



Schedule of Collective Pension Amounts and
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2023

Contents

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

Independent Auditor's Report

To the Retirement Board
School Employees Retirement System of Ohio

Report on the Audit of the Schedules

Opinions

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

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

Basis for Opinions

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

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

To the Retirement Board
School Employees Retirement System of Ohio

In performing an audit in accordance with GAAS we:

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

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

Supplementary Information

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

Other Matter

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

Restriction on Use

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

Plante & Moran, PLLC

April 12, 2024

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

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

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

Note 1. Nature of Entity

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

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

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

Note 2. Summary of Significant Accounting Policies

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

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

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

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

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

School Employees Retirement System of Ohio

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

Note 3. Contributions

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

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

Note 4. Deferred Outflows and Deferred Inflows

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

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

| | Deferred Outflows (Inflows)* |
|------|------------------------------------|
| 2024 | \$43,929,116 |
| 2025 | (207,470,279) |
| 2026 | 358,398,526 |
| 2027 | 4,116,193 |
| | <u><u>\$198,973,556</u></u> |

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

Note 5. Pension Expense

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

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

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

School Employees Retirement System of Ohio

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

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

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

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

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

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

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

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

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

School Employees Retirement System of Ohio

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

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

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

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

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

School Employees Retirement System of Ohio

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

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

As of June 30, 2023:

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

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

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

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

School Employees Retirement System of Ohio

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

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

| Employer Code | Net Pension Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|-----------------------|---|--|------------------------|---|-------------------------------------|--|--|------------------------|---|-------------|--|---|--------------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions | Total Employer Pension Expense |
| | | | | | Total Deferred Outflows of Resources | Total Deferred Inflows of Resources | | | | | | | | |
| 18-159 | 10,043,324 | 235,632 | 29,927 | 49,180 | 170,321 | 485,060 | - | - | - | - | - | 909,248 | 63,082 | 972,330 |
| 18-178 | 34,255,408 | 803,684 | 102,073 | 167,743 | 478,293 | 1,551,793 | - | - | - | - | - | 3,101,232 | 177,146 | 3,278,378 |
| 18-183 | 7,514,927 | 176,312 | - | 36,799 | 22,393 | 235,504 | - | - | - | - | - | 680,346 | (73,880) | 606,466 |
| 18-188 | 25,028,410 | 587,205 | 74,579 | 122,560 | - | 784,344 | - | - | - | (199,475) | (199,475) | 2,265,888 | (38,929) | 2,226,959 |
| 18-215 | 14,891,561 | 349,379 | 44,373 | 72,921 | - | 466,673 | - | - | - | (105,109) | (105,109) | 1,348,172 | (364,225) | 983,947 |
| 18-219 | 9,585,170 | 224,883 | 28,562 | 46,937 | 126,253 | 426,635 | - | - | - | (983,406) | (983,406) | 867,771 | 46,761 | 914,532 |
| 18-221 | 3,298,663 | 77,392 | 9,829 | 16,153 | 138,298 | 241,672 | - | - | - | - | - | 298,637 | 51,222 | 349,859 |
| 18-224 | 5,478,010 | 128,522 | 16,323 | 26,825 | - | 171,670 | - | - | - | (57,197) | (57,197) | 495,939 | (21,184) | 474,755 |
| 18-230 | 16,526,790 | 387,744 | 49,246 | 80,929 | - | 517,919 | - | - | - | (641,121) | (641,121) | 1,496,214 | (237,452) | 1,258,762 |
| 18-233 | 11,385,146 | 267,113 | 33,925 | 55,751 | - | 356,789 | - | - | - | (1,390,585) | (1,390,585) | 1,030,727 | (515,032) | 515,695 |
| 18-247 | 12,238,042 | 287,123 | 36,467 | 59,928 | - | 383,518 | - | - | - | (480,407) | (480,407) | 1,107,942 | (177,929) | 930,013 |
| 18-250 | 8,745,306 | 205,178 | 26,059 | 42,824 | 80,530 | 354,591 | - | - | - | - | - | 791,735 | 29,826 | 821,561 |
| 18-251 | 11,098,840 | 260,396 | 33,072 | 54,349 | - | 347,817 | - | - | - | (318,055) | (318,055) | 1,004,807 | (117,798) | 887,009 |
| 18-258 | 12,144,050 | 284,918 | 36,187 | 59,467 | - | 380,572 | - | - | - | (695,211) | (695,211) | 1,099,433 | (257,485) | 841,948 |
| 18-264 | 18,716,494 | 439,117 | 55,771 | 91,651 | - | 586,539 | - | - | - | (210,388) | (210,388) | 1,694,453 | (77,922) | 1,616,531 |
| 18-271 | 9,854,613 | 231,204 | 29,365 | 48,256 | - | 308,825 | - | - | - | (47,427) | (47,427) | 892,164 | (17,565) | 874,599 |
| 18-288 | 15,836,600 | 371,551 | 47,189 | 77,549 | - | 496,289 | - | - | - | (101,343) | (101,343) | 1,433,729 | (37,535) | 1,396,194 |
| 18-289 | 18,258,599 | 428,374 | 54,406 | 89,409 | 347,642 | 919,831 | - | - | - | - | - | 1,652,999 | 128,756 | 1,781,755 |
| 18-292 | 9,416,525 | 220,926 | 28,059 | 46,111 | - | 295,096 | - | - | - | (572,692) | (572,692) | 852,503 | (212,108) | 640,395 |
| 18-317 | 7,188,589 | 168,655 | 21,420 | 35,201 | - | 225,276 | - | - | - | (150,170) | (150,170) | 650,802 | (55,619) | 595,183 |
| 18-731 | 5,804,766 | 136,189 | 17,297 | 28,425 | 492,979 | 674,890 | - | - | - | - | - | 525,521 | 182,585 | 708,106 |
| 18-742 | 3,759,622 | 88,206 | 11,203 | 18,410 | - | 117,819 | - | - | - | (233,023) | (233,023) | 340,368 | (86,305) | 254,063 |
| 18-801 | 377,830 | 8,864 | 1,126 | 1,850 | 118,962 | 130,802 | - | - | - | - | - | 34,206 | 44,060 | 78,266 |
| 18-802 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-803 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-805 | 426,239 | 10,000 | 1,270 | 2,087 | 120,047 | 133,404 | - | - | - | - | - | 38,589 | 44,462 | 83,051 |
| 18-808 | 3,555,192 | 83,410 | 10,594 | 17,409 | - | 111,413 | - | - | - | (580,617) | (580,617) | 321,861 | (215,043) | 106,818 |
| 18-809 | 358,421 | 8,409 | 1,068 | 1,755 | 36,231 | 47,463 | - | - | - | - | - | 32,449 | 13,419 | 45,868 |
| 18-813 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-814 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-815 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-817 | 1,168,759 | 27,421 | 3,483 | 5,723 | 413,984 | 450,611 | - | - | - | - | - | 105,811 | 153,328 | 259,139 |
| 18-818 | 210,687 | 4,943 | 628 | 1,032 | - | 6,603 | - | - | - | (21,152) | (21,152) | 19,074 | (7,834) | 11,240 |
| 18-819 | 639,682 | 15,008 | 1,906 | 3,132 | 127,166 | 147,212 | - | - | - | - | - | 57,912 | 47,098 | 105,010 |
| 18-820 | 6,069 | 142 | 18 | 30 | - | 190 | - | - | - | (29,656) | (29,656) | 549 | (10,984) | (10,435) |
| 18-821 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-822 | - | - | - | - | - | - | - | - | - | (29,156) | (29,156) | - | (10,799) | (10,799) |
| 18-824 | 530,857 | 12,455 | 1,582 | 2,600 | - | 16,637 | - | - | - | (30,333) | (30,333) | 48,060 | (11,235) | 36,825 |
| 18-826 | 304,521 | 7,145 | 907 | 1,491 | 26,281 | 35,824 | - | - | - | - | - | 27,569 | 9,734 | 37,303 |
| 18-827 | 149,534 | 3,508 | 446 | 732 | - | 4,686 | - | - | - | (43,777) | (43,777) | 13,538 | (16,214) | (2,676) |
| 18-828 | 586,230 | 13,754 | 1,747 | 2,871 | - | 18,372 | - | - | - | (7,259) | (7,259) | 53,073 | (2,688) | 50,385 |
| 18-830 | 675,069 | 15,838 | 2,012 | 3,306 | 72,845 | 94,001 | - | - | - | - | - | 61,116 | 26,979 | 88,095 |
| 18-831 | 2,616 | 61 | 8 | 13 | - | 82 | - | - | - | (325,001) | (325,001) | 237 | (120,371) | (120,134) |
| 18-833 | 295,885 | 6,942 | 882 | 1,449 | 61,781 | 71,054 | - | - | - | - | - | 26,787 | 22,882 | 49,669 |
| 18-834 | 410,143 | 9,623 | 1,222 | 2,008 | 6,418 | 19,271 | - | - | - | - | - | 37,131 | 2,377 | 39,508 |
| 18-836 | 806,796 | 18,929 | 2,404 | 3,951 | 235,063 | 260,347 | - | - | - | - | - | 73,041 | 87,061 | 160,102 |
| 18-838 | 331,640 | 7,781 | 988 | 1,624 | 69,825 | 80,218 | - | - | - | - | - | 30,024 | 25,861 | 55,885 |
| 18-839 | 962,628 | 22,585 | 2,868 | 4,714 | - | 30,167 | - | - | - | (8,273) | (8,273) | 87,149 | (3,064) | 84,085 |
| 18-840 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-841 | 506,921 | 11,893 | 1,511 | 2,482 | 23,291 | 39,177 | - | - | - | - | - | 45,893 | 8,626 | 54,519 |
| 18-844 | 228,972 | 5,372 | 682 | 1,121 | 22,079 | 29,254 | - | - | - | - | - | 20,729 | 8,178 | 28,907 |
| 18-845 | 414,779 | 9,731 | 1,236 | 2,031 | - | 12,998 | - | - | - | (46,550) | (46,550) | 37,551 | (17,241) | 20,310 |
| 18-846 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-847 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-848 | 143,108 | 3,358 | 426 | 701 | - | 4,485 | - | - | - | (15,229) | (15,229) | 12,956 | (5,641) | 7,315 |

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

| Employer Code | Net Pension Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|-----------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|--------------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Pension Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions | Total Employer Pension Expense |
| 25-849 | 238,015 | 5,584 | 709 | 1,166 | - | 7,459 | - | - | - | (120,513) | (120,513) | 21,548 | (44,635) | (23,087) |
| 25-852 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-853 | 1,461,371 | 34,286 | 4,355 | 7,156 | 67,899 | 113,696 | - | - | - | - | - | 132,302 | 25,148 | 157,450 |
| 25-855 | 1,785,560 | 41,892 | 5,321 | 8,744 | 68,788 | 124,745 | - | - | - | - | - | 161,651 | 25,477 | 187,128 |
| 25-859 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-860 | 750,388 | 17,605 | 2,236 | 3,675 | 28,202 | 51,718 | - | - | - | - | - | 67,935 | 10,445 | 78,380 |
| 25-864 | 945,297 | 22,178 | 2,817 | 4,629 | 160,703 | 190,327 | - | - | - | - | - | 85,580 | 59,519 | 145,099 |
| 25-866 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-867 | 254,530 | 5,972 | 758 | 1,246 | - | 7,976 | - | - | - | (48,167) | (48,167) | 23,043 | (17,839) | 5,204 |
| 25-868 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-869 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-870 | 588,926 | 13,817 | 1,755 | 2,884 | 102,040 | 120,496 | - | - | - | - | - | 53,317 | 37,793 | 91,110 |
| 25-871 | 196,809 | 4,617 | 586 | 964 | - | 6,167 | - | - | - | (129,202) | (129,202) | 17,818 | (47,853) | (30,035) |
| 25-874 | 85,686 | 2,010 | 255 | 420 | 929 | 3,614 | - | - | - | - | - | 7,757 | 344 | 8,101 |
| 25-876 | 426,389 | 10,004 | 1,271 | 2,088 | 39,190 | 52,553 | - | - | - | - | - | 38,602 | 14,515 | 53,117 |
| 25-879 | 721,339 | 16,924 | 2,149 | 3,532 | 47,588 | 70,193 | - | - | - | - | - | 65,305 | 17,625 | 82,930 |
| 25-880 | 462,929 | 10,861 | 1,379 | 2,267 | 65,813 | 80,320 | - | - | - | - | - | 41,910 | 24,375 | 66,285 |
| 25-881 | 542,865 | 12,736 | 1,618 | 2,658 | - | 17,012 | - | - | - | (224,147) | (224,147) | 49,147 | (83,018) | (33,871) |
| 25-882 | 623,476 | 14,628 | 1,858 | 3,053 | 1,010 | 20,549 | - | - | - | - | - | 56,445 | 374 | 56,819 |
| 25-883 | 1,726,914 | 40,516 | 5,146 | 8,456 | 441,531 | 495,649 | - | - | - | - | - | 156,342 | 163,530 | 319,872 |
| 25-886 | 216,119 | 5,070 | 644 | 1,058 | 6358 | 13,130 | - | - | - | - | - | 19,566 | 2,355 | 21,921 |
| 25-887 | 890,492 | 20,892 | 2,653 | 4,361 | 93,413 | 121,319 | - | - | - | - | - | 80,619 | 34,597 | 115,216 |
| 25-888 | 188,134 | 4,414 | 561 | 921 | 13,674 | 19,570 | - | - | - | - | - | 17,032 | 5,064 | 22,096 |
| 25-889 | 280,893 | 6,590 | 837 | 1,375 | - | 8,802 | - | - | - | (14,708) | (14,708) | 25,430 | (5,447) | 19,983 |
| 25-890 | 279,371 | 6,554 | 832 | 1,368 | 1,765 | 10,519 | - | - | - | - | - | 25,292 | 654 | 25,946 |
| 25-891 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-892 | 999,029 | 23,439 | 2,977 | 4,892 | 192,098 | 223,406 | - | - | - | - | - | 90,445 | 71,147 | 161,592 |
| 25-894 | 396,335 | 9,299 | 1,181 | 1,941 | 80,040 | 92,461 | - | - | - | - | - | 35,881 | 29,645 | 65,526 |
| 25-895 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-896 | 294,453 | 6,908 | 877 | 1,442 | - | 9,227 | - | - | - | (9,316) | (9,316) | 26,658 | (3,450) | 23,208 |
| 25-898 | 1,368,712 | 32,112 | 4,078 | 6,702 | 371,157 | 414,049 | - | - | - | - | - | 123,913 | 137,466 | 261,379 |
| 25-912 | 53,075,823 | 1,245,239 | 158,154 | 259,903 | 502,190 | 2,165,486 | - | - | - | - | - | 4,805,094 | 185,996 | 4,991,090 |
| 25-914 | 10,873,956 | 255,120 | 32,402 | 53,248 | 190,746 | 531,516 | - | - | - | - | - | 984,448 | 70,646 | 1,055,094 |
| 25-930 | 545,203 | 12,791 | 1,625 | 2,670 | 5,210 | 22,296 | - | - | - | - | - | 49,359 | 1,930 | 51,289 |
| 25-933 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-936 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-937 | 259,305 | 6,084 | 773 | 1,270 | 37,333 | 45,460 | - | - | - | - | - | 23,476 | 13,827 | 37,303 |
| 25-939 | 814,088 | 19,100 | 2,426 | 3,986 | 56,029 | 81,541 | - | - | - | - | - | 73,702 | 20,751 | 94,453 |
| 25-940 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-943 | 969,691 | 22,750 | 2,889 | 4,748 | 294,301 | 324,688 | - | - | - | - | - | 87,789 | 109,001 | 196,790 |
| 25-945 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-948 | 519,625 | 12,191 | 1,548 | 2,545 | 60,065 | 76,349 | - | - | - | - | - | 47,043 | 22,246 | 69,289 |
| 25-950 | 299,308 | 7,022 | 892 | 1,466 | - | 9,380 | - | - | - | (19,117) | (19,117) | 27,097 | (7,081) | 20,016 |
| 25-953 | 662,166 | 15,535 | 1,973 | 3,243 | 49,727 | 70,478 | - | - | - | - | - | 59,948 | 18,418 | 78,366 |
| 26-001 | 7,104,336 | 166,679 | 21,169 | 34,789 | 449,071 | 671,708 | - | - | - | - | - | 643,174 | 166,322 | 809,496 |
| 26-002 | 2,524,866 | 59,237 | 7,524 | 12,364 | - | 79,125 | - | - | - | (25,195) | (25,195) | 228,583 | (9,331) | 219,252 |
| 26-010 | 862,915 | 20,245 | 2,571 | 4,226 | - | 27,042 | - | - | - | (31,476) | (31,476) | 78,122 | (11,658) | 66,464 |
| 26-013 | 1,527,916 | 35,847 | 4,553 | 7,482 | 55,013 | 102,895 | - | - | - | - | - | 138,326 | 20,375 | 158,701 |
| 26-017 | 3,278,298 | 76,914 | 9,769 | 16,053 | 115,542 | 218,278 | - | - | - | - | - | 296,793 | 42,793 | 339,586 |
| 26-019 | 2,998,032 | 70,338 | 8,933 | 14,681 | - | 93,952 | - | - | - | (6,557) | (6,557) | 271,420 | (2,429) | 268,991 |
| 26-020 | 2,954,119 | 69,308 | 8,803 | 14,466 | 41,295 | 133,872 | - | - | - | - | - | 267,444 | 15,294 | 282,738 |
| 26-374 | 3,541,324 | 83,085 | 10,552 | 17,341 | - | 110,978 | - | - | - | (47,285) | (47,285) | 320,605 | (17,513) | 303,092 |
| 26-876 | 801,573 | 18,806 | 2,389 | 3,925 | 51,739 | 76,859 | - | - | - | - | - | 72,568 | 19,162 | 91,730 |
| 27-001 | 1,012,827 | 23,762 | 3,018 | 4,960 | 14,967 | 46,707 | - | - | - | - | - | 91,694 | 5,544 | 97,238 |
| 27-019 | 6,143,450 | 144,135 | 18,306 | 30,083 | 269,971 | 462,495 | - | - | - | - | - | 556,183 | 99,989 | 656,172 |

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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



Schedule of Collective OPEB Amounts and
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2023

Contents

| | |
|---|----|
| Independent Auditor's Report | 3 |
| Schedule of Collective OPEB Amounts | 5 |
| Schedule of Employer Allocations | 6 |
| Notes to Schedule of Collective OPEB Amounts and Schedule of Employer Allocations | 32 |
| Supplementary Information | |
| Schedule of OPEB Amounts by Employer | 38 |

Independent Auditor's Report

To the Retirement Board
School Employees Retirement System of Ohio

Report on the Audit of the Schedules

Opinions

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

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

Basis for Opinions

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

Responsibilities of Management for the Schedules

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

Auditor's Responsibilities for the Audit of the Schedules

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

To the Retirement Board
School Employees Retirement System of Ohio

In performing an audit in accordance with GAAS, we:

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

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

Supplementary Information

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

Other Matter

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

Restriction on Use

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

Plante & Moran, PLLC

April 12, 2024

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

| | |
|---|--------------------------|
| Net OPEB Liability | \$1,647,445,311 |
| Deferred Outflows of Resources | |
| Differences Between Expected and Actual Experience | \$3,432,011 |
| Net Difference Between Projected and Actual Investment Earnings on OPEB Investments | 12,768,295 |
| Changes of Assumptions | 557,049,686 |
| Total Deferred Outflows of Resources² | \$573,249,992 |
| Deferred Inflows of Resources | |
| Differences Between Expected and Actual Experience | (\$849,648,656) |
| Net Difference Between Projected and Actual Investment Earnings on OPEB Investments | — |
| Changes of Assumptions | (467,890,347) |
| Total Deferred Inflows of Resources² | (\$1,317,539,003) |
| Collective Employer OPEB Expense (Income) | (\$113,015,834) |

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

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

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

School Employees Retirement System of Ohio

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

Note 1. Nature of Entity

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

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

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

SERS' ACFR can be accessed on its website at www.ohsers.org.

Note 2. Summary of Significant Accounting Policies

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

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

School Employees Retirement System of Ohio

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

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

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

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

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

Note 3. Contributions

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

| | |
|---|----------------------|
| Defined Benefit Plan Employer Contributions - ACFR Total | \$556,661,200 |
| Service Credits and ARP Payments Paid by Members | (861,704) |
| Employer Penalties | (417,200) |
| Other Employer Payments and Miscellaneous Revenue | 34,820 |
| Total Defined Benefit Plan Employer Contributions | \$555,417,116 |
| OPEB Employer Contributions - ACFR Total | \$57,483,842 |
| Total Contributions - Schedule of Employer Allocations | \$612,900,958 |

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

Note 4. Deferred Outflows and Deferred Inflows

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

School Employees Retirement System of Ohio

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

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

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

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

Note 5. OPEB Expense

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

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

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

Note 6. Net OPEB Liability and Actuarial Information

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

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

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

School Employees Retirement System of Ohio

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

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

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

¹ Benefit payments are net of retiree contributions.

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

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

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

School Employees Retirement System of Ohio

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

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

| | |
|--|---|
| Valuation Date | June 30, 2023 |
| Actuarial Cost Method | Entry Age Normal (Level Percent of Payroll) |
| Actuarial Assumptions | |
| Experience Study Date | 5-year period ended June 30, 2020 |
| Investment Rate of Return | 7.00% net of investment expenses |
| Municipal Bond Index Rate | |
| Prior Measurement Date | 3.69% |
| Measurement Date | 3.86% |
| Year FNP is projected to be depleted | 2048 |
| Single Equivalent Interest Rate | |
| Prior Measurement Date | 4.08% |
| Measurement Date | 4.27% |
| Future Salary Increases, including Inflation | 3.25% - 13.58% |
| Inflation | 2.40% |
| Health Care Cost Trend Rate | 6.75% - 4.40% |
| Mortality Assumptions | <i>Base Mortality</i> Healthy Retirees – 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. Disabled Retirees – 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. Contingent Survivors - 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. Actives – PUB-2010 General Amount Weighted Below Median Employee mortality table. <i>Mortality Projection</i> Mortality rates are projected using a fully generational projection with Scale MP-2020. |

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

School Employees Retirement System of Ohio

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

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

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

As of June 30, 2023:

