



Schedule of Collective Pension Amounts and  
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2024





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We have reviewed the *Independent Auditor's Report* of the GASB 68 (Pension) related schedules and the GASB 75 (OPEB) related schedules of the School Employees Retirement System of Ohio, Franklin County, prepared by Plante & Moran, PLLC, for the audit period July 1, 2023, through June 30, 2024. Based upon this review, we have accepted these reports. The Auditor of State did not audit the accompanying schedules and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The School Employees Retirement System of Ohio is responsible for compliance with these laws and regulations.

Keith Faber  
Auditor of State  
Columbus, Ohio

**April 08, 2025**

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## **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, 2024 and the related notes. We have also audited the total of the rows titled net pension liability, total deferred outflows of resources (excluding contributions subsequent to June 30, 2024 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, 2024 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 the total of all participating entities for SERS as of and for the year ended June 30, 2024 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 rows 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, 2024, and our report thereon dated December 9, 2024 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*

February 25, 2025



**Schedule of Collective Pension Amounts<sup>1</sup> as of and for the year ended June 30, 2024**

<b>Net Pension Liability</b>	<b>\$5,115,596,636</b>
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**Deferred Outflows of Resources**

Differences Between Expected and Actual Experience	\$195,309,145
Net Difference Between Projected and Actual Investment Earnings on Pension Investments	—
Changes of Assumptions	45,762,885

<b>Total Deferred Outflows of Resources<sup>2</sup></b>	<b>\$241,072,030</b>
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**Deferred Inflows of Resources**

Differences Between Expected and Actual Experience	\$—
Net Difference Between Projected and Actual Investment Earnings on Pension Investments	(319,977,646)
Changes of Assumptions	—

<b>Total Deferred Inflows of Resources<sup>2</sup></b>	<b>(\$319,977,646)</b>
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<b>Collective Employer Pension Expense</b>	<b>\$455,588,983</b>
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<sup>1</sup> The amounts shown should be amortized at the employer level.

