-	(378,424)	(313,875)	(880,436)	119,265	(44,270)	74,995
43-008	2,652,494	-	76,773	-	33,662	110,435	(350,371)	-	(704,748)	-	(1,055,119)	222,110	4,748	226,858
43-009	1,743,497	-	50,463	-	-	50,463	(230,301)	-	(463,234)	(43,494)	(737,029)	145,994	(6,134)	139,860
43-014	2,125,477	-	61,519	-	2,159	63,678	(280,757)	-	(564,723)	-	(845,480)	177,980	304	178,284
43-238	1,007,269	-	29,154	-	-	29,154	(133,051)	-	(267,624)	(122,466)	(523,141)	84,345	(17,273)	67,072
43-239	6,065,138	-	175,547	-	256,779	432,326	(801,152)	-	(1,611,462)	-	(2,412,614)	507,873	36,217	544,090
43-329	212,021	-	6,137	-	30,027	36,164	(28,006)	-	(56,332)	-	(84,338)	17,754	4,235	21,989
43-397	6,090,064	-	176,269	-	-	176,269	(804,444)	-	(1,618,084)	(229,422)	(2,651,950)	509,960	(32,358)	477,602
43-551	5,377,496	-	155,645	-	180,346	335,991	(710,320)	-	(1,428,760)	-	(2,139,080)	450,292	25,437	475,729
43-702	502,879	-	14,555	-	-	14,555	(66,426)	-	(133,611)	(24,649)	(224,686)	42,109	(3,477)	38,632
43-836	77,216	-	2,235	-	14,612	16,847	(10,200)	-	(20,516)	-	(30,716)	6,466	2,061	8,527
44-001	224,136	-	6,487	-	88,643	95,130	(29,606)	-	(59,551)	-	(89,157)	18,768	12,503	31,271
44-016	1,078,340	-	31,211	-	2,876	34,087	(142,439)	-	(286,507)	-	(428,946)	90,296	406	90,702
44-017	1,374,146	-	39,773	-	-	39,773	(181,513)	-	(365,100)	(28,893)	(575,506)	115,066	(4,075)	110,991
44-022	718,884	-	20,807	-	-	20,807	(94,958)	-	(191,002)	(27,781)	(313,741)	60,197	(3,918)	56,279
44-024	913,957	-	26,453	-	-	26,453	(120,726)	-	(242,832)	(12,653)	(376,211)	76,531	(1,785)	74,746
44-025	622,564	-	18,019	-	-	18,019	(82,235)	-	(165,410)	(9,112)	(256,757)	52,131	(1,285)	50,846
44-148	872,451	-	25,252	-	-	25,252	(115,243)	-	(231,804)	(33,716)	(380,763)	73,056	(4,756)	68,300
44-319	704,639	-	20,395	-	15,016	35,411	(93,077)	-	(187,217)	-	(280,294)	59,004	2,118	61,122
44-771	516,544	-	14,951	-	11,403	26,354	(68,231)	-	(137,242)	-	(205,473)	43,254	1,608	44,862
45-001	1,398,187	-	40,469	-	20,094	60,563	(184,688)	-	(371,488)	-	(556,176)	117,079	2,834	119,913
45-007	2,721,021	-	78,756	-	-	78,756	(359,423)	-	(722,955)	(46,112)	(1,128,490)	227,848	(6,504)	221,344
45-016	855,066	-	24,749	-	48,219	72,968	(112,947)	-	(227,185)	-	(340,132)	71,600	6,801	78,401
45-029	1,326,272	-	38,387	-	-	38,387	(175,189)	-	(352,380)	(113,642)	(641,211)	111,057	(16,029)	95,028
45-031	2,396,657	-	69,368	-	173,457	242,825	(316,577)	-	(636,774)	-	(953,351)	200,687	24,465	225,152
45-032	1,412,053	-	40,870	-	-	40,870	(186,520)	-	(375,172)	(64,496)	(626,188)	118,240	(9,097)	109,143
45-033	1,075,962	-	31,142	-	-	31,142	(142,125)	-	(285,875)	(30,569)	(458,569)	90,097	(4,312)	85,785
45-034	1,109,368	-	32,109	-	31,042	63,151	(146,538)	-	(294,751)	-	(441,289)	92,894	4,378	97,272
45-035	471,566	-	13,649	-	-	13,649	(62,290)	-	(125,292)	(59,482)	(247,064)	39,487	(8,389)	31,098
45-170	4,292,829	-	124,250	-	61,736	185,986	(567,045)	-	(1,140,573)	-	(1,707,618)	359,466	8,707	368,173
45-267	1,008,350	-	29,185	-	-	29,185	(133,194)	-	(267,911)	(8,108)	(409,213)	84,436	(1,144)	83,292

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
45-394	1,371,850	-	39,706	-	-	39,706	(181,209)	-	(364,490)	(107,925)	(653,624)	114,874	(15,222)	99,652
45-737	784,788	-	22,715	-	-	22,715	(103,664)	-	(208,512)	(44,375)	(356,551)	65,715	(6,259)	59,456
45-866	140,325	-	4,062	-	-	4,062	(18,536)	-	(37,283)	(9,803)	(65,622)	11,750	(1,383)	10,367
46-005	514,063	-	14,879	-	-	14,879	(67,903)	-	(136,583)	(8,577)	(213,063)	43,046	(1,210)	41,836
46-018	1,013,689	-	29,340	-	-	29,340	(133,899)	-	(269,329)	(31,352)	(434,580)	84,883	(4,422)	80,461
46-019	1,048,085	-	30,335	-	31,522	61,857	(138,443)	-	(278,468)	-	(416,911)	87,763	4,446	92,209
46-109	1,341,194	-	38,819	-	-	38,819	(177,160)	-	(356,345)	(77,831)	(611,336)	112,307	(10,978)	101,329
46-601	1,093,105	-	31,638	-	497,467	529,105	(144,390)	-	(290,430)	-	(434,820)	91,533	70,165	161,698
46-752	594,155	-	17,197	-	33,930	51,127	(78,483)	-	(157,862)	-	(236,345)	49,752	4,786	54,538
47-001	570,132	-	16,502	-	-	16,502	(75,309)	-	(151,480)	(35,728)	(262,517)	47,741	(5,039)	42,702
47-004	2,391,896	-	69,230	-	-	69,230	(315,949)	-	(635,509)	(23,826)	(975,284)	200,289	(3,360)	196,929
47-009	887,179	-	25,678	-	-	25,678	(117,189)	-	(235,717)	(25,402)	(378,308)	74,289	(3,583)	70,706
47-010	711,158	-	20,584	-	39,767	60,351	(93,938)	-	(188,949)	-	(282,887)	59,550	5,609	65,159
47-026	44,573	-	1,290	-	18,014	19,304	(5,888)	-	(11,843)	-	(17,731)	3,732	2,541	6,273
47-028	1,132,430	-	32,777	-	-	32,777	(149,584)	-	(300,878)	(39,519)	(489,981)	94,826	(5,574)	89,252
47-029	1,744,608	-	50,495	-	-	50,495	(230,447)	-	(463,529)	(165,854)	(859,830)	146,087	(23,393)	122,694
47-031	850,589	-	24,619	-	-	24,619	(112,355)	-	(225,995)	(82,693)	(421,043)	71,225	(11,663)	59,562
47-136	4,341,960	-	125,672	-	-	125,672	(573,535)	-	(1,153,626)	(160,912)	(1,888,073)	363,580	(22,696)	340,884
47-157	6,874,395	-	198,970	-	389,332	588,302	(908,047)	-	(1,826,475)	-	(2,734,522)	575,637	54,913	630,550
47-234	855,949	-	24,774	-	-	24,774	(113,063)	-	(227,419)	(77,190)	(417,672)	71,674	(10,887)	60,787
47-266	3,058,331	-	88,519	-	244,204	332,723	(403,979)	-	(812,576)	-	(1,216,555)	256,094	34,444	290,538
47-276	1,094,750	-	31,686	-	-	31,686	(144,607)	-	(290,867)	(166,016)	(601,490)	91,670	(23,415)	68,255
47-287	2,753,173	-	79,687	-	-	79,687	(363,670)	-	(731,497)	(176,744)	(1,271,911)	230,541	(24,929)	205,612
47-302	2,529,460	-	73,212	-	151,649	224,861	(334,119)	-	(672,058)	-	(1,006,177)	211,808	21,389	233,197
47-389	782,253	-	22,641	-	42,983	65,624	(103,329)	-	(207,839)	-	(311,168)	65,503	6,062	71,565
47-725	1,024,240	-	29,645	-	-	29,645	(135,293)	-	(272,133)	(103,334)	(510,760)	85,766	(14,575)	71,191
47-800	265,046	-	7,671	-	11,748	19,419	(35,010)	-	(70,421)	-	(105,431)	22,194	1,657	23,851
47-801	270,869	-	7,840	-	101,980	109,820	(35,779)	-	(71,968)	-	(107,747)	22,682	14,384	37,066
47-806	43,773	-	1,267	-	-	1,267	(5,782)	-	(11,630)	(23,939)	(41,351)	3,665	(3,377)	288
47-838	61,034	-	1,767	-	5,436	7,203	(8,062)	-	(16,216)	-	(24,278)	5,111	767	5,878
47-856	61,239	-	1,772	-	30,463	32,235	(8,089)	-	(16,271)	-	(24,360)	5,128	4,297	9,425
47-876	48,749	-	1,411	-	3,688	5,099	(6,439)	-	(12,952)	-	(19,391)	4,082	520	4,602
47-885	98,875	-	2,862	-	-	2,862	(13,060)	-	(26,270)	(14,538)	(53,868)	8,279	(2,050)	6,229
47-887	129,295	-	3,742	-	7,400	11,142	(17,079)	-	(34,353)	-	(51,432)	10,827	1,044	11,871
47-888	31,526	-	912	-	-	912	(4,164)	-	(8,376)	(37,140)	(49,680)	2,640	(5,238)	(2,598)
47-890	100,314	-	2,903	-	-	2,903	(13,251)	-	(26,653)	(7,969)	(47,873)	8,400	(1,124)	7,276
47-891	139,495	-	4,038	-	21,925	25,963	(18,426)	-	(37,063)	-	(55,489)	11,681	3,092	14,773
47-903	13,296	-	385	-	-	385	(1,756)	-	(3,533)	(569)	(5,858)	1,113	(80)	1,033
48-001	922,824	-	26,710	-	-	26,710	(121,897)	-	(245,187)	(97,748)	(464,832)	77,274	(13,787)	63,487
48-005	15,594	-	451	-	-	451	(2,060)	-	(4,143)	(194)	(6,397)	1,306	(27)	1,279
48-008	926,205	-	26,808	-	26,997	53,805	(122,344)	-	(246,086)	-	(368,430)	77,557	3,808	81,365
48-013	2,045,852	-	59,215	-	22,021	81,236	(270,239)	-	(543,568)	-	(813,807)	171,312	3,106	174,418
48-015	4,668,587	-	135,126	-	449,013	584,139	(616,679)	-	(1,240,409)	-	(1,857,088)	390,931	63,331	454,262
48-016	2,498,202	-	72,307	-	-	72,307	(329,991)	-	(663,754)	(194,851)	(1,188,596)	209,190	(27,483)	181,707
48-018	120,627	-	3,491	-	38,272	41,763	(15,934)	-	(32,050)	-	(47,984)	10,101	5,398	15,499
48-019	276,833	-	8,013	-	-	8,013	(36,567)	-	(73,552)	(22,547)	(132,666)	23,181	(3,180)	20,001
48-020	99,601	-	2,883	-	28,522	31,405	(13,156)	-	(26,463)	-	(39,619)	8,340	4,023	12,363