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

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

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

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

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

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

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|--|--------------------------------------|--|--|------------------------|--|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 01-009 | \$ 3,103,530 | - | \$ 14,252 | \$ 767,288 | \$ 89,991 | \$ 871,531 | \$ (391,159) | \$ - | \$ - | \$ - | \$ (391,159) | \$ 315,559 | \$ 10,238 | \$ 325,797 |
| 01-023 | 564,617 | - | 2,593 | 139,591 | 25,421 | 167,605 | (71,162) | - | - | - | (71,162) | 57,409 | 2,892 | 60,301 |
| 02-001 | 795,275 | - | 3,652 | 196,616 | - | 200,268 | (100,234) | - | - | (2,352) | (102,586) | 80,862 | (268) | 80,594 |
| 02-003 | 1,250,774 | - | 5,744 | 309,230 | - | 314,974 | (157,644) | - | - | (23,187) | (180,831) | 127,176 | (2,638) | 124,538 |
| 02-006 | 1,617,916 | - | 7,430 | 399,999 | - | 407,429 | (203,917) | - | - | (2,485) | (206,402) | 164,506 | (283) | 164,223 |
| 02-009 | 470,211 | - | 2,159 | 116,251 | - | 118,410 | (59,264) | - | - | (7,039) | (66,303) | 47,810 | (801) | 47,009 |
| 02-010 | 1,697,581 | - | 7,795 | 419,694 | - | 427,489 | (213,958) | - | - | (44,626) | (258,584) | 172,606 | (5,077) | 167,529 |
| 02-011 | 716,306 | - | 3,289 | 177,093 | 18,796 | 199,178 | (90,281) | - | - | - | (90,281) | 72,832 | 2,138 | 74,970 |
| 02-013 | 653,099 | - | 2,999 | 161,466 | 18,615 | 183,080 | (82,314) | - | - | - | (82,314) | 66,405 | 2,118 | 68,523 |
| 02-131 | 606,433 | - | 2,785 | 149,929 | 53,248 | 205,962 | (76,433) | - | - | - | (76,433) | 61,661 | 6,058 | 67,719 |
| 02-154 | 3,760,183 | - | 17,267 | 929,633 | - | 946,900 | (473,921) | - | - | (2,721) | (476,642) | 382,326 | (310) | 382,016 |
| 02-308 | 615,639 | - | 2,827 | 152,205 | - | 155,032 | (77,593) | - | - | (19,658) | (97,251) | 62,597 | (2,236) | 60,361 |
| 02-761 | 1,003,080 | - | 4,606 | 247,992 | - | 252,598 | (126,425) | - | - | (5,898) | (132,323) | 101,991 | (671) | 101,320 |
| 02-874 | 31,175 | - | 143 | 7,707 | - | 7,850 | (3,929) | - | - | (830) | (4,759) | 3,170 | (94) | 3,076 |
| 02-895 | 114,520 | - | 526 | 28,313 | - | 28,839 | (14,434) | - | - | (10,886) | (25,320) | 11,644 | (1,238) | 10,406 |
| 02-900 | 455,416 | - | 2,091 | 112,593 | - | 114,684 | (57,399) | - | - | (6,175) | (63,574) | 46,306 | (702) | 45,604 |
| 03-013 | 485,771 | - | 2,231 | 120,098 | - | 122,329 | (61,225) | - | - | (2,420) | (63,645) | 49,392 | (275) | 49,117 |
| 03-014 | 598,832 | - | 2,750 | 148,050 | - | 150,800 | (75,475) | - | - | (3,728) | (79,203) | 60,888 | (424) | 60,464 |
| 03-015 | 57,992 | - | 266 | 14,338 | - | 14,604 | (7,309) | - | - | (2,882) | (10,191) | 5,897 | (328) | 5,569 |
| 03-103 | 1,718,767 | - | 7,893 | 424,932 | 82,418 | 515,243 | (216,628) | - | - | - | (216,628) | 174,760 | 9,376 | 184,136 |
| 03-343 | 832,446 | - | 3,823 | 205,806 | 27,174 | 236,803 | (104,919) | - | - | - | (104,919) | 84,641 | 3,091 | 87,732 |
| 03-747 | 402,861 | - | 1,850 | 99,600 | - | 101,450 | (50,775) | - | - | - | (50,775) | 40,962 | (1,708) | 39,254 |
| 03-800 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 04-001 | 1,227,607 | - | 5,637 | 303,502 | 105,429 | 414,568 | (154,724) | - | - | - | (154,724) | 124,820 | 11,994 | 136,814 |
| 04-019 | 761,603 | - | 3,497 | 188,292 | - | 191,789 | (95,990) | - | - | - | (95,990) | 77,438 | (3,460) | 73,978 |
| 04-031 | 962,645 | - | 4,421 | 237,996 | - | 242,417 | (121,329) | - | - | (23,858) | (145,187) | 97,879 | (2,714) | 95,165 |
| 04-033 | 859,398 | - | 3,946 | 212,470 | - | 216,416 | (108,316) | - | - | (19,565) | (127,881) | 87,382 | (2,226) | 85,156 |
| 04-034 | 1,086,611 | - | 4,990 | 268,644 | - | 273,634 | (136,953) | - | - | (67,742) | (204,695) | 110,484 | (7,707) | 102,777 |
| 04-035 | 3,997 | - | 18 | 988 | - | 1,006 | (504) | - | - | (903) | (1,407) | 406 | (103) | 303 |
| 04-104 | 2,648,722 | - | 12,163 | 654,846 | - | 667,009 | (333,836) | - | - | (49,721) | (383,557) | 269,316 | (5,657) | 263,659 |
| 04-125 | 1,167,281 | - | 5,360 | 288,588 | 19,846 | 313,794 | (147,120) | - | - | - | (147,120) | 118,686 | 2,258 | 120,944 |
| 04-244 | 1,229,354 | - | 5,645 | 303,934 | - | 309,579 | (154,944) | - | - | (65,691) | (220,635) | 124,998 | (7,473) | 117,525 |
| 04-704 | 761,735 | - | 3,498 | 188,324 | - | 191,822 | (96,007) | - | - | (38,910) | (134,917) | 77,451 | (4,427) | 73,024 |
| 05-001 | 1,284,739 | - | 5,900 | 317,627 | 38,449 | 361,976 | (161,924) | - | - | - | (161,924) | 130,629 | 4,374 | 135,003 |
| 05-006 | 990,162 | - | 4,547 | 244,798 | 17,156 | 266,501 | (124,797) | - | - | - | (124,797) | 100,677 | 1,952 | 102,629 |
| 05-017 | 1,274,033 | - | 5,850 | 314,980 | - | 320,830 | (160,575) | - | - | (28,796) | (189,371) | 129,541 | (3,276) | 126,265 |
| 05-018 | 1,020,057 | - | 4,684 | 252,190 | - | 256,874 | (128,565) | - | - | (21,478) | (150,043) | 103,717 | (2,443) | 101,274 |
| 05-105 | 2,110,073 | - | 9,690 | 521,675 | 133,446 | 664,811 | (265,947) | - | - | - | (265,947) | 214,547 | 15,182 | 229,729 |
| 05-169 | 884,719 | - | 4,063 | 218,730 | - | 222,793 | (111,507) | - | - | (45,668) | (157,175) | 89,956 | (5,195) | 84,761 |
| 05-710 | 507,334 | - | 2,330 | 125,429 | - | 127,759 | (63,943) | - | - | (19,248) | (83,191) | 51,584 | (2,190) | 49,394 |
| 05-739 | 2,456,673 | - | 11,281 | 607,365 | - | 618,646 | (309,631) | - | - | (224,442) | (534,073) | 249,789 | (25,534) | 224,255 |
| 06-001 | 1,089,374 | - | 5,003 | 269,327 | 71,102 | 345,432 | (137,301) | - | - | - | (137,301) | 110,765 | 8,089 | 118,854 |
| 06-008 | 506,068 | - | 2,324 | 125,116 | 19,775 | 147,215 | (63,783) | - | - | - | (63,783) | 51,456 | 2,250 | 53,706 |
| 06-010 | 498,657 | - | 2,290 | 123,283 | - | 125,573 | (62,849) | - | - | (14,279) | (77,128) | 50,702 | (1,625) | 49,077 |
| 06-011 | 310,012 | - | 1,424 | 76,644 | - | 78,068 | (39,073) | - | - | (11,096) | (50,169) | 31,521 | (1,262) | 30,259 |
| 06-017 | 563,206 | - | 2,586 | 139,242 | 20,790 | 162,618 | (70,985) | - | - | - | (70,985) | 57,265 | 2,365 | 59,630 |
| 06-185 | 1,242,944 | - | 5,708 | 307,294 | 2,036 | 315,038 | (156,657) | - | - | - | (156,657) | 126,380 | 232 | 126,612 |
| 06-202 | 1,816,267 | - | 8,340 | 449,037 | - | 457,377 | (228,916) | - | - | (67,154) | (296,070) | 184,674 | (7,640) | 177,034 |
| 07-020 | 1,075,980 | - | 4,941 | 266,015 | - | 270,956 | (135,613) | - | - | (37,359) | (172,972) | 109,403 | (4,250) | 105,153 |
| 07-026 | 549,892 | - | 2,525 | 135,950 | 17,206 | 155,681 | (69,307) | - | - | - | (69,307) | 55,912 | 1,958 | 57,870 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 07-108 | 901,462 | - | 4,140 | 222,869 | - | 227,009 | (113,617) | - | - | (180,666) | (294,283) | 91,658 | (20,554) | 71,104 |
| 07-163 | 1,073,606 | - | 4,930 | 265,429 | 9,578 | 279,937 | (135,314) | - | - | - | (135,314) | 109,162 | 1,090 | 110,252 |
| 07-294 | 920,834 | - | 4,229 | 227,659 | 8,469 | 240,357 | (116,059) | - | - | - | (116,059) | 93,628 | 964 | 94,592 |
| 07-304 | 1,043,633 | - | 4,792 | 258,018 | 56,118 | 318,928 | (131,536) | - | - | - | (131,536) | 106,114 | 6,384 | 112,498 |
| 07-309 | 713,959 | - | 3,279 | 176,513 | - | 179,792 | (89,985) | - | - | (26,234) | (116,219) | 72,594 | (2,984) | 69,610 |
| 07-724 | 370,743 | - | 1,702 | 91,659 | - | 93,361 | (46,727) | - | - | (7,471) | (54,198) | 37,696 | (850) | 36,846 |
| 07-748 | 617,550 | - | 2,836 | 152,677 | - | 155,513 | (77,834) | - | - | (1,041) | (78,875) | 62,791 | (118) | 62,673 |
| 08-001 | 1,134,709 | - | 5,211 | 280,535 | - | 285,746 | (143,015) | - | - | (38,028) | (181,043) | 115,374 | (4,326) | 111,048 |
| 08-005 | 587,644 | - | 2,699 | 145,284 | 9,253 | 157,236 | (74,065) | - | - | - | (74,065) | 59,750 | 1,053 | 60,803 |
| 08-011 | 1,859,059 | - | 8,537 | 459,617 | - | 468,154 | (234,310) | - | - | (155,738) | (390,048) | 189,025 | (17,718) | 171,307 |
| 08-013 | 653,620 | - | 3,001 | 161,595 | - | 164,596 | (82,380) | - | - | (3,615) | (85,995) | 66,458 | (411) | 66,047 |
| 08-017 | 782,972 | - | 3,595 | 193,575 | - | 197,170 | (98,683) | - | - | (11,867) | (110,550) | 79,611 | (1,350) | 78,261 |
| 08-333 | 713,397 | - | 3,276 | 176,374 | 2,795 | 182,445 | (89,914) | - | - | - | (89,914) | 72,536 | 318 | 72,854 |
| 08-743 | 347,724 | - | 1,597 | 85,968 | - | 87,565 | (43,826) | - | - | (42,708) | (86,534) | 35,356 | (4,859) | 30,497 |
| 09-001 | 7,280,869 | - | 33,434 | 1,800,055 | - | 1,833,489 | (917,657) | - | - | (77,639) | (995,296) | 740,301 | (8,833) | 731,468 |
| 09-006 | 1,171,633 | - | 5,380 | 289,664 | - | 295,044 | (147,669) | - | - | (18,746) | (166,415) | 119,129 | (2,133) | 116,996 |
| 09-009 | 668,003 | - | 3,068 | 165,151 | 23,687 | 191,906 | (84,193) | - | - | - | (84,193) | 67,921 | 2,695 | 70,616 |
| 09-013 | 770,712 | - | 3,539 | 190,544 | - | 194,083 | (97,138) | - | - | (1,082) | (98,220) | 78,364 | (123) | 78,241 |
| 09-015 | 1,969,005 | - | 9,042 | 486,799 | - | 495,841 | (248,167) | - | - | (107,411) | (355,578) | 200,204 | (12,220) | 187,984 |
| 09-022 | 14,377,041 | - | 66,021 | 3,554,447 | - | 3,620,468 | (1,812,036) | - | - | (345,684) | (2,157,720) | 1,461,822 | (39,327) | 1,422,495 |
| 09-024 | 2,136,644 | - | 9,812 | 528,244 | 105,500 | 643,556 | (269,296) | - | - | - | (269,296) | 217,249 | 12,002 | 229,251 |
| 09-100 | 2,285,150 | - | 10,494 | 564,959 | - | 575,453 | (288,013) | - | - | (15,016) | (303,029) | 232,348 | (1,708) | 230,640 |
| 09-147 | 7,493,644 | - | 34,411 | 1,852,659 | - | 1,887,070 | (944,475) | - | - | (132,681) | (1,077,156) | 761,935 | (15,094) | 746,841 |
| 09-166 | 5,135,016 | - | 23,580 | 1,269,534 | 157,000 | 1,450,114 | (647,201) | - | - | - | (647,201) | 522,116 | 17,861 | 539,977 |
| 09-291 | 6,402,254 | - | 29,400 | 1,582,834 | - | 1,612,234 | (806,920) | - | - | (363,193) | (1,170,113) | 650,965 | (41,319) | 609,646 |
| 09-299 | 2,516,832 | - | 11,558 | 622,238 | - | 633,796 | (317,213) | - | - | (156,461) | (473,674) | 255,905 | (17,800) | 238,105 |
| 09-760 | 2,567,075 | - | 11,788 | 634,660 | 154,142 | 800,590 | (323,546) | - | - | - | (323,546) | 261,014 | 17,536 | 278,550 |
| 09-800 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 09-820 | 39,690 | - | 182 | 9,813 | - | 9,995 | (5,002) | - | - | (7,788) | (12,790) | 4,036 | (886) | 3,150 |
| 09-835 | 70,602 | - | 324 | 17,455 | - | 17,779 | (8,898) | - | - | (7,523) | (16,421) | 7,179 | (856) | 6,323 |
| 09-870 | 162,215 | - | 745 | 40,105 | 40,087 | 80,937 | (20,445) | - | - | - | (20,445) | 16,494 | 4,561 | 21,055 |
| 09-884 | 137,776 | - | 633 | 34,063 | 20,643 | 55,339 | (17,365) | - | - | - | (17,365) | 14,009 | 2,348 | 16,357 |
| 10-003 | 471,525 | - | 2,165 | 116,576 | - | 118,741 | (59,429) | - | - | (4,126) | (63,555) | 47,944 | (469) | 47,475 |
| 10-315 | 1,308,651 | - | 6,009 | 323,539 | - | 329,548 | (164,938) | - | - | (20,333) | (185,271) | 133,060 | (2,313) | 130,747 |
| 11-001 | 1,808,921 | - | 8,307 | 447,221 | 78,739 | 534,267 | (227,991) | - | - | - | (227,991) | 183,927 | 8,958 | 192,885 |
| 11-007 | 631,670 | - | 2,901 | 156,168 | - | 159,069 | (79,614) | - | - | (28,195) | (107,809) | 64,227 | (3,208) | 61,019 |
| 11-008 | 798,409 | - | 3,666 | 197,391 | 17,906 | 218,963 | (100,629) | - | - | - | (100,629) | 81,180 | 2,037 | 83,217 |
| 11-012 | 1,204,878 | - | 5,533 | 297,883 | 21,593 | 325,009 | (151,859) | - | - | - | (151,859) | 122,509 | 2,457 | 124,966 |
| 11-199 | 1,234,881 | - | 5,671 | 305,300 | - | 310,971 | (155,640) | - | - | (30,527) | (186,167) | 125,560 | (3,473) | 122,087 |
| 11-346 | 607,350 | - | 2,789 | 150,156 | - | 152,945 | (76,548) | - | - | (9,773) | (86,321) | 61,754 | (1,112) | 60,642 |
| 12-001 | 1,323,790 | - | 6,079 | 327,282 | 193,534 | 526,895 | (166,846) | - | - | - | (166,846) | 134,600 | 22,017 | 156,617 |
| 12-007 | 1,157,916 | - | 5,317 | 286,273 | - | 291,590 | (145,940) | - | - | (49,693) | (195,633) | 117,734 | (5,653) | 112,081 |
| 12-009 | 2,087,944 | - | 9,588 | 516,204 | - | 525,792 | (263,158) | - | - | (22,234) | (285,392) | 212,297 | (2,529) | 209,768 |
| 12-011 | 2,164,303 | - | 9,939 | 535,082 | - | 545,021 | (272,782) | - | - | (87,998) | (360,780) | 220,061 | (10,011) | 210,050 |
| 12-013 | 570,901 | - | 2,622 | 141,144 | - | 143,766 | (71,955) | - | - | (900) | (72,855) | 58,048 | (102) | 57,946 |
| 12-014 | 1,405,565 | - | 6,454 | 347,499 | 114,659 | 468,612 | (177,153) | - | - | - | (177,153) | 142,914 | 13,044 | 155,958 |
| 12-016 | 1,045,469 | - | 4,801 | 258,472 | - | 263,273 | (131,768) | - | - | (109,835) | (241,603) | 106,301 | (12,496) | 93,805 |
| 12-191 | 6,162,226 | - | 28,297 | 1,523,492 | 212,412 | 1,764,201 | (776,667) | - | - | - | (776,667) | 626,560 | 24,165 | 650,725 |
| 12-703 | 610,430 | - | 2,803 | 150,917 | - | 153,720 | (76,937) | - | - | (7,162) | (84,099) | 62,067 | (815) | 61,252 |
| 12-723 | 3,954,443 | - | 18,159 | 977,660 | - | 995,819 | (498,405) | - | - | (146,762) | (645,167) | 402,078 | (16,696) | 385,382 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 12-810 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 12-816 | 61,393 | - | 282 | 15,178 | 170 | 15,630 | (7,738) | - | - | - | (7,738) | 6,242 | 19 | 6,261 |
| 12-871 | 164,102 | - | 754 | 40,571 | 37,468 | 78,793 | (20,683) | - | - | - | (20,683) | 16,685 | 4,263 | 20,948 |
| 12-890 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 13-001 | 1,291,260 | - | 5,930 | 319,239 | - | 325,169 | (162,746) | - | - | (74,014) | (236,760) | 131,292 | (8,420) | 122,872 |
| 13-003 | 1,386,470 | - | 6,367 | 342,778 | 49,421 | 398,566 | (174,746) | - | - | - | (174,746) | 140,973 | 5,622 | 146,595 |
| 13-004 | 1,061,188 | - | 4,873 | 262,358 | 11,720 | 278,951 | (133,749) | - | - | - | (133,749) | 107,899 | 1,333 | 109,232 |
| 13-007 | 528,601 | - | 2,427 | 130,686 | - | 133,113 | (66,623) | - | - | (27,250) | (93,873) | 53,747 | (3,100) | 50,647 |
| 13-008 | 1,992,621 | - | 9,150 | 492,637 | 12,588 | 514,375 | (251,144) | - | - | - | (251,144) | 202,605 | 1,432 | 204,037 |
| 13-027 | 865,291 | - | 3,973 | 213,926 | 126,411 | 344,310 | (109,058) | - | - | - | (109,058) | 87,981 | 14,381 | 102,362 |
| 13-029 | 1,480,166 | - | 6,797 | 365,943 | 28,686 | 401,426 | (186,555) | - | - | - | (186,555) | 150,500 | 3,263 | 153,763 |
| 13-030 | 6,029,616 | - | 27,689 | 1,490,707 | 114,002 | 1,632,398 | (759,953) | - | - | - | (759,953) | 613,077 | 12,969 | 626,046 |
| 13-388 | 6,052,515 | - | 27,794 | 1,496,368 | 152,714 | 1,676,876 | (762,839) | - | - | - | (762,839) | 615,405 | 17,374 | 632,779 |
| 13-399 | 1,820,055 | - | 8,358 | 449,974 | - | 458,332 | (229,394) | - | - | (28,907) | (258,301) | 185,059 | (3,289) | 181,770 |
| 13-764 | 330,083 | - | 1,516 | 81,607 | 3,294 | 86,417 | (41,603) | - | - | - | (41,603) | 33,562 | 375 | 33,937 |
| 14-001 | 416,962 | - | 1,915 | 103,086 | - | 105,001 | (52,553) | - | - | (31,628) | (84,181) | 42,396 | (3,598) | 38,798 |
| 14-003 | 930,922 | - | 4,275 | 230,153 | - | 234,428 | (117,330) | - | - | (27,036) | (144,366) | 94,654 | (3,076) | 91,578 |
| 14-017 | 1,247,982 | - | 5,731 | 308,539 | 99,590 | 413,860 | (157,292) | - | - | - | (157,292) | 126,892 | 11,330 | 138,222 |
| 14-018 | 1,201,545 | - | 5,518 | 297,059 | 47,339 | 349,916 | (151,439) | - | - | - | (151,439) | 122,170 | 5,385 | 127,555 |
| 14-207 | 1,966,940 | - | 9,032 | 486,288 | 20,956 | 516,276 | (247,907) | - | - | - | (247,907) | 199,994 | 2,384 | 202,378 |
| 15-001 | 1,514,830 | - | 6,956 | 374,513 | 131,755 | 513,224 | (190,924) | - | - | - | (190,924) | 154,024 | 14,989 | 169,013 |
| 15-002 | 886,434 | - | 4,071 | 219,154 | - | 223,225 | (111,723) | - | - | (48,249) | (159,972) | 90,130 | (5,489) | 84,641 |
| 15-021 | 622,480 | - | 2,858 | 153,896 | - | 156,754 | (78,455) | - | - | (16,196) | (94,651) | 63,292 | (1,842) | 61,450 |
| 15-022 | 756,603 | - | 3,474 | 187,056 | - | 190,530 | (95,360) | - | - | (13,254) | (108,614) | 76,930 | (1,508) | 75,422 |
| 15-023 | 890,326 | - | 4,088 | 220,116 | 19,692 | 243,896 | (112,214) | - | - | - | (112,214) | 90,526 | 2,240 | 92,766 |
| 15-024 | 653,507 | - | 3,001 | 161,567 | - | 164,568 | (82,366) | - | - | (44,126) | (126,492) | 66,447 | (5,020) | 61,427 |
| 15-134 | 1,682,655 | - | 7,727 | 416,004 | 2,677 | 426,408 | (212,076) | - | - | - | (212,076) | 171,088 | 305 | 171,393 |
| 15-135 | 632,947 | - | 2,907 | 156,484 | - | 159,391 | (79,775) | - | - | (5,639) | (85,414) | 64,356 | (642) | 63,714 |
| 15-186 | 1,041,840 | - | 4,784 | 257,575 | - | 262,359 | (131,310) | - | - | (22,310) | (153,620) | 105,932 | (2,538) | 103,394 |
| 15-321 | 620,690 | - | 2,850 | 153,454 | 21,296 | 177,600 | (78,230) | - | - | - | (78,230) | 63,110 | 2,423 | 65,533 |
| 15-340 | 578,855 | - | 2,658 | 143,111 | 40,217 | 185,986 | (72,957) | - | - | - | (72,957) | 58,857 | 4,575 | 63,432 |
| 15-341 | 388,443 | - | 1,784 | 96,035 | - | 97,819 | (48,958) | - | - | (10,279) | (59,237) | 39,496 | (1,169) | 38,327 |
| 15-759 | 434,517 | - | 1,995 | 107,426 | - | 109,421 | (54,765) | - | - | (22,446) | (77,211) | 44,181 | (2,554) | 41,627 |
| 15-811 | 253,379 | - | 1,164 | 62,643 | - | 63,807 | (31,935) | - | - | (17,308) | (49,243) | 25,763 | (1,969) | 23,794 |
| 16-023 | 902,709 | - | 4,145 | 223,178 | 20,472 | 247,795 | (113,775) | - | - | - | (113,775) | 91,785 | 2,329 | 94,114 |
| 16-024 | 1,358,773 | - | 6,240 | 335,931 | - | 342,171 | (171,255) | - | - | (52,822) | (224,077) | 138,157 | (6,009) | 132,148 |
| 16-126 | 1,162,938 | - | 5,340 | 287,514 | - | 292,854 | (146,573) | - | - | (96,859) | (243,432) | 118,245 | (11,019) | 107,226 |
| 16-772 | 231,940 | - | 1,065 | 57,343 | - | 58,408 | (29,233) | - | - | (7,634) | (36,867) | 23,583 | (868) | 22,715 |
| 17-009 | 762,428 | - | 3,501 | 188,496 | - | 191,997 | (96,094) | - | - | (12,250) | (108,344) | 77,522 | (1,394) | 76,128 |