<sup>2</sup> The change in proportionate share of contributions as reflected on the Schedule of 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, 2024 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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
01-009	\$1,080,046	0.1840835%
01-023	195,921	0.0333929%
02-001	295,201	0.0503142%
02-003	419,233	0.0714542%
02-006	532,944	0.0908352%
02-009	176,105	0.0300154%
02-010	561,848	0.0957616%
02-011	237,110	0.0404131%
02-013	227,545	0.0387829%
02-131	205,611	0.0350444%
02-154	1,259,569	0.2146814%
02-308	216,838	0.0369580%
02-761	375,499	0.0640002%
02-874	13,690	0.0023333%
02-895	48,023	0.0081851%
02-900	172,732	0.0294405%
03-013	170,713	0.0290964%
03-014	205,937	0.0351000%
03-015	25,703	0.0043808%
03-103	623,607	0.1062878%
03-343	270,880	0.0461689%
03-747	142,248	0.0242448%
04-001	453,031	0.0772148%
04-019	254,624	0.0433982%
04-031	331,826	0.0565566%
04-033	306,138	0.0521783%
04-034	349,517	0.0595718%
04-035	1,700	0.0002898%
04-104	797,429	0.1359141%
04-125	448,649	0.0764679%
04-244	437,655	0.0745941%
04-704	286,270	0.0487920%
05-001	467,620	0.0797013%
05-006	371,348	0.0632927%
05-017	422,338	0.0719835%
05-018	339,292	0.0578291%
05-105	736,899	0.1255974%
05-169	305,101	0.0520015%
05-710	205,582	0.0350395%
05-739	824,848	0.1405874%
06-001	422,011	0.0719277%
06-008	170,412	0.0290451%
06-010	180,113	0.0306985%
06-011	111,848	0.0190634%
06-017	192,737	0.0328502%
06-185	442,085	0.0753491%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
06-202	628,366	0.1070990%
07-020	359,510	0.0612750%
07-026	193,533	0.0329858%
07-108	305,332	0.0520409%
07-163	368,780	0.0628550%
07-294	304,985	0.0519818%
07-304	341,775	0.0582523%
07-309	244,528	0.0416775%
07-724	124,943	0.0212953%
07-748	218,128	0.0371778%
08-001	394,079	0.0671670%
08-005	206,398	0.0351786%
08-011	670,116	0.1142148%
08-013	208,112	0.0354707%
08-017	267,510	0.0455945%
08-333	236,158	0.0402509%
08-743	146,032	0.0248898%
09-001	2,680,913	0.4569359%
09-006	370,921	0.0632199%
09-009	220,440	0.0375719%
09-013	288,723	0.0492101%
09-015	693,301	0.1181665%
09-022	5,056,925	0.8619043%
09-024	791,993	0.1349876%
09-025	5,886	0.0010032%
09-100	724,140	0.1234227%
09-147	2,425,311	0.4133710%
09-166	1,893,353	0.3227038%
09-291	2,138,946	0.3645628%
09-299	782,654	0.1333959%
09-760	1,037,048	0.1767549%
09-820	15,973	0.0027224%
09-835	26,735	0.0045567%
09-870	87,200	0.0148624%
09-884	49,592	0.0084525%
10-003	168,157	0.0286607%
10-315	445,544	0.0759387%
11-001	621,977	0.1060100%
11-007	225,801	0.0384856%
11-008	261,938	0.0446448%
11-012	401,177	0.0683768%
11-199	421,282	0.0718035%
11-346	211,764	0.0360931%
12-001	475,622	0.0810652%
12-007	361,877	0.0616785%
12-009	684,080	0.1165949%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
12-011	766,021	0.1305609%
12-013	205,722	0.0350633%
12-014	447,616	0.0762919%
12-016	396,484	0.0675769%
12-017	6,117	0.0010426%
12-018	6,351	0.0010825%
12-191	2,306,530	0.3931259%
12-703	246,242	0.0419696%
12-723	1,465,599	0.2497973%
12-816	18,496	0.0031525%
12-871	66,996	0.0114188%
13-001	485,410	0.0827335%
13-003	465,644	0.0793645%
13-004	368,923	0.0628794%
13-007	188,513	0.0321302%
13-008	682,545	0.1163332%
13-027	302,694	0.0515913%
13-029	542,724	0.0925021%
13-030	2,162,202	0.3685266%
13-388	1,989,764	0.3391362%
13-399	628,336	0.1070938%
13-764	130,398	0.0222251%
14-001	173,146	0.0295111%
14-003	307,863	0.0524723%
14-017	418,394	0.0713112%
14-018	427,637	0.0728866%
14-207	660,036	0.1124968%
15-001	531,357	0.0905647%
15-002	306,687	0.0522719%
15-021	213,716	0.0364258%
15-022	272,097	0.0463763%
15-023	304,880	0.0519639%
15-024	226,398	0.0385874%
15-134	561,214	0.0956535%
15-135	218,064	0.0371669%
15-186	355,234	0.0605462%
15-321	214,977	0.0366408%
15-340	199,993	0.0340869%
15-341	142,349	0.0242620%
15-759	153,186	0.0261091%
15-811	91,803	0.0156469%
16-023	307,189	0.0523574%
16-024	451,482	0.0769508%
16-126	414,679	0.0706781%
16-772	85,100	0.0145045%
17-009	262,125	0.0446767%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
17-014	221,853	0.0378127%
17-015	223,039	0.0380149%
17-114	368,037	0.0627284%
17-141	420,915	0.0717409%
17-323	190,228	0.0324225%
18-001	3,127,975	0.5331333%
18-006	373,459	0.0636525%
18-007	37,669	0.0064203%
18-008	74,362	0.0126743%
18-009	366,890	0.0625329%
18-014	223,092	0.0380239%
18-018	68,378	0.0116544%
18-019	11,420	0.0019464%
18-020	25,473	0.0043416%
18-021	18,342	0.0031262%
18-022	40,298	0.0068684%
18-023	60,793	0.0103616%
18-024	9,111	0.0015529%
18-025	4,104	0.0006995%
18-026	11,407	0.0019442%
18-027	14,702	0.0025058%
18-107	1,481,411	0.2524923%
18-111	1,664,329	0.2836689%
18-121	18,282,826	3.1161320%
18-122	2,635,115	0.4491300%
18-133	948,764	0.1617077%
18-137	2,068,931	0.3526294%
18-143	929,380	0.1584039%
18-152	1,678,125	0.2860203%
18-159	1,116,956	0.1903744%
18-178	3,459,727	0.5896772%
18-183	825,866	0.1407609%
18-188	2,612,182	0.4452213%
18-215	1,616,542	0.2755241%
18-219	965,503	0.1645607%
18-221	353,536	0.0602568%
18-224	566,167	0.0964977%
18-230	1,729,050	0.2947000%
18-233	1,172,352	0.1998161%
18-247	1,426,768	0.2431789%
18-250	935,091	0.1593773%
18-251	1,165,853	0.1987084%
18-258	1,261,386	0.2149911%
18-264	1,953,073	0.3328825%
18-271	1,106,547	0.1886003%
18-288	1,703,682	0.2903762%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
18-289	1,875,305	0.3196277%
18-292	1,043,204	0.1778041%
18-317	792,744	0.1351156%
18-731	626,697	0.1068145%
18-742	381,123	0.0649588%
18-801	41,673	0.0071028%
18-805	24,600	0.0041928%
18-808	418,652	0.0713552%
18-809	31,482	0.0053658%
18-817	78,906	0.0134488%
18-818	18,486	0.0031508%
18-819	83,307	0.0141989%
18-820	0	0.0000000%
18-824	48,943	0.0083419%
18-826	42,084	0.0071728%
18-827	22,963	0.0039138%
18-828	46,225	0.0078786%
18-830	48,784	0.0083148%
18-831	0	0.0000000%
18-833	27,693	0.0047200%
18-834	46,001	0.0078404%
18-836	71,426	0.0121739%
18-838	25,146	0.0042859%
18-839	101,563	0.0173104%
18-841	21,679	0.0036950%
18-844	21,894	0.0037316%
18-845	32,862	0.0056010%
18-848	18,379	0.0031325%
18-849	13,018	0.0022188%
18-851	33,854	0.0057701%
18-852	63,190	0.0107701%
18-855	37,195	0.0063395%
18-862	10,782	0.0018377%
18-867	105,011	0.0178981%
18-869	28,564	0.0048685%
18-870	33,635	0.0057328%
18-871	5,991	0.0010211%
18-872	25,712	0.0043824%
18-873	33,747	0.0057519%
18-877	14,141	0.0024102%
18-878	14,634	0.0024942%
18-879	27,034	0.0046077%
18-880	56,643	0.0096543%
18-881	7,977	0.0013596%
18-882	32,453	0.0055313%
18-883	25,809	0.0043989%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
18-884	110,768	0.0188793%
18-888	0	0.0000000%
18-889	30,206	0.0051483%
18-891	52,573	0.0089606%
18-893	22,497	0.0038344%
18-894	21,136	0.0036024%
18-895	122,128	0.0208155%
18-897	84,096	0.0143334%
18-899	73,785	0.0125759%
18-900	37,634	0.0064144%
18-910	319,952	0.0545327%
18-930	40,083	0.0068318%
18-931	25,417	0.0043321%
18-935	18,740	0.0031941%
18-946	28,034	0.0047781%
18-947	68,476	0.0116711%
18-948	46,124	0.0078614%
18-951	55,634	0.0094823%
18-953	6,752	0.0011508%
18-954	31,206	0.0053188%
18-956	92,750	0.0158084%
18-957	46,849	0.0079850%
18-958	57,830	0.0098566%
19-001	138,327	0.0235765%
19-003	205,245	0.0349820%
19-028	245,612	0.0418622%
19-045	209,676	0.0357373%
19-046	200,140	0.0341119%
19-047	167,694	0.0285818%
19-146	529,315	0.0902167%
19-372	358,927	0.0611757%
20-005	180,482	0.0307614%
20-013	225,098	0.0383658%
20-014	253,541	0.0432136%
20-129	567,623	0.0967459%
20-381	237,815	0.0405333%
21-014	1,109,676	0.1891336%
21-016	6,889,057	1.1741736%
21-018	554,414	0.0944945%
21-130	1,523,059	0.2595908%
21-756	417,064	0.0710846%
22-001	593,578	0.1011697%
22-006	12,804	0.0021823%
22-007	404,702	0.0689776%
22-010	589,682	0.1005056%
22-011	527,547	0.0899153%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
22-012	388,833	0.0662729%
22-187	1,161,439	0.1979561%
22-259	284,073	0.0484175%
22-708	548,738	0.0935271%
22-800	103,501	0.0176408%
23-001	416,402	0.0709717%
23-003	290,861	0.0495745%
23-009	2,673,052	0.4555960%
23-010	552,912	0.0942385%
23-013	153,757	0.0262064%
23-014	517,780	0.0882506%
23-015	489,529	0.0834355%
23-016	354,021	0.0603395%
23-153	1,740,525	0.2966558%
24-013	737,023	0.1256185%
24-204	513,420	0.0875075%
25-001	915,850	0.1560978%
25-004	1,190,391	0.2028907%
25-007	606,449	0.1033634%
25-010	1,851,714	0.3156069%
25-016	1,555,472	0.2651153%
25-028	12,882	0.0021956%
25-029	402	0.0000685%
25-030	6,237	0.0010630%
25-034	73,858	0.0125884%
25-035	32,790	0.0055887%
25-037	15,694	0.0026749%
25-038	6,782	0.0011559%
25-039	14,563	0.0024821%
25-040	11,080	0.0018885%
25-041	22,701	0.0038692%
25-042	18,949	0.0032297%
25-043	36,901	0.0062894%
25-044	57,951	0.0098772%
25-045	11,399	0.0019429%
25-046	3,972	0.0006770%
25-047	22,347	0.0038088%
25-048	12,807	0.0021828%
25-049	4,652	0.0007929%
25-112	768,132	0.1309207%
25-123	25,251,792	4.3039253%
25-124	5,407,284	0.9216196%
25-145	470,167	0.0801355%
25-216	2,033,558	0.3466004%
25-241	931,947	0.1588414%
25-255	5,808,004	0.9899185%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
25-263	3,743,202	0.6379928%
25-275	3,484,748	0.5939418%
25-282	4,405,771	0.7509213%
25-293	1,456,628	0.2482682%
25-295	2,047,895	0.3490440%
25-707	600,653	0.1023755%
25-720	7,486,153	1.2759428%
25-800	25,125	0.0042823%
25-801	25,041	0.0042680%
25-803	737,616	0.1257196%
25-804	28,566	0.0048688%
25-806	66,293	0.0112990%
25-808	197,109	0.0335953%
25-810	103,008	0.0175567%
25-811	112,350	0.0191490%
25-813	704	0.0001200%
25-815	32,750	0.0055819%
25-817	154,959	0.0264113%
25-818	30,409	0.0051829%
25-820	137,738	0.0234761%
25-821	12,623	0.0021515%
25-823	0	0.0000000%
25-824	195,886	0.0333869%
25-825	46,635	0.0079485%
25-830	25,567	0.0043577%
25-831	35,651	0.0060764%
25-832	8,887	0.0015147%
25-833	25,360	0.0043224%
25-834	52,682	0.0089791%
25-836	43,380	0.0073937%
25-838	148,021	0.0252288%
25-840	313,559	0.0534431%
25-841	80,401	0.0137036%
25-842	13,578	0.0023142%
25-844	15,950	0.0027185%
25-846	116,371	0.0198343%
25-847	25,694	0.0043793%
25-849	23,097	0.0039367%
25-853	168,085	0.0286485%
25-855	166,595	0.0283945%
25-860	88,033	0.0150044%
25-864	127,813	0.0217845%
25-867	28,463	0.0048512%
25-870	65,036	0.0110848%
25-871	25,435	0.0043352%
25-874	9,518	0.0016223%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
25-876	0	0.0000000%
25-879	93,168	0.0158796%
25-880	48,345	0.0082399%
25-881	72,305	0.0123237%
25-882	59,335	0.0101131%
25-883	170,961	0.0291387%
25-886	23,289	0.0039694%
25-887	131,839	0.0224707%
25-888	31,511	0.0053708%
25-889	42,628	0.0072655%
25-890	29,497	0.0050275%
25-892	161,163	0.0274687%
25-894	39,798	0.0067832%
25-896	22,065	0.0037608%
25-898	180,001	0.0306794%
25-912	6,240,878	1.0636977%
25-914	1,086,703	0.1852181%
25-930	75,963	0.0129472%
25-937	31,677	0.0053990%
25-939	157,447	0.0268353%
25-943	138,271	0.0235670%
25-948	297,595	0.0507222%
25-950	42,556	0.0072533%
25-953	77,099	0.0131408%
26-001	773,164	0.1317784%
26-002	246,266	0.0419737%
26-010	96,713	0.0164838%
26-013	164,288	0.0280013%
26-017	335,831	0.0572392%
26-019	312,416	0.0532483%
26-020	304,822	0.0519540%
26-374	396,830	0.0676359%
26-876	86,501	0.0147433%
27-001	126,790	0.0216101%
27-019	642,239	0.1094635%
27-142	413,274	0.0704386%
27-762	233,543	0.0398052%
28-005	851,224	0.1450830%
28-006	676,647	0.1153280%
28-019	860,328	0.1466346%
28-020	288,150	0.0491124%
28-023	463,571	0.0790112%
29-001	417,413	0.0711440%
29-004	200,785	0.0342219%
29-011	647,243	0.1103164%
29-013	388,041	0.0661379%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
29-014	49,330	0.0084078%
29-209	1,176,376	0.2005020%
29-223	1,393,239	0.2374642%
29-401	255,337	0.0435197%
29-406	2,272,448	0.3873169%
29-706	239,347	0.0407944%
29-800	53,975	0.0091995%
29-899	39,361	0.0067087%
29-909	318,376	0.0542641%
30-001	370,585	0.0631627%
30-027	375,190	0.0639475%
30-028	358,475	0.0610986%
30-115	524,903	0.0894647%
31-001	2,135,688	0.3640075%
31-004	60,091	0.0102419%
31-009	35,304	0.0060172%
31-013	114,494	0.0195144%
31-015	381,300	0.0649889%
31-044	789,230	0.1345167%
31-046	1,933,055	0.3294707%
31-047	654,715	0.1115899%
31-048	1,750,752	0.2983989%
31-049	2,222,520	0.3788072%
31-052	49,704	0.0084716%
31-053	53,368	0.0090961%
31-054	73,906	0.0125966%
31-055	15,815	0.0026955%
31-056	3,497	0.0005960%
31-057	72,340	0.0123297%
31-058	354,951	0.0604980%
31-059	31,606	0.0053869%
31-060	15,658	0.0026688%
31-119	16,808,724	2.8648855%
31-155	83,965	0.0143110%
31-175	666,569	0.1136103%
31-182	253,486	0.0432043%
31-184	270,949	0.0461807%
31-212	430,858	0.0734356%
31-218	443,608	0.0756087%
31-220	461,294	0.0786231%
31-231	1,139,332	0.1941882%
31-248	483,533	0.0824136%
31-252	1,215,425	0.2071575%
31-253	2,371,748	0.4042417%
31-256	1,662,537	0.2833635%
31-261	1,436,396	0.2448199%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
31-268	490,408	0.0835853%
31-310	784,747	0.1337526%
31-733	1,610,411	0.2744791%
31-736	1,094,210	0.1864976%
31-800	104,625	0.0178323%
31-807	83,255	0.0141900%
31-810	38,679	0.0065925%
31-823	25,606	0.0043643%
31-824	15,114	0.0025760%
31-838	238,216	0.0406016%
31-841	12,378	0.0021097%
31-845	223,787	0.0381423%
31-846	65,340	0.0111366%
31-848	129,866	0.0221344%
31-849	8,544	0.0014562%
31-868	43,080	0.0073426%
31-873	764,163	0.1302442%
31-877	28,731	0.0048969%
31-883	39,467	0.0067268%
31-896	70,556	0.0120256%
31-900	176,559	0.0300928%
32-001	341,939	0.0582802%
32-002	188,676	0.0321580%
32-003	145,057	0.0247236%
32-005	308,612	0.0526000%
32-006	145,994	0.0248833%
32-009	187,010	0.0318741%
32-010	281,414	0.0479643%
32-011	66,323	0.0113041%
32-138	1,438,633	0.2452012%
33-003	111,211	0.0189549%
33-008	135,320	0.0230640%
33-011	196,949	0.0335681%
33-012	138,367	0.0235833%
33-151	493,191	0.0840597%
33-301	193,809	0.0330329%
34-004	264,988	0.0451647%
34-286	492,118	0.0838768%
35-006	112,414	0.0191599%
35-007	292,218	0.0498058%
35-014	295,132	0.0503024%
35-232	437,684	0.0745990%
35-715	350,251	0.0596969%
35-729	709,480	0.1209241%
35-904	427,986	0.0729461%
36-018	386,435	0.0658641%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
36-019	255,368	0.0435250%
36-022	252,526	0.0430406%
36-226	644,013	0.1097658%
36-336	568,568	0.0969070%
37-015	1,326,270	0.2260500%
38-016	408,319	0.0695941%
38-018	526,353	0.0897118%
39-012	158,758	0.0270588%
39-014	238,091	0.0405803%
39-024	216,101	0.0368323%
39-025	229,946	0.0391921%
39-110	495,965	0.0845325%
39-174	575,015	0.0980058%
39-246	337,659	0.0575507%
40-015	229,362	0.0390926%
40-149	725,078	0.1235826%
40-205	334,078	0.0569404%
41-001	955,311	0.1628236%
41-010	406,049	0.0692072%