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
48-021	79,488	-	2,301	-	93,905	96,206	(10,500)	-	(21,119)	-	(31,619)	6,656	13,245	19,901
48-022	11,700	-	339	-	13,821	14,160	(1,545)	-	(3,109)	-	(4,654)	980	1,949	2,929
48-195	23,630,803	-	683,962	-	833,161	1,517,123	(3,121,422)	-	(6,278,527)	-	(9,399,949)	1,978,758	117,512	2,096,270
48-229	1,717,933	-	49,723	-	-	49,723	(226,924)	-	(456,442)	(41,652)	(725,018)	143,853	(5,875)	137,978
48-254	5,111,902	-	147,957	-	287,002	434,959	(675,237)	-	(1,358,194)	-	(2,033,431)	428,052	40,480	468,532
48-260	2,561,995	-	74,154	-	117,031	191,185	(338,417)	-	(680,703)	-	(1,019,120)	214,532	16,506	231,038
48-801	60,167	-	1,741	-	17,505	19,246	(7,948)	-	(15,986)	-	(23,934)	5,038	2,469	7,507
48-802	822,040	-	23,793	-	332,166	355,959	(108,584)	-	(218,410)	-	(326,994)	68,835	46,850	115,685
48-805	213,557	-	6,181	-	26,433	32,614	(28,209)	-	(56,740)	-	(84,949)	17,882	3,728	21,610
48-807	82,400	-	2,385	-	15,554	17,939	(10,884)	-	(21,893)	-	(32,777)	6,900	2,194	9,094
48-809	146,625	-	4,244	-	24,992	29,236	(19,368)	-	(38,957)	-	(58,325)	12,278	3,525	15,803
48-811	140,026	-	4,053	-	33,639	37,692	(18,496)	-	(37,204)	-	(55,700)	11,725	4,744	16,469
48-812	68,697	-	1,988	-	-	1,988	(9,074)	-	(18,252)	(22,376)	(49,702)	5,752	(3,156)	2,596
48-815	430,422	-	12,458	-	28,535	40,993	(56,855)	-	(114,360)	-	(171,215)	36,042	4,025	40,067
48-821	271,078	-	7,846	-	-	7,846	(35,807)	-	(72,023)	(10,269)	(118,099)	22,699	(1,448)	21,251
48-822	240,215	-	6,953	-	4,259	11,212	(31,730)	-	(63,823)	-	(95,553)	20,115	601	20,716
48-823	181,192	-	5,244	-	-	5,244	(23,934)	-	(48,141)	(4,599)	(76,674)	15,172	(649)	14,523
48-824	151,376	-	4,381	-	49,344	53,725	(19,995)	-	(40,220)	-	(60,215)	12,676	6,960	19,636
48-825	298,674	-	8,645	-	16,253	24,898	(39,452)	-	(79,355)	-	(118,807)	25,010	2,292	27,302
48-828	149,446	-	4,326	-	20,705	25,031	(19,740)	-	(39,707)	-	(59,447)	12,514	2,920	15,434
48-831	2,771,976	-	80,231	-	69,178	149,409	(366,154)	-	(736,493)	-	(1,102,647)	232,115	9,757	241,872
48-832	265,869	-	7,695	-	-	7,695	(35,119)	-	(70,639)	(74,540)	(180,298)	22,263	(10,513)	11,750
48-834	58,721	-	1,700	-	13,898	15,598	(7,757)	-	(15,602)	-	(23,359)	4,917	1,960	6,877
48-835	77,551	-	2,245	-	-	2,245	(10,244)	-	(20,605)	(10,319)	(41,168)	6,494	(1,456)	5,038
48-845	89,617	-	2,594	-	97,333	99,927	(11,838)	-	(23,810)	-	(35,648)	7,504	13,728	21,232
48-847	344,265	-	9,964	-	92,266	102,230	(45,474)	-	(91,469)	-	(136,943)	28,827	13,013	41,840
48-860	203,728	-	5,897	-	51,429	57,326	(26,911)	-	(54,129)	-	(81,040)	17,059	7,254	24,313
48-861	95,133	-	2,753	-	-	2,753	(12,566)	-	(25,276)	(10,866)	(48,708)	7,966	(1,533)	6,433
48-867	93,181	-	2,697	-	-	2,697	(12,308)	-	(24,758)	(11,537)	(48,603)	7,803	(1,627)	6,176
49-006	810,334	-	23,454	-	-	23,454	(107,038)	-	(215,300)	(17,206)	(339,544)	67,854	(2,427)	65,427
49-018	796,887	-	23,065	-	-	23,065	(105,262)	-	(211,727)	(22,185)	(339,174)	66,728	(3,129)	63,599
49-019	1,092,423	-	31,619	-	30,520	62,139	(144,299)	-	(290,249)	-	(434,548)	91,476	4,305	95,781
49-021	55,837	-	1,616	-	65,962	67,578	(7,376)	-	(14,836)	-	(22,212)	4,676	9,304	13,980
49-228	1,029,502	-	29,798	-	20,043	49,841	(135,988)	-	(273,531)	-	(409,519)	86,207	2,827	89,034
49-754	518,832	-	15,017	-	-	15,017	(68,533)	-	(137,850)	(3,129)	(209,512)	43,445	(441)	43,004
50-001	780,777	-	22,599	-	-	22,599	(103,134)	-	(207,447)	(120,721)	(431,302)	65,379	(17,027)	48,352
50-002	2,398,537	-	69,422	-	-	69,422	(316,826)	-	(637,273)	(71,156)	(1,025,255)	200,845	(10,036)	190,809
50-005	2,551,549	-	73,851	-	-	73,851	(337,037)	-	(677,927)	(271,626)	(1,286,590)	213,657	(38,311)	175,346
50-006	1,479,274	-	42,816	-	-	42,816	(195,399)	-	(393,032)	(73,732)	(662,163)	123,869	(10,400)	113,469
50-011	531,704	-	15,389	-	-	15,389	(70,233)	-	(141,270)	(32,390)	(243,893)	44,523	(4,568)	39,955
50-012	290,772	-	8,416	-	-	8,416	(38,408)	-	(77,256)	(7,079)	(122,743)	24,348	(999)	23,349
50-013	795,977	-	23,039	-	-	23,039	(105,142)	-	(211,485)	(31,284)	(347,911)	66,652	(4,412)	62,240
50-014	847,244	-	24,522	-	10,575	35,097	(111,914)	-	(225,107)	-	(337,021)	70,945	1,492	72,437
50-016	558,510	-	16,165	-	-	16,165	(73,774)	-	(148,392)	(48,836)	(271,002)	46,768	(6,888)	39,880
50-019	332,203	-	9,615	-	-	9,615	(43,881)	-	(88,264)	(13,478)	(145,623)	27,817	(1,901)	25,916
50-020	363,344	-	10,517	-	-	10,517	(47,995)	-	(96,538)	(25,630)	(170,163)	30,425	(3,615)	26,810
50-021	986,326	-	28,548	-	-	28,548	(130,285)	-	(262,059)	(90,663)	(483,007)	82,591	(12,787)	69,804