| 17-014 | 650,421 | - | 2,987 | 160,804 | 946 | 164,737 | (81,977) | - | - | - | (81,977) | 66,133 | 108 | 66,241 |
| 17-015 | 653,948 | - | 3,003 | 161,676 | - | 164,679 | (82,421) | - | - | (20,224) | (102,645) | 66,492 | (2,301) | 64,191 |
| 17-114 | 1,099,795 | - | 5,050 | 271,903 | - | 276,953 | (138,615) | - | - | (29,037) | (167,652) | 111,824 | (3,303) | 108,521 |
| 17-141 | 1,293,241 | - | 5,939 | 319,729 | 8,056 | 333,724 | (162,996) | - | - | - | (162,996) | 131,494 | 917 | 132,411 |
| 17-323 | 517,333 | - | 2,376 | 127,901 | - | 130,277 | (65,203) | - | - | (26,299) | (91,502) | 52,601 | (2,992) | 49,609 |
| 18-001 | 8,871,486 | - | 40,739 | 2,193,304 | - | 2,234,043 | (1,118,134) | - | - | (91,676) | (1,209,810) | 902,031 | (10,430) | 891,601 |
| 18-006 | 1,134,964 | - | 5,212 | 280,598 | - | 285,810 | (143,047) | - | - | (36,730) | (179,777) | 115,400 | (4,179) | 111,221 |
| 18-007 | 97,997 | - | 450 | 24,228 | 27,123 | 51,801 | (12,351) | - | - | - | (12,351) | 9,964 | 3,086 | 13,050 |
| 18-008 | 200,878 | - | 922 | 49,663 | 17,453 | 68,038 | (25,318) | - | - | - | (25,318) | 20,425 | 1,986 | 22,411 |
| 18-009 | 1,050,310 | - | 4,823 | 259,669 | 6,931 | 271,423 | (132,378) | - | - | - | (132,378) | 106,793 | 789 | 107,582 |
| 18-014 | 695,885 | - | 3,196 | 172,044 | 11,686 | 186,926 | (87,707) | - | - | - | (87,707) | 70,756 | 1,330 | 72,086 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 18-018 | 244,528 | - | 1,123 | 60,455 | 62,123 | 123,701 | (30,820) | - | - | - | (30,820) | 24,863 | 7,067 | 31,930 |
| 18-019 | 46,469 | - | 213 | 11,489 | - | 11,702 | (5,857) | - | - | (16,013) | (21,870) | 4,725 | (1,822) | 2,903 |
| 18-020 | 88,063 | - | 404 | 21,772 | 27,243 | 49,419 | (11,099) | - | - | - | (11,099) | 8,954 | 3,099 | 12,053 |
| 18-021 | 38,913 | - | 179 | 9,621 | 3,762 | 13,562 | (4,905) | - | - | - | (4,905) | 3,957 | 428 | 4,385 |
| 18-022 | 83,404 | - | 383 | 20,620 | 25,104 | 46,107 | (10,512) | - | - | - | (10,512) | 8,480 | 2,856 | 11,336 |
| 18-023 | 122,326 | - | 562 | 30,243 | 93,601 | 124,406 | (15,418) | - | - | - | (15,418) | 12,438 | 10,649 | 23,087 |
| 18-024 | 14,265 | - | 66 | 3,527 | 10,915 | 14,508 | (1,798) | - | - | - | (1,798) | 1,450 | 1,242 | 2,692 |
| 18-107 | 3,900,923 | - | 17,913 | 964,428 | 123,632 | 1,105,973 | (491,660) | - | - | - | (491,660) | 396,636 | 14,065 | 410,701 |
| 18-111 | 5,087,579 | - | 23,363 | 1,257,806 | - | 1,281,169 | (641,222) | - | - | (275,938) | (917,160) | 517,293 | (31,392) | 485,901 |
| 18-121 | 47,277,279 | - | 217,101 | 11,688,398 | - | 11,905,499 | (5,958,676) | - | - | (1,329,026) | (7,287,702) | 4,807,037 | (151,197) | 4,655,840 |
| 18-122 | 7,247,627 | - | 33,282 | 1,791,837 | 301,906 | 2,127,025 | (913,468) | - | - | - | (913,468) | 736,921 | 34,347 | 771,268 |
| 18-133 | 2,345,134 | - | 10,769 | 579,789 | 160,762 | 751,320 | (295,573) | - | - | - | (295,573) | 238,447 | 18,289 | 256,736 |
| 18-137 | 5,687,954 | - | 26,120 | 1,406,237 | 188,189 | 1,620,546 | (716,891) | - | - | - | (716,891) | 578,337 | 21,409 | 599,746 |
| 18-143 | 2,645,055 | - | 12,146 | 653,939 | 55,603 | 721,688 | (333,374) | - | - | - | (333,374) | 268,943 | 6,326 | 275,269 |
| 18-152 | 4,949,932 | - | 22,731 | 1,223,776 | - | 1,246,507 | (623,874) | - | - | (165,930) | (789,804) | 503,297 | (18,877) | 484,420 |
| 18-159 | 2,945,366 | - | 13,525 | 728,185 | 60,511 | 802,221 | (371,224) | - | - | - | (371,224) | 299,478 | 6,884 | 306,362 |
| 18-178 | 10,537,763 | - | 48,390 | 2,605,259 | 237,281 | 2,890,930 | (1,328,146) | - | - | - | (1,328,146) | 1,071,454 | 26,994 | 1,098,448 |
| 18-183 | 2,291,655 | - | 10,523 | 566,568 | - | 577,091 | (288,833) | - | - | (60,900) | (349,733) | 233,010 | (6,928) | 226,082 |
| 18-188 | 7,492,053 | - | 34,404 | 1,852,266 | - | 1,886,670 | (944,274) | - | - | (88,796) | (1,033,070) | 761,773 | (10,102) | 751,671 |
| 18-215 | 4,397,210 | - | 20,192 | 1,087,126 | - | 1,107,318 | (554,210) | - | - | (278,193) | (832,403) | 447,097 | (31,649) | 415,448 |
| 18-219 | 2,921,556 | - | 13,416 | 722,299 | 33,353 | 769,068 | (368,224) | - | - | - | (368,224) | 297,057 | 3,794 | 300,851 |
| 18-221 | 1,007,273 | - | 4,625 | 249,029 | 47,320 | 300,974 | (126,953) | - | - | - | (126,953) | 102,417 | 5,383 | 107,800 |
| 18-224 | 1,674,935 | - | 7,691 | 414,096 | - | 421,787 | (211,103) | - | - | (17,773) | (228,876) | 170,303 | (2,022) | 168,281 |
| 18-230 | 4,876,455 | - | 22,393 | 1,205,610 | - | 1,228,003 | (614,613) | - | - | (255,236) | (869,849) | 495,826 | (29,037) | 466,789 |
| 18-233 | 3,498,828 | - | 16,067 | 865,018 | - | 881,085 | (440,981) | - | - | (442,796) | (883,777) | 355,752 | (50,375) | 305,377 |
| 18-247 | 3,632,368 | - | 16,680 | 898,033 | - | 914,713 | (457,812) | - | - | (188,377) | (646,189) | 369,330 | (21,431) | 347,899 |
| 18-250 | 2,542,126 | - | 11,674 | 628,492 | 58,283 | 698,449 | (320,401) | - | - | - | (320,401) | 258,477 | 6,631 | 265,108 |
| 18-251 | 3,398,519 | - | 15,606 | 840,219 | - | 855,825 | (428,338) | - | - | (94,603) | (522,941) | 345,553 | (10,763) | 334,790 |
| 18-258 | 3,635,596 | - | 16,695 | 898,831 | - | 915,526 | (458,219) | - | - | (246,095) | (704,314) | 369,658 | (27,997) | 341,661 |
| 18-264 | 5,600,187 | - | 25,717 | 1,384,539 | - | 1,410,256 | (705,830) | - | - | (57,627) | (763,457) | 569,413 | (6,556) | 562,857 |
| 18-271 | 2,978,697 | - | 13,678 | 736,426 | - | 750,104 | (375,425) | - | - | (18,735) | (394,160) | 302,867 | (2,131) | 300,736 |
| 18-288 | 4,599,360 | - | 21,121 | 1,137,103 | - | 1,158,224 | (579,688) | - | - | (44,417) | (624,105) | 467,652 | (5,053) | 462,599 |
| 18-289 | 5,540,507 | - | 25,442 | 1,369,784 | 89,513 | 1,484,739 | (698,308) | - | - | - | (698,308) | 563,345 | 10,183 | 573,528 |
| 18-292 | 2,893,873 | - | 13,289 | 715,455 | - | 728,744 | (364,734) | - | - | (166,002) | (530,736) | 294,242 | (18,885) | 275,357 |
| 18-317 | 2,202,281 | - | 10,113 | 544,472 | - | 554,585 | (277,568) | - | - | (40,236) | (317,804) | 223,922 | (4,577) | 219,345 |
| 18-731 | 1,604,686 | - | 7,369 | 396,728 | 144,744 | 548,841 | (202,249) | - | - | - | (202,249) | 163,160 | 16,467 | 179,627 |
| 18-742 | 1,046,103 | - | 4,804 | 258,629 | - | 263,433 | (131,847) | - | - | (66,829) | (198,676) | 106,365 | (7,603) | 98,762 |
| 18-801 | 102,180 | - | 469 | 25,262 | 31,411 | 57,142 | (12,878) | - | - | - | (12,878) | 10,389 | 3,573 | 13,962 |
| 18-802 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-803 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-805 | 120,657 | - | 554 | 29,830 | 38,529 | 68,913 | (15,207) | - | - | - | (15,207) | 12,268 | 4,383 | 16,651 |
| 18-808 | 981,458 | - | 4,507 | 242,647 | - | 247,154 | (123,700) | - | - | (166,277) | (289,977) | 99,792 | (18,917) | 80,875 |
| 18-809 | 103,233 | - | 474 | 25,522 | 15,341 | 41,337 | (13,011) | - | - | - | (13,011) | 10,497 | 1,745 | 12,242 |
| 18-813 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-814 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-815 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-817 | 324,795 | - | 1,491 | 80,299 | 113,639 | 195,429 | (40,936) | - | - | - | (40,936) | 33,024 | 12,928 | 45,952 |
| 18-818 | 64,804 | - | 298 | 16,021 | - | 16,319 | (8,168) | - | - | (6,721) | (14,889) | 6,589 | (765) | 5,824 |
| 18-819 | 190,796 | - | 876 | 47,171 | 40,458 | 88,505 | (24,047) | - | - | - | (24,047) | 19,400 | 4,603 | 24,003 |
| 18-820 | 1,640 | - | 8 | 405 | - | 413 | (207) | - | - | (8,590) | (8,797) | 167 | (977) | (810) |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|--|--------------------------------------|--|--|------------------------|--|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 18-821 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-822 | - | - | - | - | - | - | - | - | - | (9,564) | (9,564) | - | (1,088) | (1,088) |
| 18-824 | 157,081 | - | 721 | 38,835 | - | 39,556 | (19,798) | - | - | (2,949) | (22,747) | 15,972 | (336) | 15,636 |
| 18-826 | 88,998 | - | 409 | 22,003 | 8,031 | 30,443 | (11,217) | - | - | - | (11,217) | 9,049 | 914 | 9,963 |
| 18-827 | 45,106 | - | 207 | 11,152 | - | 11,359 | (5,685) | - | - | (14,181) | (19,866) | 4,586 | (1,613) | 2,973 |
| 18-828 | 180,348 | - | 828 | 44,588 | 3,890 | 49,306 | (22,730) | - | - | - | (22,730) | 18,337 | 443 | 18,780 |
| 18-830 | 192,626 | - | 885 | 47,623 | 21,302 | 69,810 | (24,278) | - | - | - | (24,278) | 19,586 | 2,423 | 22,009 |
| 18-831 | 707 | - | 3 | 175 | - | 178 | (89) | - | - | (103,675) | (103,764) | 72 | (11,795) | (11,723) |
| 18-833 | 89,033 | - | 409 | 22,012 | 19,410 | 41,831 | (11,221) | - | - | - | (11,221) | 9,053 | 2,208 | 11,261 |
| 18-834 | 118,383 | - | 544 | 29,268 | - | 29,812 | (14,921) | - | - | (485) | (15,406) | 12,037 | (55) | 11,982 |
| 18-836 | 234,996 | - | 1,079 | 58,098 | 80,994 | 140,171 | (29,618) | - | - | - | (29,618) | 23,894 | 9,214 | 33,108 |
| 18-838 | 95,960 | - | 441 | 23,724 | 19,171 | 43,336 | (12,094) | - | - | - | (12,094) | 9,757 | 2,181 | 11,938 |
| 18-839 | 260,185 | - | 1,195 | 64,326 | - | 65,521 | (32,793) | - | - | (3,085) | (35,878) | 26,455 | (351) | 26,104 |
| 18-840 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-841 | 138,384 | - | 635 | 34,213 | 1,594 | 36,442 | (17,441) | - | - | - | (17,441) | 14,071 | 181 | 14,252 |
| 18-844 | 70,430 | - | 323 | 17,412 | 7,483 | 25,218 | (8,877) | - | - | - | (8,877) | 7,161 | 851 | 8,012 |
| 18-845 | 121,428 | - | 558 | 30,021 | - | 30,579 | (15,304) | - | - | (17,046) | (32,350) | 12,347 | (1,939) | 10,408 |
| 18-846 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-847 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-848 | 40,956 | - | 188 | 10,126 | - | 10,314 | (5,162) | - | - | (7,191) | (12,353) | 4,164 | (818) | 3,346 |
| 18-849 | 39,784 | - | 183 | 9,836 | - | 10,019 | (5,014) | - | - | (3,048) | (8,062) | 4,045 | (347) | 3,698 |
| 18-850 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-851 | 71,518 | - | 328 | 17,682 | 12,199 | 30,209 | (9,014) | - | - | - | (9,014) | 7,272 | 1,388 | 8,660 |
| 18-852 | 197,634 | - | 908 | 48,861 | 18,200 | 67,969 | (24,909) | - | - | - | (24,909) | 20,095 | 2,070 | 22,165 |
| 18-855 | 126,871 | - | 583 | 31,366 | 33,661 | 65,610 | (15,990) | - | - | - | (15,990) | 12,900 | 3,830 | 16,730 |
| 18-857 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-858 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-859 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-862 | 50,552 | - | 232 | 12,498 | - | 12,730 | (6,371) | - | - | (22,869) | (29,240) | 5,140 | (2,602) | 2,538 |
| 18-863 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-865 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-867 | 362,566 | - | 1,665 | 89,638 | 15,638 | 106,941 | (45,697) | - | - | - | (45,697) | 36,865 | 1,779 | 38,644 |
| 18-869 | 72,913 | - | 335 | 18,026 | - | 18,361 | (9,190) | - | - | (5,683) | (14,873) | 7,414 | (646) | 6,768 |
| 18-870 | 102,827 | - | 472 | 25,422 | - | 25,894 | (12,960) | - | - | (51,560) | (64,520) | 10,455 | (5,866) | 4,589 |
| 18-871 | 43,695 | - | 201 | 10,803 | 3,700 | 14,704 | (5,507) | - | - | - | (5,507) | 4,443 | 421 | 4,864 |
| 18-872 | 68,341 | - | 314 | 16,896 | - | 17,210 | (8,613) | - | - | (4,460) | (13,073) | 6,949 | (507) | 6,442 |
| 18-873 | 94,688 | - | 435 | 23,410 | 7,042 | 30,887 | (11,934) | - | - | - | (11,934) | 9,628 | 801 | 10,429 |
| 18-876 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-877 | 54,805 | - | 252 | 13,549 | 2,541 | 16,342 | (6,907) | - | - | - | (6,907) | 5,572 | 289 | 5,861 |
| 18-878 | 45,270 | - | 208 | 11,192 | - | 11,400 | (5,706) | - | - | (5,033) | (10,739) | 4,603 | (573) | 4,030 |
| 18-879 | 107,840 | - | 495 | 26,661 | 32,622 | 59,778 | (13,592) | - | - | - | (13,592) | 10,965 | 3,711 | 14,676 |
| 18-880 | 145,711 | - | 669 | 36,024 | 23,140 | 59,833 | (18,365) | - | - | - | (18,365) | 14,816 | 2,633 | 17,449 |
| 18-881 | 26,121 | - | 120 | 6,458 | - | 6,578 | (3,292) | - | - | (32) | (3,324) | 2,656 | (4) | 2,652 |
| 18-882 | 65,769 | - | 302 | 16,260 | 23,337 | 39,899 | (8,289) | - | - | - | (8,289) | 6,687 | 2,655 | 9,342 |
| 18-883 | 88,369 | - | 406 | 21,848 | - | 22,254 | (11,138) | - | - | (3,154) | (14,292) | 8,985 | (359) | 8,626 |
| 18-884 | 344,998 | - | 1,584 | 85,294 | 63,453 | 150,331 | (43,482) | - | - | - | (43,482) | 35,079 | 7,219 | 42,298 |
| 18-888 | 8,542 | - | 39 | 2,112 | - | 2,151 | (1,077) | - | - | (8,846) | (9,923) | 869 | (1,006) | (137) |
| 18-889 | 88,528 | - | 407 | 21,887 | - | 22,294 | (11,158) | - | - | (25,712) | (36,870) | 9,001 | (2,925) | 6,076 |
| 18-891 | 132,954 | - | 611 | 32,870 | - | 33,481 | (16,757) | - | - | (34,746) | (51,503) | 13,518 | (3,953) | 9,565 |
| 18-893 | 63,121 | - | 290 | 15,605 | 10,898 | 26,793 | (7,956) | - | - | - | (7,956) | 6,418 | 1,240 | 7,658 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 18-894 | 46,101 | - | 212 | 11,398 | - | 11,610 | (5,810) | - | - | (1,280) | (7,090) | 4,687 | (146) | 4,541 |
| 18-895 | 191,879 | - | 881 | 47,438 | 43,557 | 91,876 | (24,184) | - | - | - | (24,184) | 19,510 | 4,955 | 24,465 |
| 18-897 | 220,199 | - | 1,011 | 54,440 | 29,624 | 85,075 | (27,753) | - | - | - | (27,753) | 22,389 | 3,370 | 25,759 |
| 18-899 | 161,989 | - | 744 | 40,049 | - | 40,793 | (20,417) | - | - | (12,876) | (33,293) | 16,471 | (1,465) | 15,006 |
| 18-900 | 133,250 | - | 612 | 32,943 | 8,145 | 41,700 | (16,794) | - | - | - | (16,794) | 13,548 | 927 | 14,475 |
| 18-910 | 898,347 | - | 4,125 | 222,099 | - | 226,224 | (113,225) | - | - | (154,905) | (268,130) | 91,342 | (17,623) | 73,719 |
| 18-930 | 128,871 | - | 592 | 31,861 | 48,383 | 80,836 | (16,242) | - | - | - | (16,242) | 13,103 | 5,504 | 18,607 |
| 18-931 | 56,154 | - | 258 | 13,883 | - | 14,141 | (7,077) | - | - | (4,667) | (11,744) | 5,710 | (531) | 5,179 |
| 18-935 | 62,368 | - | 286 | 15,419 | 13,048 | 28,753 | (7,861) | - | - | - | (7,861) | 6,341 | 1,484 | 7,825 |
| 18-946 | 84,431 | - | 388 | 20,874 | 28,886 | 50,148 | (10,641) | - | - | - | (10,641) | 8,585 | 3,286 | 11,871 |
| 18-947 | 158,742 | - | 729 | 39,246 | 30,150 | 70,125 | (20,007) | - | - | - | (20,007) | 16,141 | 3,430 | 19,571 |
| 18-948 | 148,445 | - | 682 | 36,700 | 15,367 | 52,749 | (18,709) | - | - | - | (18,709) | 15,093 | 1,748 | 16,841 |
| 18-950 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-951 | 152,116 | - | 699 | 37,608 | 34,544 | 72,851 | (19,172) | - | - | - | (19,172) | 15,467 | 3,930 | 19,397 |
| 18-953 | 27,449 | - | 126 | 6,786 | - | 6,912 | (3,460) | - | - | (6,480) | (9,940) | 2,791 | (737) | 2,054 |
| 18-954 | 70,766 | - | 325 | 17,495 | - | 17,820 | (8,919) | - | - | (1,946) | (10,865) | 7,195 | (221) | 6,974 |
| 18-955 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 18-956 | 202,144 | - | 928 | 49,976 | 65,131 | 116,035 | (25,478) | - | - | - | (25,478) | 20,554 | 7,410 | 27,964 |
| 18-957 | 167,233 | - | 768 | 41,345 | 36,886 | 78,499 | (21,078) | - | - | - | (21,078) | 17,004 | 4,139 | 21,143 |
| 18-958 | 179,049 | - | 822 | 44,267 | 43,143 | 88,232 | (22,567) | - | - | - | (22,567) | 18,205 | 4,908 | 23,113 |
| 19-001 | 385,887 | - | 1,772 | 95,403 | 25,499 | 122,674 | (48,636) | - | - | - | (48,636) | 39,236 | 2,901 | 42,137 |
| 19-003 | 603,689 | - | 2,772 | 149,250 | 14,512 | 166,534 | (76,087) | - | - | - | (76,087) | 61,382 | 1,651 | 63,033 |
| 19-028 | 721,625 | - | 3,314 | 178,408 | - | 181,722 | (90,951) | - | - | (13,282) | (104,233) | 73,373 | (1,511) | 71,862 |
| 19-045 | 590,289 | - | 2,711 | 145,938 | - | 148,649 | (74,398) | - | - | (12,912) | (87,310) | 60,019 | (1,469) | 58,550 |
| 19-046 | 600,877 | - | 2,759 | 148,555 | 1,727 | 153,041 | (75,733) | - | - | - | (75,733) | 61,096 | 196 | 61,292 |
| 19-047 | 458,609 | - | 2,106 | 113,382 | - | 115,488 | (57,802) | - | - | (6,422) | (64,224) | 46,630 | (731) | 45,899 |
| 19-146 | 1,583,437 | - | 7,271 | 391,474 | - | 398,745 | (199,571) | - | - | (46,601) | (246,172) | 161,000 | (5,302) | 155,698 |
| 19-372 | 1,037,306 | - | 4,763 | 256,454 | - | 261,217 | (130,739) | - | - | (25,624) | (156,363) | 105,471 | (2,915) | 102,556 |
| 20-005 | 486,086 | - | 2,232 | 120,175 | - | 122,407 | (61,265) | - | - | (14,626) | (75,891) | 49,424 | (1,664) | 47,760 |
| 20-013 | 638,347 | - | 2,931 | 157,819 | - | 160,750 | (80,455) | - | - | (27,591) | (108,046) | 64,906 | (3,139) | 61,767 |
| 20-014 | 686,042 | - | 3,150 | 169,611 | - | 172,761 | (86,467) | - | - | (19,180) | (105,647) | 69,755 | (2,182) | 67,573 |
| 20-129 | 1,728,140 | - | 7,936 | 427,249 | - | 435,185 | (217,809) | - | - | (51,945) | (269,754) | 175,713 | (5,910) | 169,803 |
| 20-381 | 652,281 | - | 2,995 | 161,264 | 15,809 | 180,068 | (82,211) | - | - | - | (82,211) | 66,322 | 1,799 | 68,121 |
| 21-014 | 3,080,610 | - | 14,146 | 761,622 | 11,828 | 787,596 | (388,270) | - | - | - | (388,270) | 313,229 | 1,346 | 314,575 |
| 21-016 | 18,370,634 | - | 84,360 | 4,541,786 | 964,251 | 5,590,397 | (2,315,376) | - | - | - | (2,315,376) | 1,867,881 | 109,699 | 1,977,580 |
| 21-018 | 1,498,358 | - | 6,881 | 370,440 | 1,331 | 378,652 | (188,848) | - | - | - | (188,848) | 152,349 | 151 | 152,500 |
| 21-130 | 4,521,070 | - | 20,761 | 1,117,748 | - | 1,138,509 | (569,821) | - | - | (804) | (570,625) | 459,691 | (91) | 459,600 |
| 21-756 | 1,095,123 | - | 5,029 | 270,748 | - | 275,777 | (138,026) | - | - | (8,891) | (146,917) | 111,349 | (1,012) | 110,337 |
| 22-001 | 1,645,943 | - | 7,558 | 406,928 | 13,591 | 428,077 | (207,449) | - | - | - | (207,449) | 167,355 | 1,546 | 168,901 |
| 22-006 | 40,354 | - | 185 | 9,977 | - | 10,162 | (5,086) | - | - | (8,063) | (13,149) | 4,103 | (917) | 3,186 |
| 22-007 | 1,250,592 | - | 5,743 | 309,185 | 48,714 | 363,642 | (157,621) | - | - | - | (157,621) | 127,157 | 5,542 | 132,699 |
| 22-010 | 1,708,817 | - | 7,847 | 422,472 | - | 430,319 | (215,374) | - | - | (3,152) | (218,526) | 173,748 | (359) | 173,389 |