41-025	336,926	0.0574258%
41-027	410,172	0.0699099%
41-192	479,307	0.0816933%
41-196	218,517	0.0372441%
41-721	1,047,087	0.1784659%
41-766	119,493	0.0203664%
41-800	9,800	0.0016703%
41-900	215,086	0.0366593%
42-001	539,714	0.0919891%
42-004	220,733	0.0376218%
42-007	164,728	0.0280763%
42-008	254,182	0.0433229%
42-011	195,772	0.0333675%
42-168	674,648	0.1149873%
42-714	259,264	0.0441891%
43-001	539,478	0.0919488%
43-003	236,429	0.0402971%
43-005	577,399	0.0984121%
43-008	1,264,684	0.2155532%
43-009	651,593	0.1110578%
43-014	859,344	0.1464669%
43-238	379,764	0.0647271%
43-239	2,349,791	0.4004993%
43-329	79,601	0.0135672%
43-397	2,369,453	0.4038505%
43-551	1,794,631	0.3058776%
43-702	189,545	0.0323061%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
43-836	3,112	0.0005304%
44-001	101,481	0.0172965%
44-004	42	0.0000072%
44-016	422,210	0.0719616%
44-017	588,248	0.1002612%
44-022	275,654	0.0469826%
44-024	378,831	0.0645681%
44-025	256,237	0.0436731%
44-148	323,533	0.0551431%
44-319	305,299	0.0520353%
44-771	219,590	0.0374270%
45-001	539,731	0.0919920%
45-007	1,120,102	0.1909106%
45-016	416,306	0.0709554%
45-029	539,724	0.0919908%
45-031	1,131,362	0.1928298%
45-032	533,449	0.0909213%
45-033	423,781	0.0722294%
45-034	459,696	0.0783508%
45-035	203,923	0.0347567%
45-170	1,703,345	0.2903188%
45-267	413,684	0.0705085%
45-394	554,704	0.0945440%
45-737	306,220	0.0521923%
45-866	50,731	0.0086466%
46-005	213,135	0.0363268%
46-018	388,584	0.0662304%
46-019	430,430	0.0733627%
46-109	555,440	0.0946694%
46-601	676,417	0.1152888%
46-752	241,758	0.0412053%
47-001	283,192	0.0482674%
47-004	982,058	0.1673824%
47-009	355,109	0.0605249%
47-010	321,814	0.0548501%
47-026	21,831	0.0037209%
47-028	494,980	0.0843646%
47-029	741,885	0.1264472%
47-031	350,485	0.0597368%
47-032	7,463	0.0012720%
47-033	8,024	0.0013676%
47-034	9,865	0.0016814%
47-136	1,863,351	0.3175903%
47-157	2,899,843	0.4942504%
47-234	360,213	0.0613948%
47-266	1,191,210	0.2030303%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
47-276	468,695	0.0798846%
47-287	1,021,084	0.1740340%
47-302	1,031,434	0.1757980%
47-389	360,756	0.0614874%
47-725	455,035	0.0775563%
47-800	61,062	0.0104074%
47-801	138,334	0.0235777%
47-806	17,119	0.0029178%
47-838	7,727	0.0013170%
47-856	21,749	0.0037069%
47-876	7,743	0.0013197%
47-885	52,078	0.0088762%
47-887	52,870	0.0090112%
47-888	11,706	0.0019952%
47-890	54,317	0.0092578%
47-891	61,700	0.0105162%
47-903	5,953	0.0010146%
48-001	345,297	0.0588526%
48-005	7,896	0.0013458%
48-008	298,343	0.0508497%
48-013	883,905	0.1506531%
48-015	1,897,601	0.3234279%
48-016	1,036,643	0.1766858%
48-018	90,676	0.0154549%
48-019	101,870	0.0173628%
48-020	46,551	0.0079342%
48-021	100,506	0.0171303%
48-022	31,149	0.0053091%
48-023	6,887	0.0011738%
48-024	10,572	0.0018019%
48-195	10,112,127	1.7235149%
48-229	699,842	0.1192813%
48-254	2,067,079	0.3523138%
48-260	1,000,020	0.1704438%
48-801	0	0.0000000%
48-802	295,257	0.0503237%
48-805	104,789	0.0178603%
48-807	23,809	0.0040580%
48-809	69,724	0.0118838%
48-811	85,640	0.0145965%
48-812	1,314	0.0002240%
48-815	163,801	0.0279183%
48-821	126,711	0.0215967%
48-822	107,653	0.0183484%
48-823	96,586	0.0164622%
48-824	58,268	0.0099312%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
48-825	153,680	0.0261933%
48-828	63,809	0.0108756%
48-831	1,110,820	0.1893286%
48-832	176,004	0.0299982%
48-834	45,070	0.0076818%
48-835	49,152	0.0083775%
48-845	0	0.0000000%
48-847	161,238	0.0274815%
48-860	89,961	0.0153330%
48-861	28,667	0.0048860%
48-867	15,997	0.0027265%
49-006	315,889	0.0538402%
49-018	346,967	0.0591372%
49-019	515,594	0.0878780%
49-021	41,088	0.0070031%
49-228	419,434	0.0714885%
49-754	289,613	0.0493618%
50-001	376,672	0.0642001%
50-002	962,821	0.1641036%
50-005	1,057,570	0.1802526%
50-006	583,023	0.0993707%
50-011	214,731	0.0365988%
50-012	98,112	0.0167223%
50-013	298,483	0.0508736%
50-014	328,516	0.0559924%
50-016	191,839	0.0326971%
50-019	135,914	0.0231652%
50-020	153,200	0.0261115%
50-021	403,137	0.0687108%
50-022	10,562	0.0018002%
50-116	449,715	0.0766496%
50-193	361,237	0.0615694%
50-210	2,504,314	0.4268363%
50-741	255,279	0.0435099%
50-800	29,989	0.0051113%
50-802	35,277	0.0060126%
50-808	140,401	0.0239300%
50-810	97,548	0.0166261%
50-812	76,861	0.0131002%
50-831	58,727	0.0100095%
50-836	69,951	0.0119225%
50-850	78,738	0.0134201%
50-851	18,081	0.0030817%
50-875	23,493	0.0040042%
50-892	50,418	0.0085933%
50-900	583,100	0.0993838%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
51-011	274,771	0.0468321%
51-016	199,500	0.0340029%
51-017	385,504	0.0657055%
51-018	288,828	0.0492280%
51-019	13,529	0.0023059%
51-020	117,026	0.0199460%
51-021	119,328	0.0203383%
51-162	1,208,232	0.2059315%
51-750	450,766	0.0768287%
51-767	320,764	0.0546711%
51-811	432,370	0.0736933%
51-908	1,269,571	0.2163862%
52-001	274,754	0.0468292%
52-020	431,808	0.0735975%
52-021	783,324	0.1335101%
52-022	760,064	0.1295456%
52-023	320,426	0.0546135%
52-024	6,914	0.0011784%
52-201	1,238,387	0.2110712%
52-217	1,737,751	0.2961830%
52-272	1,516,113	0.2584069%
52-746	313,582	0.0534470%
53-007	188,641	0.0321521%
53-010	263,461	0.0449044%
53-012	605,459	0.1031947%
54-001	172,371	0.0293790%
54-030	169,782	0.0289377%
54-040	177,864	0.0303152%
54-041	224,230	0.0382179%
54-042	281,195	0.0479270%
54-222	748,253	0.1275325%
54-396	210,375	0.0358564%
55-001	711,352	0.1212431%
55-002	369,467	0.0629721%
55-009	188,135	0.0320658%
55-014	280,951	0.0478854%
55-179	735,702	0.1253933%
55-197	1,129,332	0.1924838%
55-322	268,233	0.0457177%
55-350	313,962	0.0535118%
55-369	628,146	0.1070615%
55-393	164,973	0.0281181%
55-757	499,002	0.0850501%
56-022	962,763	0.1640937%
57-001	1,809,589	0.3084271%
57-002	313,398	0.0534157%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
57-008	207,528	0.0353712%
57-009	299,146	0.0509866%
57-011	1,009,359	0.1720355%
57-012	569,671	0.0970950%
57-020	492,453	0.0839339%
57-021	71,349	0.0121608%
57-022	30,668	0.0052271%
57-023	13,768	0.0023466%
57-024	12,397	0.0021130%
57-128	6,842,334	1.1662101%
57-165	1,543,654	0.2631010%
57-176	523,086	0.0891550%
57-240	2,478,832	0.4224931%
57-245	795,311	0.1355531%
57-269	1,121,892	0.1912157%
57-274	2,389,226	0.4072206%
57-290	1,198,484	0.2042701%
57-297	1,535,951	0.2617881%
57-298	1,491,508	0.2542132%
57-726	509,292	0.0868039%
57-806	37,170	0.0063353%
57-808	43,312	0.0073821%
57-810	219,907	0.0374810%
57-814	166,743	0.0284197%
57-815	41,534	0.0070791%
57-818	90,633	0.0154475%
57-819	33,069	0.0056363%
57-824	75,257	0.0128268%
57-825	20,601	0.0035112%
57-829	59,185	0.0100875%
57-830	42,690	0.0072761%
57-835	283,375	0.0482986%
57-842	98,715	0.0168250%
57-845	20,478	0.0034903%
57-847	56,985	0.0097126%
57-850	25,403	0.0043297%
57-860	37,933	0.0064653%
57-867	28,747	0.0048997%
57-871	41,091	0.0070036%
57-873	50,406	0.0085912%
57-882	42,389	0.0072248%
57-901	215,487	0.0367277%
57-907	161,745	0.0275679%
58-016	596,174	0.1016121%
59-014	437,699	0.0746016%
59-015	267,612	0.0456119%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
59-016	250,307	0.0426624%
59-385	350,709	0.0597750%
59-800	5,284	0.0009006%
60-001	599,748	0.1022213%
60-003	611,070	0.1041510%
60-027	440,971	0.0751593%
60-028	353,591	0.0602662%
60-029	286,899	0.0488992%
60-030	726,654	0.1238512%
60-211	1,110,313	0.1892422%
60-717	495,925	0.0845257%
60-744	440,617	0.0750989%
60-800	9,471	0.0016142%
60-801	105,427	0.0179690%
61-018	311,563	0.0531029%
61-313	265,884	0.0453174%
62-006	279,138	0.0475764%
62-007	245,797	0.0418937%
62-010	2,599	0.0004430%
62-012	30,635	0.0052214%
62-014	2,088	0.0003559%
62-015	442,333	0.0753914%
62-236	501,507	0.0854771%
63-001	248,953	0.0424317%
63-002	134,947	0.0230004%
63-014	271,194	0.0462224%
63-392	347,269	0.0591887%
64-020	404,364	0.0689200%
64-021	201,838	0.0344014%
64-270	448,557	0.0764522%
64-324	230,323	0.0392563%
65-001	160,111	0.0272894%
65-020	505,862	0.0862193%
65-021	1,067,146	0.1818848%
65-022	418,871	0.0713925%
65-120	634,336	0.1081165%
66-011	322,975	0.0550480%
66-012	296,881	0.0506005%
66-013	315,177	0.0537189%
66-278	455,321	0.0776051%
66-719	159,136	0.0271232%
67-013	490,751	0.0836438%
67-017	386,669	0.0659040%
67-020	292,704	0.0498886%
67-023	537,248	0.0915688%
67-025	296,251	0.0504931%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
67-026	206,813	0.0352493%
67-027	7,454	0.0012705%
67-150	823,723	0.1403957%
67-181	623,346	0.1062433%
67-279	964,790	0.1644392%
67-284	620,044	0.1056805%
67-405	173,769	0.0296173%
67-758	226,694	0.0386378%
68-001	194,599	0.0331675%
68-003	7,044	0.0012006%
68-018	395,759	0.0674533%
68-019	239,618	0.0408406%
68-020	256,055	0.0436421%
68-025	219,773	0.0374582%
68-265	559,746	0.0954033%
69-001	215,187	0.0366766%
69-005	196,676	0.0335215%
69-006	121,612	0.0207276%
69-008	87,544	0.0149210%
69-009	133,539	0.0227604%
69-010	138,661	0.0236334%
69-012	121,984	0.0207910%
69-015	130,145	0.0221820%
69-017	153,543	0.0261699%
69-019	301,830	0.0514440%
70-001	304,796	0.0519496%
70-006	627,896	0.1070188%
70-007	155,968	0.0265833%
70-008	657,393	0.1120463%
70-010	181,574	0.0309475%
70-012	451,744	0.0769954%
70-013	274,825	0.0468413%
70-014	375,502	0.0640007%
70-015	0	0.0000000%
70-158	1,167,998	0.1990740%
70-189	472,180	0.0804785%
70-712	314,680	0.0536342%
70-730	425,857	0.0725832%
70-800	67,192	0.0114522%
70-801	246,113	0.0419476%
70-820	40,973	0.0069835%
70-870	0	0.0000000%
71-001	458,456	0.0781394%
71-007	277,487	0.0472950%
71-013	513,742	0.0875624%
71-014	201,968	0.0344235%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
71-015	312,142	0.0532016%
71-017	312,364	0.0532394%
71-018	294,776	0.0502417%
71-019	11,953	0.0020373%
71-118	934,481	0.1592733%
71-755	318,517	0.0542882%
72-012	308,371	0.0525589%
72-013	246,070	0.0419403%
72-014	6,673	0.0011374%
72-140	836,576	0.1425863%
72-320	540,094	0.0920538%
72-334	212,777	0.0362658%
72-716	337,548	0.0575318%
72-735	568,361	0.0968717%
73-001	766,429	0.1306305%
73-002	270,495	0.0461033%
73-004	189,161	0.0322407%
73-005	195,981	0.0334031%
73-008	284,515	0.0484929%
73-013	299,535	0.0510529%
73-015	336,695	0.0573864%
73-016	344,908	0.0587863%
73-017	392,336	0.0668699%
73-018	148,383	0.0252905%
73-180	578,776	0.0986468%
73-728	270,715	0.0461408%
73-875	98,590	0.0168037%
74-001	834,456	0.1422250%
74-003	217,650	0.0370964%
74-010	176,249	0.0300400%
74-013	113,023	0.0192637%
74-014	205,104	0.0349580%
74-139	507,284	0.0864617%
74-194	785,235	0.1338358%
74-897	23,688	0.0040374%
75-003	145,374	0.0247776%
75-005	177,972	0.0303336%
75-007	193,765	0.0330254%
75-010	122,312	0.0208469%
75-015	117,165	0.0199697%
75-020	172,145	0.0293405%
75-022	319,122	0.0543913%
75-190	630,385	0.1074431%
75-900	159,074	0.0271126%
76-001	1,968,302	0.3354782%
76-006	585,141	0.0997317%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
76-007	353,815	0.0603044%
76-012	1,450,128	0.2471604%
76-013	752,152	0.1281971%
76-022	214,694	0.0365925%
76-024	1,131,357	0.1928289%
76-026	1,607,304	0.2739495%
76-033	439,747	0.0749507%
76-034	561,583	0.0957164%
76-035	385,792	0.0657545%
76-036	403,692	0.0688054%
76-037	310,942	0.0529971%
76-102	989,500	0.1686508%
76-117	3,662,701	0.6242722%
76-164	903,228	0.1539465%
76-262	1,152,000	0.1963473%
76-281	677,119	0.1154084%
76-770	108,371	0.0184708%
76-803	95,062	0.0162024%
76-805	28,121	0.0047930%
76-807	117,596	0.0200431%
76-808	13,510	0.0023027%
76-858	51,051	0.0087012%
76-876	38,089	0.0064919%
76-889	36,461	0.0062144%
77-001	652,842	0.1112706%
77-002	731,986	0.1247600%
77-003	606,123	0.1033078%
77-005	373,529	0.0636644%
77-006	362,968	0.0618644%
77-007	1,051,215	0.1791695%
77-010	196,836	0.0335488%
77-016	486,491	0.0829177%
77-021	20,739	0.0035348%
77-022	57,920	0.0098719%
77-023	7,082	0.0012071%
77-101	8,264,533	1.4086102%
77-106	1,120,647	0.1910035%
77-127	1,167,306	0.1989561%
77-237	670,648	0.1143055%
77-257	1,555,751	0.2651628%
77-277	565,385	0.0963644%
77-280	714,620	0.1218001%
77-285	1,148,897	0.1958185%
77-296	1,254,224	0.2137704%
77-300	1,602,996	0.2732153%
77-502	3,296,673	0.5618862%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
77-765	153,238	0.0261179%
77-804	33,598	0.0057265%
77-810	59,988	0.0102244%
77-811	11,910	0.0020300%
77-820	5,572	0.0009497%
77-825	34,443	0.0058705%
77-827	25,468	0.0043408%
77-830	129,092	0.0220025%
77-831	29,425	0.0050152%
77-832	37,093	0.0063222%
77-836	18,595	0.0031693%
77-842	81,132	0.0138282%
77-888	30,251	0.0051560%
77-897	32,050	0.0054626%
77-911	798,361	0.1360730%
78-001	811,441	0.1383023%
78-002	92,184	0.0157119%
78-004	120,942	0.0206134%
78-005	222,082	0.0378517%
78-006	292,523	0.0498577%
78-013	659,985	0.1124881%
78-016	275,986	0.0470392%
78-017	149,896	0.0255483%
78-018	143,624	0.0244793%
78-023	112,949	0.0192511%
78-026	223,271	0.0380544%
78-027	292,157	0.0497954%
78-028	307,952	0.0524875%
78-029	196,852	0.0335515%
78-030	149,392	0.0254624%
78-031	207,858	0.0354274%
78-032	130,685	0.0222740%
78-144	434,292	0.0740209%
78-173	474,643	0.0808983%
78-203	1,813,070	0.3090204%
78-338	474,648	0.0808992%
78-356	251,008	0.0427819%
78-718	322,420	0.0549534%
78-803	62,749	0.0106950%
78-805	33,716	0.0057466%
78-833	44,843	0.0076431%
78-865	25,427	0.0043338%
79-001	899,221	0.1532636%
79-019	99,923	0.0170309%
79-023	10,072	0.0017167%
79-029	270,169	0.0460477%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
79-031	452,894	0.0771914%
79-032	293,790	0.0500737%
79-132	400,101	0.0681934%
79-172	625,460	0.1066037%
79-198	483,052	0.0823316%
79-354	303,108	0.0516619%
79-763	333,342	0.0568149%
79-800	77,222	0.0131618%
80-020	278,627	0.0474893%
80-022	460,912	0.0785580%
80-345	1,377,027	0.2347010%
81-015	207,548	0.0353746%
81-016	241,326	0.0411317%
81-200	565,226	0.0963373%
81-768	190,175	0.0324135%
82-019	648,239	0.1104861%
83-001	439,629	0.0749305%
83-003	458,458	0.0781398%
83-013	385,831	0.0657612%
83-014	1,382,715	0.2356705%
83-015	1,560,207	0.2659223%
83-161	1,373,494	0.2340989%
83-167	2,790,687	0.4756458%
83-225	828,640	0.1412337%
83-273	1,439,666	0.2453772%
83-769	378,431	0.0644999%
83-800	40,425	0.0068901%
83-887	38,623	0.0065829%
83-900	972,641	0.1657773%
84-005	367,459	0.0626299%
84-020	549,889	0.0937233%
84-023	208,051	0.0354603%
84-024	180,027	0.0306839%
84-160	664,665	0.1132858%
84-249	239,009	0.0407368%
84-734	250,566	0.0427066%
84-753	343,243	0.0585025%
85-001	384,577	0.0655475%
85-005	273,833	0.0466722%
85-006	304,829	0.0519552%
85-010	239,153	0.0407613%
85-011	266,115	0.0453567%
85-014	410,384	0.0699460%
85-016	228,630	0.0389678%
85-021	340,933	0.0581088%
85-208	1,250,464	0.2131296%