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
50-022	19,827	-	574	-	23,424	23,998	(2,619)	-	(5,268)	-	(7,887)	1,660	3,304	4,964
50-116	1,096,227	-	31,729	-	-	31,729	(144,802)	-	(291,259)	(119,033)	(555,094)	91,794	(16,789)	75,005
50-193	982,197	-	28,428	-	-	28,428	(129,740)	-	(260,962)	(30,747)	(421,449)	82,246	(4,337)	77,909
50-210	6,624,944	-	191,750	-	187,832	379,582	(875,097)	-	(1,760,198)	-	(2,635,295)	554,749	26,492	581,241
50-741	562,317	-	16,276	-	20,484	36,760	(74,277)	-	(149,404)	-	(223,681)	47,086	2,889	49,975
50-800	19,516	-	565	-	-	565	(2,578)	-	(5,185)	(3,600)	(11,363)	1,634	(508)	1,126
50-802	94,208	-	2,727	-	-	2,727	(12,444)	-	(25,030)	(97,884)	(135,358)	7,889	(13,806)	(5,917)
50-808	314,031	-	9,089	-	-	9,089	(41,481)	-	(83,436)	(20,656)	(145,573)	26,296	(2,913)	23,383
50-810	111,414	-	3,225	-	10,566	13,791	(14,717)	-	(29,602)	-	(44,319)	9,329	1,490	10,819
50-812	170,045	-	4,922	-	-	4,922	(22,461)	-	(45,180)	(15,762)	(83,403)	14,239	(2,223)	12,016
50-831	146,966	-	4,254	-	-	4,254	(19,413)	-	(39,048)	(6,240)	(64,701)	12,306	(880)	11,426
50-836	161,498	-	4,674	-	63,853	68,527	(21,332)	-	(42,909)	-	(64,241)	13,523	9,006	22,529
50-850	167,472	-	4,847	-	-	4,847	(22,122)	-	(44,496)	(67,329)	(133,947)	14,023	(9,496)	4,527
50-851	36,972	-	1,070	-	-	1,070	(4,884)	-	(9,823)	(9,674)	(24,381)	3,096	(1,365)	1,731
50-875	69,795	-	2,020	-	-	2,020	(9,219)	-	(18,544)	(21,969)	(49,732)	5,844	(3,099)	2,745
50-892	122,956	-	3,559	-	-	3,559	(16,241)	-	(32,669)	(27,246)	(76,156)	10,296	(3,843)	6,453
50-900	1,465,774	-	42,425	-	-	42,425	(193,616)	-	(389,445)	(43,337)	(626,398)	122,739	(6,112)	116,627
51-011	665,282	-	19,256	-	38,193	57,449	(87,878)	-	(176,760)	-	(264,638)	55,708	5,387	61,095
51-016	467,535	-	13,532	-	-	13,532	(61,757)	-	(124,221)	(39,552)	(225,530)	39,150	(5,579)	33,571
51-017	1,057,915	-	30,620	-	-	30,620	(139,741)	-	(281,080)	(7,310)	(428,131)	88,586	(1,031)	87,555
51-018	685,064	-	19,828	-	-	19,828	(90,491)	-	(182,016)	(16,318)	(288,825)	57,365	(2,302)	55,063
51-019	30,775	-	891	-	-	891	(4,065)	-	(8,177)	(184)	(12,426)	2,577	(26)	2,551
51-020	158,631	-	4,591	-	-	4,591	(20,954)	-	(42,147)	(91,188)	(154,289)	13,283	(12,862)	421
51-021	110,098	-	3,187	-	130,067	133,254	(14,543)	-	(29,252)	-	(43,795)	9,219	18,345	27,564
51-162	3,224,335	-	93,324	-	19,192	112,516	(425,906)	-	(856,682)	-	(1,282,588)	269,994	2,707	272,701
51-750	1,123,016	-	32,504	-	76,524	109,028	(148,341)	-	(298,377)	-	(446,718)	94,037	10,793	104,830
51-767	695,460	-	20,129	-	-	20,129	(91,864)	-	(184,778)	(21,866)	(298,508)	58,235	(3,084)	55,151
51-811	974,201	-	28,197	-	28,580	56,777	(128,683)	-	(258,838)	-	(387,521)	81,576	4,031	85,607
51-908	2,808,321	-	81,283	-	-	81,283	(370,955)	-	(746,150)	(169,316)	(1,286,421)	235,159	(23,881)	211,278
52-001	691,971	-	20,028	-	-	20,028	(91,403)	-	(183,851)	(43,729)	(318,983)	57,943	(6,168)	51,775
52-020	1,101,787	-	31,890	-	-	31,890	(145,536)	-	(292,737)	(39,837)	(478,110)	92,260	(5,619)	86,641
52-021	1,995,436	-	57,755	-	-	57,755	(263,580)	-	(530,172)	(108,509)	(902,261)	167,091	(15,305)	151,786
52-022	1,915,310	-	55,436	-	19,572	75,008	(252,996)	-	(508,884)	-	(761,880)	160,381	2,761	163,142
52-023	811,536	-	23,489	-	17,343	40,832	(107,197)	-	(215,619)	-	(322,816)	67,955	2,446	70,401
52-201	3,034,587	-	87,832	-	-	87,832	(400,842)	-	(806,267)	(150,978)	(1,358,087)	254,105	(21,295)	232,810
52-217	4,453,049	-	128,888	-	-	128,888	(588,209)	-	(1,183,142)	(285,939)	(2,057,290)	372,882	(40,330)	332,552
52-272	3,887,312	-	112,513	-	95,335	207,848	(513,480)	-	(1,032,830)	-	(1,546,310)	325,509	13,446	338,955
52-746	763,657	-	22,103	-	-	22,103	(100,872)	-	(202,898)	(128,375)	(432,145)	63,946	(18,106)	45,840
53-007	474,709	-	13,740	-	-	13,740	(62,705)	-	(126,127)	(5,602)	(194,434)	39,750	(790)	38,960
53-010	649,045	-	18,786	-	24,033	42,819	(85,733)	-	(172,446)	-	(258,179)	54,349	3,390	57,739
53-012	1,442,052	-	41,738	-	2,641	44,379	(190,482)	-	(383,142)	-	(573,624)	120,752	373	121,125
54-001	431,698	-	12,495	-	12,454	24,949	(57,024)	-	(114,699)	-	(171,723)	36,149	1,756	37,905
54-030	437,007	-	12,649	-	13,224	25,873	(57,725)	-	(116,109)	-	(173,834)	36,593	1,865	38,458
54-040	420,372	-	12,167	-	-	12,167	(55,527)	-	(111,690)	(33,319)	(200,536)	35,200	(4,700)	30,500
54-041	554,253	-	16,042	-	-	16,042	(73,212)	-	(147,261)	(26,999)	(247,472)	46,411	(3,808)	42,603
54-042	660,659	-	19,122	-	4,211	23,333	(87,267)	-	(175,532)	-	(262,799)	55,321	594	55,915
54-222	1,949,652	-	56,430	-	-	56,430	(257,532)	-	(518,008)	(105,218)	(880,758)	163,257	(14,840)	148,417

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
54-396	566,723	-	16,403	-	-	16,403	(74,859)	-	(150,574)	(70,549)	(295,982)	47,455	(9,951)	37,504
55-001	1,826,458	-	52,864	-	64,154	117,018	(241,259)	-	(485,276)	-	(726,535)	152,941	9,049	161,990
55-002	661,158	-	19,136	-	40,065	59,201	(87,333)	-	(175,665)	-	(262,998)	55,363	5,651	61,014
55-009	436,731	-	12,641	-	31,093	43,734	(57,688)	-	(116,036)	-	(173,724)	36,570	4,386	40,956
55-014	677,830	-	19,619	-	-	19,619	(89,535)	-	(180,094)	(12,469)	(282,098)	56,759	(1,759)	55,000
55-179	1,823,800	-	52,787	-	-	52,787	(240,908)	-	(484,570)	(287,894)	(1,013,372)	152,718	(40,606)	112,112
55-197	2,674,492	-	77,410	-	-	77,410	(353,277)	-	(710,593)	(147,378)	(1,211,248)	223,952	(20,787)	203,165
55-322	560,211	-	16,215	-	-	16,215	(73,999)	-	(148,844)	(83,369)	(306,212)	46,910	(11,759)	35,151
55-350	801,046	-	23,185	-	-	23,185	(105,811)	-	(212,832)	(33,251)	(351,894)	67,077	(4,690)	62,387
55-369	1,504,547	-	43,547	-	48,153	91,700	(198,738)	-	(399,747)	-	(598,485)	125,985	6,792	132,777
55-393	413,555	-	11,970	-	14,194	26,164	(54,627)	-	(109,879)	-	(164,506)	34,630	2,002	36,632
55-757	1,093,342	-	31,645	-	5,374	37,019	(144,421)	-	(290,493)	-	(434,914)	91,553	758	92,311
56-022	2,252,467	-	65,195	-	-	65,195	(297,531)	-	(598,463)	(107,821)	(1,003,815)	188,613	(15,208)	173,405
57-001	3,607,474	-	104,414	-	562,603	667,017	(476,516)	-	(958,479)	-	(1,434,995)	302,077	79,352	381,429
57-002	806,172	-	23,334	-	-	23,334	(106,488)	-	(214,194)	(129,419)	(450,101)	67,506	(18,254)	49,252
57-008	514,341	-	14,887	-	140,432	155,319	(67,940)	-	(136,657)	-	(204,597)	43,069	19,807	62,876
57-009	751,369	-	21,747	-	-	21,747	(99,249)	-	(199,633)	(18,422)	(317,304)	62,917	(2,598)	60,319
57-011	2,532,697	-	73,306	-	-	73,306	(334,547)	-	(672,919)	(152,396)	(1,159,862)	212,079	(21,494)	190,585
57-012	1,373,890	-	39,765	-	31,302	71,067	(181,479)	-	(365,032)	-	(546,511)	115,045	4,415	119,460
57-020	1,144,375	-	33,122	-	69,744	102,866	(151,162)	-	(304,052)	-	(455,214)	95,826	9,837	105,663
57-021	125,204	-	3,624	-	75,311	78,935	(16,538)	-	(33,266)	-	(49,804)	10,484	10,622	21,106
57-022	59,541	-	1,723	-	10,419	12,142	(7,865)	-	(15,820)	-	(23,685)	4,986	1,469	6,455
57-023	37,797	-	1,094	-	44,652	45,746	(4,993)	-	(10,042)	-	(15,035)	3,165	6,298	9,463
57-128	15,016,931	-	434,645	-	1,535,167	1,969,812	(1,983,605)	-	(3,989,886)	-	(5,973,491)	1,257,463	216,526	1,473,989
57-165	3,771,030	-	109,148	-	-	109,148	(498,120)	-	(1,001,934)	(148,396)	(1,648,450)	315,772	(20,930)	294,842
57-176	1,295,917	-	37,509	-	-	37,509	(171,179)	-	(344,315)	(56,964)	(572,458)	108,515	(8,034)	100,481
57-240	6,992,129	-	202,378	-	397,187	599,565	(923,599)	-	(1,857,756)	-	(2,781,355)	585,496	56,021	641,517
57-245	1,930,575	-	55,878	-	-	55,878	(255,012)	-	(512,939)	(48,783)	(816,734)	161,659	(6,881)	154,778
57-269	2,911,158	-	84,260	-	157,964	242,224	(384,538)	-	(773,473)	-	(1,158,011)	243,770	22,280	266,050
57-274	6,229,193	-	180,296	-	-	180,296	(822,822)	-	(1,655,050)	(64,253)	(2,542,125)	521,610	(9,062)	512,548
57-290	2,730,508	-	79,031	-	5,477	84,508	(360,676)	-	(725,476)	-	(1,086,152)	228,643	773	229,416
57-297	3,809,921	-	110,273	-	227,992	338,265	(503,257)	-	(1,012,268)	-	(1,515,525)	319,029	32,157	351,186
57-298	3,895,688	-	112,756	-	-	112,756	(514,586)	-	(1,035,055)	(48,387)	(1,598,028)	326,211	(6,825)	319,386
57-726	1,243,696	-	35,997	-	-	35,997	(164,281)	-	(330,441)	(38,297)	(533,019)	104,143	(5,401)	98,742
57-806	72,791	-	2,107	-	10,341	12,448	(9,615)	-	(19,340)	-	(28,955)	6,095	1,458	7,553
57-808	22,488	-	651	-	12,011	12,662	(2,970)	-	(5,975)	-	(8,945)	1,883	1,694	3,577
57-810	426,603	-	12,347	-	137,542	149,889	(56,351)	-	(113,345)	-	(169,696)	35,722	19,400	55,122
57-814	302,167	-	8,746	-	-	8,746	(39,914)	-	(80,283)	(23,365)	(143,562)	25,302	(3,296)	22,006
57-815	98,076	-	2,839	-	-	2,839	(12,955)	-	(26,058)	(16,580)	(55,593)	8,213	(2,339)	5,874
57-818	260,103	-	7,528	-	-	7,528	(34,357)	-	(69,107)	(53,659)	(157,123)	21,780	(7,568)	14,212
57-819	45,289	-	1,311	-	6,908	8,219	(5,982)	-	(12,033)	-	(18,015)	3,792	974	4,766
57-822	-	-	-	-	-	-	-	-	-	(13,301)	(13,301)	-	(1,876)	(1,876)
57-824	182,085	-	5,270	-	-	5,270	(24,052)	-	(48,379)	(17,400)	(89,831)	15,247	(2,454)	12,793
57-825	38,296	-	1,108	-	-	1,108	(5,059)	-	(10,175)	(14,744)	(29,978)	3,207	(2,079)	1,128
57-829	66,874	-	1,936	-	47,170	49,106	(8,834)	-	(17,768)	-	(26,602)	5,600	6,653	12,253
57-830	65,007	-	1,882	-	25,472	27,354	(8,587)	-	(17,272)	-	(25,859)	5,443	3,593	9,036
57-835	398,064	-	11,521	-	90,268	101,789	(52,581)	-	(105,763)	-	(158,344)	33,332	12,732	46,064