| 22-011 | 1,652,152 | - | 7,587 | 408,463 | 48,359 | 464,409 | (208,232) | - | - | - | (208,232) | 167,987 | 5,502 | 173,489 |
| 22-012 | 1,154,793 | - | 5,303 | 285,500 | 2,802 | 293,605 | (145,546) | - | - | - | (145,546) | 117,417 | 319 | 117,736 |
| 22-187 | 3,384,198 | - | 15,541 | 836,678 | - | 852,219 | (426,533) | - | - | (5,879) | (432,412) | 344,097 | (669) | 343,428 |
| 22-259 | 834,637 | - | 3,833 | 206,348 | - | 210,181 | (105,195) | - | - | (37,288) | (142,483) | 84,864 | (4,242) | 80,622 |
| 22-708 | 1,385,989 | - | 6,365 | 342,659 | - | 349,024 | (174,686) | - | - | (49,329) | (224,015) | 140,924 | (5,612) | 135,312 |
| 22-800 | 254,565 | - | 1,169 | 62,936 | 25,564 | 89,669 | (32,085) | - | - | - | (32,085) | 25,884 | 2,908 | 28,792 |
| 23-001 | 1,151,186 | - | 5,286 | 284,609 | 38,288 | 328,183 | (145,092) | - | - | - | (145,092) | 117,050 | 4,356 | 121,406 |
| 23-003 | 804,871 | - | 3,696 | 198,989 | - | 202,685 | (101,443) | - | - | (55,285) | (156,728) | 81,837 | (6,289) | 75,548 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 23-009 | 7,932,946 | - | 36,429 | 1,961,268 | 144,123 | 2,141,820 | (999,843) | - | - | - | (999,843) | 806,602 | 16,396 | 822,998 |
| 23-010 | 1,440,412 | - | 6,614 | 356,114 | - | 362,728 | (181,545) | - | - | (38,415) | (219,960) | 146,458 | (4,370) | 142,088 |
| 23-013 | 449,024 | - | 2,062 | 111,013 | 18,548 | 131,623 | (56,594) | - | - | - | (56,594) | 45,656 | 2,110 | 47,766 |
| 23-014 | 1,440,702 | - | 6,616 | 356,186 | 13,648 | 376,450 | (181,581) | - | - | - | (181,581) | 146,487 | 1,553 | 148,040 |
| 23-015 | 1,292,795 | - | 5,937 | 319,619 | 104,524 | 430,080 | (162,940) | - | - | - | (162,940) | 131,448 | 11,891 | 143,339 |
| 23-016 | 1,003,819 | - | 4,610 | 248,175 | - | 252,785 | (126,518) | - | - | (32,804) | (159,322) | 102,066 | (3,732) | 98,334 |
| 23-153 | 5,001,159 | - | 22,966 | 1,236,440 | - | 1,259,406 | (630,330) | - | - | (222,364) | (852,694) | 508,506 | (25,297) | 483,209 |
| 24-013 | 2,275,342 | - | 10,449 | 562,535 | - | 572,984 | (286,777) | - | - | (120,188) | (406,965) | 231,351 | (13,673) | 217,678 |
| 24-204 | 1,460,786 | - | 6,708 | 361,151 | 15,369 | 383,228 | (184,113) | - | - | - | (184,113) | 148,529 | 1,749 | 150,278 |
| 25-001 | 2,423,714 | - | 11,130 | 599,217 | 23,250 | 633,597 | (305,477) | - | - | - | (305,477) | 246,437 | 2,645 | 249,082 |
| 25-004 | 3,350,849 | - | 15,387 | 828,433 | 70,708 | 914,528 | (422,330) | - | - | - | (422,330) | 340,706 | 8,044 | 348,750 |
| 25-007 | 1,658,840 | - | 7,618 | 410,116 | 133 | 417,867 | (209,075) | - | - | - | (209,075) | 168,667 | 15 | 168,682 |
| 25-010 | 5,005,508 | - | 22,986 | 1,237,516 | 211,330 | 1,471,832 | (630,878) | - | - | - | (630,878) | 508,948 | 24,042 | 532,990 |
| 25-016 | 4,234,535 | - | 19,445 | 1,046,907 | - | 1,066,352 | (533,707) | - | - | (31,780) | (565,487) | 430,557 | (3,616) | 426,941 |
| 25-028 | 39,623 | - | 182 | 9,796 | - | 9,978 | (4,994) | - | - | (12,239) | (17,233) | 4,029 | (1,392) | 2,637 |
| 25-029 | 117,509 | - | 540 | 29,052 | 20,635 | 50,227 | (14,810) | - | - | - | (14,810) | 11,948 | 2,347 | 14,295 |
| 25-030 | 31,027 | - | 142 | 7,671 | - | 7,813 | (3,911) | - | - | - | (3,911) | 3,155 | (944) | 2,211 |
| 25-033 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-034 | 203,236 | - | 933 | 50,246 | 25,825 | 77,004 | (25,615) | - | - | - | (25,615) | 20,664 | 2,938 | 23,602 |
| 25-035 | 95,600 | - | 439 | 23,635 | 11,377 | 35,451 | (12,049) | - | - | - | (12,049) | 9,720 | 1,294 | 11,014 |
| 25-037 | 53,708 | - | 247 | 13,278 | - | 13,525 | (6,769) | - | - | (12,219) | (18,988) | 5,461 | (1,390) | 4,071 |
| 25-038 | 35,605 | - | 163 | 8,803 | - | 8,966 | (4,487) | - | - | - | (4,358) | 3,620 | (496) | 3,124 |
| 25-039 | 49,509 | - | 227 | 12,240 | 10,089 | 22,556 | (6,240) | - | - | - | (6,240) | 5,034 | 1,148 | 6,182 |
| 25-040 | 34,787 | - | 160 | 8,601 | - | 8,761 | (4,384) | - | - | - | (8,543) | (12,927) | 3,537 | 2,565 |
| 25-041 | 138,252 | - | 635 | 34,180 | - | 34,815 | (17,425) | - | - | (36,032) | (53,457) | 14,057 | (4,099) | 9,958 |
| 25-042 | 56,202 | - | 258 | 13,895 | - | 14,153 | (7,084) | - | - | - | (8,783) | 5,715 | (999) | 4,716 |
| 25-043 | 97,013 | - | 445 | 23,985 | 17,516 | 41,946 | (12,227) | - | - | - | (12,227) | 9,864 | 1,993 | 11,857 |
| 25-044 | 139,408 | - | 640 | 34,466 | 26,130 | 61,236 | (17,570) | - | - | - | (17,570) | 14,175 | 2,973 | 17,148 |
| 25-045 | 27,869 | - | 128 | 6,890 | 9,671 | 16,689 | (3,512) | - | - | - | (3,512) | 2,834 | 1,100 | 3,934 |
| 25-046 | 25,374 | - | 117 | 6,273 | 1,059 | 7,449 | (3,198) | - | - | - | (3,198) | 2,580 | 121 | 2,701 |
| 25-047 | 70,241 | - | 323 | 17,366 | 53,747 | 71,436 | (8,853) | - | - | - | (8,853) | 7,142 | 6,115 | 13,257 |
| 25-048 | 39,236 | - | 180 | 9,700 | 30,022 | 39,902 | (4,945) | - | - | - | (4,945) | 3,989 | 3,416 | 7,405 |
| 25-112 | 2,089,344 | - | 9,594 | 516,550 | - | 526,144 | (263,334) | - | - | (31,765) | (295,099) | 212,439 | (3,614) | 208,825 |
| 25-123 | 65,094,373 | - | 298,919 | 16,093,333 | 1,290,160 | 17,682,412 | (8,204,285) | - | - | - | (8,204,285) | 6,618,636 | 146,776 | 6,765,412 |
| 25-124 | 15,417,338 | - | 70,798 | 3,811,641 | 105,155 | 3,987,594 | (1,943,152) | - | - | - | (1,943,152) | 1,567,597 | 11,963 | 1,579,560 |
| 25-145 | 1,345,624 | - | 6,179 | 332,680 | - | 338,859 | (169,598) | - | - | (6,963) | (176,561) | 136,820 | (792) | 136,028 |
| 25-216 | 6,002,774 | - | 27,565 | 1,484,071 | 135,490 | 1,647,126 | (756,570) | - | - | - | (756,570) | 610,347 | 15,414 | 625,761 |
| 25-241 | 2,508,965 | - | 11,521 | 620,293 | - | 631,814 | (316,222) | - | - | (111,437) | (427,659) | 255,105 | (12,678) | 242,427 |
| 25-255 | 16,426,985 | - | 75,434 | 4,061,256 | - | 4,136,690 | (2,070,404) | - | - | (9,578) | (2,079,982) | 1,670,255 | (1,090) | 1,669,165 |
| 25-263 | 10,487,189 | - | 48,158 | 2,592,756 | - | 2,640,914 | (1,321,772) | - | - | (241,969) | (1,563,741) | 1,066,312 | (27,528) | 1,038,784 |
| 25-275 | 9,643,260 | - | 44,283 | 2,384,111 | - | 2,428,394 | (1,215,405) | - | - | (131,641) | (1,347,046) | 980,503 | (14,976) | 965,527 |
| 25-282 | 12,013,970 | - | 55,169 | 2,970,223 | - | 3,025,392 | (1,514,202) | - | - | (161,974) | (1,676,176) | 1,221,551 | (18,427) | 1,203,124 |
| 25-293 | 4,182,534 | - | 19,207 | 1,034,051 | 15,382 | 1,068,640 | (527,153) | - | - | - | (527,153) | 425,270 | 1,750 | 427,020 |
| 25-295 | 5,587,723 | - | 25,659 | 1,381,457 | 39,488 | 1,446,604 | (704,259) | - | - | - | (704,259) | 568,146 | 4,492 | 572,638 |
| 25-707 | 1,613,443 | - | 7,409 | 398,893 | 62,745 | 469,047 | (203,353) | - | - | - | (203,353) | 164,051 | 7,138 | 171,189 |
| 25-720 | 19,876,817 | - | 91,276 | 4,914,161 | 302,524 | 5,307,961 | (2,505,210) | - | - | - | (2,505,210) | 2,021,026 | 34,417 | 2,055,443 |
| 25-800 | 78,743 | - | 362 | 19,468 | 292 | 20,122 | (9,925) | - | - | - | (9,925) | 8,006 | 33 | 8,039 |
| 25-801 | 71,956 | - | 330 | 17,790 | - | 18,120 | (9,069) | - | - | (31,106) | (40,175) | 7,316 | (3,539) | 3,777 |
| 25-803 | 1,694,821 | - | 7,783 | 419,012 | 50,564 | 477,359 | (213,610) | - | - | - | (213,610) | 172,325 | 5,753 | 178,078 |
| 25-804 | 106,634 | - | 490 | 26,363 | 17,259 | 44,112 | (13,440) | - | - | - | (13,440) | 10,842 | 1,963 | 12,805 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 25-805 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-806 | 197,099 | - | 905 | 48,729 | 25,388 | 75,022 | (24,842) | - | - | (24,842) | 20,041 | 2,888 | 22,929 | |
| 25-807 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-808 | 574,750 | - | 2,639 | 142,096 | 134,099 | 278,834 | (72,440) | - | - | (72,440) | 58,439 | 15,256 | 73,695 | |
| 25-809 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-810 | 247,689 | - | 1,137 | 61,236 | 3,256 | 65,629 | (31,218) | - | - | (31,218) | 25,184 | 370 | 25,554 | |
| 25-811 | 251,172 | - | 1,153 | 62,098 | 16,916 | 80,167 | (31,657) | - | - | (31,657) | 25,539 | 1,924 | 27,463 | |
| 25-812 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-813 | 319,183 | - | 1,466 | 78,912 | 48,397 | 128,775 | (40,229) | - | - | (40,229) | 32,454 | 5,506 | 37,960 | |
| 25-814 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-815 | 70,844 | - | 325 | 17,515 | - | 17,840 | (8,929) | - | - | (9,073) | 7,203 | (16) | 7,187 | |
| 25-816 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-817 | 449,266 | - | 2,063 | 111,072 | 24,773 | 137,908 | (56,624) | - | - | (56,624) | 45,680 | 2,818 | 48,498 | |
| 25-818 | 73,018 | - | 335 | 18,052 | 21,256 | 39,643 | (9,203) | - | - | (9,203) | 7,424 | 2,418 | 9,842 | |
| 25-820 | 339,969 | - | 1,561 | 84,051 | 37,380 | 122,992 | (42,849) | - | - | (42,849) | 34,567 | 4,253 | 38,820 | |
| 25-821 | 32,927 | - | 151 | 8,141 | - | 8,292 | (4,150) | - | (9,341) | (13,491) | 3,348 | (1,063) | 2,285 | |
| 25-823 | 19,738 | - | 91 | 4,880 | - | 4,971 | (2,488) | - | - | (5,606) | 2,007 | (638) | 1,369 | |
| 25-824 | 385,449 | - | 1,770 | 95,295 | 128,026 | 225,091 | (48,581) | - | - | (48,581) | 39,192 | 14,565 | 53,757 | |
| 25-825 | 138,892 | - | 638 | 34,338 | 31,046 | 66,022 | (17,505) | - | - | (17,505) | 14,122 | 3,532 | 17,654 | |
| 25-826 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-829 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-830 | 69,247 | - | 318 | 17,120 | 17,810 | 35,248 | (8,728) | - | - | (8,728) | 7,041 | 2,026 | 9,067 | |
| 25-831 | 74,448 | - | 342 | 18,406 | 15,726 | 34,474 | (9,383) | - | - | (9,383) | 7,570 | 1,789 | 9,359 | |
| 25-832 | 27,702 | - | 127 | 6,849 | - | 6,976 | (3,491) | - | (1,293) | (4,784) | 2,817 | (147) | 2,670 | |
| 25-833 | 74,969 | - | 344 | 18,535 | 9,234 | 28,113 | (9,449) | - | - | (9,449) | 7,623 | 1,051 | 8,674 | |
| 25-834 | 170,010 | - | 781 | 42,032 | 19,744 | 62,557 | (21,428) | - | - | (21,428) | 17,286 | 2,246 | 19,532 | |
| 25-836 | 130,634 | - | 600 | 32,297 | 5,217 | 38,114 | (16,465) | - | - | (16,465) | 13,283 | 594 | 13,877 | |
| 25-838 | 240,354 | - | 1,104 | 59,423 | 1,106 | 61,633 | (30,293) | - | - | (30,293) | 24,439 | 126 | 24,565 | |
| 25-840 | 758,660 | - | 3,484 | 187,564 | 163,725 | 354,773 | (95,619) | - | - | (95,619) | 77,139 | 18,626 | 95,765 | |
| 25-841 | 220,791 | - | 1,014 | 54,586 | - | 55,600 | (27,828) | - | (14,462) | (42,290) | 22,449 | (1,645) | 20,804 | |
| 25-842 | 37,150 | - | 171 | 9,185 | 11,451 | 20,807 | (4,682) | - | - | (4,682) | 3,777 | 1,303 | 5,080 | |
| 25-843 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-844 | 82,799 | - | 380 | 20,471 | - | 20,851 | (10,436) | - | (4,270) | (14,706) | 8,419 | (486) | 7,933 | |
| 25-846 | 248,460 | - | 1,141 | 61,427 | 228 | 62,796 | (31,315) | - | - | (31,315) | 25,263 | 26 | 25,289 | |
| 25-847 | 79,628 | - | 366 | 19,686 | - | 20,052 | (10,036) | - | (4,050) | (14,086) | 8,096 | (461) | 7,635 | |
| 25-849 | 70,645 | - | 324 | 17,466 | - | 17,790 | (8,904) | - | (41,588) | (50,492) | 7,183 | (4,731) | 2,452 | |
| 25-852 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-853 | 443,390 | - | 2,036 | 109,620 | 25,052 | 136,708 | (55,883) | - | - | (55,883) | 45,083 | 2,850 | 47,933 | |
| 25-855 | 489,182 | - | 2,246 | 120,941 | 20,637 | 143,824 | (61,655) | - | - | (61,655) | 49,739 | 2,348 | 52,087 | |
| 25-859 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-860 | 211,617 | - | 972 | 52,318 | 13,049 | 66,339 | (26,671) | - | - | (26,671) | 21,517 | 1,484 | 23,001 | |
| 25-864 | 266,529 | - | 1,224 | 65,894 | 42,936 | 110,054 | (33,592) | - | - | (33,592) | 27,100 | 4,885 | 31,985 | |
| 25-866 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-867 | 70,209 | - | 322 | 17,358 | - | 17,680 | (8,849) | - | (21,917) | (30,766) | 7,139 | (2,493) | 4,646 | |
| 25-868 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-869 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-870 | 159,121 | - | 731 | 39,340 | 24,148 | 64,219 | (20,055) | - | - | (20,055) | 16,179 | 2,747 | 18,926 | |
| 25-871 | 53,176 | - | 244 | 13,147 | - | 13,391 | (6,702) | - | (37,441) | (44,143) | 5,407 | (4,259) | 1,148 | |
| 25-874 | 23,151 | - | 106 | 5,724 | 259 | 6,089 | (2,918) | - | - | (2,918) | 2,354 | 29 | 2,383 | |
| 25-876 | 123,834 | - | 569 | 30,615 | 14,865 | 46,049 | (15,608) | - | - | (15,608) | 12,591 | 1,691 | 14,282 | |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 25-879 | 203,384 | - | 934 | 50,283 | 6,181 | 57,398 | (25,634) | - | - | - | (25,634) | 20,680 | 703 | 21,383 |
| 25-880 | 136,937 | - | 629 | 33,855 | 17,244 | 51,728 | (17,259) | - | - | - | (17,259) | 13,923 | 1,962 | 15,885 |
| 25-881 | 166,204 | - | 763 | 41,091 | - | 41,854 | (20,948) | - | - | - | (20,948) | 16,899 | (6,698) | 10,201 |
| 25-882 | 192,564 | - | 884 | 47,608 | 1,584 | 50,076 | (24,270) | - | - | - | (24,270) | 19,579 | 180 | 19,759 |
| 25-883 | 470,754 | - | 2,162 | 116,385 | 121,662 | 240,209 | (59,332) | - | - | - | (59,332) | 47,865 | 13,841 | 61,706 |
| 25-886 | 66,236 | - | 304 | 16,376 | 7,116 | 23,796 | (8,348) | - | - | - | (8,348) | 6,735 | 810 | 7,545 |
| 25-887 | 260,704 | - | 1,197 | 64,454 | 24,570 | 90,221 | (32,858) | - | - | - | (32,858) | 26,508 | 2,795 | 29,303 |
| 25-888 | 50,832 | - | 233 | 12,567 | 3,937 | 16,737 | (6,407) | - | - | - | (6,407) | 5,168 | 448 | 5,616 |
| 25-889 | 78,501 | - | 360 | 19,408 | - | 19,768 | (9,894) | - | - | - | (9,894) | 7,982 | (983) | 6,999 |
| 25-890 | 75,483 | - | 347 | 18,662 | 261 | 19,270 | (9,514) | - | - | - | (9,514) | 7,675 | 30 | 7,705 |
| 25-891 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-892 | 289,626 | - | 1,330 | 71,605 | 62,316 | 135,251 | (36,504) | - | - | - | (36,504) | 29,448 | 7,089 | 36,537 |
| 25-894 | 108,951 | - | 500 | 26,936 | 24,342 | 51,778 | (13,732) | - | - | - | (13,732) | 11,078 | 2,769 | 13,847 |
| 25-895 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-896 | 80,423 | - | 369 | 19,883 | - | 20,252 | (10,136) | - | - | - | (10,136) | 8,177 | (636) | 7,541 |
| 25-898 | 389,989 | - | 1,791 | 96,417 | 99,304 | 197,512 | (49,153) | - | - | - | (49,153) | 39,653 | 11,297 | 50,950 |
| 25-912 | 16,317,064 | - | 74,929 | 4,034,080 | 325,123 | 4,434,132 | (2,056,550) | - | - | - | (2,056,550) | 1,659,079 | 36,988 | 1,696,067 |
| 25-914 | 2,941,627 | - | 13,508 | 727,261 | 50,666 | 791,435 | (370,753) | - | - | - | (370,753) | 299,097 | 5,764 | 304,861 |
| 25-930 | 150,203 | - | 690 | 37,135 | - | 37,825 | (18,931) | - | - | - | (18,931) | 15,272 | (431) | 14,841 |
| 25-933 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-936 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-937 | 76,233 | - | 350 | 18,847 | 9,815 | 29,012 | (9,608) | - | - | - | (9,608) | 7,751 | 1,117 | 8,868 |
| 25-939 | 247,385 | - | 1,136 | 61,161 | 24,260 | 86,557 | (31,180) | - | - | - | (31,180) | 25,154 | 2,760 | 27,914 |
| 25-940 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-943 | 267,679 | - | 1,229 | 66,179 | 89,084 | 156,492 | (33,737) | - | - | - | (33,737) | 27,217 | 10,135 | 37,352 |
| 25-945 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 25-948 | 144,216 | - | 662 | 35,655 | 9,621 | 45,938 | (18,177) | - | - | - | (18,177) | 14,664 | 1,095 | 15,759 |
| 25-950 | 82,300 | - | 378 | 20,347 | - | 20,725 | (10,373) | - | - | - | (10,373) | 8,368 | (553) | 7,815 |
| 25-953 | 181,259 | - | 832 | 44,813 | 2,017 | 47,662 | (22,845) | - | - | - | (22,845) | 18,430 | 230 | 18,660 |
| 26-001 | 2,180,624 | - | 10,014 | 539,117 | 154,633 | 703,764 | (274,839) | - | - | - | (274,839) | 221,720 | 17,592 | 239,312 |
| 26-002 | 771,169 | - | 3,541 | 190,657 | - | 194,198 | (97,196) | - | - | - | (97,196) | 78,411 | (714) | 77,697 |
| 26-010 | 265,456 | - | 1,219 | 65,629 | - | 66,848 | (33,457) | - | - | - | (33,457) | 26,991 | (1,021) | 25,970 |
| 26-013 | 469,138 | - | 2,154 | 115,985 | 19,808 | 137,947 | (59,129) | - | - | - | (59,129) | 47,701 | 2,253 | 49,954 |
| 26-017 | 1,008,545 | - | 4,631 | 249,343 | 44,334 | 298,308 | (127,114) | - | - | - | (127,114) | 102,546 | 5,044 | 107,590 |
| 26-019 | 917,157 | - | 4,212 | 226,749 | 933 | 231,894 | (115,596) | - | - | - | (115,596) | 93,254 | 106 | 93,360 |
| 26-020 | 902,911 | - | 4,146 | 223,227 | 14,863 | 242,236 | (113,800) | - | - | - | (113,800) | 91,806 | 1,691 | 93,497 |
| 26-374 | 1,084,681 | - | 4,981 | 268,166 | - | 273,147 | (136,710) | - | - | - | (136,710) | 110,288 | (998) | 109,290 |
| 26-876 | 246,848 | - | 1,134 | 61,028 | 15,768 | 77,930 | (31,112) | - | - | - | (31,112) | 25,099 | 1,794 | 26,893 |
| 27-001 | 310,036 | - | 1,424 | 76,650 | 6,207 | 84,281 | (39,076) | - | - | - | (39,076) | 31,524 | 706 | 32,230 |
| 27-019 | 1,878,837 | - | 8,628 | 464,506 | 94,277 | 567,411 | (236,803) | - | - | - | (236,803) | 191,036 | 10,726 | 201,762 |
| 27-142 | 1,175,528 | - | 5,398 | 290,627 | - | 296,025 | (148,160) | - | - | - | (148,160) | 119,525 | (7,610) | 111,915 |
| 27-762 | 601,861 | - | 2,764 | 148,799 | - | 151,563 | (75,857) | - | - | - | (75,857) | 61,196 | (3,966) | 57,230 |
| 28-005 | 2,392,324 | - | 10,986 | 591,456 | 31,416 | 633,858 | (301,521) | - | - | - | (301,521) | 243,246 | 3,574 | 246,820 |
| 28-006 | 2,005,047 | - | 9,207 | 495,709 | 12,301 | 517,217 | (252,710) | - | - | - | (252,710) | 203,868 | 1,399 | 205,267 |
| 28-014 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 28-019 | 2,606,448 | - | 11,969 | 644,394 | - | 656,363 | (328,508) | - | - | - | (328,508) | 265,017 | (29,148) | 235,869 |
| 28-020 | 804,881 | - | 3,696 | 198,991 | - | 202,687 | (101,445) | - | - | - | (101,445) | 81,838 | (6,691) | 75,147 |
| 28-023 | 1,323,034 | - | 6,075 | 327,095 | 63,406 | 396,576 | (166,751) | - | - | - | (166,751) | 134,523 | 7,213 | 141,736 |
| 29-001 | 1,119,979 | - | 5,143 | 276,893 | 51,027 | 333,063 | (141,159) | - | - | - | (141,159) | 113,877 | 5,805 | 119,682 |
| 29-004 | 550,906 | - | 2,530 | 136,201 | - | 138,731 | (69,434) | - | - | - | (69,434) | 56,015 | (4,234) | 51,781 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 29-011 | 1,839,373 | - | 8,447 | 454,750 | 91,980 | 555,177 | (231,829) | - | - | - | (231,829) | 187,023 | 10,464 | 197,487 |