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, 2024

Employer Code	2024 Actual Employer Contribution	Employer Allocation Percentage
85-235	405,003	0.0690289%
85-364	218,900	0.0373094%
85-709	312,538	0.0532691%
85-870	5,099	0.0008691%
85-907	189,699	0.0323324%
86-007	166,486	0.0283759%
86-016	119,173	0.0203119%
86-020	151,989	0.0259051%
86-021	165,992	0.0282917%
86-022	198,428	0.0338202%
86-213	572,791	0.0976267%
86-351	276,566	0.0471380%
87-001	945,588	0.1611664%
87-012	340,399	0.0580177%
87-019	185,355	0.0315920%
87-026	269,423	0.0459206%
87-035	378,224	0.0644647%
87-036	353,697	0.0602843%
87-037	410,075	0.0698933%
87-113	806,866	0.1375226%
87-361	1,245,178	0.2122286%
87-383	503,259	0.0857757%
87-701	624,412	0.1064250%
87-738	1,921,971	0.3275815%
88-012	227,201	0.0387242%
88-314	215,166	0.0366730%
88-371	403,424	0.0687597%
TOTAL	\$586,715,394	100.0000000%

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

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#### Note 1. Nature of Entity

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

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

**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](http://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 FY2024, 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, 2024 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, 2024 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 FY2024 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 FY2024 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' FY2024 ACFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$587,628,406
Service Credits and ARP Payments Paid by Members	(714,208)
Employer Penalties	(139,000)
Other Employer Payments and Miscellaneous Revenue	(59,804)
<b>Total Contributions - Schedule of Employer Allocations</b>	<b><u><u>\$586,715,394</u></u></b>

#### 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, 2024 is as follows:

	Deferred Outflows (Inflows)*
2025	(\$251,238,473)
2026	314,630,332
2027	(48,206,820)
2028	(94,090,655)
	<b><u><u>(\$78,905,616)</u></u></b>

\* 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, 2024:

Service cost	\$493,992,218
Interest on the total pension liability & cash flow	1,562,917,608
Member contributions	(421,433,681)
Projected earnings on plan investments	(1,210,386,859)
Pension plan administrative expenses	30,381,502
Other (miscellaneous income)	(42,727)
Expensed portion of differences in expected and actual experience	196,047,351
Expensed portion of differences in expected and actual earnings of plan investments	(228,141,312)
Expensed portion of differences in changes of assumptions	32,254,883
<b>Total Pension Expense</b>	<b><u><u>\$455,588,983</u></u></b>

The average of the expected remaining service lives of all members for FY2024 is 3.83 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, 2024 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)
\$23,820,116,970	\$18,704,520,334	\$5,115,596,636	78.52%

The activity related to the net pension liability for FY2024 is set forth in the following table:

Total pension liability as of June 30, 2023	\$23,084,316,697
Service cost	493,992,218
Interest	1,562,917,608
Difference between expected and actual experience	153,857,539
Changes of assumptions	38,877,482
Benefit payments	(1,419,770,783)
Refunds of contributions	(94,073,791)
Net change in total pension liability	735,800,273
<b>Total pension liability as of June 30, 2024 (a)</b>	<b>\$23,820,116,970</b>
Plan fiduciary net position as of June 30, 2023	\$17,558,801,466
Contributions – employer	587,628,406
Contributions – member	421,433,681
Net investment income	1,680,840,130
Benefit payments	(1,419,770,783)
Administrative expense	(30,381,502)
Refunds of contributions	(94,073,791)
Other	42,727
Net change in plan fiduciary net position	1,145,718,868
<b>Plan fiduciary net position as of June 30, 2024 (b)</b>	<b>\$18,704,520,334</b>
<b>Net pension liability as of June 30, 2024 (a) - (b)</b>	<b>\$5,115,596,636</b>

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

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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, 2024 (the measurement date)
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Experience Study Date	Period of 5 years ended June 30, 2020
Investment Rate of Return	7.00%, net of investment expenses, including inflation
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	<p><b>SERVICE RETIREMENT:</b> PUB-2010 General Employee Amount Weighted Below Median Healthy Retiree mortality table projected to 2017 with ages set forward 1 year and adjusted 94.20% for males and set forward 2 years and adjusted 81.35% for females. Future improvement in mortality rates is reflected by applying the MP-2020 projection scale generationally.</p> <p><b>DISABLED RETIREMENT:</b> PUB-2010 General Disabled Retiree mortality table projected to 2017 with ages set forward 5 years and adjusted 103.3% for males and set forward 3 years and adjusted 106.8% for females. Future improvement in mortality rates is reflected by applying the MP-2020 projection scale generationally.</p> <p><b>CONTINGENT SURVIVOR:</b> PUB-2010 General Amount Weighted Below Median Contingent Survivor mortality table projected to 2017 with ages set forward 1 year and adjusted 105.5% for males and adjusted 122.5% for females. Future improvement in mortality rates is reflected by applying the MP-2020 projection scale generationally.</p>

# 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, 2024:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (geometric)
Cash	3.00%	0.97%
US Equity	22.00	4.68
Non-US Equity Developed	12.00	4.96
Non-US Equity Emerging	6.00	5.66
Fixed Income / Global Bonds	18.00	2.38
Private Equity	14.00	7.10
Real Estate	13.00	3.64
Infrastructure	7.00	4.80
Private Debt / Private Credit	5.00	5.86

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 20-year amortization period of the unfunded actuarial accrued liability. The actuarially determined contribution rate of FY2024 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 FY2024 was 9.31%.

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	\$7,826,154,409	\$5,115,596,636	\$2,833,452,924

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024						Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
01-009	\$ 9,416,967	\$ 209,277	\$ -	\$ 52,881	\$ 10,938	\$ 273,096		\$ -	\$ (692,821)	\$ -	\$ -	\$ (692,821)	\$ 757,798	\$ 3,865	\$ 761,663
01-023	1,708,244	37,963	-	9,593	5,091	52,647		-	(125,678)	-	-	(125,678)	137,465	1,799	139,264
02-001	2,573,870	57,200	-	14,454	127,028	198,682		-	(189,364)	-	-	(189,364)	207,123	44,886	252,009
02-003	3,655,311	81,233	-	20,526	-	101,759		-	(268,927)	-	(98,928)	(367,855)	294,148	(34,957)	259,191
02-006	4,646,761	103,267	-	26,094	-	129,361		-	(341,870)	-	(202,686)	(544,556)	373,932	(71,620)	302,312
02-009	1,535,467	34,123	-	8,622	92,443	135,188		-	(112,967)	-	-	(112,967)	123,561	32,665	156,226
02-010	4,898,777	108,867	-	27,509	-	136,376		-	(360,411)	-	(183,896)	(544,307)	394,212	(64,981)	329,231
02-011	2,067,372	45,944	-	11,609	-	57,553		-	(152,100)	-	(86,598)	(238,698)	166,365	(30,600)	135,765
02-013	1,983,975	44,091	-	11,141	13,766	68,998		-	(145,964)	-	-	(145,964)	159,653	4,864	164,517
02-131	1,792,731	39,841	-	10,067	-	49,908		-	(131,894)	-	(35,970)	(167,864)	144,264	(12,710)	131,554
02-154	10,982,236	244,062	-	61,671	-	305,733		-	(807,981)	-	(336,463)	(1,144,444)	883,757	(118,891)	764,866
02-308	1,890,620	42,016	-	10,617	32,430	85,063		-	(139,096)	-	-	(139,096)	152,141	11,460	163,601
02-761	3,273,992	72,759	-	18,385	130,105	221,249		-	(240,873)	-	(240,873)	(240,873)	263,463	45,973	309,436
02-874	119,364	2,653	-	670	17,956	21,279		-	(8,782)	-	-	(8,782)	9,605	6,345	15,950
02-895	418,715	9,305	-	2,351	26,318	37,974		-	(30,806)	-	-	(30,806)	33,695	9,299	42,994
02-900	1,506,058	33,470	-	8,457	-	41,927		-	(110,803)	-	(43,454)	(154,257)	121,195	(15,355)	105,840
03-013	1,488,454	33,078	-	8,358	12,639	54,075		-	(109,508)	-	-	(109,508)	119,778	4,466	124,244
03-014	1,795,573	39,904	-	10,083	-	49,987		-	(132,103)	-	(13,097)	(145,200)	144,493	(4,628)	139,865
03-015	224,106	4,980	-	1,258	33,461	39,699		-	(16,488)	-	-	(16,488)	18,034	11,823	29,857
03-103	5,437,256	120,834	-	30,533	199,230	350,597		-	(400,028)	-	-	(400,028)	437,544	70,399	507,943
03-343	2,361,814	52,487	-	13,263	-	65,750		-	(173,762)	-	(119,865)	(293,627)	190,059	(42,355)	147,704
03-747	1,240,266	27,563	-	6,965	-	34,528		-	(91,248)	-	(10,587)	(101,835)	99,806	(3,741)	96,065
04-001	3,949,997	87,782	-	22,181	179,150	289,113		-	(290,608)	-	-	(290,608)	317,862	63,304	381,166
04-019	2,220,077	49,338	-	12,467	-	61,805		-	(163,335)	-	(103,213)	(266,548)	178,653	(36,471)	142,182
04-031	2,893,205	64,297	-	16,247	-	80,544		-	(212,858)	-	(8,058)	(220,916)	232,821	(2,848)	229,973
04-033	2,669,230	59,319	-	14,989	-	74,308		-	(196,380)	-	(24,845)	(221,225)	214,797	(8,779)	206,018
04-034	3,047,454	67,725	-	17,113	-	84,838		-	(224,206)	-	(183,839)	(408,045)	245,233	(64,961)	180,272
04-035	14,822	329	-	83	899	1,311		-	(1,091)	-	-	(1,091)	1,193	318	1,511
04-104	6,952,818	154,515	-	39,044	-	193,559		-	(511,530)	-	(832,783)	(1,344,313)	559,504	(294,270)	265,234
04-125	3,911,790	86,933	-	21,967	300,247	409,147		-	(287,797)	-	-	(287,797)	314,788	106,094	420,882
04-244	3,815,933	84,803	-	21,428	85,839	192,070		-	(280,744)	-	-	(280,744)	307,074	30,332	337,406
04-704	2,496,000	55,470	-	14,016	74,788	144,274		-	(183,635)	-	-	(183,635)	200,857	26,427	227,284
05-001	4,077,199	90,609	-	22,896	165,027	278,532		-	(299,966)	-	-	(299,966)	328,098	58,313	386,411
05-006	3,237,799	71,955	-	18,182	99,697	189,834		-	(238,210)	-	-	(238,210)	260,551	35,228	295,779
05-017	3,682,383	81,835	-	20,678	-	102,513		-	(270,919)	-	(120,905)	(391,824)	296,327	(42,723)	253,604
05-018	2,958,301	65,743	-	16,612	-	82,355		-	(217,647)	-	(116,199)	(333,846)	238,059	(41,060)	196,999
05-105	6,425,054	142,786	-	36,080	33,235	212,101		-	(472,701)	-	-	(472,701)	517,034	11,744	528,778
05-169	2,660,189	59,118	-	14,938	-	74,056		-	(195,714)	-	(16,375)	(212,089)	214,069	(5,786)	208,283
05-710	1,792,478	39,835	-	10,066	126,562	176,463		-	(131,876)	-	-	(131,876)	144,243	44,722	188,965
05-739	7,191,885	159,828	-	40,386	-	200,214		-	(529,118)	-	(166,759)	(695,877)	578,742	(58,925)	519,817
06-001	3,679,532	81,772	-	20,662	316,478	418,912		-	(270,709)	-	-	(270,709)	296,098	111,830	407,928
06-008	1,485,830	33,020	-	8,344	-	41,364		-	(109,315)	-	(37,531)	(146,846)	119,567	(13,262)	106,305
06-010	1,570,413	34,900	-	8,819	48,302	92,021		-	(115,538)	-	-	(115,538)	126,374	17,068	143,442
06-011	975,208	21,672	-	5,476	29,371	56,519		-	(71,748)	-	-	(71,748)	78,476	10,378	88,854
06-017	1,680,482	37,346	-	9,437	-	46,783		-	(123,636)	-	(17,198)	(140,834)	135,231	(6,077)	129,154
06-185	3,854,558	85,661	-	21,645	71,230	178,536		-	(283,586)	-	-	(283,586)	310,182	25,170	335,352
06-202	5,478,750	121,756	-	30,766	-	152,522		-	(403,080)	-	(24,883)	(427,963)	440,883	(8,793)	432,090
07-020	3,134,583	69,661	-	17,602	-	87,263		-	(230,616)	-	(119,519)	(350,135)	252,245	(42,233)	210,012
07-026	1,687,423	37,500	-	9,476	21,950	68,926		-	(124,146)	-	-	(124,146)	75,569	7,756	143,545
07-108	2,662,203	59,163	-	14,950	-	74,113		-	(195,862)	-	(68,878)	(264,740)	214,231	(24,338)	189,893
07-163	3,215,409	71,457	-	18,056	-	89,513		-	(236,563)	-	(33,399)	(269,962)	258,749	(11,802)	246,947
07-294	2,659,177	59,096	-	14,933	-	74,029		-	(195,640)	-	(111,362)	(307,002)	213,988	(39,350)	174,638
07-304	2,979,951	66,225	-	16,734	-	82,959		-	(219,240)	-	(130,383)	(349,623)	239,801	(46,072)	193,729
07-309	2,132,050	47,381	-	11,973	-	59,354		-	(156,858)	-	(14,704)	(171,562)	171,569	(5,196)	166,373
07-724	1,089,383	24,210	-	6,117	-	30,327		-	(80,148)	-	-	(80,148)	87,664	(22,237)	65,427