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
57-842	192,136	-	5,561	-	66,606	72,167	(25,379)	-	(51,049)	-	(76,428)	16,089	9,394	25,483
57-845	76,495	-	2,214	-	-	2,214	(10,104)	-	(20,324)	(113)	(30,541)	6,405	(16)	6,389
57-847	73,987	-	2,141	-	-	2,141	(9,773)	-	(19,658)	(960)	(30,391)	6,195	(135)	6,060
57-850	60,019	-	1,737	-	-	1,737	(7,928)	-	(15,947)	(5,326)	(29,201)	5,026	(751)	4,275
57-860	99,522	-	2,881	-	54,455	57,336	(13,146)	-	(26,442)	-	(39,588)	8,334	7,680	16,014
57-867	82,716	-	2,394	-	58,950	61,344	(10,926)	-	(21,977)	-	(32,903)	6,926	8,314	15,240
57-871	54,530	-	1,578	-	6,628	8,206	(7,203)	-	(14,488)	-	(21,691)	4,566	935	5,501
57-873	132,555	-	3,837	-	-	3,837	(17,509)	-	(35,219)	(93,318)	(146,046)	11,100	(13,162)	(2,062)
57-882	93,013	-	2,692	-	8,871	11,563	(12,286)	-	(24,713)	-	(36,999)	7,789	1,251	9,040
57-901	548,516	-	15,876	-	-	15,876	(72,454)	-	(145,737)	(24,553)	(242,744)	45,931	(3,463)	42,468
57-907	321,176	-	9,296	-	-	9,296	(42,425)	-	(85,334)	(16,104)	(143,863)	26,894	(2,271)	24,623
58-016	1,471,136	-	42,580	-	-	42,580	(194,324)	-	(390,870)	(45,031)	(630,225)	123,188	(6,351)	116,837
59-014	1,019,413	-	29,506	-	-	29,506	(134,655)	-	(270,850)	(58,708)	(464,213)	85,362	(8,280)	77,082
59-015	596,512	-	17,265	-	-	17,265	(78,794)	-	(158,489)	(42,654)	(279,937)	49,950	(6,016)	43,934
59-016	600,806	-	17,390	-	-	17,390	(79,361)	-	(159,630)	(41,973)	(280,964)	50,309	(5,920)	44,389
59-385	859,969	-	24,891	-	42,731	67,622	(113,594)	-	(228,487)	-	(342,081)	72,011	6,027	78,038
59-800	16,886	-	489	-	-	489	(2,230)	-	(4,486)	(538)	(7,254)	1,414	(76)	1,338
60-001	1,389,534	-	40,218	-	-	40,218	(183,545)	-	(369,189)	(63,431)	(616,165)	116,355	(8,947)	107,408
60-003	1,587,311	-	45,943	-	25,259	71,202	(209,670)	-	(421,737)	-	(631,407)	132,916	3,563	136,479
60-027	1,152,906	-	33,369	-	-	33,369	(152,289)	-	(306,318)	(30,092)	(488,699)	96,540	(4,244)	92,296
60-028	1,102,873	-	31,921	-	6,691	38,612	(145,680)	-	(293,025)	-	(438,705)	92,351	944	93,295
60-029	685,320	-	19,836	-	-	19,836	(90,525)	-	(182,084)	(99,515)	(372,124)	57,386	(14,036)	43,350
60-030	1,913,027	-	55,370	-	-	55,370	(252,694)	-	(508,277)	(147,121)	(908,092)	160,190	(20,751)	139,439
60-211	2,562,496	-	74,168	-	-	74,168	(338,483)	-	(680,836)	(93,709)	(1,113,028)	214,574	(13,217)	201,357
60-717	1,060,314	-	30,689	-	-	30,689	(140,058)	-	(281,718)	(50,360)	(472,136)	88,787	(7,103)	81,684
60-744	1,042,978	-	30,188	-	-	30,188	(137,768)	-	(277,111)	(162,548)	(577,427)	87,335	(22,926)	64,409
60-800	47,979	-	1,389	-	-	1,389	(6,338)	-	(12,748)	(6,377)	(25,463)	4,018	(900)	3,118
60-801	261,278	-	7,562	-	-	7,562	(34,513)	-	(69,420)	(2,167)	(106,100)	21,878	(306)	21,572
61-018	747,623	-	21,639	-	50,245	71,884	(98,754)	-	(198,638)	-	(297,392)	62,603	7,087	69,690
61-313	601,595	-	17,412	-	36,864	54,276	(79,465)	-	(159,839)	-	(239,304)	50,375	5,199	55,574
62-006	612,502	-	17,728	-	-	17,728	(80,906)	-	(162,737)	(105,106)	(348,749)	51,289	(14,824)	36,465
62-007	648,680	-	18,775	-	8,079	26,854	(85,685)	-	(172,349)	-	(258,034)	54,318	1,139	55,457
62-010	6,502	-	188	-	-	188	(859)	-	(1,728)	(117)	(2,704)	544	(17)	527
62-012	68,465	-	1,982	-	-	1,982	(9,044)	-	(18,191)	(2,091)	(29,326)	5,733	(295)	5,438
62-014	1,549	-	45	-	-	45	(205)	-	(411)	(82)	(698)	130	(12)	118
62-015	1,093,404	-	31,647	-	-	31,647	(144,429)	-	(290,509)	(130,864)	(565,802)	91,558	(18,458)	73,100
62-236	1,293,473	-	37,438	-	1,102	38,540	(170,856)	-	(343,666)	-	(514,522)	108,311	156	108,467
63-001	546,673	-	15,823	-	-	15,823	(72,211)	-	(145,247)	(84,025)	(301,483)	45,776	(11,851)	33,925
63-002	344,216	-	9,963	-	-	9,963	(45,468)	-	(91,456)	(3,011)	(139,935)	28,823	(425)	28,398
63-014	676,180	-	19,571	-	-	19,571	(89,317)	-	(179,656)	(31,776)	(300,749)	56,621	(4,482)	52,139
63-392	881,640	-	25,518	-	-	25,518	(116,457)	-	(234,245)	(90,969)	(441,671)	73,825	(12,831)	60,994
64-020	1,104,468	-	31,967	-	-	31,967	(145,890)	-	(293,449)	(85,359)	(524,698)	92,484	(12,039)	80,445
64-021	514,238	-	14,884	-	-	14,884	(67,926)	-	(136,629)	(58,638)	(263,193)	43,060	(8,271)	34,789
64-270	1,076,067	-	31,145	-	-	31,145	(142,139)	-	(285,903)	(93)	(428,135)	90,106	(13)	90,093
64-324	615,048	-	17,802	-	-	17,802	(81,242)	-	(163,414)	(75,897)	(320,553)	51,502	(10,705)	40,797
65-001	382,973	-	11,085	-	9,452	20,537	(50,587)	-	(101,753)	-	(152,340)	32,069	1,333	33,402
65-020	1,160,243	-	33,582	-	-	33,582	(153,258)	-	(308,268)	(11,736)	(473,262)	97,155	(1,655)	95,500

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
65-021	2,499,688	-	72,350	-	-	72,350	(330,187)	-	(664,148)	(63,561)	(1,057,896)	209,315	(8,965)	200,350
65-022	1,103,688	-	31,945	-	36,841	68,786	(145,788)	-	(293,242)	-	(439,030)	92,419	5,196	97,615
65-120	1,628,005	-	47,120	-	85,544	132,664	(215,045)	-	(432,549)	-	(647,594)	136,323	12,066	148,389
66-011	788,878	-	22,833	-	20,328	43,161	(104,204)	-	(209,599)	-	(313,803)	66,058	2,867	68,925
66-012	765,292	-	22,150	-	-	22,150	(101,088)	-	(203,332)	(28,676)	(333,096)	64,083	(4,044)	60,039
66-013	763,151	-	22,088	-	-	22,088	(100,806)	-	(202,764)	(127,992)	(431,562)	63,904	(18,052)	45,852
66-278	1,204,338	-	34,858	-	-	34,858	(159,082)	-	(319,984)	(85,921)	(564,987)	100,847	(12,119)	88,728
66-719	358,261	-	10,369	-	-	10,369	(47,323)	-	(95,187)	(20,294)	(162,804)	30,000	(2,862)	27,138
67-013	1,187,808	-	34,380	-	-	34,380	(156,899)	-	(315,592)	(186,577)	(659,068)	99,463	(26,315)	73,148
67-017	907,316	-	26,261	-	2,514	28,775	(119,849)	-	(241,067)	-	(360,916)	75,975	355	76,330
67-020	749,650	-	21,698	-	-	21,698	(99,022)	-	(199,176)	(80,097)	(378,295)	62,773	(11,297)	51,476
67-023	1,245,656	-	36,054	-	-	36,054	(164,540)	-	(330,962)	(107,793)	(603,295)	104,307	(15,203)	89,104
67-025	715,922	-	20,721	-	-	20,721	(94,567)	-	(190,215)	(62,426)	(347,208)	59,949	(8,805)	51,144
67-026	571,264	-	16,534	-	-	16,534	(75,459)	-	(151,781)	(49,510)	(276,750)	47,836	(6,983)	40,853
67-027	3,944	-	114	-	-	114	(521)	-	(1,048)	(5,371)	(6,940)	330	(758)	(428)
67-150	1,966,866	-	56,928	-	-	56,928	(259,806)	-	(522,581)	(185,598)	(967,985)	164,698	(26,178)	138,520
67-181	1,669,960	-	48,335	-	-	48,335	(220,587)	-	(443,696)	(133,217)	(797,500)	139,836	(18,789)	121,047
67-279	2,317,941	-	67,090	-	-	67,090	(306,180)	-	(615,860)	(7,430)	(929,470)	194,096	(1,048)	193,048
67-284	1,511,103	-	43,737	-	-	43,737	(199,603)	-	(401,489)	(31,877)	(632,969)	126,534	(4,496)	122,038
67-405	445,323	-	12,889	-	10,555	23,444	(58,823)	-	(118,319)	-	(177,142)	37,290	1,489	38,779
67-758	574,791	-	16,637	-	-	16,637	(75,925)	-	(152,718)	(46,663)	(275,306)	48,131	(6,582)	41,549
68-001	354,223	-	10,253	-	-	10,253	(46,790)	-	(94,115)	(66,283)	(207,188)	29,661	(9,349)	20,312
68-003	15,957	-	462	-	-	462	(2,108)	-	(4,240)	(1,280)	(7,628)	1,336	(180)	1,156
68-018	1,024,970	-	29,666	-	-	29,666	(135,390)	-	(272,327)	(78,745)	(486,462)	85,827	(11,107)	74,720
68-019	572,658	-	16,575	-	23,231	39,806	(75,643)	-	(152,151)	-	(227,794)	47,952	3,277	51,229
68-020	633,763	-	18,343	-	-	18,343	(83,715)	-	(168,386)	(67,756)	(319,857)	53,069	(9,556)	43,513
68-025	511,839	-	14,815	-	-	14,815	(67,609)	-	(135,992)	(1,771)	(205,372)	42,860	(250)	42,610
68-265	1,424,619	-	41,234	-	9,222	50,456	(188,180)	-	(378,510)	-	(566,690)	119,292	1,301	120,593
69-001	551,884	-	15,974	-	-	15,974	(72,899)	-	(146,632)	(5,899)	(225,430)	46,213	(832)	45,381
69-005	515,661	-	14,925	-	-	14,925	(68,114)	-	(137,007)	(43,956)	(249,077)	43,180	(6,200)	36,980
69-006	305,886	-	8,853	-	-	8,853	(40,405)	-	(81,272)	(27,445)	(149,122)	25,614	(3,871)	21,743
69-008	194,990	-	5,644	-	-	5,644	(25,757)	-	(51,807)	(24,120)	(101,684)	16,328	(3,402)	12,926
69-009	342,364	-	9,909	-	-	9,909	(45,223)	-	(90,963)	(40,155)	(176,341)	28,668	(5,664)	23,004
69-010	357,697	-	10,353	-	-	10,353	(47,249)	-	(95,037)	(1,961)	(144,247)	29,952	(277)	29,675
69-012	254,683	-	7,371	-	-	7,371	(33,641)	-	(67,667)	(12,836)	(114,144)	21,326	(1,810)	19,516
69-015	336,376	-	9,736	-	-	9,736	(44,432)	-	(89,372)	(15,366)	(149,170)	28,167	(2,167)	26,000
69-017	392,610	-	11,364	-	-	11,364	(51,860)	-	(104,314)	(64,142)	(220,316)	32,876	(9,047)	23,829
69-019	770,354	-	22,297	-	36,940	59,237	(101,757)	-	(204,677)	-	(306,434)	64,507	5,210	69,717
70-001	585,363	-	16,943	-	-	16,943	(77,321)	-	(155,527)	(120,186)	(353,034)	49,016	(16,951)	32,065
70-006	1,487,712	-	43,060	-	-	43,060	(196,514)	-	(395,274)	(99,301)	(691,089)	124,576	(14,006)	110,570
70-007	404,198	-	11,699	-	-	11,699	(53,391)	-	(107,392)	(59,593)	(220,376)	33,846	(8,405)	25,441
70-008	1,622,442	-	46,959	-	30,874	77,833	(214,310)	-	(431,071)	-	(645,381)	135,857	4,355	140,212
70-010	465,354	-	13,469	-	-	13,469	(61,469)	-	(123,641)	(59,352)	(244,462)	38,967	(8,371)	30,596
70-012	1,065,449	-	30,838	-	-	30,838	(140,736)	-	(283,082)	(25,854)	(449,672)	89,217	(3,646)	85,571
70-013	654,461	-	18,943	-	18,765	37,708	(86,449)	-	(173,885)	-	(260,334)	54,802	2,647	57,449
70-014	877,415	-	25,396	-	-	25,396	(115,899)	-	(233,123)	(44,715)	(393,737)	73,472	(6,307)	67,165
70-158	2,784,390	-	80,591	-	-	80,591	(367,794)	-	(739,792)	(85,847)	(1,193,433)	233,155	(12,108)	221,047