| 29-013 | 1,108,313 | - | 5,089 | 274,009 | 12,667 | 291,765 | (139,688) | - | - | - | (139,688) | 112,691 | 1,441 | 114,132 |
| 29-209 | 3,434,325 | - | 15,771 | 849,071 | 137,663 | 1,002,505 | (432,851) | - | - | - | (432,851) | 349,194 | 15,661 | 364,855 |
| 29-223 | 3,934,004 | - | 18,065 | 972,607 | 96,782 | 1,087,454 | (495,829) | - | - | - | (495,829) | 400,000 | 11,010 | 411,010 |
| 29-401 | 744,317 | - | 3,418 | 184,018 | 91,800 | 279,236 | (93,811) | - | - | - | (93,811) | 75,680 | 10,444 | 86,124 |
| 29-406 | 6,581,328 | - | 30,222 | 1,627,107 | - | 1,657,329 | (829,489) | - | - | (185,371) | (1,014,860) | 669,173 | (21,089) | 648,084 |
| 29-706 | 644,188 | - | 2,958 | 159,263 | - | 162,221 | (81,191) | - | - | (46,574) | (127,765) | 65,499 | (5,298) | 60,201 |
| 29-800 | 120,407 | - | 553 | 29,768 | 5,408 | 35,729 | (15,176) | - | - | - | (15,176) | 12,243 | 615 | 12,858 |
| 29-801 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 29-899 | 106,736 | - | 490 | 26,388 | 6,369 | 33,247 | (13,453) | - | - | - | (13,453) | 10,853 | 725 | 11,578 |
| 29-909 | 903,435 | - | 4,149 | 223,357 | - | 227,506 | (113,866) | - | - | (67,419) | (181,285) | 91,859 | (7,670) | 84,189 |
| 30-001 | 927,320 | - | 4,258 | 229,262 | 137,429 | 370,949 | (116,876) | - | - | - | (116,876) | 94,288 | 15,635 | 109,923 |
| 30-027 | 1,126,967 | - | 5,175 | 278,621 | - | 283,796 | (142,039) | - | - | (39,795) | (181,834) | 114,587 | (4,527) | 110,060 |
| 30-028 | 1,056,135 | - | 4,850 | 261,109 | - | 265,959 | (133,112) | - | - | (17,614) | (150,726) | 107,385 | (2,004) | 105,381 |
| 30-115 | 1,332,867 | - | 6,121 | 329,526 | - | 335,647 | (167,990) | - | - | (29,573) | (197,563) | 135,523 | (3,364) | 132,159 |
| 31-001 | 5,496,083 | - | 25,239 | 1,358,801 | - | 1,384,040 | (692,709) | - | - | (320,906) | (1,013,615) | 558,828 | (36,508) | 522,320 |
| 31-004 | 179,181 | - | 823 | 44,299 | 44,441 | 89,563 | (22,583) | - | - | - | (22,583) | 18,219 | 5,056 | 23,275 |
| 31-009 | 91,976 | - | 422 | 22,739 | - | 23,161 | (11,592) | - | - | (4,749) | (16,341) | 9,352 | (540) | 8,812 |
| 31-013 | 378,939 | - | 1,740 | 93,685 | 68,831 | 164,256 | (47,760) | - | - | - | (47,760) | 38,530 | 7,831 | 46,361 |
| 31-015 | 1,047,673 | - | 4,811 | 259,017 | - | 263,828 | (132,045) | - | - | (48,266) | (180,311) | 106,525 | (5,491) | 101,034 |
| 31-044 | 2,202,627 | - | 10,115 | 544,557 | 151,061 | 705,733 | (277,612) | - | - | - | (277,612) | 223,958 | 17,186 | 241,144 |
| 31-046 | 5,379,052 | - | 24,701 | 1,329,867 | 200,953 | 1,555,521 | (677,958) | - | - | - | (677,958) | 546,929 | 22,862 | 569,791 |
| 31-047 | 1,908,413 | - | 8,764 | 471,818 | - | 480,582 | (240,530) | - | - | (86,136) | (326,666) | 194,043 | (9,799) | 184,244 |
| 31-048 | 5,028,192 | - | 23,090 | 1,243,124 | - | 1,266,214 | (633,737) | - | - | (218,330) | (852,067) | 511,254 | (24,839) | 486,415 |
| 31-049 | 6,404,152 | - | 29,408 | 1,583,303 | - | 1,612,711 | (807,159) | - | - | (416,648) | (1,223,807) | 651,158 | (47,400) | 603,758 |
| 31-052 | 129,688 | - | 596 | 32,063 | 8,124 | 40,783 | (16,345) | - | - | - | (16,345) | 13,186 | 924 | 14,110 |
| 31-053 | 8,128 | - | 37 | 2,010 | - | 2,047 | (1,024) | - | - | (2,299) | (3,323) | 826 | (262) | 564 |
| 31-054 | 156,586 | - | 719 | 38,713 | 33,477 | 72,909 | (19,736) | - | - | - | (19,736) | 15,921 | 3,809 | 19,730 |
| 31-055 | 60,675 | - | 279 | 15,001 | 15,680 | 30,960 | (7,647) | - | - | - | (7,647) | 6,169 | 1,784 | 7,953 |
| 31-056 | 82,829 | - | 380 | 20,478 | - | 20,858 | (10,440) | - | - | (9,023) | (19,463) | 8,422 | (1,026) | 7,396 |
| 31-057 | 167,739 | - | 770 | 41,470 | 128,351 | 170,591 | (21,141) | - | - | - | (21,141) | 17,055 | 14,602 | 31,657 |
| 31-058 | 940,083 | - | 4,317 | 232,417 | 719,335 | 956,069 | (118,485) | - | - | - | (118,485) | 95,585 | 81,836 | 177,421 |
| 31-119 | 44,930,357 | - | 206,324 | 11,108,167 | - | 11,314,491 | (5,662,877) | - | - | (1,371,067) | (7,033,944) | 4,568,408 | (155,980) | 4,412,428 |
| 31-155 | 245,987 | - | 1,130 | 60,816 | 5,046 | 66,992 | (31,003) | - | - | - | (31,003) | 25,011 | 574 | 25,585 |
| 31-175 | 1,885,401 | - | 8,658 | 466,129 | - | 474,787 | (237,630) | - | - | (128,535) | (366,165) | 191,703 | (14,623) | 177,080 |
| 31-182 | 797,369 | - | 3,662 | 197,134 | - | 200,796 | (100,498) | - | - | (4,993) | (105,491) | 81,074 | (568) | 80,506 |
| 31-184 | 817,668 | - | 3,755 | 202,153 | 9,165 | 215,073 | (103,056) | - | - | - | (103,056) | 83,138 | 1,043 | 84,181 |
| 31-212 | 1,075,405 | - | 4,938 | 265,873 | 22,422 | 293,233 | (135,541) | - | - | - | (135,541) | 109,344 | 2,551 | 111,895 |
| 31-218 | 1,327,311 | - | 6,095 | 328,152 | - | 334,247 | (167,290) | - | - | (42,479) | (209,769) | 134,958 | (4,833) | 130,125 |
| 31-220 | 1,340,291 | - | 6,155 | 331,361 | - | 337,516 | (168,926) | - | - | (112,043) | (280,969) | 136,277 | (12,747) | 123,530 |
| 31-231 | 3,414,168 | - | 15,678 | 844,088 | 215,162 | 1,074,928 | (430,311) | - | - | - | (430,311) | 347,144 | 24,478 | 371,622 |
| 31-248 | 1,428,276 | - | 6,559 | 353,114 | 5,928 | 365,601 | (180,015) | - | - | - | (180,015) | 145,224 | 674 | 145,898 |
| 31-252 | 3,327,122 | - | 15,278 | 822,567 | 322,338 | 1,160,183 | (419,340) | - | - | - | (419,340) | 338,294 | 36,671 | 374,965 |
| 31-253 | 6,563,174 | - | 30,139 | 1,622,619 | - | 1,652,758 | (827,201) | - | - | (36,342) | (863,543) | 667,327 | (4,135) | 663,192 |
| 31-256 | 4,948,551 | - | 22,724 | 1,223,434 | - | 1,246,158 | (623,699) | - | - | (229,849) | (853,548) | 503,156 | (26,149) | 477,007 |
| 31-261 | 4,141,863 | - | 19,020 | 1,023,996 | - | 1,043,016 | (522,027) | - | - | (62,173) | (584,200) | 421,134 | (7,073) | 414,061 |
| 31-268 | 1,450,755 | - | 6,662 | 358,671 | - | 365,333 | (182,848) | - | - | (80,481) | (263,329) | 147,509 | (9,156) | 138,353 |
| 31-310 | 2,263,378 | - | 10,394 | 559,577 | - | 569,971 | (285,269) | - | - | (34,332) | (319,601) | 230,135 | (3,906) | 226,229 |
| 31-733 | 4,599,131 | - | 21,120 | 1,137,047 | - | 1,158,167 | (579,660) | - | - | (21,837) | (601,497) | 467,628 | (2,484) | 465,144 |
| 31-736 | 2,952,094 | - | 13,556 | 729,849 | - | 743,405 | (372,072) | - | - | (58,886) | (430,958) | 300,162 | (6,699) | 293,463 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 31-800 | 308,399 | - | 1,416 | 76,246 | 9,789 | 87,451 | (38,870) | - | - | - | (38,870) | 31,357 | 1,114 | 32,471 |
| 31-802 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-807 | 263,330 | - | 1,209 | 65,103 | - | 66,312 | (33,189) | - | - | (134,056) | (167,245) | 26,775 | (15,251) | 11,524 |
| 31-809 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-810 | 105,999 | - | 487 | 26,206 | - | 26,693 | (13,360) | - | - | (5,090) | (18,450) | 10,778 | (579) | 10,199 |
| 31-816 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-823 | 77,246 | - | 355 | 19,098 | 1,041 | 20,494 | (9,736) | - | - | - | (9,736) | 7,854 | 118 | 7,972 |
| 31-824 | 47,708 | - | 219 | 11,795 | - | 12,014 | (6,013) | - | - | (6,537) | (12,550) | 4,851 | (744) | 4,107 |
| 31-834 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-838 | 708,519 | - | 3,254 | 175,168 | 11,863 | 190,285 | (89,299) | - | - | - | (89,299) | 72,040 | 1,350 | 73,390 |
| 31-841 | 36,704 | - | 169 | 9,074 | - | 9,243 | (4,626) | - | - | (19,246) | (23,872) | 3,732 | (2,190) | 1,542 |
| 31-845 | 544,823 | - | 2,502 | 134,697 | 32,633 | 169,832 | (68,668) | - | - | - | (68,668) | 55,396 | 3,713 | 59,109 |
| 31-846 | 105,480 | - | 484 | 26,078 | - | 26,562 | (13,294) | - | - | (6,777) | (20,071) | 10,725 | (771) | 9,954 |
| 31-848 | 330,206 | - | 1,516 | 81,637 | 4,846 | 87,999 | (41,618) | - | - | (41,618) | (41,618) | 33,575 | 551 | 34,126 |
| 31-849 | 23,132 | - | 106 | 5,719 | 3,740 | 9,565 | (2,916) | - | - | - | (2,916) | 2,352 | 425 | 2,777 |
| 31-853 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-856 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-857 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-860 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-863 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-868 | 121,280 | - | 557 | 29,984 | - | 30,541 | (15,286) | - | - | (8,269) | (23,555) | 12,331 | (941) | 11,390 |
| 31-872 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-873 | 1,737,355 | - | 7,978 | 429,528 | 243,436 | 680,942 | (218,971) | - | - | - | (218,971) | 176,650 | 27,695 | 204,345 |
| 31-877 | 105,607 | - | 485 | 26,109 | - | 26,594 | (13,310) | - | - | (46,285) | (59,595) | 10,738 | (5,266) | 5,472 |
| 31-878 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-879 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 31-883 | 130,935 | - | 601 | 32,371 | 5,830 | 38,802 | (16,503) | - | - | - | (16,503) | 13,313 | 663 | 13,976 |
| 31-896 | 230,244 | - | 1,057 | 56,923 | 223 | 58,203 | (29,019) | - | - | - | (29,019) | 23,411 | 25 | 23,436 |
| 31-900 | 533,826 | - | 2,451 | 131,978 | 98,281 | 232,710 | (67,282) | - | - | - | (67,282) | 54,278 | 11,181 | 65,459 |
| 32-001 | 822,582 | - | 3,777 | 203,367 | 41,472 | 248,616 | (103,676) | - | - | - | (103,676) | 83,638 | 4,718 | 88,356 |
| 32-002 | 559,561 | - | 2,570 | 138,341 | 4,163 | 145,074 | (70,525) | - | - | - | (70,525) | 56,895 | 474 | 57,369 |
| 32-003 | 392,817 | - | 1,804 | 97,116 | - | 98,920 | (49,509) | - | - | (6,999) | (56,508) | 39,941 | (796) | 39,145 |
| 32-005 | 840,932 | - | 3,862 | 207,904 | - | 211,766 | (105,988) | - | - | (27,459) | (133,447) | 85,504 | (3,124) | 82,380 |
| 32-006 | 430,787 | - | 1,978 | 106,504 | 17,754 | 126,236 | (54,295) | - | - | - | (54,295) | 43,801 | 2,020 | 45,821 |
| 32-009 | 529,055 | - | 2,429 | 130,799 | 1,066 | 134,294 | (66,680) | - | - | - | (66,680) | 53,793 | 121 | 53,914 |
| 32-010 | 880,405 | - | 4,043 | 217,663 | 10,739 | 232,445 | (110,963) | - | - | - | (110,963) | 89,517 | 1,222 | 90,739 |
| 32-011 | 212,936 | - | 978 | 52,644 | 5,946 | 59,568 | (26,838) | - | - | - | (26,838) | 21,651 | 676 | 22,327 |
| 32-138 | 4,300,659 | - | 19,749 | 1,063,255 | - | 1,083,004 | (542,041) | - | - | (60,415) | (602,456) | 437,280 | (6,873) | 430,407 |
| 33-003 | 312,850 | - | 1,437 | 77,346 | 1,025 | 79,808 | (39,431) | - | - | - | (39,431) | 31,810 | 117 | 31,927 |
| 33-008 | 410,842 | - | 1,887 | 101,573 | 4,620 | 108,080 | (51,781) | - | - | - | (51,781) | 41,773 | 526 | 42,299 |
| 33-011 | 583,553 | - | 2,680 | 144,272 | - | 146,952 | (73,549) | - | - | (40,987) | (114,536) | 59,334 | (4,663) | 54,671 |
| 33-012 | 422,491 | - | 1,940 | 104,453 | 619 | 107,012 | (53,249) | - | - | - | (53,249) | 42,958 | 70 | 43,028 |
| 33-151 | 1,370,168 | - | 6,292 | 338,748 | - | 345,040 | (172,692) | - | - | (73,322) | (246,014) | 139,315 | (8,342) | 130,973 |
| 33-301 | 601,925 | - | 2,764 | 148,814 | 27,481 | 179,059 | (75,865) | - | - | - | (75,865) | 61,202 | 3,126 | 64,328 |
| 34-004 | 770,543 | - | 3,538 | 190,502 | 37,428 | 231,468 | (97,117) | - | - | - | (97,117) | 78,347 | 4,258 | 82,605 |
| 34-286 | 1,343,654 | - | 6,170 | 332,193 | - | 338,363 | (169,350) | - | - | (11,229) | (180,579) | 136,619 | (1,278) | 135,341 |
| 35-006 | 330,080 | - | 1,516 | 81,606 | - | 83,122 | (41,602) | - | - | (12,402) | (54,004) | 33,562 | (1,411) | 32,151 |
| 35-007 | 896,412 | - | 4,116 | 221,621 | - | 225,737 | (112,981) | - | - | (24,451) | (137,432) | 91,145 | (2,782) | 88,363 |
| 35-014 | 809,255 | - | 3,716 | 200,073 | - | 203,789 | (101,996) | - | - | (36,519) | (138,515) | 82,283 | (4,155) | 78,128 |
| 35-232 | 1,302,340 | - | 5,980 | 321,979 | - | 327,959 | (164,143) | - | - | (35,638) | (199,781) | 132,419 | (4,054) | 128,365 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 35-715 | 941,053 | - | 4,321 | 232,657 | - | 236,978 | (118,607) | - | - | (22,434) | (141,041) | 95,684 | (2,552) | 93,132 |
| 35-729 | 1,735,605 | - | 7,970 | 429,095 | - | 437,065 | (218,750) | - | - | (81,141) | (299,891) | 176,472 | (9,231) | 167,241 |
| 35-904 | 1,165,798 | - | 5,353 | 288,221 | 43,316 | 336,890 | (146,933) | - | - | - | (146,933) | 118,535 | 4,928 | 123,463 |
| 36-018 | 1,124,925 | - | 5,166 | 278,116 | - | 319,234 | (141,782) | - | - | - | (141,782) | 114,380 | 4,090 | 118,470 |
| 36-019 | 742,535 | - | 3,410 | 183,577 | - | 186,987 | (93,587) | - | - | (3,027) | (96,614) | 75,499 | (344) | 75,155 |
| 36-022 | 729,106 | - | 3,348 | 180,257 | 57,317 | 240,922 | (91,894) | - | - | - | (91,894) | 74,134 | 6,521 | 80,655 |
| 36-226 | 1,887,485 | - | 8,667 | 466,644 | 24,453 | 499,764 | (237,892) | - | - | - | (237,892) | 191,915 | 2,782 | 194,697 |
| 36-336 | 1,679,690 | - | 7,713 | 415,271 | - | 422,984 | (211,703) | - | - | (8,723) | (220,426) | 170,787 | (992) | 169,795 |
| 37-015 | 3,870,614 | - | 17,774 | 956,935 | - | 974,709 | (487,840) | - | - | (149,578) | (637,418) | 393,555 | (17,017) | 376,538 |
| 38-016 | 1,231,953 | - | 5,657 | 304,577 | 480 | 310,714 | (155,271) | - | - | - | (155,271) | 125,262 | 55 | 125,317 |
| 38-018 | 1,533,315 | - | 7,041 | 379,083 | - | 386,124 | (193,254) | - | - | (40,781) | (234,035) | 155,904 | (4,639) | 151,265 |
| 39-012 | 434,163 | - | 1,994 | 107,338 | - | 109,332 | (54,720) | - | - | (3,538) | (58,258) | 44,145 | (403) | 43,742 |
| 39-014 | 736,417 | - | 3,382 | 182,065 | 71,411 | 256,858 | (92,816) | - | - | - | (92,816) | 74,877 | 8,124 | 83,001 |
| 39-024 | 628,826 | - | 2,888 | 155,465 | - | 158,353 | (79,255) | - | - | (31,801) | (111,056) | 63,938 | (3,618) | 60,320 |
| 39-025 | 692,224 | - | 3,179 | 171,139 | 10,002 | 184,320 | (87,246) | - | - | - | (87,246) | 70,384 | 1,138 | 71,522 |
| 39-110 | 1,428,394 | - | 6,559 | 353,143 | - | 359,702 | (180,030) | - | - | (11,656) | (191,686) | 145,236 | (1,326) | 143,910 |
| 39-174 | 1,721,205 | - | 7,904 | 425,535 | 56,047 | 489,486 | (216,935) | - | - | - | (216,935) | 175,008 | 6,376 | 181,384 |
| 39-246 | 952,926 | - | 4,376 | 235,593 | - | 239,969 | (120,104) | - | - | (10,831) | (130,935) | 96,891 | (1,232) | 95,659 |
| 40-015 | 764,218 | - | 3,509 | 188,938 | 13,532 | 205,979 | (96,320) | - | - | - | (96,320) | 77,704 | 1,540 | 79,244 |
| 40-149 | 2,120,438 | - | 9,737 | 524,238 | - | 533,975 | (267,253) | - | - | (90,737) | (357,990) | 215,601 | (10,323) | 205,278 |
| 40-205 | 977,655 | - | 4,489 | 241,706 | - | 246,195 | (123,220) | - | - | (47,267) | (170,487) | 99,406 | (5,377) | 94,029 |
| 41-001 | 2,058,398 | - | 9,452 | 508,899 | 489,412 | 1,007,763 | (259,434) | - | - | - | (259,434) | 209,293 | 55,678 | 264,971 |
| 41-010 | 1,170,598 | - | 5,375 | 289,408 | 34,567 | 329,350 | (147,538) | - | - | - | (147,538) | 119,024 | 3,932 | 122,956 |
| 41-025 | 870,274 | - | 3,996 | 215,158 | 7,496 | 226,650 | (109,687) | - | - | - | (109,687) | 88,487 | 853 | 89,340 |
| 41-027 | 1,270,547 | - | 5,834 | 314,118 | - | 319,952 | (160,136) | - | - | (46,406) | (206,542) | 129,186 | (5,279) | 123,907 |
| 41-192 | 1,256,215 | - | 5,769 | 310,575 | - | 316,344 | (158,329) | - | - | (7,345) | (165,674) | 127,729 | (836) | 126,893 |
| 41-196 | 625,192 | - | 2,871 | 154,567 | 21,451 | 178,889 | (78,797) | - | - | - | (78,797) | 63,568 | 2,440 | 66,008 |
| 41-721 | 3,884,411 | - | 17,838 | 960,346 | 137,329 | 1,115,513 | (489,579) | - | - | - | (489,579) | 394,957 | 15,623 | 410,580 |
| 41-766 | 339,652 | - | 1,560 | 83,972 | 12,830 | 98,362 | (42,809) | - | - | - | (42,809) | 34,535 | 1,460 | 35,995 |
| 41-800 | 19,192 | - | 88 | 4,745 | 3,057 | 7,890 | (2,419) | - | - | - | (2,419) | 1,951 | 348 | 2,299 |
| 41-900 | 580,954 | - | 2,668 | 143,630 | 1,464 | 147,762 | (73,222) | - | - | - | (73,222) | 59,070 | 167 | 59,237 |
| 42-001 | 1,403,581 | - | 6,445 | 347,009 | 81,333 | 434,787 | (176,903) | - | - | - | (176,903) | 142,713 | 9,253 | 151,966 |
| 42-004 | 680,400 | - | 3,124 | 168,216 | 5,374 | 176,714 | (85,755) | - | - | - | (85,755) | 69,181 | 611 | 69,792 |
| 42-007 | 472,678 | - | 2,171 | 116,861 | - | 119,032 | (59,575) | - | - | (16,051) | (75,626) | 48,061 | (1,826) | 46,235 |
| 42-008 | 759,109 | - | 3,486 | 187,675 | 2,900 | 194,061 | (95,676) | - | - | - | (95,676) | 77,184 | 330 | 77,514 |
| 42-011 | 577,065 | - | 2,650 | 142,668 | - | 145,318 | (72,731) | - | - | (11,385) | (84,116) | 58,675 | (1,295) | 57,380 |
| 42-168 | 1,942,897 | - | 8,922 | 480,344 | - | 489,266 | (244,876) | - | - | (22,194) | (267,070) | 197,549 | (2,525) | 195,024 |
| 42-714 | 666,998 | - | 3,063 | 164,902 | - | 167,965 | (84,066) | - | - | (15,252) | (99,318) | 67,819 | (1,735) | 66,084 |
| 43-001 | 1,734,597 | - | 7,965 | 428,846 | - | 436,811 | (218,623) | - | - | (117,922) | (336,545) | 176,370 | (13,415) | 162,955 |
| 43-003 | 776,360 | - | 3,565 | 191,940 | - | 195,505 | (97,850) | - | - | (19,825) | (117,675) | 78,938 | (2,255) | 76,683 |
| 43-005 | 1,709,550 | - | 7,850 | 422,653 | 29,310 | 459,813 | (215,466) | - | - | - | (215,466) | 173,823 | 3,334 | 177,157 |
| 43-008 | 3,370,610 | - | 15,478 | 833,319 | 197,579 | 1,046,376 | (424,821) | - | - | - | (424,821) | 342,715 | 22,478 | 365,193 |
| 43-009 | 1,908,316 | - | 8,763 | 471,794 | - | 480,557 | (240,518) | - | - | (105,196) | (345,714) | 194,033 | (11,968) | 182,065 |
| 43-014 | 2,412,183 | - | 11,077 | 596,366 | - | 607,443 | (304,024) | - | - | (62,607) | (366,631) | 245,265 | (7,123) | 238,142 |
| 43-238 | 1,150,044 | - | 5,281 | 284,326 | - | 289,607 | (144,948) | - | - | (24,388) | (169,336) | 116,934 | (2,774) | 114,160 |
| 43-239 | 6,898,656 | - | 31,679 | 1,705,560 | - | 1,737,239 | (869,484) | - | - | (166,877) | (1,036,361) | 701,438 | (18,985) | 682,453 |
| 43-329 | 248,944 | - | 1,143 | 61,547 | 124 | 62,814 | (31,376) | - | - | - | (31,376) | 25,312 | 14 | 25,326 |
| 43-397 | 7,049,477 | - | 32,372 | 1,742,848 | - | 1,775,220 | (888,493) | - | - | (73,851) | (962,344) | 716,773 | (8,402) | 708,371 |
| 43-551 | 5,720,250 | - | 26,268 | 1,414,222 | - | 1,440,490 | (720,962) | - | - | (451,172) | (1,172,134) | 581,621 | (51,328) | 530,293 |