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
07-748	1,901,867	42,266	-	10,680	-	52,946	-	(139,923)	-	(31,043)	(170,966)	153,046	(10,969)	142,077
08-001	3,435,992	76,359	-	19,295	1,264	96,918	-	(252,791)	-	-	(252,791)	276,500	446	276,946
08-005	1,799,593	39,993	-	10,106	17,375	67,474	-	(132,399)	-	-	(132,399)	144,816	6,140	150,956
08-011	5,842,770	129,846	-	32,810	65,201	227,857	-	(429,862)	-	-	(429,862)	470,177	23,039	493,216
08-013	1,814,537	40,325	-	10,190	-	50,515	-	(133,498)	-	(130,314)	(263,812)	146,019	(46,048)	99,971
08-017	2,332,431	51,835	-	13,098	-	64,933	-	(171,601)	-	(29,516)	(201,117)	187,694	(10,430)	177,264
08-333	2,059,072	45,760	-	11,563	-	57,323	-	(151,489)	-	(75,581)	(227,070)	165,697	(26,707)	138,990
08-743	1,273,259	28,296	-	7,150	80,022	115,468	-	(93,676)	-	-	(93,676)	102,461	28,276	130,737
09-001	23,374,995	519,471	-	131,263	37,092	687,826	-	(1,719,736)	-	-	(1,719,736)	1,881,022	13,107	1,894,129
09-006	3,234,076	71,872	-	18,161	-	90,033	-	(237,936)	-	(241,799)	(479,735)	260,251	(85,441)	174,810
09-009	1,922,026	42,714	-	10,793	-	53,507	-	(141,407)	-	(97,887)	(239,294)	154,668	(34,589)	120,079
09-013	2,517,388	55,945	-	14,136	-	70,081	-	(185,208)	-	(97,869)	(283,077)	202,578	(34,583)	167,995
09-015	6,044,921	134,339	-	33,945	39,157	207,441	-	(444,734)	-	-	(444,734)	486,444	13,837	500,281
09-022	44,091,545	979,863	-	247,597	92,194	1,319,654	-	(3,243,885)	-	-	(3,243,885)	3,548,114	32,577	3,580,691
09-024	6,905,421	153,462	-	38,777	345,686	537,925	-	(508,043)	-	-	(508,043)	555,690	122,150	677,840
09-025	51,320	1,141	-	288	40,960	42,389	-	(3,776)	-	-	(3,776)	4,130	14,473	18,603
09-100	6,313,807	140,314	-	35,455	-	175,769	-	(464,517)	-	(460,441)	(924,958)	508,082	(162,700)	345,382
09-147	21,146,390	469,944	-	118,748	-	588,692	-	(1,555,774)	-	(1,372,180)	(2,927,954)	1,701,682	(484,869)	1,216,813
09-166	16,508,226	366,869	-	92,702	358,925	818,496	-	(1,214,537)	-	-	(1,214,537)	1,328,442	126,829	1,455,271
09-291	18,649,562	414,456	-	104,727	-	519,183	-	(1,372,078)	-	(512,299)	(1,884,377)	1,500,759	(181,024)	1,319,735
09-299	6,823,994	151,652	-	38,320	-	189,972	-	(502,052)	-	(635,050)	(1,137,102)	549,137	(224,399)	324,738
09-760	9,042,066	200,945	-	50,776	416,677	668,398	-	(665,239)	-	-	(665,239)	727,629	147,236	874,865
09-820	139,269	3,095	-	782	2,609	6,486	-	(10,246)	-	-	(10,246)	11,207	922	12,129
09-835	233,103	5,180	-	1,309	17,369	23,858	-	(17,150)	-	-	(17,150)	18,758	6,137	24,895
09-870	760,300	16,896	-	4,269	179,622	200,787	-	(55,937)	-	-	(55,937)	61,183	63,470	124,653
09-884	432,395	9,609	-	2,428	-	12,037	-	(31,812)	-	(4,701)	(36,513)	34,795	(1,661)	33,134
10-003	1,466,168	32,583	-	8,233	36,766	77,582	-	(107,868)	-	-	(107,868)	117,985	12,992	130,977
10-315	3,884,717	86,332	-	21,815	-	108,147	-	(285,805)	-	(48,498)	(334,303)	312,609	(17,137)	295,472
11-001	5,423,044	120,518	-	30,453	-	150,971	-	(398,982)	-	(22,569)	(421,551)	436,401	(7,975)	428,426
11-007	1,968,769	43,753	-	11,056	58,945	113,754	-	(144,845)	-	-	(144,845)	158,430	20,828	179,258
11-008	2,283,848	50,755	-	12,825	-	63,580	-	(168,026)	-	(97,503)	(265,529)	183,785	(34,453)	149,332
11-012	3,497,879	77,735	-	19,642	-	97,377	-	(257,345)	-	(108,865)	(366,210)	281,480	(38,468)	243,012
11-199	3,673,176	81,630	-	20,627	-	102,257	-	(270,241)	-	(44,997)	(315,238)	295,586	(15,900)	279,686
11-346	1,846,379	41,033	-	10,368	14,375	65,776	-	(135,841)	-	-	(135,841)	148,581	5,079	153,660
12-001	4,146,969	92,160	-	23,287	55,389	170,836	-	(305,099)	-	-	(305,099)	333,713	19,572	353,285
12-007	3,155,221	70,120	-	17,718	-	87,838	-	(232,135)	-	(277,800)	(509,935)	253,905	(98,163)	155,742
12-009	5,964,523	132,552	-	33,494	-	166,046	-	(438,819)	-	(258,922)	(697,741)	479,974	(91,492)	388,482
12-011	6,678,970	148,429	-	37,506	95,810	281,745	-	(491,382)	-	-	(491,382)	537,467	33,855	571,322
12-013	1,793,699	39,862	-	10,073	59,423	109,358	-	(131,965)	-	-	(131,965)	144,342	20,998	165,340
12-014	3,902,783	86,733	-	21,916	-	108,649	-	(287,134)	-	(277,563)	(564,697)	314,063	(98,079)	215,984
12-016	3,456,961	76,825	-	19,413	257,243	353,481	-	(254,334)	-	-	(254,334)	278,187	90,898	369,085
12-017	53,334	1,185	-	299	42,567	44,051	-	(3,924)	-	-	(3,924)	4,292	15,041	19,333
12-018	55,375	1,231	-	311	44,195	45,737	-	(4,074)	-	-	(4,074)	4,456	15,617	20,073
12-191	20,110,734	446,929	-	112,932	1,072,905	1,632,766	-	(1,479,579)	-	-	(1,479,579)	1,618,341	379,118	1,997,459
12-703	2,146,994	47,713	-	12,056	103,378	163,147	-	(157,958)	-	-	(157,958)	172,772	36,529	209,301
12-723	12,778,620	283,984	-	71,759	-	355,743	-	(940,144)	-	(15,990)	(956,134)	1,028,315	(5,650)	1,022,665
12-816	161,268	3,584	-	906	-	4,490	-	(11,865)	-	(39,185)	(51,050)	12,977	(13,846)	(869)
12-871	584,141	12,982	-	3,280	22,921	39,183	-	(42,976)	-	-	(42,976)	47,007	8,099	55,106
13-001	4,232,311	94,056	-	23,767	224,099	341,922	-	(311,378)	-	-	(311,378)	340,580	79,187	419,767
13-003	4,059,970	90,226	-	22,799	-	113,025	-	(298,698)	-	(118,149)	(416,847)	326,712	(41,749)	284,963
13-004	3,216,655	71,485	-	18,063	-	89,548	-	(236,654)	-	(17,989)	(254,643)	258,849	(6,356)	252,493
13-007	1,643,653	36,528	-	9,230	38,546	84,304	-	(120,926)	-	-	(120,926)	132,267	13,621	145,888
13-008	5,951,139	132,254	-	33,419	-	165,673	-	(437,835)	-	(98,394)	(536,229)	478,897	(34,768)	444,129
13-027	2,639,202	58,652	-	14,820	15,024	88,496	-	(194,170)	-	-	(194,170)	212,381	5,309	217,690
13-029	4,732,034	105,162	-	26,573	186,467	318,202	-	(348,143)	-	-	(348,143)	380,794	65,889	446,683