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
70-189	1,182,307	-	34,220	-	-	34,220	(156,172)	-	(314,130)	(75,487)	(545,789)	99,002	(10,647)	88,355
70-712	1,128,280	-	32,657	-	-	32,657	(149,036)	-	(299,775)	(107,606)	(556,417)	94,478	(15,177)	79,301
70-730	1,010,496	-	29,247	-	-	29,247	(133,478)	-	(268,481)	(26,948)	(428,907)	84,615	(3,801)	80,814
70-800	145,809	-	4,220	-	-	4,220	(19,260)	-	(38,740)	(7,074)	(65,074)	12,210	(998)	11,212
70-801	487,632	-	14,114	-	-	14,114	(64,412)	-	(129,560)	(961)	(194,933)	40,833	(135)	40,698
70-820	116,623	-	3,375	-	9,168	12,543	(15,405)	-	(30,986)	-	(46,391)	9,766	1,293	11,059
70-870	39,430	-	1,141	-	-	1,141	(5,208)	-	(10,476)	(17)	(15,701)	3,302	(2)	3,300
71-001	1,091,537	-	31,593	-	45,128	76,721	(144,182)	-	(290,013)	-	(434,195)	91,401	6,365	97,766
71-007	736,566	-	21,319	-	-	21,319	(97,294)	-	(195,700)	(15,151)	(308,145)	61,677	(2,137)	59,540
71-013	1,205,233	-	34,884	-	-	34,884	(159,201)	-	(320,221)	(83,538)	(562,960)	100,922	(11,783)	89,139
71-014	486,939	-	14,094	-	-	14,094	(64,320)	-	(129,376)	(5,760)	(199,456)	40,774	(812)	39,962
71-015	801,208	-	23,190	-	-	23,190	(105,833)	-	(212,875)	(84,515)	(403,223)	67,090	(11,920)	55,170
71-017	762,574	-	22,072	-	10,529	32,601	(100,729)	-	(202,610)	-	(303,339)	63,855	1,485	65,340
71-018	736,340	-	21,312	-	-	21,312	(97,264)	-	(195,640)	(28,476)	(321,380)	61,658	(4,016)	57,642
71-118	2,069,075	-	59,887	-	104,771	164,658	(273,307)	-	(549,738)	-	(823,045)	173,257	14,777	188,034
71-755	757,611	-	21,928	-	-	21,928	(100,074)	-	(201,292)	(63,361)	(364,727)	63,440	(8,937)	54,503
72-012	817,060	-	23,649	-	-	23,649	(107,926)	-	(217,087)	(39,485)	(364,498)	68,418	(5,569)	62,849
72-013	626,801	-	18,142	-	-	18,142	(82,795)	-	(166,536)	(7,476)	(256,807)	52,486	(1,054)	51,432
72-140	2,156,087	-	62,405	-	-	62,405	(284,800)	-	(572,856)	(96,962)	(954,618)	180,543	(13,676)	166,867
72-320	1,428,238	-	41,338	-	-	41,338	(188,658)	-	(379,472)	(78,589)	(646,719)	119,595	(11,085)	108,510
72-334	575,533	-	16,658	-	-	16,658	(76,023)	-	(152,915)	(38,469)	(267,407)	48,193	(5,426)	42,767
72-716	747,388	-	21,632	-	-	21,632	(98,723)	-	(198,576)	(3,485)	(300,784)	62,584	(491)	62,093
72-735	1,262,750	-	36,549	-	-	36,549	(166,798)	-	(335,503)	(172,350)	(674,651)	105,738	(24,309)	81,429
73-001	1,679,212	-	48,603	-	261,098	309,701	(221,809)	-	(446,154)	-	(667,963)	140,611	36,826	177,437
73-002	665,637	-	19,266	-	-	19,266	(87,925)	-	(176,855)	(62,862)	(327,642)	55,738	(8,866)	46,872
73-004	411,456	-	11,909	-	58,210	70,119	(54,350)	-	(109,321)	-	(163,671)	34,454	8,210	42,664
73-005	388,778	-	11,253	-	-	11,253	(51,354)	-	(103,295)	(23,797)	(178,446)	32,555	(3,356)	29,199
73-008	784,808	-	22,715	-	-	22,715	(103,666)	-	(208,518)	(68,943)	(381,127)	65,717	(9,724)	55,993
73-013	729,066	-	21,102	-	-	21,102	(96,303)	-	(193,707)	(42,277)	(332,287)	61,049	(5,963)	55,086
73-015	881,860	-	25,524	-	-	25,524	(116,486)	-	(234,304)	(36,744)	(387,534)	73,844	(5,183)	68,661
73-016	803,425	-	23,254	-	61,296	84,550	(106,125)	-	(213,464)	-	(319,589)	67,276	8,645	75,921
73-017	1,069,139	-	30,945	-	1,275	32,220	(141,224)	-	(284,062)	-	(425,286)	89,526	180	89,706
73-018	382,363	-	11,067	-	-	11,067	(50,507)	-	(101,591)	(8,735)	(160,833)	32,018	(1,232)	30,786
73-180	1,420,618	-	41,118	-	145,483	186,601	(187,651)	-	(377,448)	-	(565,099)	118,957	20,520	139,477
73-728	697,093	-	20,176	-	-	20,176	(92,080)	-	(185,212)	(48,861)	(326,153)	58,372	(6,891)	51,481
73-875	323,756	-	9,371	-	1,431	10,802	(42,765)	-	(86,020)	-	(128,785)	27,110	202	27,312
74-001	1,781,818	-	51,572	-	79,143	130,715	(235,363)	-	(473,416)	-	(708,779)	149,203	11,163	160,366
74-003	528,788	-	15,305	-	-	15,305	(69,848)	-	(140,495)	(9,866)	(220,209)	44,279	(1,391)	42,888
74-010	399,006	-	11,549	-	-	11,549	(52,705)	-	(106,013)	(55,575)	(214,293)	33,411	(7,839)	25,572
74-013	265,959	-	7,698	-	-	7,698	(35,131)	-	(70,663)	(27,712)	(133,506)	22,270	(3,909)	18,361
74-014	453,080	-	13,114	-	26,556	39,670	(59,848)	-	(120,380)	-	(180,228)	37,939	3,745	41,684
74-139	1,216,241	-	35,202	-	41,474	76,676	(160,655)	-	(323,146)	-	(483,801)	101,844	5,850	107,694
74-194	1,756,331	-	50,835	-	-	50,835	(231,996)	-	(466,644)	(43,081)	(741,721)	147,069	(6,076)	140,993
74-897	36,361	-	1,052	-	-	1,052	(4,803)	-	(9,661)	(11,295)	(25,759)	3,045	(1,593)	1,452
75-003	372,824	-	10,791	-	-	10,791	(49,247)	-	(99,056)	(32,184)	(180,487)	31,219	(4,539)	26,680
75-005	432,482	-	12,518	-	-	12,518	(57,127)	-	(114,907)	(25,052)	(197,086)	36,214	(3,533)	32,681
75-007	438,373	-	12,688	-	-	12,688	(57,905)	-	(116,472)	(29,484)	(203,861)	36,708	(4,158)	32,550