| 43-702 | 581,830 | - | 2,672 | 143,846 | - | 146,518 | (73,332) | - | - | (6,305) | (79,637) | 59,159 | (717) | 58,442 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 43-836 | 82,181 | - | 377 | 20,318 | - | 20,695 | (10,358) | - | - | (6,446) | (16,804) | 8,356 | (733) | 7,623 |
| 44-001 | 286,594 | - | 1,316 | 70,855 | 18,056 | 90,227 | (36,121) | - | - | - | (36,121) | 29,140 | 2,054 | 31,194 |
| 44-016 | 1,231,515 | - | 5,655 | 304,468 | - | 310,123 | (155,216) | - | - | (25,858) | (181,074) | 125,217 | (2,942) | 122,275 |
| 44-017 | 1,658,420 | - | 7,616 | 410,013 | 35,212 | 452,841 | (209,022) | - | - | - | (209,022) | 168,624 | 4,006 | 172,630 |
| 44-022 | 781,394 | - | 3,588 | 193,185 | - | 196,773 | (98,484) | - | - | (47,544) | (146,028) | 79,450 | (5,409) | 74,041 |
| 44-024 | 1,095,553 | - | 5,031 | 270,855 | 17,698 | 293,584 | (138,080) | - | - | - | (138,080) | 111,393 | 2,013 | 113,406 |
| 44-025 | 735,221 | - | 3,376 | 181,769 | 3,607 | 188,752 | (92,665) | - | - | - | (92,665) | 74,755 | 410 | 75,165 |
| 44-148 | 1,014,012 | - | 4,656 | 250,695 | - | 255,351 | (127,803) | - | - | (7,429) | (135,232) | 103,102 | (845) | 102,257 |
| 44-319 | 823,439 | - | 3,781 | 203,579 | - | 207,360 | (103,784) | - | - | (2,582) | (106,366) | 83,725 | (294) | 83,431 |
| 44-771 | 616,526 | - | 2,831 | 152,424 | 7,974 | 163,229 | (77,705) | - | - | - | (77,705) | 62,687 | 907 | 63,594 |
| 45-001 | 1,581,548 | - | 7,263 | 391,007 | - | 398,270 | (199,333) | - | - | (45,194) | (244,527) | 160,808 | (5,142) | 155,666 |
| 45-007 | 3,169,057 | - | 14,553 | 783,488 | - | 798,041 | (399,418) | - | - | (18,173) | (417,591) | 322,222 | (2,067) | 320,155 |
| 45-016 | 1,077,439 | - | 4,948 | 266,376 | 56,713 | 328,037 | (135,797) | - | - | - | (135,797) | 109,551 | 6,452 | 116,003 |
| 45-029 | 1,601,463 | - | 7,354 | 395,931 | 34,613 | 437,898 | (201,843) | - | - | - | (201,843) | 162,833 | 3,938 | 166,771 |
| 45-031 | 3,013,186 | - | 13,837 | 744,952 | 153,789 | 912,578 | (379,772) | - | - | - | (379,772) | 306,373 | 17,496 | 323,869 |
| 45-032 | 1,607,674 | - | 7,383 | 397,467 | - | 404,850 | (202,626) | - | - | (37,652) | (240,278) | 163,464 | (4,284) | 159,180 |
| 45-033 | 1,266,128 | - | 5,814 | 313,026 | 2,762 | 321,602 | (159,579) | - | - | - | (159,579) | 128,737 | 314 | 129,051 |
| 45-034 | 1,405,409 | - | 6,454 | 347,460 | 79,344 | 433,258 | (177,133) | - | - | - | (177,133) | 142,899 | 9,027 | 151,926 |
| 45-035 | 617,636 | - | 2,836 | 152,699 | 49,207 | 204,742 | (77,845) | - | - | - | (77,845) | 62,800 | 5,598 | 68,398 |
| 45-170 | 4,897,636 | - | 22,490 | 1,210,846 | - | 1,233,336 | (617,282) | - | - | (106,749) | (724,031) | 497,980 | (12,144) | 485,836 |
| 45-267 | 1,206,399 | - | 5,540 | 298,259 | 17,764 | 321,563 | (152,051) | - | - | - | (152,051) | 122,664 | 2,021 | 124,685 |
| 45-394 | 1,630,326 | - | 7,487 | 403,067 | 15,775 | 426,329 | (205,481) | - | - | - | (205,481) | 165,768 | 1,795 | 167,563 |
| 45-737 | 831,347 | - | 3,818 | 205,535 | - | 209,353 | (104,780) | - | - | (68,494) | (173,274) | 84,529 | (7,792) | 76,737 |
| 45-842 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 45-866 | 143,848 | - | 661 | 35,564 | - | 36,225 | (18,130) | - | - | (15,922) | (34,052) | 14,626 | (1,811) | 12,815 |
| 46-005 | 604,420 | - | 2,776 | 149,431 | 938 | 153,145 | (76,179) | - | - | - | (76,179) | 61,456 | 107 | 61,563 |
| 46-018 | 1,120,379 | - | 5,145 | 276,992 | - | 282,137 | (141,209) | - | - | (52,850) | (194,059) | 113,917 | (6,012) | 107,905 |
| 46-019 | 1,194,424 | - | 5,485 | 295,298 | - | 300,783 | (150,541) | - | - | (27,075) | (177,616) | 121,446 | (3,080) | 118,366 |
| 46-109 | 1,627,598 | - | 7,474 | 402,392 | 41,213 | 451,079 | (205,137) | - | - | - | (205,137) | 165,490 | 4,689 | 170,179 |
| 46-601 | 1,755,544 | - | 8,062 | 434,024 | 361,863 | 803,949 | (221,263) | - | - | - | (221,263) | 178,499 | 41,168 | 219,667 |
| 46-752 | 682,661 | - | 3,135 | 168,775 | - | 171,910 | (86,040) | - | - | (11,105) | (97,145) | 69,411 | (1,263) | 68,148 |
| 47-001 | 813,663 | - | 3,736 | 201,163 | 110,706 | 315,605 | (102,551) | - | - | - | (102,551) | 82,731 | 12,594 | 95,325 |
| 47-004 | 2,895,336 | - | 13,296 | 715,816 | 67,887 | 796,999 | (364,919) | - | - | - | (364,919) | 294,391 | 7,723 | 302,114 |
| 47-009 | 1,045,740 | - | 4,802 | 258,539 | 3,626 | 266,967 | (131,802) | - | - | - | (131,802) | 106,328 | 412 | 106,740 |
| 47-010 | 911,612 | - | 4,186 | 225,379 | 59,034 | 288,599 | (114,897) | - | - | - | (114,897) | 92,690 | 6,716 | 99,406 |
| 47-026 | 41,107 | - | 189 | 10,163 | - | 10,352 | (5,181) | - | - | (8,566) | (13,747) | 4,180 | (975) | 3,205 |
| 47-028 | 1,354,206 | - | 6,219 | 334,802 | 19,458 | 360,479 | (170,680) | - | - | - | (170,680) | 137,692 | 2,214 | 139,906 |
| 47-029 | 2,034,625 | - | 9,343 | 503,022 | - | 512,365 | (256,438) | - | - | (9,543) | (265,981) | 206,876 | (1,086) | 205,790 |
| 47-031 | 1,054,726 | - | 4,843 | 260,761 | 43,354 | 308,958 | (132,934) | - | - | - | (132,934) | 107,242 | 4,932 | 112,174 |
| 47-032 | 14,219 | - | 65 | 3,515 | 10,880 | 14,460 | (1,792) | - | - | - | (1,792) | 1,446 | 1,238 | 2,684 |
| 47-033 | 20,130 | - | 92 | 4,977 | 15,403 | 20,472 | (2,537) | - | - | - | (2,537) | 2,047 | 1,752 | 3,799 |
| 47-034 | 20,367 | - | 94 | 5,035 | 15,584 | 20,713 | (2,567) | - | - | - | (2,567) | 2,071 | 1,773 | 3,844 |
| 47-136 | 5,299,169 | - | 24,334 | 1,310,118 | 156,386 | 1,490,838 | (667,890) | - | - | - | (667,890) | 538,806 | 17,791 | 556,597 |
| 47-157 | 8,240,391 | - | 37,841 | 2,037,278 | 133,200 | 2,208,319 | (1,038,592) | - | - | - | (1,038,592) | 837,863 | 15,154 | 853,017 |
| 47-234 | 1,028,737 | - | 4,724 | 254,335 | 18,654 | 277,713 | (129,659) | - | - | - | (129,659) | 104,599 | 2,122 | 106,721 |
| 47-266 | 3,521,361 | - | 16,170 | 870,589 | - | 886,759 | (443,821) | - | - | (51,451) | (495,272) | 358,043 | (5,853) | 352,190 |
| 47-276 | 1,435,818 | - | 6,593 | 354,978 | 115,737 | 477,308 | (180,966) | - | - | - | (180,966) | 145,990 | 13,167 | 159,157 |
| 47-287 | 3,118,664 | - | 14,321 | 771,030 | - | 785,351 | (393,066) | - | - | (85,601) | (478,667) | 317,098 | (9,738) | 307,360 |
| 47-302 | 2,700,876 | - | 12,403 | 667,740 | - | 680,143 | (340,410) | - | - | (204,423) | (544,833) | 274,618 | (23,256) | 251,362 |
| 47-389 | 991,476 | - | 4,553 | 245,123 | 56,312 | 305,988 | (124,962) | - | - | - | (124,962) | 100,811 | 6,406 | 107,217 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 47-725 | 1,245,893 | - | 5,721 | 308,023 | 33,718 | 347,462 | (157,028) | - | - | - | (157,028) | 126,679 | 3,836 | 130,515 |
| 47-800 | 256,444 | - | 1,178 | 63,401 | - | 64,579 | (32,321) | - | - | (41,747) | (74,068) | 26,075 | (4,749) | 21,326 |
| 47-801 | 390,868 | - | 1,795 | 96,635 | 55,884 | 154,314 | (49,264) | - | - | - | (49,264) | 39,742 | 6,358 | 46,100 |
| 47-806 | 45,375 | - | 208 | 11,218 | - | 11,426 | (5,719) | - | - | (4,581) | (10,300) | 4,614 | (521) | 4,093 |
| 47-838 | 74,416 | - | 342 | 18,398 | 2,142 | 20,882 | (9,379) | - | - | - | (9,379) | 7,566 | 244 | 7,810 |
| 47-856 | 83,996 | - | 386 | 20,766 | 9,288 | 30,440 | (10,587) | - | - | - | (10,587) | 8,540 | 1,057 | 9,597 |
| 47-876 | 39,991 | - | 184 | 9,887 | - | 10,071 | (5,040) | - | - | (13,169) | (18,209) | 4,066 | (1,498) | 2,568 |
| 47-877 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 47-885 | 120,415 | - | 553 | 29,770 | 3,364 | 33,687 | (15,177) | - | - | - | (15,177) | 12,243 | 383 | 12,626 |
| 47-887 | 126,081 | - | 579 | 31,171 | - | 31,750 | (15,891) | - | - | (19,614) | (35,505) | 12,820 | (2,231) | 10,589 |
| 47-888 | 45,461 | - | 209 | 11,239 | 6,481 | 17,929 | (5,730) | - | - | - | (5,730) | 4,622 | 737 | 5,359 |
| 47-890 | 149,453 | - | 686 | 36,949 | 24,291 | 61,926 | (18,837) | - | - | - | (18,837) | 15,196 | 2,764 | 17,960 |
| 47-891 | 170,558 | - | 783 | 42,167 | 5,261 | 48,211 | (21,497) | - | - | - | (21,497) | 17,342 | 599 | 17,941 |
| 47-903 | 15,469 | - | 71 | 3,824 | - | 3,895 | (1,950) | - | - | (101) | (2,051) | 1,573 | (12) | 1,561 |
| 48-001 | 1,015,695 | - | 4,664 | 251,111 | - | 255,775 | (128,015) | - | - | (51,369) | (179,384) | 103,273 | (5,844) | 97,429 |
| 48-005 | 21,299 | - | 98 | 5,266 | 2,297 | 7,661 | (2,684) | - | - | - | (2,684) | 2,166 | 261 | 2,427 |
| 48-008 | 998,811 | - | 4,587 | 246,937 | - | 251,524 | (125,887) | - | - | (67,324) | (193,211) | 101,557 | (7,659) | 93,898 |
| 48-013 | 2,570,575 | - | 11,804 | 635,525 | 130,083 | 777,412 | (323,987) | - | - | - | (323,987) | 261,370 | 14,799 | 276,169 |
| 48-015 | 5,358,689 | - | 24,608 | 1,324,833 | - | 1,349,441 | (675,392) | - | - | (91,335) | (766,727) | 544,858 | (10,391) | 534,467 |
| 48-016 | 2,964,870 | - | 13,615 | 733,007 | 25,646 | 772,268 | (373,683) | - | - | - | (373,683) | 301,461 | 2,918 | 304,379 |
| 48-018 | 191,430 | - | 879 | 47,327 | 38,174 | 86,380 | (24,127) | - | - | - | (24,127) | 19,464 | 4,343 | 23,807 |
| 48-019 | 308,294 | - | 1,416 | 76,220 | - | 77,636 | (38,856) | - | - | (12,654) | (51,510) | 31,347 | (1,440) | 29,907 |
| 48-020 | 114,907 | - | 528 | 28,409 | - | 28,937 | (14,483) | - | - | (1,502) | (15,985) | 11,683 | (171) | 11,512 |
| 48-021 | 154,670 | - | 710 | 38,239 | 46,982 | 85,931 | (19,494) | - | - | - | (19,494) | 15,726 | 5,345 | 21,071 |
| 48-022 | 57,990 | - | 266 | 14,337 | 33,868 | 48,471 | (7,309) | - | - | - | (7,309) | 5,896 | 3,853 | 9,749 |
| 48-023 | 14,746 | - | 68 | 3,646 | 11,283 | 14,997 | (1,859) | - | - | - | (1,859) | 1,499 | 1,284 | 2,783 |
| 48-195 | 27,686,263 | - | 127,138 | 6,844,896 | - | 6,972,034 | (3,489,487) | - | - | (31,965) | (3,521,452) | 2,815,071 | (3,637) | 2,811,434 |
| 48-229 | 2,041,611 | - | 9,375 | 504,749 | 19,752 | 533,876 | (257,318) | - | - | - | (257,318) | 207,586 | 2,247 | 209,833 |
| 48-254 | 5,634,281 | - | 25,873 | 1,392,968 | - | 1,418,841 | (710,127) | - | - | (278,489) | (988,616) | 572,880 | (31,682) | 541,198 |
| 48-260 | 2,925,172 | - | 13,433 | 723,192 | - | 736,625 | (368,679) | - | - | (62,007) | (430,686) | 297,424 | (7,054) | 290,370 |
| 48-801 | 71,620 | - | 329 | 17,707 | 781 | 18,817 | (9,027) | - | - | - | (9,027) | 7,282 | 89 | 7,371 |
| 48-802 | 947,405 | - | 4,351 | 234,228 | - | 238,579 | (119,408) | - | - | (13,134) | (132,542) | 96,330 | (1,494) | 94,836 |
| 48-805 | 248,358 | - | 1,140 | 61,402 | - | 62,542 | (31,302) | - | - | (1,703) | (33,005) | 25,252 | (194) | 25,058 |
| 48-806 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-807 | 73,878 | - | 339 | 18,265 | - | 18,604 | (9,311) | - | - | (17,453) | (26,764) | 7,512 | (1,985) | 5,527 |
| 48-808 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-809 | 185,683 | - | 853 | 45,907 | 10,434 | 57,194 | (23,403) | - | - | - | (23,403) | 18,880 | 1,187 | 20,067 |
| 48-810 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-811 | 201,940 | - | 927 | 49,926 | 28,798 | 79,651 | (25,452) | - | - | - | (25,452) | 20,533 | 3,276 | 23,809 |
| 48-812 | 79,593 | - | 365 | 19,678 | - | 20,043 | (10,032) | - | - | (777) | (10,809) | 8,093 | (88) | 8,005 |
| 48-815 | 494,397 | - | 2,270 | 122,230 | - | 124,500 | (62,312) | - | - | (8,153) | (70,465) | 50,269 | (927) | 49,342 |
| 48-818 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-820 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-821 | 285,812 | - | 1,312 | 70,662 | - | 71,974 | (36,023) | - | - | (24,690) | (60,713) | 29,061 | (2,809) | 26,252 |
| 48-822 | 320,274 | - | 1,471 | 79,182 | 29,390 | 110,043 | (40,366) | - | - | - | (40,366) | 32,565 | 3,344 | 35,909 |
| 48-823 | 243,703 | - | 1,119 | 60,251 | 23,793 | 85,163 | (30,716) | - | - | - | (30,716) | 24,779 | 2,707 | 27,486 |
| 48-824 | 189,815 | - | 872 | 46,928 | 9,330 | 57,130 | (23,924) | - | - | - | (23,924) | 19,300 | 1,061 | 20,361 |
| 48-825 | 400,346 | - | 1,838 | 98,978 | 38,172 | 138,988 | (50,458) | - | - | - | (50,458) | 40,706 | 4,343 | 45,049 |
| 48-826 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-828 | 178,052 | - | 818 | 44,020 | 2,062 | 46,900 | (22,441) | - | - | - | (22,441) | 18,104 | 235 | 18,339 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 48-830 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-831 | 2,879,474 | - | 13,223 | 711,895 | - | 725,118 | (362,920) | - | - | (285,506) | (648,426) | 292,778 | (32,481) | 260,297 |
| 48-832 | 418,331 | - | 1,921 | 103,424 | 81,388 | 186,733 | (52,725) | - | - | - | (52,725) | 42,535 | 9,259 | 51,794 |
| 48-833 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-834 | 81,767 | - | 375 | 20,215 | 9,844 | 30,434 | (10,306) | - | - | - | (10,306) | 8,314 | 1,120 | 9,434 |
| 48-835 | 133,349 | - | 612 | 32,968 | 32,407 | 65,987 | (16,807) | - | - | - | (16,807) | 13,559 | 3,687 | 17,246 |
| 48-841 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-845 | 144,114 | - | 662 | 35,629 | 29,811 | 66,102 | (18,164) | - | - | - | (18,164) | 14,653 | 3,392 | 18,045 |
| 48-847 | 370,316 | - | 1,701 | 91,553 | - | 93,254 | (46,673) | - | - | (25,741) | (72,414) | 37,653 | (2,928) | 34,725 |
| 48-854 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 48-860 | 236,099 | - | 1,084 | 58,371 | - | 59,455 | (29,757) | - | - | (2,259) | (32,016) | 24,006 | (257) | 23,749 |
| 48-861 | 67,532 | - | 310 | 16,696 | - | 17,006 | (8,512) | - | - | (33,741) | (42,253) | 6,866 | (3,839) | 3,027 |
| 48-867 | 80,294 | - | 369 | 19,851 | - | 20,220 | (10,120) | - | - | (22,224) | (32,344) | 8,164 | (2,528) | 5,636 |
| 49-006 | 924,208 | - | 4,244 | 228,493 | - | 232,737 | (116,484) | - | - | (20,374) | (136,858) | 93,971 | (2,318) | 91,653 |
| 49-018 | 1,009,042 | - | 4,634 | 249,466 | 56,613 | 310,713 | (127,176) | - | - | - | (127,176) | 102,597 | 6,441 | 109,038 |
| 49-019 | 1,310,100 | - | 6,016 | 323,897 | 21,629 | 351,542 | (165,121) | - | - | - | (165,121) | 133,208 | 2,461 | 135,669 |
| 49-021 | 36,357 | - | 167 | 8,989 | - | 9,156 | (4,582) | - | - | (22,314) | (26,896) | 3,697 | (2,539) | 1,158 |
| 49-228 | 1,153,906 | - | 5,299 | 285,281 | - | 290,580 | (145,435) | - | - | (41,394) | (186,829) | 117,326 | (4,709) | 112,617 |
| 49-754 | 601,452 | - | 2,762 | 148,698 | - | 151,460 | (75,805) | - | - | (5,615) | (81,420) | 61,154 | (639) | 60,515 |
| 50-001 | 932,078 | - | 4,280 | 230,438 | 12,186 | 246,904 | (117,476) | - | - | - | (117,476) | 94,771 | 1,386 | 96,157 |
| 50-002 | 2,858,169 | - | 13,125 | 706,627 | 33,486 | 753,238 | (360,234) | - | - | - | (360,234) | 290,612 | 3,809 | 294,421 |
| 50-005 | 2,970,638 | - | 13,641 | 734,433 | - | 748,074 | (374,410) | - | - | (17,838) | (392,248) | 302,047 | (2,029) | 300,018 |
| 50-006 | 1,763,371 | - | 8,098 | 435,960 | 21,129 | 465,187 | (222,250) | - | - | - | (222,250) | 179,295 | 2,404 | 181,699 |
| 50-011 | 610,882 | - | 2,805 | 151,029 | - | 153,834 | (76,994) | - | - | (9,957) | (86,951) | 62,113 | (1,133) | 60,980 |
| 50-012 | 314,353 | - | 1,444 | 77,718 | - | 79,162 | (39,620) | - | - | (20,534) | (60,154) | 31,963 | (2,336) | 29,627 |
| 50-013 | 918,396 | - | 4,217 | 227,056 | - | 231,273 | (115,752) | - | - | (11,931) | (127,683) | 93,380 | (1,357) | 92,023 |
| 50-014 | 1,020,605 | - | 4,687 | 252,325 | 20,248 | 277,260 | (128,634) | - | - | - | (128,634) | 103,773 | 2,303 | 106,076 |
| 50-016 | 639,024 | - | 2,934 | 157,987 | - | 160,921 | (80,541) | - | - | (12,490) | (93,031) | 64,974 | (1,421) | 63,553 |
| 50-019 | 391,857 | - | 1,799 | 96,879 | 1,572 | 100,250 | (49,388) | - | - | - | (49,388) | 39,843 | 179 | 40,022 |
| 50-020 | 430,623 | - | 1,977 | 106,463 | 3,275 | 111,715 | (54,274) | - | - | - | (54,274) | 43,785 | 373 | 44,158 |
| 50-021 | 1,138,499 | - | 5,228 | 281,472 | - | 286,700 | (143,493) | - | - | (14,417) | (157,910) | 115,760 | (1,640) | 114,120 |
| 50-022 | 41,529 | - | 191 | 10,267 | 13,975 | 24,433 | (5,234) | - | - | - | (5,234) | 4,223 | 1,590 | 5,813 |
| 50-116 | 1,284,210 | - | 5,897 | 317,496 | - | 323,393 | (161,858) | - | - | (1,597) | (163,455) | 130,575 | (182) | 130,393 |
| 50-193 | 1,103,604 | - | 5,068 | 272,845 | - | 277,913 | (139,095) | - | - | (37,411) | (176,506) | 112,212 | (4,256) | 107,956 |
| 50-210 | 8,017,235 | - | 36,816 | 1,982,107 | 186,416 | 2,205,339 | (1,010,466) | - | - | - | (1,010,466) | 815,173 | 21,208 | 836,381 |
| 50-741 | 652,849 | - | 2,998 | 161,404 | - | 164,402 | (82,283) | - | - | (5,331) | (87,614) | 66,380 | (606) | 65,774 |
| 50-800 | 39,744 | - | 183 | 9,826 | 12,889 | 22,898 | (5,009) | - | - | - | (5,009) | 4,041 | 1,466 | 5,507 |
| 50-802 | 107,254 | - | 493 | 26,517 | - | 27,010 | (13,518) | - | - | (2,516) | (16,034) | 10,905 | (286) | 10,619 |
| 50-805 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50-808 | 375,444 | - | 1,724 | 92,821 | 5,330 | 99,875 | (47,320) | - | - | - | (47,320) | 38,174 | 606 | 38,780 |
| 50-810 | 192,239 | - | 883 | 47,527 | 47,065 | 95,475 | (24,229) | - | - | - | (24,229) | 19,546 | 5,354 | 24,900 |
| 50-812 | 222,522 | - | 1,022 | 55,014 | 17,593 | 73,629 | (28,046) | - | - | - | (28,046) | 22,625 | 2,002 | 24,627 |
| 50-831 | 174,133 | - | 800 | 43,051 | 1,289 | 45,140 | (21,947) | - | - | - | (21,947) | 17,705 | 147 | 17,852 |
| 50-836 | 183,700 | - | 844 | 45,416 | - | 46,260 | (23,153) | - | - | (4,437) | (27,590) | 18,678 | (505) | 18,173 |
| 50-850 | 198,771 | - | 913 | 49,142 | 1,731 | 51,786 | (25,052) | - | - | - | (25,052) | 20,211 | 197 | 20,408 |
| 50-851 | 43,378 | - | 199 | 10,724 | - | 10,923 | (5,467) | - | - | (4) | (5,471) | 4,411 | - | 4,411 |
| 50-875 | 43,593 | - | 200 | 10,778 | - | 10,978 | (5,494) | - | - | (29,309) | (34,803) | 4,432 | (3,334) | 1,098 |
| 50-886 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 50-892 | 127,194 | - | 584 | 31,446 | - | 32,030 | (16,031) | - | - | (13,070) | (29,101) | 12,933 | (1,487) | 11,446 |