**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
13-030	18,852,332	418,963	-	105,866	468,088	992,917	-	(1,386,996)	-	-	(1,386,996)	1,517,076	165,402	1,682,478
13-388	17,348,837	385,550	-	97,423	-	482,973	-	(1,276,382)	-	(746,932)	(2,023,314)	1,396,087	(263,933)	1,132,154
13-399	5,478,488	121,751	-	30,765	-	152,516	-	(403,061)	-	(31,319)	(434,380)	440,862	(11,067)	429,795
13-764	1,136,946	25,267	-	6,385	35,813	67,465	-	(83,647)	-	-	(83,647)	91,492	12,655	104,147
14-001	1,509,667	33,550	-	8,478	139,481	181,509	-	(111,069)	-	-	(111,069)	121,485	49,286	170,771
14-003	2,684,271	59,654	-	15,074	-	74,728	-	(197,486)	-	(111,050)	(308,536)	216,007	(39,240)	176,767
14-017	3,647,995	81,071	-	20,485	-	101,556	-	(268,389)	-	(101,833)	(370,222)	293,560	(35,984)	257,576
14-018	3,728,585	82,862	-	20,938	86,320	190,120	-	(274,318)	-	-	(274,318)	300,045	30,502	330,547
14-207	5,754,882	127,893	-	32,317	-	160,210	-	(423,396)	-	(137,040)	(560,436)	463,104	(48,424)	414,680
15-001	4,632,924	102,959	-	26,016	39,576	168,551	-	(340,852)	-	-	(340,852)	372,818	13,984	386,802
15-002	2,674,017	59,426	-	15,016	-	74,442	-	(196,732)	-	(8,617)	(205,349)	215,182	(3,045)	212,137
15-021	1,863,399	41,411	-	10,464	-	51,875	-	(137,093)	-	(14,148)	(151,241)	149,951	(4,999)	144,952
15-022	2,372,425	52,723	-	13,322	75,449	141,494	-	(174,543)	-	-	(174,543)	190,913	26,661	217,574
15-023	2,658,262	59,076	-	14,928	-	74,004	-	(195,673)	-	(26,292)	(221,865)	213,914	(9,291)	204,623
15-024	1,973,974	43,868	-	11,085	10,165	65,118	-	(145,228)	-	-	(145,228)	158,849	3,592	162,441
15-134	4,893,249	108,745	-	27,478	-	136,223	-	(360,004)	-	(132,088)	(492,092)	393,767	(46,674)	347,093
15-135	1,901,309	42,254	-	10,677	-	52,931	-	(139,882)	-	(9,722)	(149,604)	153,001	(3,436)	149,565
15-186	3,097,300	68,832	-	17,393	-	86,225	-	(227,873)	-	(47,501)	(275,374)	249,244	(16,785)	232,459
15-321	1,874,393	41,655	-	10,526	-	52,181	-	(137,902)	-	(4,241)	(142,143)	150,835	(1,499)	149,336
15-340	1,743,747	38,752	-	9,792	-	48,544	-	(128,290)	-	(299)	(128,589)	140,322	(105)	140,217
15-341	1,241,147	27,582	-	6,970	55,076	89,628	-	(91,313)	-	-	(91,313)	99,877	19,462	119,339
15-759	1,335,635	29,682	-	7,500	-	37,182	-	(98,265)	-	(51,447)	(149,712)	107,481	(18,179)	89,302
15-811	800,434	17,788	-	4,495	-	22,283	-	(58,889)	-	(27,133)	(86,022)	64,412	(9,588)	54,824
16-023	2,678,394	59,523	-	15,041	-	74,564	-	(197,054)	-	(67,636)	(264,690)	215,534	(23,899)	191,635
16-024	3,936,491	87,482	-	22,105	-	109,587	-	(289,614)	-	(126,636)	(416,250)	316,775	(44,748)	272,027
16-126	3,615,604	80,351	-	20,303	87,953	188,607	-	(266,006)	-	-	(266,006)	290,953	31,079	322,032
16-772	741,991	16,490	-	4,167	-	20,657	-	(54,589)	-	(16,780)	(71,369)	59,709	(5,929)	53,780
17-009	2,285,479	50,791	-	12,834	-	63,625	-	(168,146)	-	(16,893)	(185,039)	183,916	(5,969)	177,947
17-014	1,934,346	42,988	-	10,862	-	53,850	-	(142,313)	-	(13,435)	(155,748)	155,660	(4,748)	150,912
17-015	1,944,686	43,218	-	10,920	-	54,138	-	(143,074)	-	(27,699)	(170,773)	156,492	(9,787)	146,705
17-114	3,208,930	71,313	-	18,020	-	89,333	-	(236,086)	-	(100,817)	(336,903)	258,228	(35,625)	222,603
17-141	3,669,976	81,559	-	20,609	-	102,168	-	(270,006)	-	(206,448)	(476,454)	295,329	(72,950)	222,379
17-323	1,658,606	36,860	-	9,314	78,951	125,125	-	(122,026)	-	-	(122,026)	133,471	27,898	161,369
18-001	27,272,948	606,097	-	153,152	-	759,249	-	(2,006,514)	-	(1,578,590)	(3,585,104)	2,194,696	(557,806)	1,636,890
18-006	3,256,205	72,364	-	18,285	-	90,649	-	(239,564)	-	(223,917)	(463,481)	262,032	(79,123)	182,909
18-007	328,438	7,299	-	1,844	19,543	28,686	-	(24,164)	-	-	(24,164)	26,430	6,905	33,335
18-008	648,366	14,409	-	3,641	-	18,050	-	(47,701)	-	(27,837)	(75,538)	52,175	(9,836)	42,339
18-009	3,198,929	71,091	-	17,964	11,234	100,289	-	(235,350)	-	-	(235,350)	257,423	3,970	261,393
18-014	1,945,149	43,228	-	10,923	-	54,151	-	(143,108)	-	(140,445)	(283,553)	156,529	(49,627)	106,902
18-018	596,191	13,249	-	3,348	-	16,597	-	(43,863)	-	(158,703)	(202,566)	47,976	(56,079)	(8,103)
18-019	99,572	2,213	-	559	-	2,772	-	(7,326)	-	(32,926)	(40,252)	8,013	(11,635)	(3,622)
18-020	222,100	4,936	-	1,247	-	6,183	-	(16,340)	-	(34,563)	(50,903)	17,873	(12,213)	5,660
18-021	159,925	3,554	-	898	29,489	33,941	-	(11,766)	-	-	(11,766)	12,869	10,420	23,289
18-022	351,360	7,808	-	1,973	54,899	64,680	-	(25,850)	-	-	(25,850)	28,274	19,399	47,673
18-023	530,057	11,780	-	2,977	92,658	107,415	-	(38,997)	-	-	(38,997)	42,654	32,741	75,395
18-024	79,439	1,765	-	446	24,390	26,601	-	(5,844)	-	-	(5,844)	6,393	8,618	15,011
18-025	35,783	795	-	201	28,559	29,555	-	(2,633)	-	-	(2,633)	2,880	10,091	12,971
18-026	99,458	2,210	-	559	79,379	82,148	-	(7,317)	-	-	(7,317)	8,004	28,049	36,053
18-027	128,187	2,849	-	720	102,308	105,877	-	(9,431)	-	-	(9,431)	10,315	36,151	46,466
18-107	12,916,486	287,048	-	72,533	352,302	711,883	-	(950,287)	-	-	(950,287)	1,039,409	124,488	1,163,897
18-111	14,511,356	322,491	-	81,489	-	403,980	-	(1,067,624)	-	(819,079)	(1,886,703)	1,167,751	(289,427)	878,324
18-121	159,408,743	3,542,601	-	895,162	1,915,724	6,353,487	-	(11,727,956)	-	-	(11,727,956)	12,827,865	676,934	13,504,799
18-122	22,975,681	510,597	-	129,020	93,482	733,099	-	(1,690,358)	-	-	(1,690,358)	1,848,888	33,032	1,881,920
18-133	8,272,314	183,839	-	46,453	440,910	671,202	-	(608,607)	-	-	(608,607)	665,686	155,798	821,484
18-137	18,039,098	400,890	-	101,299	594,579	1,096,768	-	(1,327,165)	-	-	(1,327,165)	1,451,634	210,098	1,661,732

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
18-143	8,103,304	180,083	-	45,504	-	225,587	-	(596,173)	-	(153,551)	(749,724)	652,085	(54,258)	597,827
18-152	14,631,644	325,165	-	82,164	-	407,329	-	(1,076,473)	-	(253,418)	(1,329,891)	1,177,431	(89,547)	1,087,884
18-159	9,738,787	216,429	-	54,688	351,603	622,720	-	(716,498)	-	-	(716,498)	783,695	124,241	907,936
18-178	30,165,508	670,380	-	169,395	-	839,775	-	(2,219,325)	-	(1,235,966)	(3,455,291)	2,427,464	(436,737)	1,990,727
18-183	7,200,761	160,025	-	40,436	194,213	394,674	-	(529,771)	-	-	(529,771)	579,456	68,626	648,082
18-188	22,775,727	506,154	-	127,897	-	634,051	-	(1,675,647)	-	(315,983)	(1,991,630)	1,832,797	(111,655)	1,721,142
18-215	14,094,699	313,232	-	79,149	245,732	638,113	-	(1,036,970)	-	-	(1,036,970)	1,134,222	86,831	1,221,053
18-219	8,418,262	187,082	-	47,273	-	234,355	-	(619,345)	-	(363,794)	(983,139)	677,430	(128,549)	548,881
18-221	3,082,495	68,503	-	17,310	22,785	108,598	-	(226,784)	-	-	(226,784)	248,053	8,051	256,104
18-224	4,936,434	109,704	-	27,721	-	137,425	-	(363,181)	-	(107,890)	(471,071)	397,242	(38,124)	359,118
18-230	15,075,661	335,032	-	84,658	-	419,690	-	(1,109,140)	-	(179,627)	(1,288,767)	1,213,161	(63,472)	1,149,689
18-233	10,221,787	227,163	-	57,401	-	284,564	-	(752,033)	-	(254,386)	(1,006,419)	822,563	(89,889)	732,674
18-247	12,440,051	276,460	-	69,857	885,831	1,232,148	-	(915,234)	-	-	(915,234)	1,001,070	313,014	1,314,084
18-250	8,153,098	181,189	-	45,784	45,154	272,127	-	(599,836)	-	-	(599,836)	656,092	15,955	672,047
18-251	10,165,122	225,903	-	57,082	-	282,985	-	(747,864)	-	(88,059)	(835,923)	818,003	(31,116)	786,887
18-258	10,998,079	244,414	-	61,760	-	306,174	-	(809,146)	-	(195,575)	(1,004,721)	885,032	(69,108)	815,924
18-264	17,028,927	378,440	-	95,626	-	474,066	-	(1,252,845)	-	(238,681)	(1,491,526)	1,370,344	(84,339)	1,286,005
18-271	9,648,031	214,412	-	54,179	418,608	687,199	-	(709,821)	-	-	(709,821)	776,392	147,918	924,310
18-288	14,854,476	330,117	-	83,416	153,827	567,360	-	(1,092,868)	-	-	(1,092,868)	1,195,362	54,356	1,249,718
18-289	16,350,864	363,372	-	91,819	-	455,191	-	(1,202,959)	-	(441,510)	(1,644,469)	1,315,779	(156,011)	1,159,768
18-292	9,095,741	202,138	-	51,077	301,523	554,738	-	(669,188)	-	-	(669,188)	731,948	106,545	838,493
18-317	6,911,969	153,607	-	38,814	204,857	397,278	-	(508,525)	-	-	(508,525)	556,217	72,387	628,604
18-731	5,464,198	121,433	-	30,684	71,883	224,000	-	(402,010)	-	-	(402,010)	439,712	25,401	465,113
18-742	3,323,028	73,849	-	18,661	-	92,510	-	(244,480)	-	(125,848)	(370,328)	267,409	(44,469)	222,940
18-801	363,349	8,075	-	2,040	10,813	20,928	-	(26,732)	-	-	(26,732)	29,239	3,821	33,060
18-805	214,488	4,767	-	1,204	-	5,971	-	(15,780)	-	(143,764)	(159,544)	17,260	(50,800)	(33,540)
18-808	3,650,245	81,121	-	20,498	286,363	387,982	-	(268,554)	-	-	(268,554)	293,741	101,188	394,929
18-809	274,493	6,100	-	1,541	-	7,641	-	(20,195)	-	(45,763)	(65,958)	22,089	(16,170)	5,919
18-817	687,985	15,289	-	3,863	-	19,152	-	(50,616)	-	(314,511)	(365,127)	55,363	(111,134)	(55,771)
18-818	161,180	3,582	-	905	-	4,487	-	(11,858)	-	(27,038)	(38,896)	12,970	(9,554)	3,416
18-819	726,357	16,142	-	4,079	107,052	127,273	-	(53,439)	-	-	(53,439)	58,451	37,827	96,278
18-820	-	-	-	-	-	-	-	-	-	(4,484)	(4,484)	-	(1,585)	(1,585)
18-824	426,736	9,484	-	2,396	-	11,880	-	(31,396)	-	(51,669)	(83,065)	34,340	(18,257)	16,083
18-826	366,932	8,154	-	2,061	67,842	78,057	-	(26,996)	-	-	(26,996)	29,528	23,972	53,500
18-827	200,215	4,449	-	1,124	49,303	54,876	-	(14,730)	-	-	(14,730)	16,112	17,421	33,533
18-828	403,038	8,957	-	2,263	-	11,220	-	(29,652)	-	(111,498)	(141,150)	32,433	(39,398)	(6,965)
18-830	425,350	9,453	-	2,389	-	11,842	-	(31,294)	-	(159,333)	(190,627)	34,229	(56,302)	(22,073)
18-831	-	-	-	-	-	-	-	-	-	(1,933)	(1,933)	-	(683)	(683)
18-833	241,457	5,366	-	1,356	-	6,722	-	(17,764)	-	(25,921)	(43,685)	19,430	(9,159)	10,271
18-834	401,085	8,913	-	2,252	17,055	28,220	-	(29,508)	-	-	(29,508)	32,276	6,026	38,302
18-836	622,767	13,840	-	3,497	-	17,337	-	(45,818)	-	(99,106)	(144,924)	50,115	(35,020)	15,095
18-838	219,249	4,872	-	1,231	-	6,103	-	(16,130)	-	(70,065)	(86,195)	17,643	(24,758)	(7,115)
18-839	885,532	19,680	-	4,973	-	24,653	-	(65,150)	-	(4,535)	(69,685)	71,260	(1,602)	69,658
18-841	189,020	4,201	-	1,061	-	5,262	-	(13,907)	-	(223,707)	(237,614)	15,211	(79,048)	(63,837)
18-844	190,895	4,242	-	1,072	-	5,314	-	(14,044)	-	(16,833)	(30,877)	15,362	(5,948)	9,414
18-845	286,525	6,368	-	1,609	-	7,977	-	(21,080)	-	(77,802)	(98,882)	23,057	(27,492)	(4,435)
18-848	160,247	3,561	-	900	22,152	26,613	-	(11,790)	-	-	(11,790)	12,895	7,828	20,723
18-849	113,504	2,522	-	637	-	3,159	-	(8,351)	-	(13,566)	(21,917)	9,134	(4,794)	4,340
18-851	295,175	6,560	-	1,658	44,797	53,015	-	(21,716)	-	-	(21,716)	23,753	15,830	39,583
18-852	550,956	12,244	-	3,094	-	15,338	-	(40,535)	-	(73,170)	(113,705)	44,336	(25,855)	18,481
18-855	324,305	7,207	-	1,821	-	9,028	-	(23,860)	-	(46,400)	(70,260)	26,097	(16,396)	9,701
18-862	94,009	2,089	-	528	-	2,617	-	(6,916)	-	(53,722)	(60,638)	7,565	(18,983)	(11,418)
18-867	915,596	20,348	-	5,142	-	25,490	-	(67,362)	-	(162,784)	(230,146)	73,679	(57,521)	16,158
18-869	249,051	5,535	-	1,399	23,966	30,900	-	(18,323)	-	-	(18,323)	20,041	8,468	28,509
18-870	293,265	6,517	-	1,647	-	8,164	-	(21,576)	-	(12,410)	(33,986)	23,599	(4,385)	19,214