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
75-010	290,059	-	8,395	-	-	8,395	(38,314)	-	(77,066)	(52,421)	(167,801)	24,288	(7,394)	16,894
75-015	263,360	-	7,623	-	-	7,623	(34,788)	-	(69,973)	(22,096)	(126,857)	22,053	(3,116)	18,937
75-020	462,988	-	13,401	-	-	13,401	(61,157)	-	(123,012)	(80,111)	(264,280)	38,769	(11,299)	27,470
75-022	755,787	-	21,875	-	-	21,875	(99,833)	-	(200,807)	(50,527)	(351,167)	63,287	(7,127)	56,160
75-190	1,417,332	-	41,023	-	-	41,023	(187,217)	-	(376,574)	(647,561)	(1,211,352)	118,682	(91,334)	27,348
75-900	323,629	-	9,367	-	-	9,367	(42,749)	-	(85,986)	(28,032)	(156,767)	27,099	(3,954)	23,145
76-001	4,388,698	-	127,025	-	250,082	377,107	(579,709)	-	(1,166,044)	-	(1,745,753)	367,494	35,272	402,766
76-006	1,540,584	-	44,590	-	39,072	83,662	(203,498)	-	(409,322)	-	(612,820)	129,003	5,511	134,514
76-007	876,115	-	25,358	-	-	25,358	(115,727)	-	(232,777)	(77,780)	(426,284)	73,363	(10,970)	62,393
76-012	3,599,485	-	104,182	-	-	104,182	(475,460)	-	(956,356)	(190,431)	(1,622,247)	301,408	(26,859)	274,549
76-013	2,035,804	-	58,924	-	62,286	121,210	(268,912)	-	(540,898)	-	(809,810)	170,471	8,785	179,256
76-022	537,058	-	15,544	-	5,233	20,777	(70,941)	-	(142,692)	-	(213,633)	44,971	738	45,709
76-024	3,149,565	-	91,160	-	-	91,160	(416,030)	-	(836,816)	(148,451)	(1,401,297)	263,733	(20,938)	242,795
76-026	3,946,714	-	114,232	-	-	114,232	(521,326)	-	(1,048,612)	(201,045)	(1,770,983)	330,484	(28,356)	302,128
76-033	1,091,666	-	31,597	-	13,184	44,781	(144,199)	-	(290,047)	-	(434,246)	91,412	1,860	93,272
76-034	1,445,375	-	41,834	-	6,581	48,415	(190,921)	-	(384,025)	-	(574,946)	121,030	928	121,958
76-035	1,030,278	-	29,820	-	-	29,820	(136,091)	-	(273,737)	(63,790)	(473,618)	86,272	(8,997)	77,275
76-036	954,393	-	27,624	-	-	27,624	(126,067)	-	(253,575)	(52,009)	(431,651)	79,917	(7,336)	72,581
76-037	771,953	-	22,343	-	-	22,343	(101,968)	-	(205,102)	(13,768)	(320,838)	64,641	(1,942)	62,699
76-102	2,430,391	-	70,344	-	59,535	129,879	(321,033)	-	(645,737)	-	(966,770)	203,512	8,397	211,909
76-117	8,804,968	-	254,848	-	160,442	415,290	(1,163,059)	-	(2,339,414)	-	(3,502,473)	737,296	22,629	759,925
76-164	2,307,518	-	66,788	-	-	66,788	(304,803)	-	(613,090)	(129,224)	(1,047,117)	193,223	(18,226)	174,997
76-262	2,801,388	-	81,082	-	-	81,082	(370,039)	-	(744,308)	(120,613)	(1,234,960)	234,578	(17,012)	217,566
76-281	1,686,604	-	48,817	-	631	49,448	(222,786)	-	(448,118)	-	(670,904)	141,230	89	141,319
76-770	274,813	-	7,954	-	-	7,954	(36,300)	-	(73,016)	(21,612)	(130,928)	23,012	(3,048)	19,964
76-803	147,452	-	4,268	-	57,428	61,696	(19,477)	-	(39,177)	-	(58,654)	12,347	8,100	20,447
76-805	63,522	-	1,839	-	13,995	15,834	(8,391)	-	(16,877)	-	(25,268)	5,319	1,974	7,293
76-807	129,427	-	3,746	-	21,286	25,032	(17,096)	-	(34,388)	-	(51,484)	10,838	3,002	13,840
76-808	26,329	-	762	-	8,558	9,320	(3,478)	-	(6,996)	-	(10,474)	2,205	1,207	3,412
76-858	90,637	-	2,623	-	2,556	5,179	(11,972)	-	(24,082)	-	(36,054)	7,590	361	7,951
76-876	77,385	-	2,240	-	1,171	3,411	(10,222)	-	(20,561)	-	(30,783)	6,480	165	6,645
76-889	84,586	-	2,448	-	-	2,448	(11,173)	-	(22,474)	(7,432)	(41,079)	7,083	(1,048)	6,035
77-001	1,417,579	-	41,030	-	302,804	343,834	(187,250)	-	(376,640)	-	(563,890)	118,703	42,709	161,412
77-002	1,929,519	-	55,847	-	-	55,847	(254,873)	-	(512,659)	(17,718)	(785,250)	161,571	(2,499)	159,072
77-003	1,556,204	-	45,042	-	-	45,042	(205,561)	-	(413,472)	(150,754)	(769,787)	130,311	(21,263)	109,048
77-005	960,580	-	27,803	-	-	27,803	(126,884)	-	(255,219)	(65,970)	(448,073)	80,436	(9,305)	71,131
77-006	968,590	-	28,035	-	-	28,035	(127,942)	-	(257,347)	(45,028)	(430,317)	81,106	(6,351)	74,755
77-007	2,725,357	-	78,882	-	-	78,882	(359,996)	-	(724,107)	(13,545)	(1,097,648)	228,212	(1,910)	226,302
77-010	497,250	-	14,392	-	-	14,392	(65,682)	-	(132,116)	(5,268)	(203,066)	41,638	(743)	40,895
77-016	1,217,169	-	35,229	-	-	35,229	(160,777)	-	(323,393)	(248,232)	(732,402)	101,921	(35,012)	66,909
77-021	70,179	-	2,031	-	42,275	44,306	(9,270)	-	(18,646)	-	(27,916)	5,877	5,963	11,840
77-022	50,223	-	1,454	-	59,332	60,786	(6,634)	-	(13,344)	-	(19,978)	4,205	8,368	12,573
77-101	18,958,896	-	548,740	-	536,668	1,085,408	(2,504,304)	-	(5,037,237)	-	(7,541,541)	1,587,549	75,694	1,663,243
77-106	2,795,162	-	80,902	-	-	80,902	(369,216)	-	(742,653)	(150,971)	(1,262,840)	234,057	(21,294)	212,763
77-127	2,680,337	-	77,579	-	-	77,579	(354,049)	-	(712,146)	(258,751)	(1,324,946)	224,442	(36,495)	187,947
77-237	1,583,648	-	45,837	-	-	45,837	(209,186)	-	(420,763)	(68,702)	(698,651)	132,609	(9,690)	122,919
77-257	3,885,597	-	112,464	-	-	112,464	(513,253)	-	(1,032,374)	(140,205)	(1,685,832)	325,366	(19,775)	305,591

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



School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
77-277	1,413,774	-	40,920	-	-	40,920	(186,747)	-	(375,629)	(2,917)	(565,293)	118,384	(411)	117,973
77-280	1,834,453	-	53,096	-	-	53,096	(242,315)	-	(487,401)	(191,397)	(921,113)	153,610	(26,995)	126,615
77-285	3,086,315	-	89,329	-	-	89,329	(407,675)	-	(820,011)	(79,248)	(1,306,934)	258,437	(11,178)	247,259
77-296	3,168,666	-	91,713	-	-	91,713	(418,553)	-	(841,891)	(67,863)	(1,328,307)	265,333	(9,572)	255,761
77-300	4,020,083	-	116,356	-	-	116,356	(531,018)	-	(1,068,106)	(110,025)	(1,709,149)	336,627	(15,518)	321,109
77-502	9,609,097	-	278,123	-	-	278,123	(1,269,277)	-	(2,553,065)	(2,108,605)	(5,930,947)	804,631	(297,405)	507,226
77-765	359,031	-	10,392	-	-	10,392	(47,425)	-	(95,392)	(15,640)	(158,457)	30,064	(2,206)	27,858
77-804	39,938	-	1,156	-	14,522	15,678	(5,276)	-	(10,611)	-	(15,887)	3,344	2,048	5,392
77-810	191,416	-	5,540	-	49,118	54,658	(25,284)	-	(50,858)	-	(76,142)	16,028	6,928	22,956
77-811	39,888	-	1,155	-	14,498	15,653	(5,269)	-	(10,598)	-	(15,867)	3,340	2,045	5,385
77-820	15,651	-	453	-	11,638	12,091	(2,067)	-	(4,158)	-	(6,225)	1,311	1,642	2,953
77-825	90,399	-	2,616	-	-	2,616	(11,941)	-	(24,018)	(34,065)	(70,024)	7,570	(4,805)	2,765
77-827	59,089	-	1,710	-	5,526	7,236	(7,805)	-	(15,700)	-	(23,505)	4,948	779	5,727
77-830	295,718	-	8,559	-	45,194	53,753	(39,062)	-	(78,570)	-	(117,632)	24,762	6,374	31,136
77-831	74,014	-	2,142	-	8,806	10,948	(9,777)	-	(19,665)	-	(29,442)	6,198	1,242	7,440
77-832	59,428	-	1,720	-	5,188	6,908	(7,850)	-	(15,789)	-	(23,639)	4,976	732	5,708
77-836	49,181	-	1,423	-	-	1,423	(6,496)	-	(13,067)	(12,542)	(32,105)	4,118	(1,769)	2,349
77-837	-	-	-	-	-	-	-	-	-	(195)	(195)	-	(28)	(28)
77-842	137,440	-	3,978	-	48,784	52,762	(18,155)	-	(36,517)	-	(54,672)	11,509	6,881	18,390
77-888	95,829	-	2,774	-	10,108	12,882	(12,658)	-	(25,461)	-	(38,119)	8,024	1,426	9,450
77-897	89,808	-	2,599	-	-	2,599	(11,863)	-	(23,861)	(5,085)	(40,809)	7,520	(717)	6,803
77-911	1,244,349	-	36,016	-	52,765	88,781	(164,368)	-	(330,614)	-	(494,982)	104,197	7,442	111,639
78-001	2,322,451	-	67,220	-	88,078	155,298	(306,775)	-	(617,058)	-	(923,833)	194,474	12,423	206,897
78-002	202,676	-	5,866	-	984	6,850	(26,772)	-	(53,849)	-	(80,621)	16,971	139	17,110
78-004	300,818	-	8,707	-	-	8,707	(39,735)	-	(79,925)	(68,324)	(187,984)	25,189	(9,637)	15,552
78-005	480,896	-	13,919	-	-	13,919	(63,522)	-	(127,770)	(14,365)	(205,657)	40,268	(2,026)	38,242
78-006	727,178	-	21,047	-	8,299	29,346	(96,054)	-	(193,206)	-	(289,260)	60,891	1,170	62,061
78-013	1,648,436	-	47,712	-	-	47,712	(217,744)	-	(437,977)	(42,204)	(697,925)	138,034	(5,953)	132,081
78-016	704,912	-	20,403	-	-	20,403	(93,113)	-	(187,290)	(89,722)	(370,125)	59,027	(12,655)	46,372
78-017	407,716	-	11,801	-	-	11,801	(53,856)	-	(108,327)	(20,121)	(182,304)	34,141	(2,838)	31,303
78-018	337,482	-	9,768	-	-	9,768	(44,578)	-	(89,666)	(16,015)	(150,259)	28,260	(2,259)	26,001
78-023	266,556	-	7,715	-	-	7,715	(35,210)	-	(70,822)	(26,863)	(132,895)	22,320	(3,789)	18,531
78-026	569,579	-	16,486	-	-	16,486	(75,236)	-	(151,333)	(78,015)	(304,584)	47,694	(11,003)	36,691
78-027	653,323	-	18,910	-	-	18,910	(86,298)	-	(173,583)	(40,132)	(300,013)	54,707	(5,660)	49,047
78-028	868,389	-	25,134	-	-	25,134	(114,707)	-	(230,724)	(77,490)	(422,921)	72,716	(10,929)	61,787
78-029	470,216	-	13,610	-	-	13,610	(62,111)	-	(124,933)	(49,883)	(236,927)	39,374	(7,036)	32,338
78-030	368,974	-	10,679	-	-	10,679	(48,738)	-	(98,034)	(71,400)	(218,172)	30,897	(10,070)	20,827
78-031	470,456	-	13,617	-	-	13,617	(62,143)	-	(124,997)	(11,482)	(198,622)	39,394	(1,620)	37,774
78-144	1,059,289	-	30,660	-	2,640	33,300	(139,923)	-	(281,445)	-	(421,368)	88,701	372	89,073
78-173	1,087,722	-	31,483	-	-	31,483	(143,679)	-	(289,000)	(120,441)	(553,120)	91,082	(16,988)	74,094
78-203	4,076,629	-	117,993	-	-	117,993	(538,487)	-	(1,083,130)	(381,250)	(2,002,867)	341,362	(53,773)	287,589
78-338	1,178,883	-	34,121	-	-	34,121	(155,720)	-	(313,220)	(31,280)	(500,220)	98,715	(4,412)	94,303
78-356	664,389	-	19,230	-	59,119	78,349	(87,760)	-	(176,523)	-	(264,283)	55,634	8,338	63,972
78-718	840,832	-	24,337	-	-	24,337	(111,067)	-	(223,403)	(71,316)	(405,786)	70,408	(10,059)	60,349
78-803	149,872	-	4,338	-	39,913	44,251	(19,797)	-	(39,820)	-	(59,617)	12,550	5,629	18,179
78-805	75,049	-	2,172	-	21,556	23,728	(9,913)	-	(19,940)	-	(29,853)	6,284	3,040	9,324
78-833	80,479	-	2,329	-	28,790	31,119	(10,631)	-	(21,383)	-	(32,014)	6,739	4,061	10,800