| 50-900 | 1,775,798 | - | 8,155 | 439,032 | 42,758 | 489,945 | (223,816) | - | - | - | (223,816) | 180,559 | 4,864 | 185,423 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 51-011 | 762,213 | - | 3,500 | 188,443 | - | 191,943 | (96,067) | - | - | (14,094) | (110,161) | 77,500 | (1,603) | 75,897 |
| 51-016 | 536,815 | - | 2,465 | 132,717 | - | 135,182 | (67,658) | - | - | (9,017) | (76,675) | 54,582 | (1,026) | 53,556 |
| 51-017 | 1,217,592 | - | 5,591 | 301,026 | - | 306,617 | (153,461) | - | - | (18,173) | (171,634) | 123,802 | (2,068) | 121,734 |
| 51-018 | 789,179 | - | 3,624 | 195,109 | - | 198,733 | (99,466) | - | - | (11,222) | (110,688) | 80,242 | (1,277) | 78,965 |
| 51-019 | 51,600 | - | 237 | 12,757 | 11,853 | 24,847 | (6,504) | - | - | - | (6,504) | 5,247 | 1,348 | 6,595 |
| 51-020 | 313,799 | - | 1,441 | 77,581 | 97,687 | 176,709 | (39,550) | - | - | - | (39,550) | 31,906 | 11,113 | 43,019 |
| 51-021 | 188,334 | - | 865 | 46,562 | 45,257 | 92,684 | (23,737) | - | - | - | (23,737) | 19,149 | 5,149 | 24,298 |
| 51-162 | 3,593,715 | - | 16,503 | 888,477 | - | 904,980 | (452,940) | - | - | (145,135) | (598,075) | 365,400 | (16,511) | 348,889 |
| 51-750 | 1,161,430 | - | 5,333 | 287,141 | - | 292,474 | (146,383) | - | - | (119,599) | (265,982) | 118,091 | (13,606) | 104,485 |
| 51-767 | 880,214 | - | 4,042 | 217,616 | 49,103 | 270,761 | (110,939) | - | - | - | (110,939) | 89,498 | 5,586 | 95,084 |
| 51-808 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 51-811 | 1,119,858 | - | 5,142 | 276,863 | - | 282,005 | (141,143) | - | - | (17,795) | (158,938) | 113,864 | (2,024) | 111,840 |
| 51-908 | 3,183,427 | - | 14,619 | 787,041 | - | 801,660 | (401,229) | - | - | (85,560) | (486,789) | 323,683 | (9,734) | 313,949 |
| 52-001 | 808,405 | - | 3,712 | 199,863 | - | 203,575 | (101,889) | - | - | (2,711) | (104,600) | 82,197 | (308) | 81,889 |
| 52-020 | 1,255,935 | - | 5,767 | 310,506 | - | 316,273 | (158,294) | - | - | (28,225) | (186,519) | 127,700 | (3,211) | 124,489 |
| 52-021 | 2,219,760 | - | 10,193 | 548,793 | - | 558,986 | (279,771) | - | - | (93,088) | (372,859) | 225,700 | (10,590) | 215,110 |
| 52-022 | 2,254,489 | - | 10,353 | 557,379 | 5,427 | 573,159 | (284,148) | - | - | - | (284,148) | 229,231 | 617 | 229,848 |
| 52-023 | 928,398 | - | 4,263 | 229,529 | - | 233,792 | (117,012) | - | - | (18,247) | (135,259) | 94,397 | (2,076) | 92,321 |
| 52-201 | 3,554,926 | - | 16,325 | 878,887 | - | 895,212 | (448,051) | - | - | (4,450) | (452,501) | 361,456 | (506) | 360,950 |
| 52-217 | 5,034,044 | - | 23,117 | 1,244,571 | - | 1,267,688 | (634,475) | - | - | (146,226) | (780,701) | 511,849 | (16,636) | 495,213 |
| 52-272 | 4,488,089 | - | 20,610 | 1,109,594 | - | 1,130,204 | (565,664) | - | - | (56,031) | (621,695) | 456,338 | (6,374) | 449,964 |
| 52-746 | 906,701 | - | 4,164 | 224,164 | 8,140 | 236,468 | (114,278) | - | - | - | (114,278) | 92,191 | 926 | 93,117 |
| 53-007 | 557,203 | - | 2,559 | 137,758 | 144 | 140,461 | (70,228) | - | - | - | (70,228) | 56,655 | 16 | 56,671 |
| 53-010 | 749,765 | - | 3,443 | 185,365 | - | 188,808 | (94,498) | - | - | (9,040) | (103,538) | 76,234 | (1,028) | 75,206 |
| 53-012 | 1,706,255 | - | 7,835 | 421,839 | 10,844 | 440,518 | (215,051) | - | - | - | (215,051) | 173,488 | 1,234 | 174,722 |
| 54-001 | 538,979 | - | 2,475 | 133,252 | 24,816 | 160,543 | (67,931) | - | - | - | (67,931) | 54,802 | 2,823 | 57,625 |
| 54-030 | 523,609 | - | 2,404 | 129,452 | 8,289 | 140,145 | (65,994) | - | - | - | (65,994) | 53,239 | 943 | 54,182 |
| 54-040 | 481,968 | - | 2,213 | 119,157 | - | 121,370 | (60,746) | - | - | (8,639) | (69,385) | 49,005 | (983) | 48,022 |
| 54-041 | 623,316 | - | 2,862 | 154,103 | - | 156,965 | (78,561) | - | - | (20,687) | (99,248) | 63,377 | (2,354) | 61,023 |
| 54-042 | 824,205 | - | 3,785 | 203,769 | 37,493 | 245,047 | (103,880) | - | - | - | (103,880) | 83,803 | 4,265 | 88,068 |
| 54-222 | 2,253,860 | - | 10,350 | 557,223 | - | 567,573 | (284,069) | - | - | (25,889) | (309,958) | 229,167 | (2,945) | 226,222 |
| 54-396 | 639,678 | - | 2,937 | 158,148 | - | 161,085 | (80,623) | - | - | (19,365) | (99,988) | 65,041 | (2,203) | 62,838 |
| 55-001 | 2,064,212 | - | 9,479 | 510,337 | - | 519,816 | (260,167) | - | - | (60,393) | (320,560) | 209,884 | (6,871) | 203,013 |
| 55-002 | 827,649 | - | 3,801 | 204,620 | 39,679 | 248,100 | (104,314) | - | - | - | (104,314) | 84,153 | 4,514 | 88,667 |
| 55-009 | 537,052 | - | 2,466 | 132,776 | 18,822 | 154,064 | (67,688) | - | - | - | (67,688) | 54,606 | 2,141 | 56,747 |
| 55-014 | 777,481 | - | 3,570 | 192,217 | - | 195,787 | (97,991) | - | - | (13,677) | (111,668) | 79,052 | (1,556) | 77,496 |
| 55-179 | 2,080,630 | - | 9,554 | 514,396 | - | 523,950 | (262,236) | - | - | (45,445) | (307,681) | 211,553 | (5,170) | 206,383 |
| 55-197 | 3,296,125 | - | 15,136 | 814,903 | 120,833 | 950,872 | (415,433) | - | - | - | (415,433) | 335,142 | 13,747 | 348,889 |
| 55-322 | 675,968 | - | 3,104 | 167,120 | 14,251 | 184,475 | (85,197) | - | - | - | (85,197) | 68,731 | 1,621 | 70,352 |
| 55-350 | 909,687 | - | 4,177 | 224,903 | - | 229,080 | (114,654) | - | - | (23,145) | (137,799) | 92,495 | (2,633) | 89,862 |
| 55-369 | 1,821,767 | - | 8,366 | 450,397 | 43,120 | 501,883 | (229,610) | - | - | - | (229,610) | 185,233 | 4,906 | 190,139 |
| 55-393 | 494,988 | - | 2,273 | 122,376 | 7,444 | 132,093 | (62,387) | - | - | - | (62,387) | 50,329 | 847 | 51,176 |
| 55-757 | 1,289,346 | - | 5,921 | 318,766 | 4,924 | 329,611 | (162,505) | - | - | - | (162,505) | 131,098 | 560 | 131,658 |
| 56-022 | 2,615,036 | - | 12,008 | 646,517 | - | 658,525 | (329,591) | - | - | (21,406) | (350,997) | 265,890 | (2,435) | 263,455 |
| 57-001 | 4,534,440 | - | 20,823 | 1,121,053 | 230,689 | 1,372,565 | (571,506) | - | - | - | (571,506) | 461,051 | 26,245 | 487,296 |
| 57-002 | 969,650 | - | 4,453 | 239,727 | 18,135 | 262,315 | (122,212) | - | - | - | (122,212) | 98,592 | 2,063 | 100,655 |
| 57-008 | 617,298 | - | 2,835 | 152,615 | 10,543 | 165,993 | (77,802) | - | - | - | (77,802) | 62,765 | 1,199 | 63,964 |
| 57-009 | 870,113 | - | 3,996 | 215,119 | - | 219,115 | (109,666) | - | - | (8,824) | (118,490) | 88,471 | (1,004) | 87,467 |
| 57-011 | 3,154,346 | - | 14,485 | 779,851 | 139,659 | 933,995 | (397,564) | - | - | - | (397,564) | 320,726 | 15,888 | 336,614 |
| 57-012 | 1,587,340 | - | 7,289 | 392,439 | - | 399,728 | (200,063) | - | - | (18,947) | (219,010) | 161,397 | (2,156) | 159,241 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 57-020 | 1,431,611 | - | 6,574 | 353,938 | 67,962 | 428,474 | (180,436) | - | - | - | (180,436) | 145,563 | 7,732 | 153,295 |
| 57-021 | 190,414 | - | 874 | 47,076 | 33,287 | 81,237 | (23,999) | - | - | - | (23,999) | 19,361 | 3,787 | 23,148 |
| 57-022 | 96,812 | - | 445 | 23,935 | 20,619 | 44,999 | (12,202) | - | - | - | (12,202) | 9,844 | 2,346 | 12,190 |
| 57-023 | 40,475 | - | 186 | 10,007 | - | 10,193 | (5,101) | - | - | (2,966) | (8,067) | 4,115 | (337) | 3,778 |
| 57-024 | 27,871 | - | 128 | 6,891 | 21,327 | 28,346 | (3,513) | - | - | - | (3,513) | 2,834 | 2,426 | 5,260 |
| 57-128 | 16,633,202 | - | 76,381 | 4,112,239 | - | 4,188,620 | (2,096,395) | - | - | (755,576) | (2,851,971) | 1,691,223 | (85,959) | 1,605,264 |
| 57-165 | 4,422,686 | - | 20,309 | 1,093,424 | - | 1,113,733 | (557,421) | - | - | (1,673) | (559,094) | 449,688 | (190) | 449,498 |
| 57-176 | 1,495,399 | - | 6,867 | 369,709 | - | 376,576 | (188,475) | - | - | (19,291) | (207,766) | 152,048 | (2,195) | 149,853 |
| 57-240 | 7,739,067 | - | 35,538 | 1,913,336 | - | 1,948,874 | (975,407) | - | - | (356,113) | (1,331,520) | 786,889 | (40,513) | 746,376 |
| 57-245 | 2,360,722 | - | 10,841 | 583,643 | 73,009 | 667,493 | (297,538) | - | - | - | (297,538) | 240,032 | 8,306 | 248,338 |
| 57-269 | 3,565,933 | - | 16,375 | 881,608 | 114,794 | 1,012,777 | (449,439) | - | - | - | (449,439) | 362,575 | 13,060 | 375,635 |
| 57-274 | 7,277,385 | - | 33,418 | 1,799,194 | - | 1,832,612 | (917,218) | - | - | (24,378) | (941,596) | 739,947 | (2,773) | 737,174 |
| 57-290 | 3,448,284 | - | 15,835 | 852,522 | 186,969 | 1,055,326 | (434,611) | - | - | - | (434,611) | 350,613 | 21,271 | 371,884 |
| 57-297 | 4,420,565 | - | 20,300 | 1,092,900 | - | 1,113,200 | (595,154) | - | - | (38,214) | (595,368) | 449,472 | (4,347) | 445,125 |
| 57-298 | 4,580,160 | - | 21,032 | 1,132,356 | 6,899 | 1,160,287 | (577,269) | - | - | - | (577,269) | 465,699 | 785 | 466,484 |
| 57-726 | 1,388,886 | - | 6,378 | 343,375 | - | 349,753 | (175,051) | - | - | (53,906) | (228,957) | 141,219 | (6,133) | 135,086 |
| 57-802 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-804 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-806 | 98,295 | - | 451 | 24,302 | 9,858 | 34,611 | (12,389) | - | - | - | (12,389) | 9,994 | 1,122 | 11,116 |
| 57-808 | 89,759 | - | 412 | 22,191 | 48,490 | 71,093 | (11,313) | - | - | - | (11,313) | 9,126 | 5,517 | 14,643 |
| 57-809 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-810 | 567,955 | - | 2,608 | 140,416 | 51,562 | 194,586 | (71,583) | - | - | - | (71,583) | 57,748 | 5,866 | 63,614 |
| 57-813 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-814 | 389,290 | - | 1,788 | 96,244 | 26,577 | 124,609 | (49,065) | - | - | - | (49,065) | 39,582 | 3,023 | 42,605 |
| 57-815 | 89,243 | - | 410 | 22,064 | - | 22,474 | (11,248) | - | - | (19,771) | (31,019) | 9,074 | (2,249) | 6,825 |
| 57-818 | 319,855 | - | 1,469 | 79,078 | 11,213 | 91,760 | (40,313) | - | - | - | (40,313) | 32,522 | 1,276 | 33,798 |
| 57-819 | 76,504 | - | 351 | 18,914 | 17,877 | 37,142 | (9,642) | - | - | - | (9,642) | 7,779 | 2,034 | 9,813 |
| 57-820 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-824 | 199,564 | - | 916 | 49,338 | - | 50,254 | (25,152) | - | - | (10,782) | (35,934) | 20,291 | (1,227) | 19,064 |
| 57-825 | 44,520 | - | 204 | 11,007 | - | 11,211 | (5,611) | - | - | (318) | (5,929) | 4,527 | (36) | 4,491 |
| 57-826 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-827 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-829 | 114,106 | - | 524 | 28,211 | 27,269 | 56,004 | (14,382) | - | - | - | (14,382) | 11,602 | 3,102 | 14,704 |
| 57-830 | 109,365 | - | 502 | 27,038 | 25,317 | 52,857 | (13,784) | - | - | - | (13,784) | 11,120 | 2,880 | 14,000 |
| 57-832 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-834 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-835 | 775,088 | - | 3,559 | 191,626 | 235,682 | 430,867 | (97,690) | - | - | - | (97,690) | 78,809 | 26,812 | 105,621 |
| 57-841 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-842 | 259,852 | - | 1,193 | 64,243 | 26,324 | 91,760 | (32,751) | - | - | - | (32,751) | 26,421 | 2,995 | 29,416 |
| 57-845 | 78,458 | - | 360 | 19,397 | - | 19,757 | (9,889) | - | - | (8,646) | (18,535) | 7,977 | (984) | 6,993 |
| 57-847 | 70,962 | - | 326 | 17,544 | - | 17,870 | (8,944) | - | - | (12,131) | (21,075) | 7,215 | (1,380) | 5,835 |
| 57-849 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-850 | 63,651 | - | 292 | 15,736 | - | 16,028 | (8,022) | - | - | (5,183) | (13,205) | 6,472 | (590) | 5,882 |
| 57-851 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-853 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 57-860 | 135,128 | - | 621 | 33,408 | 14,042 | 48,071 | (17,031) | - | - | - | (17,031) | 13,740 | 1,597 | 15,337 |
| 57-867 | 58,189 | - | 267 | 14,386 | - | 14,653 | (7,334) | - | - | (29,741) | (37,075) | 5,916 | (3,384) | 2,532 |
| 57-871 | 79,405 | - | 365 | 19,631 | 11,799 | 31,795 | (10,008) | - | - | - | (10,008) | 8,074 | 1,342 | 9,416 |
| 57-873 | 123,740 | - | 568 | 30,592 | - | 31,160 | (15,596) | - | - | (24,332) | (39,928) | 12,582 | (2,768) | 9,814 |
| 57-882 | 116,694 | - | 536 | 28,850 | 5,780 | 35,166 | (14,708) | - | - | - | (14,708) | 11,865 | 658 | 12,523 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 57-901 | 459,927 | - | 2,112 | 113,708 | - | 115,820 | (57,968) | - | - | (140,560) | (198,528) | 46,764 | (15,991) | 30,773 |
| 57-907 | 424,798 | - | 1,951 | 105,023 | 36,679 | 143,653 | (53,540) | - | - | - | (53,540) | 43,192 | 4,173 | 47,365 |
| 58-016 | 1,712,316 | - | 7,863 | 423,337 | - | 431,200 | (215,815) | - | - | (10,631) | (226,446) | 174,104 | (1,209) | 172,895 |
| 59-014 | 1,198,886 | - | 5,505 | 296,402 | 2,083 | 303,990 | (151,104) | - | - | - | (151,104) | 121,900 | 237 | 122,137 |
| 59-015 | 666,700 | - | 3,062 | 164,829 | - | 167,891 | (84,029) | - | - | (25,434) | (109,463) | 67,788 | (2,893) | 64,895 |
| 59-016 | 782,504 | - | 3,593 | 193,459 | 59,323 | 256,375 | (98,624) | - | - | - | (98,624) | 79,563 | 6,749 | 86,312 |
| 59-385 | 987,858 | - | 4,536 | 244,229 | - | 248,765 | (124,506) | - | - | (16,235) | (140,741) | 100,443 | (1,847) | 98,596 |
| 59-800 | 15,824 | - | 73 | 3,912 | - | 3,985 | (1,994) | - | - | (3,053) | (5,047) | 1,609 | (347) | 1,262 |
| 60-001 | 1,836,043 | - | 8,431 | 453,926 | 157,310 | 619,667 | (231,409) | - | - | - | (231,409) | 186,684 | 17,896 | 204,580 |
| 60-003 | 1,932,849 | - | 8,876 | 477,860 | 53,808 | 540,544 | (243,610) | - | - | - | (243,610) | 196,527 | 6,122 | 202,649 |
| 60-027 | 1,275,888 | - | 5,859 | 315,439 | - | 321,298 | (160,809) | - | - | (58,854) | (219,663) | 129,729 | (6,696) | 123,033 |
| 60-028 | 1,208,388 | - | 5,549 | 298,751 | - | 304,300 | (152,301) | - | - | (65,581) | (217,882) | 122,866 | (7,461) | 115,405 |
| 60-029 | 832,699 | - | 3,824 | 205,869 | 21,849 | 231,542 | (104,951) | - | - | - | (104,951) | 84,667 | 2,486 | 87,153 |
| 60-030 | 2,199,719 | - | 10,101 | 543,838 | - | 553,939 | (277,246) | - | - | (34,433) | (311,679) | 223,662 | (3,917) | 219,745 |
| 60-211 | 3,259,372 | - | 14,967 | 805,817 | 193,268 | 1,014,052 | (410,801) | - | - | - | (410,801) | 331,405 | 21,987 | 353,392 |
| 60-717 | 1,338,495 | - | 6,146 | 330,917 | 72,186 | 409,249 | (168,700) | - | - | - | (168,700) | 136,095 | 8,212 | 144,307 |
| 60-744 | 1,179,732 | - | 5,417 | 291,666 | - | 297,083 | (148,690) | - | - | (33,732) | (182,422) | 119,952 | (3,837) | 116,115 |
| 60-800 | 33,852 | - | 155 | 8,369 | - | 8,524 | (4,267) | - | - | (17,175) | (21,442) | 3,442 | (1,954) | 1,488 |
| 60-801 | 290,261 | - | 1,333 | 71,761 | - | 73,094 | (36,584) | - | - | (12,487) | (49,071) | 29,513 | (1,421) | 28,092 |
| 61-018 | 809,989 | - | 3,720 | 200,254 | - | 203,974 | (102,088) | - | - | (51,467) | (153,555) | 82,358 | (5,855) | 76,503 |
| 61-313 | 719,953 | - | 3,306 | 177,995 | 10,752 | 192,053 | (90,741) | - | - | - | (90,741) | 73,203 | 1,223 | 74,426 |
| 62-006 | 761,931 | - | 3,499 | 188,373 | 33,079 | 224,951 | (96,031) | - | - | - | (96,031) | 77,471 | 3,763 | 81,234 |
| 62-007 | 770,610 | - | 3,539 | 190,519 | 7,238 | 201,296 | (97,125) | - | - | - | (97,125) | 78,354 | 823 | 79,177 |
| 62-010 | 7,636 | - | 35 | 1,888 | 5 | 1,928 | (962) | - | - | - | (962) | 776 | 1 | 777 |
| 62-012 | 80,840 | - | 371 | 19,986 | 385 | 20,742 | (10,189) | - | - | - | (10,189) | 8,220 | 44 | 8,264 |
| 62-014 | 1,933 | - | 9 | 478 | 88 | 575 | (244) | - | - | - | (244) | 197 | 10 | 207 |
| 62-015 | 1,273,584 | - | 5,848 | 314,869 | - | 320,717 | (160,518) | - | - | (7,193) | (167,711) | 129,495 | (818) | 128,677 |
| 62-236 | 1,504,530 | - | 6,909 | 371,966 | - | 378,875 | (189,626) | - | - | (10,110) | (199,736) | 152,977 | (1,150) | 151,827 |
| 63-001 | 683,760 | - | 3,140 | 169,047 | 32,369 | 204,556 | (86,179) | - | - | - | (86,179) | 69,523 | 3,683 | 73,206 |
| 63-002 | 394,467 | - | 1,811 | 97,524 | - | 99,335 | (49,717) | - | - | (7,216) | (56,933) | 40,108 | (821) | 39,287 |
| 63-014 | 795,605 | - | 3,653 | 196,698 | 1,673 | 202,024 | (100,276) | - | - | - | (100,276) | 80,895 | 190 | 81,085 |
| 63-392 | 999,545 | - | 4,590 | 247,118 | - | 251,708 | (125,979) | - | - | (26,749) | (152,728) | 101,631 | (3,043) | 98,588 |
| 64-020 | 1,060,298 | - | 4,869 | 262,138 | - | 267,007 | (133,637) | - | - | (180,329) | (313,966) | 107,809 | (20,515) | 87,294 |
| 64-021 | 591,079 | - | 2,714 | 146,133 | - | 148,847 | (74,498) | - | - | (9,427) | (83,925) | 60,100 | (1,073) | 59,027 |
| 64-270 | 1,304,410 | - | 5,990 | 322,490 | 31,960 | 360,440 | (164,404) | - | - | - | (164,404) | 132,629 | 3,636 | 136,265 |
| 64-324 | 728,165 | - | 3,344 | 180,025 | 4,956 | 188,325 | (91,776) | - | - | - | (91,776) | 74,038 | 564 | 74,602 |
| 65-001 | 489,002 | - | 2,246 | 120,896 | 30,321 | 153,463 | (61,632) | - | - | - | (61,632) | 49,721 | 3,450 | 53,171 |
| 65-020 | 1,421,308 | - | 6,527 | 351,391 | 45,831 | 403,749 | (179,137) | - | - | - | (179,137) | 144,515 | 5,214 | 149,729 |
| 65-021 | 3,063,343 | - | 14,067 | 757,353 | 99,662 | 871,082 | (386,094) | - | - | - | (386,094) | 311,473 | 11,338 | 322,811 |
| 65-022 | 1,222,269 | - | 5,613 | 302,182 | - | 307,795 | (154,051) | - | - | (55,692) | (209,743) | 124,277 | (6,336) | 117,941 |
| 65-120 | 1,868,008 | - | 8,578 | 461,829 | - | 470,407 | (235,438) | - | - | (32,344) | (267,782) | 189,934 | (3,680) | 186,254 |
| 66-011 | 899,833 | - | 4,132 | 222,466 | - | 226,598 | (113,412) | - | - | (19,761) | (133,173) | 91,493 | (2,248) | 89,245 |
| 66-012 | 864,995 | - | 3,972 | 213,853 | - | 217,825 | (109,021) | - | - | (25,242) | (134,263) | 87,951 | (2,872) | 85,079 |
| 66-013 | 874,596 | - | 4,016 | 216,227 | - | 220,243 | (110,231) | - | - | (15,973) | (126,204) | 88,927 | (1,817) | 87,110 |
| 66-278 | 1,367,853 | - | 6,281 | 338,175 | - | 344,456 | (172,400) | - | - | (34,662) | (207,062) | 139,080 | (3,943) | 135,137 |
| 66-719 | 430,838 | - | 1,978 | 106,516 | 8,003 | 116,497 | (54,301) | - | - | - | (54,301) | 43,807 | 911 | 44,718 |
| 67-013 | 1,384,731 | - | 6,359 | 342,348 | - | 348,707 | (174,527) | - | - | (6,906) | (181,433) | 140,796 | (786) | 140,010 |
| 67-017 | 1,003,196 | - | 4,607 | 248,021 | - | 252,628 | (126,440) | - | - | (47,010) | (173,450) | 102,002 | (5,348) | 96,654 |
| 67-020 | 824,436 | - | 3,786 | 203,826 | - | 207,612 | (103,909) | - | - | (42,232) | (146,141) | 83,827 | (4,805) | 79,022 |
| 67-023 | 1,545,513 | - | 7,097 | 382,098 | 64,182 | 453,377 | (194,791) | - | - | - | (194,791) | 157,144 | 7,302 | 164,446 |