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
18-871	52,236	1,161	-	293	-	1,454	-	(3,843)	-	(63,274)	(67,117)	4,204	(22,358)	(18,154)
18-872	224,184	4,982	-	1,259	-	6,241	-	(16,494)	-	(7,973)	(24,467)	18,040	(2,817)	15,223
18-873	294,241	6,539	-	1,652	-	8,191	-	(21,648)	-	(24,113)	(45,761)	23,678	(8,520)	15,158
18-877	123,296	2,740	-	692	-	3,432	-	(9,071)	-	(44,005)	(53,076)	9,922	(15,550)	(5,628)
18-878	127,594	2,836	-	717	-	3,553	-	(9,387)	-	(6,848)	(16,235)	10,268	(2,420)	7,848
18-879	235,711	5,238	-	1,324	-	6,562	-	(17,342)	-	(73,186)	(90,528)	18,968	(25,861)	(6,893)
18-880	493,872	10,976	-	2,773	-	13,749	-	(36,335)	-	(3,026)	(39,361)	39,743	(1,069)	38,674
18-881	69,552	1,546	-	391	-	1,937	-	(5,117)	-	(7,244)	(12,361)	5,597	(2,560)	3,037
18-882	282,959	6,288	-	1,589	54,175	62,052	-	(20,818)	-	-	(20,818)	22,770	19,143	41,913
18-883	225,030	5,001	-	1,264	-	6,265	-	(16,556)	-	(36,180)	(52,736)	18,109	(12,784)	5,325
18-884	965,791	21,463	-	5,423	-	26,886	-	(71,055)	-	(162,719)	(233,774)	77,719	(57,498)	20,221
18-888	-	-	-	-	-	-	-	-	-	(20,958)	(20,958)	-	(7,405)	(7,405)
18-889	263,367	5,832	-	1,479	-	7,332	-	(19,376)	-	(29,936)	(49,312)	21,194	(10,578)	10,616
18-891	458,386	10,187	-	2,574	47,667	60,428	-	(33,724)	-	-	(33,724)	36,887	16,843	53,730
18-893	196,152	4,359	-	1,101	-	5,460	-	(14,431)	-	(1,140)	(15,571)	15,785	(403)	15,382
18-894	184,286	4,095	-	1,035	21,006	26,136	-	(13,558)	-	-	(13,558)	14,830	7,422	22,252
18-895	1,064,839	23,664	-	5,980	327,660	357,304	-	(78,342)	-	-	(78,342)	85,689	115,781	201,470
18-897	733,236	16,295	-	4,117	52,756	73,168	-	(53,945)	-	-	(53,945)	59,005	18,642	77,647
18-899	643,334	14,297	-	3,613	91,673	109,583	-	(47,331)	-	-	(47,331)	51,770	32,393	84,163
18-900	328,132	7,292	-	1,843	-	9,135	-	(24,141)	-	(58,040)	(82,181)	26,405	(20,509)	5,896
18-910	2,789,675	61,996	-	15,665	-	77,661	-	(205,241)	-	(218,438)	(423,679)	224,489	(77,187)	147,302
18-930	349,485	7,767	-	1,963	-	9,730	-	(25,712)	-	(34,043)	(59,755)	28,124	(12,030)	16,094
18-931	221,612	4,925	-	1,244	23,303	29,472	-	(16,304)	-	-	(16,304)	17,833	8,234	26,067
18-935	163,395	3,631	-	918	-	4,549	-	(12,021)	-	(19,418)	(31,439)	13,149	(6,862)	6,287
18-946	244,430	5,432	-	1,373	-	6,805	-	(17,983)	-	(7,685)	(25,668)	19,670	(2,716)	16,954
18-947	597,045	13,268	-	3,353	55,714	72,335	-	(43,926)	-	-	(43,926)	48,045	19,687	67,732
18-948	402,157	8,937	-	2,258	-	11,195	-	(29,587)	-	(39,508)	(69,095)	32,362	(13,960)	18,402
18-951	485,075	10,780	-	2,724	-	13,504	-	(35,688)	-	(20,742)	(56,430)	39,035	(7,330)	31,705
18-953	58,871	1,308	-	331	-	1,639	-	(4,331)	-	(18,945)	(23,276)	4,737	(6,694)	(1,957)
18-954	272,086	6,047	-	1,528	23,834	31,409	-	(20,018)	-	-	(20,018)	21,895	8,422	30,317
18-956	808,691	17,972	-	4,541	145,138	167,651	-	(59,497)	-	-	(59,497)	65,077	51,286	116,363
18-957	408,478	9,078	-	2,294	-	11,372	-	(30,052)	-	(86,308)	(116,360)	32,871	(30,498)	2,373
18-958	504,222	11,206	-	2,831	-	14,037	-	(37,096)	-	(65,364)	(102,460)	40,576	(23,097)	17,479
19-001	1,206,079	26,803	-	6,773	33,234	66,810	-	(88,733)	-	-	(88,733)	97,055	11,743	108,798
19-003	1,789,540	39,770	-	10,049	-	49,819	-	(131,659)	-	(27,160)	(158,819)	144,007	(9,597)	134,410
19-028	2,141,501	47,591	-	12,026	-	59,617	-	(157,554)	-	(39,182)	(196,736)	172,330	(13,845)	158,485
19-045	1,828,174	40,628	-	10,266	30,681	81,575	-	(134,502)	-	-	(134,502)	147,116	10,842	157,958
19-046	1,745,029	38,780	-	9,799	-	48,579	-	(128,385)	-	(50,718)	(179,103)	140,425	(17,921)	122,504
19-047	1,462,131	32,493	-	8,211	58,259	98,963	-	(107,571)	-	-	(107,571)	117,660	20,586	138,246
19-146	4,615,120	102,564	-	25,916	-	128,480	-	(339,542)	-	(144,506)	(484,048)	371,386	(51,062)	320,324
19-372	3,129,500	69,548	-	17,574	-	87,122	-	(230,242)	-	(2,183)	(232,425)	251,836	(771)	251,065
20-005	1,573,630	34,971	-	8,837	78,560	122,368	-	(115,774)	-	-	(115,774)	126,632	27,760	154,392
20-013	1,962,639	43,616	-	11,021	32,169	86,806	-	(144,394)	-	-	(144,394)	157,937	11,367	169,304
20-014	2,210,635	49,128	-	12,414	103,779	165,321	-	(162,640)	-	-	(162,640)	177,893	36,671	214,564
20-129	4,949,129	109,986	-	27,792	-	137,778	-	(364,115)	-	(246,180)	(610,295)	398,264	(86,990)	311,274
20-381	2,073,519	46,081	-	11,644	87,680	145,405	-	(152,552)	-	-	(152,552)	166,859	30,982	197,841
21-014	9,675,313	215,018	-	54,332	278,493	547,843	-	(711,828)	-	-	(711,828)	778,587	98,407	876,994
21-016	60,065,983	1,334,869	-	337,301	3,725,493	5,397,663	-	(4,419,150)	-	-	(4,419,150)	4,833,601	1,316,428	6,150,029
21-018	4,833,960	107,427	-	27,145	234,280	368,852	-	(355,642)	-	-	(355,642)	388,996	82,784	471,780
21-130	13,279,617	295,118	-	74,572	-	369,690	-	(977,003)	-	(310,087)	(1,287,090)	1,068,631	(109,571)	959,060
21-756	3,636,399	80,813	-	20,420	-	101,233	-	(267,536)	-	(60,368)	(327,904)	292,627	(21,331)	271,296
22-001	5,175,432	115,016	-	29,063	153,602	297,681	-	(380,765)	-	-	(380,765)	416,475	54,277	470,752
22-006	111,639	2,481	-	627	-	3,108	-	(8,213)	-	(18,664)	(26,877)	8,984	(6,595)	2,389
22-007	3,528,614	78,418	-	19,815	-	98,233	-	(259,606)	-	(191,659)	(451,265)	283,953	(67,724)	216,229
22-010	5,141,463	114,261	-	28,872	-	143,133	-	(378,266)	-	(16,970)	(395,236)	413,741	(5,996)	407,745

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
22-011	4,599,705	102,221	-	25,830	-	128,051	-	(338,408)	-	(296,050)	(634,458)	370,145	(104,611)	265,534
22-012	3,390,252	75,343	-	19,038	-	94,381	-	(249,426)	-	(77,046)	(326,472)	272,819	(27,225)	245,594
22-187	10,126,636	225,048	-	56,866	-	281,914	-	(745,033)	-	(333,804)	(1,078,837)	814,906	(117,952)	696,954
22-259	2,476,845	55,044	-	13,909	-	68,953	-	(182,225)	-	(47,846)	(230,071)	199,315	(16,907)	182,408
22-708	4,784,470	106,327	-	26,867	166,819	300,013	-	(352,001)	-	-	(352,001)	385,014	58,946	443,960
22-800	902,430	20,055	-	5,068	37,929	63,052	-	(66,393)	-	-	(66,393)	72,620	13,402	86,022
23-001	3,630,627	80,685	-	20,388	128,480	229,553	-	(267,111)	-	-	(267,111)	292,162	45,399	337,561
23-003	2,536,029	56,359	-	14,241	70,364	140,964	-	(186,580)	-	-	(186,580)	204,078	24,863	228,941
23-009	23,306,455	517,948	-	130,878	-	648,826	-	(1,714,693)	-	(521,788)	(2,236,481)	1,875,506	(184,377)	1,691,129
23-010	4,820,864	107,136	-	27,072	384,526	518,734	-	(354,679)	-	-	(354,679)	387,942	135,875	523,817
23-013	1,340,614	29,793	-	7,528	-	37,321	-	(98,631)	-	(35,712)	(134,343)	107,881	(12,619)	95,262
23-014	4,514,546	100,328	-	25,351	120,166	245,845	-	(332,142)	-	-	(332,142)	363,292	42,461	405,753
23-015	4,268,224	94,854	-	23,968	283,930	402,752	-	(314,020)	-	-	(314,020)	343,471	100,328	443,799
23-016	3,086,724	68,597	-	17,334	54,918	140,849	-	(227,095)	-	-	(227,095)	248,393	19,405	267,798
23-153	15,175,712	337,256	-	85,219	6,865	429,340	-	(1,116,501)	-	-	(1,116,501)	1,221,213	2,426	1,223,639
24-013	6,426,135	142,810	-	36,086	-	178,896	-	(472,781)	-	(439,720)	(912,501)	517,121	(155,378)	361,743
24-204	4,476,531	99,484	-	25,138	44,514	169,136	-	(329,346)	-	-	(329,346)	360,233	15,730	375,963
25-001	7,985,335	177,461	-	44,842	-	222,303	-	(587,494)	-	(47,332)	(634,826)	642,592	(16,725)	625,867
25-004	10,379,070	230,658	-	58,284	-	288,942	-	(763,605)	-	(36,213)	(799,818)	835,220	(12,796)	822,424
25-007	5,287,655	117,510	-	29,693	180,524	327,727	-	(389,021)	-	-	(389,021)	425,506	63,789	489,295
25-010	16,145,173	358,800	-	90,663	142,618	592,081	-	(1,187,826)	-	-	(1,187,826)	1,299,227	50,395	1,349,622
25-016	13,562,227	301,399	-	76,159	-	377,558	-	(997,795)	-	(33)	(997,828)	1,091,373	(12)	1,091,361
25-028	112,319	2,496	-	631	-	3,127	-	(8,263)	-	(14,218)	(22,481)	9,038	(5,024)	4,014
25-029	3,505	78	-	20	-	98	-	(258)	-	(300,780)	(301,038)	282	(106,283)	(106,001)
25-030	54,381	1,209	-	305	-	1,514	-	(4,001)	-	(31,409)	(35,410)	4,376	(11,098)	(6,722)
25-034	643,971	14,311	-	3,616	-	17,927	-	(47,378)	-	(18,759)	(66,137)	51,821	(6,629)	45,192
25-035	285,897	6,354	-	1,605	-	7,959	-	(21,034)	-	(33,265)	(54,299)	23,007	(11,754)	11,253
25-037	136,837	3,041	-	768	-	3,809	-	(10,067)	-	(20,731)	(30,798)	11,011	(7,325)	3,686
25-038	59,133	1,314	-	332	-	1,646	-	(4,350)	-	(41,693)	(46,043)	4,758	(14,732)	(9,974)
25-039	126,975	2,822	-	713	-	3,535	-	(9,342)	-	(18,671)	(28,013)	10,218	(6,597)	3,621
25-040	96,607	2,147	-	542	-	2,689	-	(7,108)	-	(6,918)	(14,026)	7,774	(2,444)	5,330
25-041	197,931	4,399	-	1,111	-	5,510	-	(14,562)	-	(186,102)	(200,664)	15,928	(65,761)	(49,833)
25-042	165,217	3,672	-	928	-	4,600	-	(12,155)	-	(15,818)	(27,973)	13,295	(5,590)	7,705
25-043	321,741	7,150	-	1,807	18,645	27,602	-	(23,671)	-	-	(23,671)	25,891	6,589	32,480
25-044	505,277	11,229	-	2,837	25,174	39,240	-	(37,174)	-	-	(37,174)	40,660	8,895	49,555
25-045	99,388	2,209	-	558	12,253	15,020	-	(7,312)	-	(7,312)	-	7,998	4,330	12,328
25-046	34,632	770	-	194	-	964	-	(2,548)	-	(33,350)	(35,898)	2,787	(11,785)	(8,998)
25-047	194,844	4,330	-	1,094	-	5,424	-	(14,335)	-	(23,414)	(37,749)	15,679	(8,273)	7,406
25-048	111,665	2,482	-	627	-	3,109	-	(8,215)	-	(18,180)	(26,395)	8,986	(6,424)	2,562
25-049	40,561	901	-	228	32,372	33,501	-	(2,984)	-	-	(2,984)	3,264	11,439	14,703
25-112	6,697,376	148,838	-	37,609	172,328	358,775	-	(492,737)	-	-	(492,737)	538,948	60,893	599,841
25-123	220,171,455	4,892,954	-	1,236,376	4,726,752	10,856,082	-	(16,198,366)	-	-	(16,198,366)	17,717,533	1,670,230	19,387,763
25-124	47,146,341	1,047,751	-	264,751	-	1,312,502	-	(3,468,632)	-	(245,051)	(3,713,683)	3,793,938	(86,590)	3,707,348
25-145	4,099,406	91,103	-	23,020	23,199	137,322	-	(301,600)	-	-	(301,600)	329,885	8,198	338,083
25-216	17,730,679	394,036	-	99,567	-	493,603	-	(1,304,474)	-	(311,935)	(1,616,409)	1,426,815	(110,225)	1,316,590
25-241	8,125,686	180,580	-	45,630	-	226,210	-	(597,820)	-	(20,904)	(618,724)	653,886	(7,386)	646,500
25-255	50,640,235	1,125,397	-	284,371	-	1,409,768	-	(3,725,683)	-	(631,513)	(4,357,196)	4,075,097	(223,149)	3,851,948
25-263	32,637,139	725,308	-	183,274	723,574	1,632,156	-	(2,401,166)	-	-	(2,401,166)	2,626,360	255,680	2,882,040
25-275	30,383,667	675,228	-	170,620	579,093	1,424,941	-	(2,235,375)	-	-	(2,235,375)	2,445,020	204,627	2,649,647
25-282	38,414,106	853,691	-	215,715	-	1,069,406	-	(2,826,187)	-	(345,819)	(3,172,006)	3,091,242	(122,198)	2,969,044
25-293	12,700,402	282,246	-	71,319	-	353,565	-	(934,389)	-	(21,441)	(955,830)	1,022,021	(7,576)	1,014,445
25-295	17,855,684	396,814	-	100,269	152,864	649,947	-	(1,313,671)	-	-	(1,313,671)	1,436,874	54,015	1,490,889
25-707	5,237,119	116,386	-	29,409	-	145,795	-	(385,303)	-	(58,769)	(444,072)	421,439	(20,766)	400,673
25-720	65,272,088	1,450,567	-	366,536	-	1,817,103	-	(4,802,172)	-	(636,965)	(5,439,137)	5,252,545	(225,076)	5,027,469
25-800	219,066	4,868	-	1,230	-	6,098	-	(16,117)	-	(21,872)	(37,989)	17,629	(7,728)	9,901