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
78-865	59,414	-	1,720	-	14,395	16,115	(7,848)	-	(15,786)	-	(23,634)	4,975	2,030	7,005
79-001	1,530,232	-	44,291	-	17,847	62,138	(202,130)	-	(406,571)	-	(608,701)	128,136	2,517	130,653
79-019	227,708	-	6,591	-	-	6,591	(30,078)	-	(60,500)	(28,052)	(118,630)	19,067	(3,957)	15,110
79-023	35,151	-	1,017	-	22,961	23,978	(4,643)	-	(9,339)	-	(13,982)	2,943	3,238	6,181
79-029	654,697	-	18,949	-	-	18,949	(86,480)	-	(173,948)	(27,404)	(287,832)	54,822	(3,865)	50,957
79-031	1,077,942	-	31,200	-	-	31,200	(142,387)	-	(286,401)	(38,846)	(467,634)	90,263	(5,479)	84,784
79-032	679,213	-	19,659	-	-	19,659	(89,718)	-	(180,462)	(30,698)	(300,878)	56,875	(4,330)	52,545
79-132	1,052,010	-	30,449	-	-	30,449	(138,961)	-	(279,511)	(47,059)	(465,531)	88,091	(6,637)	81,454
79-172	1,650,108	-	47,760	-	46,289	94,049	(217,965)	-	(438,421)	-	(656,386)	138,174	6,529	144,703
79-198	1,252,078	-	36,240	-	46,780	83,020	(165,389)	-	(332,668)	-	(498,057)	104,844	6,598	111,442
79-354	754,268	-	21,831	-	9,222	31,053	(99,632)	-	(200,403)	-	(300,035)	63,160	1,301	64,461
79-763	791,821	-	22,918	-	-	22,918	(104,593)	-	(210,381)	(32,649)	(347,623)	66,304	(4,605)	61,699
79-800	189,711	-	5,491	-	-	5,491	(25,059)	-	(50,405)	(53,461)	(128,925)	15,886	(7,540)	8,346
80-020	700,671	-	20,280	-	-	20,280	(92,553)	-	(186,163)	(6,172)	(284,888)	58,672	(871)	57,801
80-022	1,150,758	-	33,307	-	-	33,307	(152,005)	-	(305,748)	(18,696)	(476,449)	96,360	(2,637)	93,723
80-345	3,520,632	-	101,900	-	-	101,900	(465,045)	-	(935,406)	(40,083)	(1,440,534)	294,805	(5,653)	289,152
81-015	490,533	-	14,198	-	-	14,198	(64,795)	-	(130,331)	(49,358)	(244,484)	41,075	(6,962)	34,113
81-016	612,838	-	17,738	-	-	17,738	(80,951)	-	(162,826)	(5,286)	(249,063)	51,317	(745)	50,572
81-200	1,366,418	-	39,549	-	-	39,549	(180,492)	-	(363,047)	(77,608)	(621,147)	114,419	(10,946)	103,473
81-768	467,655	-	13,536	-	7,723	21,259	(61,773)	-	(124,252)	-	(186,025)	39,160	1,089	40,249
82-019	1,628,575	-	47,137	-	-	47,137	(215,120)	-	(432,700)	(36,354)	(684,174)	136,371	(5,127)	131,244
83-001	910,883	-	26,364	-	66,217	92,581	(120,320)	-	(242,015)	-	(362,335)	76,274	9,340	85,614
83-003	1,090,475	-	31,562	-	-	31,562	(144,042)	-	(289,731)	(112,862)	(546,635)	91,312	(15,918)	75,394
83-013	795,797	-	23,033	-	-	23,033	(105,118)	-	(211,437)	(81,147)	(397,702)	66,637	(11,445)	55,192
83-014	3,229,138	-	93,463	-	167,138	260,601	(426,541)	-	(857,958)	-	(1,284,499)	270,396	23,574	293,970
83-015	3,491,485	-	101,056	-	61,293	162,349	(461,195)	-	(927,661)	-	(1,388,856)	292,364	8,645	301,009
83-161	3,379,792	-	97,824	-	-	97,824	(446,441)	-	(897,985)	(1,007)	(1,345,433)	283,011	(142)	282,869
83-167	7,405,136	-	214,332	-	-	214,332	(978,154)	-	(1,967,489)	(12,129)	(2,957,772)	620,079	(1,711)	618,368
83-225	2,133,461	-	61,750	-	71,852	133,602	(281,812)	-	(566,845)	-	(848,657)	178,648	10,134	188,782
83-273	3,583,697	-	103,725	-	-	103,725	(473,375)	-	(952,162)	(248,437)	(1,673,974)	300,086	(35,041)	265,045
83-769	999,940	-	28,942	-	6,767	35,709	(132,083)	-	(265,677)	-	(397,760)	83,731	955	84,686
83-800	74,710	-	2,162	-	-	2,162	(9,869)	-	(19,850)	(14,893)	(44,612)	6,256	(2,101)	4,155
83-887	78,101	-	2,261	-	-	2,261	(10,316)	-	(20,751)	(26,328)	(57,395)	6,540	(3,713)	2,827
83-900	1,872,818	-	54,206	-	265,367	319,573	(247,383)	-	(497,594)	-	(744,977)	156,823	37,428	194,251
84-005	836,890	-	24,223	-	-	24,223	(110,546)	-	(222,355)	(19,113)	(352,014)	70,078	(2,696)	67,382
84-020	1,365,456	-	39,521	-	-	39,521	(180,365)	-	(362,792)	(121,118)	(664,275)	114,338	(17,083)	97,255
84-023	528,404	-	15,294	-	-	15,294	(69,797)	-	(140,393)	(20,616)	(230,806)	44,247	(2,908)	41,339
84-024	446,391	-	12,920	-	-	12,920	(58,964)	-	(118,603)	(17,175)	(194,742)	37,379	(2,422)	34,957
84-160	1,454,966	-	42,112	-	-	42,112	(192,188)	-	(386,574)	(204,342)	(783,104)	121,834	(28,821)	93,013
84-249	552,677	-	15,997	-	18,412	34,409	(73,004)	-	(146,842)	-	(219,846)	46,279	2,597	48,876
84-734	561,833	-	16,262	-	-	16,262	(74,213)	-	(149,275)	(5,127)	(228,615)	47,046	(723)	46,323
84-753	733,000	-	21,216	-	38,586	59,802	(96,823)	-	(194,753)	-	(291,576)	61,379	5,442	66,821
85-001	1,026,692	-	29,716	-	-	29,716	(135,617)	-	(272,784)	(393,086)	(801,487)	85,972	(55,442)	30,530
85-005	717,365	-	20,763	-	-	20,763	(94,758)	-	(190,599)	(62,566)	(347,923)	60,070	(8,824)	51,246
85-006	726,050	-	21,015	-	-	21,015	(95,905)	-	(192,906)	(59,077)	(347,888)	60,797	(8,332)	52,465
85-010	507,961	-	14,702	-	8,656	23,358	(67,097)	-	(134,961)	-	(202,058)	42,535	1,221	43,756
85-011	705,741	-	20,427	-	-	20,427	(93,222)	-	(187,510)	(34,588)	(315,320)	59,096	(4,878)	54,218

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

School Employees Retirement System of Ohio

Schedule of OPEB Amounts by Employer  
As of and for the Year Ended June 30, 2022

Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2022					Deferred Inflows of Resources for the year ended June 30, 2022					OPEB Expense for the year ended June 30, 2022**		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of OPEB Expense	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer and Proportionate Share of Contributions	Total Employer OPEB Expense
85-014	1,056,157	-	30,569	-	-	30,569	(139,509)	-	(280,613)	(80,138)	(500,260)	88,439	(11,303)	77,136
85-016	581,232	-	16,823	-	-	16,823	(76,776)	-	(154,429)	(21,570)	(252,775)	48,670	(3,042)	45,628
85-021	858,461	-	24,847	-	-	24,847	(113,395)	-	(228,087)	(70,053)	(411,535)	71,884	(9,881)	62,003
85-208	2,885,265	-	83,510	-	-	83,510	(381,118)	-	(766,593)	(115,393)	(1,263,104)	241,602	(16,275)	225,327
85-235	1,017,141	-	29,440	-	18,127	47,567	(134,355)	-	(270,247)	-	(404,602)	85,172	2,557	87,729
85-364	545,288	-	15,783	-	-	15,783	(72,028)	-	(144,879)	(34,882)	(251,789)	45,660	(4,920)	40,740
85-709	714,536	-	20,681	-	-	20,681	(94,384)	-	(189,847)	(43,812)	(328,043)	59,833	(6,179)	53,654
85-870	15,246	-	441	-	2,549	2,990	(2,014)	-	(4,051)	-	(6,065)	1,277	359	1,636
85-907	448,132	-	12,971	-	-	12,971	(59,194)	-	(119,065)	(26,818)	(205,077)	37,525	(3,783)	33,742
86-007	395,070	-	11,435	-	-	11,435	(52,185)	-	(104,967)	(66,406)	(223,558)	33,082	(9,366)	23,716
86-016	288,556	-	8,352	-	-	8,352	(38,116)	-	(76,667)	(3,286)	(118,069)	24,163	(464)	23,699
86-020	341,419	-	9,882	-	-	9,882	(45,098)	-	(90,712)	(35,752)	(171,562)	28,589	(5,043)	23,546
86-021	416,540	-	12,056	-	-	12,056	(55,021)	-	(110,672)	(53,599)	(219,292)	34,880	(7,560)	27,320
86-022	473,233	-	13,697	-	-	13,697	(62,510)	-	(125,734)	(27,444)	(215,688)	39,627	(3,871)	35,756
86-213	1,368,045	-	39,596	-	-	39,596	(180,707)	-	(363,479)	(136,130)	(680,316)	114,555	(19,200)	95,355
86-351	738,636	-	21,379	-	20,175	41,554	(97,567)	-	(196,250)	-	(293,817)	61,851	2,846	64,697
87-001	2,201,750	-	63,727	-	-	63,727	(290,832)	-	(584,988)	(15,032)	(890,852)	184,367	(2,120)	182,247
87-012	819,743	-	23,726	-	24,455	48,181	(108,281)	-	(217,800)	-	(326,081)	68,642	3,449	72,091
87-019	501,444	-	14,514	-	-	14,514	(66,236)	-	(133,230)	(3,647)	(203,113)	41,989	(514)	41,475
87-026	636,971	-	18,436	-	-	18,436	(84,138)	-	(169,239)	(55,107)	(308,484)	53,338	(7,772)	45,566
87-035	930,129	-	26,921	-	-	26,921	(122,862)	-	(247,128)	(3,216)	(373,206)	77,886	(454)	77,432
87-036	907,015	-	26,252	-	-	26,252	(119,809)	-	(240,987)	(23,386)	(384,182)	75,950	(3,298)	72,652
87-037	957,007	-	27,699	-	80,663	108,362	(126,412)	-	(254,270)	-	(380,682)	80,136	11,377	91,513
87-113	1,864,266	-	53,959	-	190,593	244,552	(246,253)	-	(495,322)	-	(741,575)	156,107	26,882	182,989
87-361	3,331,294	-	96,420	-	307,648	404,068	(440,035)	-	(885,100)	-	(1,325,135)	278,950	43,392	322,342
87-383	1,266,579	-	36,659	-	-	36,659	(167,304)	-	(336,521)	(30,475)	(534,300)	106,059	(4,298)	101,761
87-701	1,432,999	-	41,476	-	-	41,476	(189,287)	-	(380,737)	(18,962)	(588,986)	119,994	(2,674)	117,320
87-738	4,529,297	-	131,095	-	-	131,095	(598,280)	-	(1,203,400)	(555,679)	(2,357,359)	379,267	(78,375)	300,892
88-012	660,257	-	19,110	-	-	19,110	(87,214)	-	(175,425)	(28,034)	(290,673)	55,288	(3,954)	51,334
88-314	519,144	-	15,026	-	-	15,026	(68,574)	-	(137,933)	(157)	(206,664)	43,471	(22)	43,449
88-371	1,005,820	-	29,115	-	38,791	67,906	(132,871)	-	(267,238)	-	(400,109)	84,238	5,466	89,704
<b>TOTAL</b>	<b>\$ 1,404,010,442</b>	<b>\$ -</b>	<b>\$ 40,637,233</b>	<b>\$ -</b>	<b>\$ 41,729,263</b>	<b>\$ 82,366,496</b>	<b>\$ (185,457,471)</b>	<b>\$ -</b>	<b>\$ (373,035,056)</b>	<b>\$ (41,729,263)</b>	<b>\$ (600,221,790)</b>	<b>\$ 117,566,741</b>	<b>\$ -</b>	<b>\$ 117,566,741</b>

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

## School Employees Retirement System of Ohio

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

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#### Note 1. Nature of Entity

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

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

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

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

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

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

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

## School Employees Retirement System of Ohio

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

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

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

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2022 and the respective allocation percentage. The Schedule of OPEB Amounts by Employer presents the proportionate share of total net OPEB liability as of June 30, 2022 and total deferred outflows of resources, total deferred inflows of resources, and total OPEB expense for the year ended June 30, 2022 for all SERS employers. The OPEB expense includes the amortization of the current year differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs. The OPEB expense does not include amortization of deferred inflows and deferred outflows recognized during previous periods.

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

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

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

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

## School Employees Retirement System of Ohio

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

#### Note 3. Contributions

The fiscal year 2022 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' fiscal year 2022 CAFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$ 524,356,285
Service credits and ARP payments paid by employees	(560,584)
Employer penalties	(406,400)
Other employer payments and miscellaneous revenue (expense)	(409,953)
	<u>522,979,348</u>
OPEB Employer Contributions - ACFR Total	53,766,548
Other employer payments and miscellaneous revenue	26,429
	<u>53,792,977</u>
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u>\$ 576,772,325</u></b>

For fiscal year 2022 employer contributions for OPEB were provided by the health care surcharge. The surcharge minimum salary was \$25,000 for fiscal year 2022.

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

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

The future amortization of the deferred outflows and inflows for the year ended June 30, 2022 is as follows:

	Deferred Outflows**	Deferred Inflows**
	<u>                    </u>	<u>                    </u>
2023	\$ 10,159,308	\$ 78,771,865
2024	10,159,308	78,771,865
2025	10,159,308	78,771,865
2026	10,159,309	78,771,865
2027	-	78,771,865
Thereafter	-	164,633,202
	<u>\$ 40,637,233</u>	<u>\$ 558,492,527</u>

\*\* The tables above do not include deferred outflows/inflows from previous years. Refer to previous year reports to calculate the cumulated deferred outflows/inflows for financial reporting purposes. The change in proportionate share of contributions as reflected on the Schedule of OPEB Amounts by Employer results in deferred outflows and inflows, which have been excluded from this table. These amounts will be amortized at the employer level over the average expected remaining service life of all members.

## School Employees Retirement System of Ohio

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

#### Note 5. OPEB Expense

The components of OPEB expense for the year ended June 30, 2022:

Service cost	\$ 170,026,723
Interest on the Total OPEB Liability	55,840,796
Projected earnings	(42,700,038)
OPEB plan administrative expenses	3,011,817
Recognition of current period deferred outflow (inflow) resulting from OPEB Employer Contributions - ACFR Total	-
Recognition of Outflow (Inflow) of current period differences in changes in assumptions	(52,614,253)
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual economic experience	(26,157,612)
Recognition of current period deferred outflow (inflow) resulting from differences between expected and actual investment earnings	10,159,308
<b>Total OPEB Expense - Schedule of OPEB Amounts by Employer</b>	<u>117,566,741</u>
Recognition of beginning deferred outflows of resources as OPEB expense	89,200,038
Recognition of beginning deferred inflows of resources as OPEB expense	(300,823,238)
<b>Total OPEB Expense</b>	<u>\$ (94,056,459)</u>

The average of the expected remaining service lives of all members for fiscal year 2022 is 8.09 years.

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

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

The components of the net OPEB liability as of June 30, 2022 are as follows:

	Total OPEB Liability (a)	Fiduciary Net Position (b)	Net OPEB Liability (Surplus) (a) - (b)	Fiduciary Net Position as a Percent of Total OPEB Liability (b) / (a)
OPEB	\$ 2,015,584,851	\$ 611,574,409	\$ 1,404,010,442	30.34%

The activity related to the net OPEB liability for fiscal year 2022 is set forth in the following table:

Net OPEB Liability, July 1, 2021	\$ 1,892,581,965
Total OPEB expense	(94,056,459)
Change in deferred outflows of resources	(48,562,805)
Change in deferred inflows of resources	(257,669,289)
Employer contributions	(88,282,970)
Net OPEB liability, June 30, 2022	<u>\$ 1,404,010,442</u>

## School Employees Retirement System of Ohio

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

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

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

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

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

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

Valuation Date	June 30, 2022
Actuarial Assumptions	
Experience Study Date	5-year period ended June 30, 2020
Investment Rate of Return	7.00% net of investment expense, including inflation
Inflation	2.40%
Wage Increases	3.25% - 13.58%
Municipal Bond Index Rate	
Prior Measurement Date	1.92%
Measurement Date	3.69%
Year FNP is Projected to be Depleted	2044
Single Equivalent Interest Rate (SEIR) net of plan investment expense, including price inflation	
Prior Measurement Date	2.27%
Measurement Date	4.08%
Medical Trend Assumption	7.00% - 4.40%
Mortality Assumptions	<p><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.</p> <p><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.</p> <p><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.</p> <p><b>Actives</b> – PUB-2010 General Amount Weighted Below Median Employee mortality table.</p>



## School Employees Retirement System of Ohio

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

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

The long-term expected rate of return on plan assets is reviewed as part of the actuarial 5-year experience study. The most recent study covers fiscal years 2016 through 2020, and was adopted by the Board in 2021. Several factors are considered in evaluating the long-term rate of return assumption including long-term historical data, estimates inherent in current market data, and a long-normal distribution analysis in which best-estimate ranges of expected future real rates of return were developed by the investment consultant for each major asset class. These ranges were combined to produce the long-term expected rate of return, 7.00%, by weighting the expected future real rates of return by the target asset allocation percentage and then adding expected inflation. The capital market assumptions developed by the investment consultant are intended for use over a 10-year horizon and may not be useful in setting the long-term rate of return for funding pension plans which covers a longer timeframe. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized as follows:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	2.00%	(0.45%)
US Equity	24.75%	5.37%
Non-US Equity Developed	13.50%	6.22%
Non-US Equity Emerging	6.75%	8.22%
Fixed Income/Global Bonds	19.00%	1.20%
Private Equity	11.00%	10.05%
Real Estate/Real Assets	16.00%	4.87%
Multi-Asset Strategy	4.00%	3.39%
Private Debt/Private Credit	3.00%	5.38%

The discount rate used to measure the total OPEB liability at June 30, 2022, was 4.08%. The discount rate used to measure total OPEB liability prior to June 30, 2022, was 2.27%. The projection of cash flows used to determine the discount rate assumed that contributions will be made from members and the System at the contribution rate of 1.50% of projected covered payroll each year, which includes a 1.50% payroll surcharge and no contributions from the basic benefits plan. Based on these assumptions, the OPEB plan's fiduciary net position was projected to become insufficient to make all projected future benefit payments of current System members by SERS actuaries. The Municipal Bond Index Rate is used in the determination of the SEIR for both the June 30, 2022 and the June 30, 2021 total OPEB liability. The Municipal Bond Index rate is the single rate that will generate a present value of benefit payments equal to the sum of the present value determined by the long-term expected rate of return, and the present value determined by discounting those benefits after the date of depletion. The Municipal Bond Index Rate is 3.69% at June 30, 2022 and 1.92% at June 30, 2021.

**School Employees Retirement System of Ohio**

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

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

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

	1% Decrease	Current Discount Rate	1% Increase
Rate	3.08%	4.08%	5.08%
Net OPEB Liability	\$ 1,743,802,127	\$ 1,404,010,442	\$ 1,129,706,211

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

	1% Decrease	Current Trend Rate	1% Increase
Rate	6.00% decreasing to 3.40%	7.00% decreasing to 4.40%	8.00% decreasing to 5.40%
Net OPEB Liability	\$ 1,082,743,987	\$ 1,404,010,442	\$ 1,823,636,404