School Employees Retirement System of Ohio

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

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

| | | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| Employer Code | Net OPEB Liability | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 67-025 | 866,884 | - | 3,981 | 214,321 | 20,531 | 238,833 | (109,259) | - | - | (109,259) | 88,143 | 2,336 | 90,479 | |
| 67-026 | 588,937 | - | 2,704 | 145,603 | - | 148,307 | (74,228) | - | - | (136,495) | 59,882 | (7,084) | 52,798 | |
| 67-027 | 23,466 | - | 108 | 5,801 | 14,414 | 20,323 | (2,958) | - | - | (2,958) | 2,386 | 1,640 | 4,026 | |
| 67-150 | 2,328,534 | - | 10,693 | 575,685 | 15,795 | 602,173 | (293,481) | - | - | (293,481) | 236,760 | 1,797 | 238,557 | |
| 67-181 | 2,010,326 | - | 9,232 | 497,015 | 38,887 | 545,134 | (253,375) | - | - | (253,375) | 204,405 | 4,424 | 208,829 | |
| 67-279 | 2,741,531 | - | 12,589 | 677,791 | 16,599 | 706,979 | (345,534) | - | - | (345,534) | 278,752 | 1,888 | 280,640 | |
| 67-284 | 1,777,005 | - | 8,160 | 439,330 | 2,984 | 450,474 | (223,968) | - | - | (223,968) | 180,681 | 339 | 181,020 | |
| 67-405 | 504,305 | - | 2,316 | 124,680 | - | 126,996 | (63,561) | - | - | (13,950) | 51,276 | (1,587) | 49,689 | |
| 67-758 | 630,496 | - | 2,895 | 155,878 | - | 158,773 | (79,466) | - | - | (33,634) | 64,107 | (3,826) | 60,281 | |
| 68-001 | 485,481 | - | 2,229 | 120,026 | 53,440 | 175,695 | (61,188) | - | - | (61,188) | 49,363 | 6,080 | 55,443 | |
| 68-003 | 19,361 | - | 89 | 4,787 | 488 | 5,364 | (2,440) | - | - | (2,440) | 1,969 | 56 | 2,025 | |
| 68-018 | 1,193,978 | - | 5,483 | 295,188 | - | 300,671 | (150,485) | - | - | (6,662) | (157,147) | (758) | 120,643 | |
| 68-019 | 733,971 | - | 3,370 | 181,460 | 47,459 | 232,289 | (92,507) | - | - | (92,507) | 74,628 | 5,399 | 80,027 | |
| 68-020 | 707,830 | - | 3,250 | 174,997 | - | 178,247 | (89,213) | - | - | (27,407) | (116,620) | (3,118) | 68,852 | |
| 68-025 | 654,830 | - | 3,007 | 161,894 | 41,508 | 206,409 | (82,533) | - | - | (82,533) | 66,581 | 4,722 | 71,303 | |
| 68-265 | 1,601,339 | - | 7,353 | 395,900 | - | 403,253 | (201,828) | - | - | (53,782) | (255,610) | (6,119) | 156,701 | |
| 69-001 | 638,100 | - | 2,930 | 157,758 | - | 160,688 | (80,424) | - | - | (7,248) | (87,672) | (825) | 64,055 | |
| 69-005 | 579,051 | - | 2,659 | 143,159 | - | 145,818 | (72,982) | - | - | (19,908) | (92,890) | (2,265) | 56,611 | |
| 69-006 | 356,768 | - | 1,638 | 88,204 | - | 89,842 | (44,966) | - | - | (1,648) | (46,614) | (188) | 36,087 | |
| 69-008 | 240,582 | - | 1,105 | 59,479 | 9,016 | 69,600 | (30,322) | - | - | (30,322) | 24,462 | 1,026 | 25,488 | |
| 69-009 | 384,922 | - | 1,768 | 95,165 | - | 96,933 | (48,514) | - | - | (12,857) | (61,371) | (1,463) | 37,675 | |
| 69-010 | 408,218 | - | 1,875 | 100,924 | - | 102,799 | (51,451) | - | - | (8,798) | (60,249) | (1,001) | 40,506 | |
| 69-012 | 346,017 | - | 1,589 | 85,546 | 36,097 | 123,232 | (43,611) | - | - | (43,611) | 35,182 | 4,107 | 39,289 | |
| 69-015 | 391,739 | - | 1,799 | 96,850 | - | 98,649 | (49,373) | - | - | (2,264) | (51,637) | (258) | 39,573 | |
| 69-017 | 437,385 | - | 2,009 | 108,135 | - | 110,144 | (55,127) | - | - | (17,827) | (72,954) | (2,028) | 42,444 | |
| 69-019 | 845,892 | - | 3,884 | 209,130 | - | 213,014 | (106,613) | - | - | (44,404) | (151,017) | (5,052) | 80,956 | |
| 70-001 | 781,112 | - | 3,587 | 193,115 | 72,123 | 268,825 | (98,449) | - | - | (98,449) | 79,422 | 8,205 | 87,627 | |
| 70-006 | 1,883,235 | - | 8,648 | 465,594 | 105,271 | 579,513 | (237,357) | - | - | (237,357) | 191,483 | 11,976 | 203,459 | |
| 70-007 | 481,804 | - | 2,212 | 119,117 | 5,757 | 127,086 | (60,725) | - | - | (60,725) | 48,989 | 655 | 49,644 | |
| 70-008 | 1,914,950 | - | 8,794 | 473,435 | 8,570 | 490,799 | (241,354) | - | - | (241,354) | 194,707 | 975 | 195,682 | |
| 70-010 | 537,592 | - | 2,469 | 132,909 | - | 135,378 | (67,756) | - | - | (6,464) | (74,220) | (735) | 53,926 | |
| 70-012 | 1,297,370 | - | 5,958 | 320,750 | 36,107 | 362,815 | (163,516) | - | - | (163,516) | 131,913 | 4,108 | 136,021 | |
| 70-013 | 807,709 | - | 3,709 | 199,691 | 30,435 | 233,835 | (101,801) | - | - | (101,801) | 82,126 | 3,462 | 85,588 | |
| 70-014 | 1,044,168 | - | 4,795 | 258,150 | 11,188 | 274,133 | (131,604) | - | - | (131,604) | 106,168 | 1,273 | 107,441 | |
| 70-015 | 367,187 | - | 1,686 | 90,780 | 280,966 | 373,432 | (46,279) | - | - | (46,279) | 37,335 | 31,964 | 69,299 | |
| 70-158 | 3,379,459 | - | 15,519 | 835,506 | 85,927 | 936,952 | (425,936) | - | - | (425,936) | 343,615 | 9,776 | 353,391 | |
| 70-189 | 1,253,443 | - | 5,756 | 309,890 | - | 315,646 | (157,980) | - | - | (102,426) | (260,406) | (11,653) | 115,794 | |
| 70-712 | 912,631 | - | 4,191 | 225,630 | - | 229,821 | (115,025) | - | - | (314,702) | (429,727) | (35,802) | 56,992 | |
| 70-730 | 1,145,654 | - | 5,261 | 283,241 | - | 288,502 | (144,395) | - | - | (30,643) | (175,038) | (3,486) | 113,001 | |
| 70-800 | 202,908 | - | 932 | 50,165 | 24,346 | 75,443 | (25,574) | - | - | (25,574) | 20,631 | 2,770 | 23,401 | |
| 70-801 | 598,541 | - | 2,749 | 147,978 | 20,170 | 170,897 | (75,438) | - | - | (75,438) | 60,858 | 2,295 | 63,153 | |
| 70-813 | - | - | - | - | - | - | - | - | - | - | - | - | - | |
| 70-820 | 100,951 | - | 464 | 24,958 | - | 25,422 | (12,724) | - | - | (27,464) | (40,188) | (3,125) | 7,139 | |
| 70-870 | 51,326 | - | 236 | 12,689 | 3,872 | 16,797 | (6,469) | - | - | (6,469) | 5,219 | 440 | 5,659 | |
| 71-001 | 1,409,221 | - | 6,471 | 348,403 | 98,270 | 453,144 | (177,614) | - | - | (177,614) | 143,286 | 11,180 | 154,466 | |
| 71-007 | 843,618 | - | 3,874 | 208,568 | - | 212,442 | (106,327) | - | - | (15,808) | (122,135) | (1,798) | 83,979 | |
| 71-013 | 1,451,005 | - | 6,663 | 358,733 | 28,160 | 393,556 | (182,880) | - | - | (182,880) | 147,535 | 3,204 | 150,739 | |
| 71-014 | 593,018 | - | 2,723 | 146,612 | 16,566 | 165,901 | (74,742) | - | - | (74,742) | 60,297 | 1,885 | 62,182 | |
| 71-015 | 902,123 | - | 4,143 | 223,033 | - | 227,176 | (113,701) | - | - | (29,079) | (142,780) | (3,308) | 88,418 | |
| 71-017 | 898,618 | - | 4,127 | 222,166 | 2,927 | 229,220 | (113,259) | - | - | (113,259) | 91,369 | 333 | 91,702 | |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 71-018 | 835,970 | - | 3,839 | 206,678 | - | 210,517 | (105,363) | - | - | (21,456) | (126,819) | 84,999 | (2,441) | 82,558 |
| 71-118 | 2,575,220 | - | 11,826 | 636,674 | 112,787 | 761,287 | (324,572) | - | - | - | (324,572) | 261,842 | 12,831 | 274,673 |
| 71-755 | 921,264 | - | 4,231 | 227,765 | 24,712 | 256,708 | (116,113) | - | - | - | (116,113) | 93,672 | 2,811 | 96,483 |
| 72-012 | 937,733 | - | 4,306 | 231,837 | - | 236,143 | (118,189) | - | - | (16,064) | (134,253) | 95,346 | (1,827) | 93,519 |
| 72-013 | 714,163 | - | 3,280 | 176,563 | - | 179,843 | (90,011) | - | - | (16,310) | (106,321) | 72,614 | (1,856) | 70,758 |
| 72-140 | 2,414,260 | - | 11,086 | 596,879 | - | 607,965 | (304,286) | - | - | (88,502) | (392,788) | 245,476 | (10,068) | 235,408 |
| 72-320 | 1,569,874 | - | 7,209 | 388,121 | - | 395,330 | (197,862) | - | - | (81,110) | (278,972) | 159,621 | (9,227) | 150,394 |
| 72-334 | 630,789 | - | 2,897 | 155,950 | - | 158,847 | (79,503) | - | - | (34,076) | (113,579) | 64,137 | (3,877) | 60,260 |
| 72-716 | 909,580 | - | 4,177 | 224,876 | 24,949 | 254,002 | (114,641) | - | - | - | (114,641) | 92,484 | 2,838 | 95,322 |
| 72-735 | 1,476,691 | - | 6,781 | 365,083 | - | 371,864 | (186,117) | - | - | (3,828) | (189,945) | 150,146 | (435) | 149,711 |
| 73-001 | 2,394,498 | - | 10,996 | 591,994 | 324,541 | 927,531 | (301,795) | - | - | - | (301,795) | 243,467 | 36,922 | 280,389 |
| 73-002 | 772,691 | - | 3,548 | 191,033 | - | 194,581 | (97,387) | - | - | (6,395) | (103,782) | 78,565 | (728) | 77,837 |
| 73-004 | 520,830 | - | 2,392 | 128,765 | 29,102 | 160,259 | (65,644) | - | - | - | (65,644) | 52,957 | 3,311 | 56,268 |
| 73-005 | 520,048 | - | 2,388 | 128,572 | 48,866 | 179,826 | (65,545) | - | - | - | (65,545) | 52,877 | 5,559 | 58,436 |
| 73-008 | 885,015 | - | 4,064 | 218,803 | - | 222,867 | (111,544) | - | - | (27,446) | (138,990) | 89,986 | (3,122) | 86,864 |
| 73-013 | 892,700 | - | 4,099 | 220,703 | 28,484 | 253,286 | (112,513) | - | - | - | (112,513) | 90,767 | 3,240 | 94,007 |
| 73-015 | 1,013,453 | - | 4,654 | 250,557 | - | 255,211 | (127,732) | - | - | (16,305) | (144,037) | 103,045 | (1,855) | 101,190 |
| 73-016 | 1,019,587 | - | 4,682 | 252,073 | 58,811 | 315,566 | (128,505) | - | - | - | (128,505) | 103,669 | 6,691 | 110,360 |
| 73-017 | 1,139,722 | - | 5,234 | 281,774 | - | 287,008 | (143,647) | - | - | (87,835) | (231,482) | 115,884 | (9,993) | 105,891 |
| 73-018 | 465,550 | - | 2,138 | 115,098 | 12,925 | 130,161 | (58,676) | - | - | - | (58,676) | 47,336 | 1,470 | 48,806 |
| 73-180 | 1,697,508 | - | 7,795 | 419,676 | 23,395 | 450,866 | (213,948) | - | - | - | (213,948) | 172,598 | 2,662 | 175,260 |
| 73-728 | 776,142 | - | 3,564 | 191,886 | - | 195,450 | (97,822) | - | - | (31,997) | (129,819) | 78,916 | (3,640) | 75,276 |
| 73-875 | 367,964 | - | 1,690 | 90,972 | - | 92,662 | (46,377) | - | - | (9,127) | (55,504) | 37,414 | (1,038) | 36,376 |
| 74-001 | 2,299,049 | - | 10,557 | 568,396 | 159,380 | 738,333 | (289,765) | - | - | - | (289,765) | 233,762 | 18,132 | 251,894 |
| 74-003 | 646,596 | - | 2,969 | 159,859 | 19,990 | 182,818 | (81,495) | - | - | - | (81,495) | 65,744 | 2,274 | 68,018 |
| 74-004 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 74-010 | 438,740 | - | 2,015 | 108,470 | - | 110,485 | (55,297) | - | - | (22,533) | (77,830) | 44,610 | (2,563) | 42,047 |
| 74-013 | 337,359 | - | 1,549 | 83,406 | 19,349 | 104,304 | (42,520) | - | - | - | (42,520) | 34,302 | 2,201 | 36,503 |
| 74-014 | 562,684 | - | 2,584 | 139,113 | 23,756 | 165,453 | (70,919) | - | - | - | (70,919) | 57,212 | 2,703 | 59,915 |
| 74-139 | 1,508,621 | - | 6,928 | 372,978 | 62,364 | 442,270 | (190,142) | - | - | - | (190,142) | 153,393 | 7,095 | 160,488 |
| 74-194 | 2,104,394 | - | 9,664 | 520,271 | 33,316 | 563,251 | (265,231) | - | - | - | (265,231) | 213,970 | 3,790 | 217,760 |
| 74-897 | 70,516 | - | 324 | 17,434 | 21,311 | 39,069 | (8,888) | - | - | - | (8,888) | 7,170 | 2,424 | 9,594 |
| 75-003 | 424,158 | - | 1,948 | 104,865 | - | 106,813 | (53,460) | - | - | (10,183) | (63,643) | 43,127 | (1,158) | 41,969 |
| 75-005 | 491,897 | - | 2,259 | 121,612 | - | 123,871 | (61,997) | - | - | (11,915) | (73,912) | 50,015 | (1,355) | 48,660 |
| 75-007 | 528,399 | - | 2,426 | 130,637 | 10,728 | 143,791 | (66,598) | - | - | - | (66,598) | 53,726 | 1,220 | 54,946 |
| 75-010 | 346,694 | - | 1,592 | 85,713 | 4,854 | 92,159 | (43,696) | - | - | - | (43,696) | 35,251 | 552 | 35,803 |
| 75-015 | 320,148 | - | 1,470 | 79,150 | 8,513 | 89,133 | (40,350) | - | - | - | (40,350) | 32,552 | 968 | 33,520 |
| 75-020 | 488,029 | - | 2,241 | 120,656 | - | 122,897 | (61,510) | - | - | (42,265) | (103,775) | 49,622 | (4,808) | 44,814 |
| 75-022 | 885,103 | - | 4,064 | 218,825 | - | 222,889 | (111,556) | - | - | (1,321) | (112,877) | 89,995 | (150) | 89,845 |
| 75-190 | 1,827,643 | - | 8,393 | 451,850 | 125,923 | 586,166 | (230,350) | - | - | - | (230,350) | 185,830 | 14,326 | 200,156 |
| 75-900 | 371,294 | - | 1,705 | 91,795 | - | 93,500 | (46,797) | - | - | (6,464) | (53,261) | 37,752 | (735) | 37,017 |
| 76-001 | 5,617,073 | - | 25,794 | 1,388,713 | 357,677 | 1,772,184 | (707,958) | - | - | - | (707,958) | 571,130 | 40,691 | 611,821 |
| 76-006 | 1,684,303 | - | 7,734 | 416,411 | - | 424,145 | (212,284) | - | - | (94,421) | (306,705) | 171,256 | (10,742) | 160,514 |
| 76-007 | 1,013,654 | - | 4,655 | 250,607 | - | 255,262 | (127,758) | - | - | (10,993) | (138,751) | 103,066 | (1,251) | 101,815 |
| 76-012 | 4,265,084 | - | 19,586 | 1,054,460 | 31,755 | 1,105,801 | (537,557) | - | - | - | (537,557) | 433,663 | 3,613 | 437,276 |
| 76-013 | 2,316,946 | - | 10,640 | 572,820 | - | 583,460 | (292,020) | - | - | (54,968) | (346,988) | 235,581 | (6,254) | 229,327 |
| 76-022 | 638,315 | - | 2,931 | 157,811 | 6,228 | 166,970 | (80,451) | - | - | - | (80,451) | 64,902 | 708 | 65,610 |
| 76-024 | 3,787,753 | - | 17,394 | 936,449 | 70,474 | 1,024,317 | (477,396) | - | - | - | (477,396) | 385,129 | 8,017 | 393,146 |
| 76-026 | 4,585,955 | - | 21,059 | 1,133,789 | - | 1,154,848 | (577,999) | - | - | (34,480) | (612,479) | 466,289 | (3,923) | 462,366 |
| 76-033 | 1,307,990 | - | 6,006 | 323,375 | 20,695 | 350,076 | (164,855) | - | - | - | (164,855) | 132,993 | 2,354 | 135,347 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|--|--------------------------------------|--|--|------------------------|--|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 76-034 | 1,635,167 | - | 7,509 | 404,264 | - | 411,773 | (206,091) | - | - | (46,535) | (252,626) | 166,260 | (5,294) | 160,966 |
| 76-035 | 1,173,429 | - | 5,388 | 290,108 | - | 295,496 | (147,895) | - | - | (27,152) | (175,047) | 119,311 | (3,089) | 116,222 |
| 76-036 | 1,165,238 | - | 5,351 | 288,083 | 34,715 | 328,149 | (146,863) | - | - | - | (146,863) | 118,479 | 3,949 | 122,428 |
| 76-037 | 900,285 | - | 4,134 | 222,578 | - | 226,712 | (113,469) | - | - | (4,219) | (117,688) | 91,539 | (480) | 91,059 |
| 76-102 | 2,739,015 | - | 12,578 | 677,169 | - | 689,747 | (345,217) | - | - | (86,290) | (431,507) | 278,496 | (9,817) | 268,679 |
| 76-117 | 10,427,788 | - | 47,885 | 2,578,070 | 73,586 | 2,699,541 | (1,314,285) | - | - | - | (1,314,285) | 1,060,272 | 8,372 | 1,068,644 |
| 76-164 | 2,596,095 | - | 11,921 | 641,834 | - | 653,755 | (327,203) | - | - | (85,328) | (412,531) | 263,965 | (9,707) | 254,258 |
| 76-262 | 3,219,894 | - | 14,786 | 796,057 | - | 810,843 | (405,825) | - | - | (51,431) | (457,256) | 327,391 | (5,851) | 321,540 |
| 76-281 | 1,940,733 | - | 8,912 | 479,809 | - | 488,721 | (244,604) | - | - | (29,310) | (273,914) | 197,329 | (3,334) | 193,995 |
| 76-770 | 323,043 | - | 1,483 | 79,866 | 445 | 81,794 | (40,715) | - | - | - | (40,715) | 32,846 | 51 | 32,897 |
| 76-801 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 76-803 | 207,802 | - | 954 | 51,375 | 26,617 | 78,946 | (26,191) | - | - | - | (26,191) | 21,129 | 3,028 | 24,157 |
| 76-804 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 76-805 | 77,507 | - | 356 | 19,162 | 2,274 | 21,792 | (9,769) | - | - | - | (9,769) | 7,881 | 259 | 8,140 |
| 76-807 | 224,798 | - | 1,032 | 55,577 | 55,805 | 112,414 | (28,333) | - | - | - | (28,333) | 22,857 | 6,349 | 29,206 |
| 76-808 | 39,809 | - | 183 | 9,842 | 6,821 | 16,846 | (5,017) | - | - | - | (5,017) | 4,048 | 776 | 4,824 |
| 76-858 | 132,002 | - | 606 | 32,635 | 19,627 | 52,868 | (16,637) | - | - | - | (16,637) | 13,422 | 2,233 | 15,655 |
| 76-876 | 80,980 | - | 372 | 20,021 | - | 20,393 | (10,206) | - | - | (7,516) | (17,722) | 8,234 | (855) | 7,379 |
| 76-889 | 96,976 | - | 445 | 23,975 | - | 24,420 | (12,223) | - | - | (1,742) | (13,965) | 9,860 | (198) | 9,662 |
| 77-001 | 1,841,179 | - | 8,455 | 455,196 | 136,059 | 599,710 | (232,056) | - | - | - | (232,056) | 187,207 | 15,479 | 202,686 |
| 77-002 | 2,202,789 | - | 10,115 | 544,597 | - | 554,712 | (277,632) | - | - | (46,890) | (324,522) | 223,974 | (5,335) | 218,639 |
| 77-003 | 1,790,259 | - | 8,221 | 442,607 | - | 450,828 | (225,638) | - | - | (27,369) | (253,007) | 182,029 | (3,114) | 178,915 |
| 77-005 | 1,092,107 | - | 5,015 | 270,003 | - | 275,018 | (137,646) | - | - | (26,799) | (164,445) | 111,043 | (3,049) | 107,994 |
| 77-006 | 1,080,402 | - | 4,961 | 267,109 | - | 272,070 | (136,170) | - | - | (42,948) | (179,118) | 109,853 | (4,886) | 104,967 |
| 77-007 | 3,118,583 | - | 14,321 | 771,010 | - | 785,331 | (393,056) | - | - | (60,688) | (453,744) | 317,090 | (6,904) | 310,186 |
| 77-010 | 554,107 | - | 2,545 | 136,992 | - | 139,537 | (69,838) | - | - | (22,465) | (92,303) | 56,340 | (2,556) | 53,784 |
| 77-016 | 1,364,539 | - | 6,266 | 337,356 | - | 343,622 | (171,982) | - | - | (48,719) | (220,701) | 138,743 | (5,542) | 133,201 |
| 77-021 | 66,167 | - | 304 | 16,358 | - | 16,662 | (8,339) | - | - | (12,381) | (20,720) | 6,728 | (1,409) | 5,319 |
| 77-022 | 157,422 | - | 723 | 38,920 | 75,364 | 115,007 | (19,841) | - | - | - | (19,841) | 16,006 | 8,574 | 24,580 |
| 77-101 | 22,227,577 | - | 102,071 | 5,495,341 | - | 5,597,412 | (2,801,492) | - | - | (14,166) | (2,815,658) | 2,260,045 | (1,612) | 2,258,433 |
| 77-106 | 3,237,444 | - | 14,867 | 800,396 | - | 815,263 | (408,037) | - | - | (32,412) | (440,449) | 329,175 | (3,687) | 325,488 |
| 77-127 | 3,120,516 | - | 14,330 | 771,488 | - | 785,818 | (393,300) | - | - | (18,788) | (412,088) | 317,286 | (2,137) | 315,149 |
| 77-237 | 1,893,239 | - | 8,694 | 468,067 | 26,789 | 503,550 | (238,618) | - | - | - | (238,618) | 192,500 | 3,048 | 195,548 |
| 77-257 | 4,457,546 | - | 20,469 | 1,102,043 | - | 1,122,512 | (561,815) | - | - | (77,863) | (639,678) | 453,232 | (8,858) | 444,374 |
| 77-277 | 1,673,949 | - | 7,687 | 413,852 | 11,514 | 433,053 | (210,979) | - | - | - | (210,979) | 170,203 | 1,310 | 171,513 |
| 77-280 | 2,115,659 | - | 9,715 | 523,056 | - | 532,771 | (266,651) | - | - | (28,206) | (294,857) | 215,115 | (3,209) | 211,906 |
| 77-285 | 3,394,321 | - | 15,587 | 839,181 | - | 854,768 | (427,809) | - | - | (173,786) | (601,595) | 345,126 | (19,771) | 325,355 |
| 77-296 | 3,696,591 | - | 16,975 | 913,911 | - | 930,886 | (465,906) | - | - | (16,433) | (482,339) | 375,860 | (1,869) | 373,991 |
| 77-300 | 4,709,410 | - | 21,626 | 1,164,311 | - | 1,185,937 | (593,559) | - | - | (5,890) | (599,449) | 478,841 | (670) | 478,171 |
| 77-502 | 9,620,265 | - | 44,177 | 2,378,426 | - | 2,422,603 | (1,212,507) | - | - | (1,266,309) | (2,478,816) | 978,165 | (144,062) | 834,103 |
| 77-765 | 405,098 | - | 1,860 | 100,153 | - | 102,013 | (51,057) | - | - | (12,383) | (63,440) | 41,189 | (1,409) | 39,780 |
| 77-800 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77-804 | 64,099 | - | 294 | 15,847 | 13,189 | 29,330 | (8,079) | - | - | - | (8,079) | 6,517 | 1,500 | 8,017 |
| 77-810 | 197,217 | - | 906 | 48,758 | - | 49,664 | (24,857) | - | - | (20,956) | (45,813) | 20,053 | (2,384) | 17,669 |
| 77-811 | 64,782 | - | 297 | 16,016 | 13,757 | 30,070 | (8,165) | - | - | - | (8,165) | 6,587 | 1,565 | 8,152 |
| 77-820 | 9,677 | - | 44 | 2,392 | - | 2,436 | (1,220) | - | - | (6,648) | (7,868) | 984 | (756) | 228 |
| 77-825 | 100,621 | - | 462 | 24,877 | - | 25,339 | (12,682) | - | - | (4,171) | (16,853) | 10,231 | (475) | 9,756 |
| 77-826 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77-827 | 55,135 | - | 253 | 13,631 | - | 13,884 | (6,949) | - | - | (10,865) | (17,814) | 5,606 | (1,236) | 4,370 |
| 77-830 | 329,228 | - | 1,512 | 81,395 | - | 82,907 | (41,495) | - | - | (13,593) | (55,088) | 33,475 | (1,546) | 31,929 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|--------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 77-831 | 88,119 | - | 405 | 21,786 | 973 | 23,164 | (11,106) | - | - | - | (11,106) | 8,960 | 111 | 9,071 |
| 77-832 | 90,070 | - | 414 | 22,268 | 15,563 | 38,245 | (11,352) | - | - | - | (11,352) | 9,158 | 1,771 | 10,929 |
| 77-834 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77-836 | 42,811 | - | 197 | 10,584 | - | 10,781 | (5,396) | - | - | (11,399) | (16,795) | 4,353 | (1,297) | 3,056 |
| 77-842 | 304,488 | - | 1,398 | 75,279 | 109,588 | 186,265 | (38,377) | - | - | - | (38,377) | 30,960 | 12,467 | 43,427 |
| 77-884 | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| 77-888 | 98,392 | - | 452 | 24,326 | - | 24,778 | (12,401) | - | - | (10,753) | (23,154) | 10,004 | (1,223) | 8,781 |
| 77-897 | 85,829 | - | 394 | 21,220 | - | 21,614 | (10,818) | - | - | (14,959) | (25,777) | 8,727 | (1,702) | 7,025 |
| 77-911 | 1,450,669 | - | 6,662 | 358,650 | - | 365,312 | (182,838) | - | - | (7,218) | (190,056) | 147,500 | (821) | 146,679 |
| 78-001 | 2,392,208 | - | 10,985 | 591,428 | - | 602,413 | (301,506) | - | - | (254,746) | (556,252) | 243,234 | (28,981) | 214,253 |
| 78-002 | 269,663 | - | 1,238 | 66,669 | 24,368 | 92,275 | (33,987) | - | - | - | (33,987) | 27,419 | 2,772 | 30,191 |
| 78-004 | 368,265 | - | 1,691 | 91,046 | 11,699 | 104,436 | (46,415) | - | - | - | (46,415) | 37,444 | 1,331 | 38,775 |
| 78-005 | 604,369 | - | 2,775 | 149,419 | 30,678 | 182,872 | (76,173) | - | - | - | (76,173) | 61,451 | 3,490 | 64,941 |
| 78-006 | 853,310 | - | 3,918 | 210,965 | 39 | 214,922 | (107,548) | - | - | - | (107,548) | 86,762 | 4 | 86,766 |
| 78-013 | 1,985,740 | - | 9,119 | 490,936 | 39,399 | 539,454 | (250,276) | - | - | - | (250,276) | 201,905 | 4,482 | 206,387 |
| 78-016 | 861,253 | - | 3,955 | 212,928 | 26,108 | 242,991 | (108,550) | - | - | - | (108,550) | 87,570 | 2,970 | 90,540 |
| 78-017 | 433,407 | - | 1,990 | 107,152 | - | 109,142 | (54,625) | - | - | (34,434) | (89,059) | 44,068 | (3,917) | 40,151 |
| 78-018 | 402,292 | - | 1,847 | 99,459 | 4,817 | 106,123 | (50,704) | - | - | - | (50,704) | 40,904 | 548 | 41,452 |
| 78-023 | 356,605 | - | 1,638 | 88,164 | 33,539 | 123,341 | (44,945) | - | - | - | (44,945) | 36,259 | 3,816 | 40,075 |
| 78-026 | 647,677 | - | 2,974 | 160,126 | - | 163,100 | (81,631) | - | - | (15,808) | (97,439) | 65,854 | (1,798) | 64,056 |
| 78-027 | 776,685 | - | 3,567 | 192,020 | 7,717 | 203,304 | (97,891) | - | - | - | (97,891) | 78,971 | 878 | 79,849 |
| 78-028 | 917,361 | - | 4,213 | 226,800 | - | 231,013 | (115,621) | - | - | (77,738) | (193,359) | 93,275 | (8,844) | 84,431 |
| 78-029 | 574,285 | - | 2,637 | 141,981 | 17,248 | 161,866 | (72,381) | - | - | - | (72,381) | 58,392 | 1,962 | 60,354 |
| 78-030 | 454,475 | - | 2,087 | 112,360 | 16,472 | 130,919 | (57,281) | - | - | - | (57,281) | 46,210 | 1,874 | 48,084 |
| 78-031 | 564,509 | - | 2,592 | 139,564 | 9,552 | 151,708 | (71,149) | - | - | - | (71,149) | 57,398 | 1,087 | 58,485 |
| 78-032 | 358,242 | - | 1,645 | 88,568 | 274,121 | 364,334 | (45,152) | - | - | - | (45,152) | 36,425 | 31,185 | 67,610 |
| 78-144 | 1,294,171 | - | 5,943 | 319,959 | 39,190 | 365,092 | (163,113) | - | - | - | (163,113) | 131,588 | 4,459 | 136,047 |
| 78-173 | 1,351,223 | - | 6,205 | 334,064 | 57,316 | 397,585 | (170,304) | - | - | - | (170,304) | 137,389 | 6,521 | 143,910 |
| 78-203 | 4,876,143 | - | 22,392 | 1,205,533 | 70,922 | 1,298,847 | (614,573) | - | - | - | (614,573) | 495,794 | 8,069 | 503,863 |
| 78-338 | 1,395,593 | - | 6,409 | 345,034 | 9,418 | 360,861 | (175,896) | - | - | - | (175,896) | 141,900 | 1,072 | 142,972 |
| 78-356 | 753,773 | - | 3,461 | 186,356 | - | 189,817 | (95,003) | - | - | (19,750) | (114,753) | 76,642 | (2,247) | 74,395 |
| 78-718 | 910,262 | - | 4,180 | 225,045 | - | 229,225 | (114,727) | - | - | (58,428) | (173,155) | 92,553 | (6,647) | 85,906 |
| 78-803 | 168,480 | - | 774 | 41,654 | - | 42,428 | (21,235) | - | - | (5,646) | (26,881) | 17,131 | (642) | 16,489 |
| 78-805 | 99,811 | - | 458 | 24,676 | 8,991 | 34,125 | (12,580) | - | - | - | (12,580) | 10,149 | 1,023 | 11,172 |
| 78-833 | 111,722 | - | 513 | 27,621 | 13,229 | 41,363 | (14,081) | - | - | - | (14,081) | 11,360 | 1,505 | 12,865 |
| 78-865 | 66,505 | - | 305 | 16,442 | - | 16,747 | (8,382) | - | - | (2,456) | (10,838) | 6,762 | (279) | 6,483 |
| 79-001 | 1,989,911 | - | 9,138 | 491,967 | 148,721 | 649,826 | (250,802) | - | - | - | (250,802) | 202,329 | 16,919 | 219,248 |
| 79-019 | 281,240 | - | 1,291 | 69,531 | 10,751 | 81,573 | (35,447) | - | - | - | (35,447) | 28,596 | 1,223 | 29,819 |
| 79-023 | 33,919 | - | 156 | 8,386 | - | 8,542 | (4,275) | - | - | (5,606) | (9,881) | 3,449 | (638) | 2,811 |
| 79-029 | 857,748 | - | 3,939 | 212,062 | 68,512 | 284,513 | (108,108) | - | - | - | (108,108) | 87,214 | 7,794 | 95,008 |
| 79-031 | 1,285,228 | - | 5,902 | 317,748 | 15,600 | 339,250 | (161,986) | - | - | - | (161,986) | 130,679 | 1,775 | 132,454 |
| 79-032 | 794,490 | - | 3,648 | 196,422 | - | 200,070 | (100,135) | - | - | (1,903) | (102,038) | 80,782 | (2,171) | 80,565 |
| 79-132 | 1,290,338 | - | 5,925 | 319,011 | 42,794 | 367,730 | (162,630) | - | - | - | (162,630) | 131,198 | 4,868 | 136,066 |
| 79-172 | 1,953,603 | - | 8,971 | 482,991 | 13,306 | 505,268 | (246,226) | - | - | - | (246,226) | 198,637 | 1,514 | 200,151 |
| 79-198 | 1,407,471 | - | 6,463 | 347,970 | - | 354,433 | (177,393) | - | - | (47,211) | (224,604) | 143,108 | (5,371) | 137,737 |
| 79-354 | 881,676 | - | 4,049 | 217,977 | - | 222,026 | (111,124) | - | - | (2,580) | (113,704) | 89,647 | (293) | 89,354 |
| 79-763 | 917,407 | - | 4,213 | 226,811 | - | 231,024 | (115,627) | - | - | (8,956) | (124,583) | 93,280 | (1,019) | 92,261 |
| 79-800 | 196,400 | - | 902 | 48,556 | - | 49,458 | (24,754) | - | - | (20,051) | (44,805) | 19,969 | (2,281) | 17,688 |
| 80-020 | 817,526 | - | 3,754 | 202,117 | - | 205,871 | (103,038) | - | - | (3,545) | (106,583) | 83,124 | (403) | 82,721 |
| 80-022 | 1,325,787 | - | 6,088 | 327,775 | - | 333,863 | (167,098) | - | - | (18,744) | (185,842) | 134,803 | (2,132) | 132,671 |

School Employees Retirement System of Ohio

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

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

| Employer Code | Net OPEB Liability | Deferred Outflows of Resources for the year ended June 30, 2023 | | | | | Deferred Inflows of Resources for the year ended June 30, 2023 | | | | | Pension Expense for the year ended June 30, 2023 | | |
|---------------|-------------------------|---|--|------------------------|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|--|---|-----------------------------|
| | | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Economic Experience | Differences Between Projected and Actual Investment Earnings | Changes in Assumptions | Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of OPEB Expense | Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Employer OPEB Expense |
| 87-019 | 570,912 | - | 2,622 | 141,147 | - | 143,769 | (71,956) | - | - | (13,372) | (85,328) | 58,049 | (1,521) | 56,528 |
| 87-026 | 748,015 | - | 3,435 | 184,932 | 461 | 188,828 | (94,277) | - | - | - | (94,277) | 76,056 | 52 | 76,108 |
| 87-035 | 1,146,248 | - | 5,264 | 283,388 | 41,969 | 330,621 | (144,469) | - | - | - | (144,469) | 116,548 | 4,775 | 121,323 |
| 87-036 | 1,047,773 | - | 4,811 | 259,042 | - | 263,853 | (132,058) | - | - | (12,629) | (144,687) | 106,535 | (1,437) | 105,098 |
| 87-037 | 1,104,469 | - | 5,072 | 273,059 | - | 278,131 | (139,204) | - | - | (14,132) | (153,336) | 112,300 | (1,608) | 110,692 |
| 87-113 | 2,369,990 | - | 10,883 | 585,934 | 139,636 | 736,453 | (298,706) | - | - | - | (298,706) | 240,975 | 15,886 | 256,861 |
| 87-361 | 3,767,169 | - | 17,299 | 931,360 | - | 948,659 | (474,802) | - | - | (108,445) | (583,247) | 383,036 | (12,337) | 370,699 |
| 87-383 | 1,484,709 | - | 6,818 | 367,066 | - | 373,884 | (187,128) | - | - | (1,130) | (188,258) | 150,962 | (128) | 150,834 |
| 87-701 | 1,670,965 | - | 7,673 | 413,114 | - | 420,787 | (210,603) | - | - | (8,030) | (218,633) | 169,900 | (914) | 168,986 |
| 87-738 | 5,162,025 | - | 23,704 | 1,276,211 | - | 1,299,915 | (650,605) | - | - | (116,756) | (767,361) | 524,862 | (13,283) | 511,579 |
| 88-012 | 693,536 | - | 3,185 | 171,463 | - | 174,648 | (87,411) | - | - | (62,132) | (149,543) | 70,517 | (7,069) | 63,448 |
| 88-314 | 597,418 | - | 2,743 | 147,700 | - | 150,443 | (75,297) | - | - | (8,982) | (84,279) | 60,744 | (1,022) | 59,722 |
| 88-371 | 1,180,839 | - | 5,423 | 291,940 | 479 | 297,842 | (148,829) | - | - | - | (148,829) | 120,065 | 55 | 120,120 |
| TOTAL | \$ 1,647,445,311 | \$ - | \$ 7,565,215 | \$ 407,299,185 | \$ 28,291,438 | \$ 443,155,838 | \$ (207,638,700) | \$ - | \$ - | \$ (28,291,438) | \$ (235,930,138) | \$ 167,508,181 | \$ - | \$ 167,508,181 |