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

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Employer Code	Net Pension Liability	Deferred Outflows of Resources for the year ended June 30, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
25-801	218,334	4,852	-	1,226	-	6,078	-	(16,063)	-	(2,138)	(18,201)	17,570	(755)	16,815
25-803	6,431,306	142,925	-	36,115	892,878	1,071,918	-	(473,161)	-	-	(473,161)	517,537	315,505	833,042
25-804	249,068	5,535	-	1,399	-	6,934	-	(18,324)	-	(78,381)	(96,705)	20,043	(27,697)	(7,654)
25-806	578,011	12,845	-	3,246	-	16,091	-	(42,525)	-	(62,655)	(105,180)	46,513	(22,140)	24,373
25-808	1,718,602	38,193	-	9,651	-	47,844	-	(126,440)	-	(106,226)	(232,666)	138,298	(37,536)	100,762
25-810	898,131	19,960	-	5,043	45,995	70,998	-	(66,077)	-	-	(66,077)	72,274	16,253	88,527
25-811	979,585	21,770	-	5,501	111,188	138,459	-	(72,070)	-	-	(72,070)	78,829	39,289	118,118
25-813	6,138	136	-	34	-	170	-	(452)	-	(808,722)	(809,174)	494	(285,768)	(285,274)
25-815	285,549	6,346	-	1,604	34,160	42,110	-	(21,008)	-	-	(21,008)	22,979	12,070	35,049
25-817	1,351,094	30,026	-	7,587	-	37,613	-	(99,402)	-	(119,190)	(218,592)	108,725	(42,116)	66,609
25-818	265,137	5,892	-	1,489	27,381	34,762	-	(19,507)	-	-	(19,507)	21,336	9,675	31,011
25-820	1,200,944	26,689	-	6,744	31,347	64,780	-	(88,355)	-	-	(88,355)	96,642	11,077	107,719
25-821	110,061	2,446	-	618	-	3,064	-	(8,097)	-	(2,208)	(10,305)	8,857	(780)	8,077
25-823	-	-	-	-	-	-	-	-	-	(53,978)	(53,978)	-	(19,073)	(19,073)
25-824	1,707,939	37,956	-	9,591	431,054	478,601	-	(125,656)	-	-	(125,656)	137,440	152,316	289,756
25-825	406,613	9,036	-	2,283	-	11,319	-	(29,915)	-	(30,409)	(60,324)	32,721	(10,745)	21,976
25-830	222,920	4,954	-	1,252	8,028	14,234	-	(16,401)	-	-	(16,401)	17,939	2,837	20,776
25-831	310,843	6,908	-	1,746	56,310	64,964	-	(22,869)	-	-	(22,869)	25,014	19,897	44,911
25-832	77,486	1,722	-	435	-	2,157	-	(5,701)	-	(4,705)	(10,406)	6,235	(1,663)	4,572
25-833	221,115	4,914	-	1,242	-	6,156	-	(16,268)	-	(28,550)	(44,818)	17,793	(10,088)	7,705
25-834	459,337	10,208	-	2,579	-	12,787	-	(33,794)	-	(119,574)	(153,368)	36,964	(30,311)	6,653
25-836	378,232	8,406	-	2,124	-	10,530	-	(27,827)	-	(11,939)	(39,766)	30,437	(4,219)	26,218
25-838	1,290,602	28,682	-	7,247	372,735	408,664	-	(94,952)	-	-	(94,952)	103,857	131,708	235,565
25-840	2,733,934	60,757	-	15,352	260,489	336,598	-	(201,140)	-	-	(201,140)	220,004	92,045	312,049
25-841	701,020	15,579	-	3,937	-	19,516	-	(51,575)	-	(29,219)	(80,794)	56,412	(10,325)	46,087
25-842	118,387	2,631	-	665	-	3,296	-	(8,710)	-	(7,110)	(15,820)	9,527	(2,513)	7,014
25-844	139,069	3,091	-	781	-	3,872	-	(10,231)	-	(112,828)	(123,059)	11,191	(39,869)	(28,678)
25-846	1,014,644	22,549	-	5,698	134,678	162,925	-	(74,649)	-	-	(74,649)	81,650	47,589	129,239
25-847	224,027	4,979	-	1,258	-	6,237	-	(16,482)	-	(32,326)	(48,808)	18,028	(11,423)	6,605
25-849	201,384	4,475	-	1,131	-	5,606	-	(14,816)	-	(15,144)	(29,960)	16,206	(5,351)	10,855
25-853	1,465,540	32,569	-	8,230	89,854	130,653	-	(107,822)	-	-	(107,822)	117,934	31,750	149,684
25-855	1,452,549	32,281	-	8,157	-	40,438	-	(106,866)	-	(160,058)	(266,924)	116,889	(56,558)	60,331
25-860	767,564	17,058	-	4,310	58,138	79,506	-	(56,471)	-	-	(56,471)	61,767	20,543	82,310
25-864	1,114,407	24,766	-	6,258	190,939	221,963	-	(81,989)	-	-	(81,989)	89,678	67,469	157,147
25-867	248,170	5,515	-	1,394	9,994	16,903	-	(18,258)	-	-	(18,258)	19,971	3,532	23,503
25-870	567,052	12,602	-	3,184	17,412	33,198	-	(41,719)	-	-	(41,719)	45,632	6,152	51,784
25-871	221,769	4,928	-	1,245	31,573	37,746	-	(16,316)	-	-	(16,316)	17,846	11,157	29,003
25-874	82,988	1,844	-	466	2,920	5,230	-	(6,106)	-	-	(6,106)	6,678	1,032	7,710
25-876	-	-	-	-	-	-	-	-	-	(315,060)	(315,060)	-	(111,329)	(111,329)
25-879	812,336	18,053	-	4,562	115,335	137,950	-	(59,765)	-	-	(59,765)	65,370	40,755	106,125
25-880	421,522	9,368	-	2,367	-	11,735	-	(31,012)	-	(5,638)	(36,650)	33,921	(1,992)	31,929
25-881	630,430	14,010	-	3,540	102,030	119,580	-	(46,382)	-	-	(46,382)	50,732	36,053	86,785
25-882	517,344	11,497	-	2,905	-	14,402	-	(38,062)	-	(47,790)	(85,852)	41,631	(16,887)	24,744
25-883	1,490,616	33,127	-	8,371	-	41,498	-	(109,667)	-	(86,343)	(196,010)	119,952	(30,510)	89,442
25-886	203,058	4,513	-	1,140	2,372	8,025	-	(14,939)	-	-	(14,939)	16,340	838	17,178
25-887	1,149,510	25,546	-	6,455	259,450	291,451	-	(84,571)	-	-	(84,571)	92,503	91,679	184,182
25-888	274,746	6,106	-	1,543	80,265	87,914	-	(20,213)	-	-	(20,213)	22,109	28,362	50,471
25-889	371,675	8,260	-	2,087	89,086	99,433	-	(27,345)	-	-	(27,345)	29,909	31,479	61,388
25-890	257,186	5,716	-	1,444	-	7,160	-	(18,922)	-	(1,165)	(20,087)	20,696	(412)	20,284
25-892	1,405,187	31,228	-	7,891	383,311	422,430	-	(103,382)	-	-	(103,382)	113,078	135,446	248,524
25-894	347,001	7,712	-	1,949	-	9,661	-	(25,529)	-	(15,908)	(41,437)	27,924	(5,621)	22,303
25-896	192,386	4,275	-	1,080	-	5,355	-	(14,154)	-	(64,027)	(78,181)	15,482	(22,624)	(7,142)
25-898	1,569,436	34,878	-	8,813	241,242	284,933	-	(115,466)	-	-	(115,466)	126,295	85,244	211,539
25-912	54,414,482	1,209,274	-	305,565	4,210,976	5,725,815	-	(4,003,360)	-	-	(4,003,360)	4,378,816	1,487,978	5,866,794
25-914	9,475,010	210,567	-	53,207	-	263,774	-	(697,092)	-	(472,679)	(1,169,771)	762,469	(167,024)	595,445

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
25-930	662,324	14,719	-	3,719	125,758	144,196	-	(48,728)	-	-	(48,728)	53,298	44,437	97,735
25-937	276,193	6,138	-	1,551	28,832	36,521	-	(20,320)	-	-	(20,320)	22,226	10,188	32,414
25-939	1,372,787	30,508	-	7,709	494,106	532,323	-	(100,998)	-	-	(100,998)	110,470	174,596	285,066
25-943	1,205,591	26,792	-	6,770	245,689	279,251	-	(88,697)	-	-	(88,697)	97,016	86,816	183,832
25-948	2,594,744	57,664	-	14,571	1,686,945	1,759,180	-	(190,899)	-	-	(190,899)	208,803	596,093	804,896
25-950	371,048	8,246	-	2,084	74,978	85,308	-	(27,299)	-	-	(27,299)	29,859	26,494	56,353
25-953	672,229	14,939	-	3,775	47,238	65,952	-	(49,457)	-	-	(49,457)	54,095	16,692	70,787
26-001	6,741,250	149,813	-	37,856	130,858	318,527	-	(495,965)	-	-	(495,965)	542,479	46,240	588,719
26-002	2,147,204	47,718	-	12,058	-	59,776	-	(157,973)	-	(151,921)	(309,894)	172,789	(53,683)	119,106
26-010	843,245	18,740	-	4,735	35,393	58,868	-	(62,039)	-	-	(62,039)	67,857	12,507	80,364
26-013	1,432,434	31,834	-	8,044	14,262	54,140	-	(105,386)	-	-	(105,386)	115,270	5,039	120,309
26-017	2,928,125	65,073	-	16,443	-	81,516	-	(215,427)	-	(85,372)	(300,799)	235,631	(30,167)	205,464
26-019	2,723,968	60,536	-	15,296	-	75,832	-	(200,407)	-	(41,223)	(241,630)	219,202	(14,566)	204,636
26-020	2,657,756	59,064	-	14,925	-	73,989	-	(195,535)	-	(61,620)	(257,155)	213,874	(21,774)	192,100
26-374	3,459,978	76,892	-	19,430	144,755	241,077	-	(254,556)	-	-	(254,556)	278,430	51,150	329,580
26-876	754,206	16,761	-	4,235	9,656	30,652	-	(55,488)	-	-	(55,488)	60,692	3,412	64,104
27-001	1,105,488	24,568	-	6,208	133,922	164,698	-	(81,332)	-	-	(81,332)	88,960	47,322	136,282
27-019	5,599,710	124,444	-	31,445	-	155,889	-	(411,980)	-	(70,217)	(482,197)	450,617	(24,812)	425,805
27-142	3,603,354	80,079	-	20,235	39,298	139,612	-	(265,104)	-	-	(265,104)	289,967	13,886	303,853
27-762	2,036,271	45,253	-	11,435	74,668	131,356	-	(149,812)	-	-	(149,812)	163,862	26,385	190,247
28-005	7,421,859	164,939	-	41,678	172,265	378,882	-	(546,038)	-	-	(546,038)	597,248	60,871	658,119
28-006	5,899,714	131,112	-	33,130	-	164,242	-	(434,051)	-	(134,189)	(568,240)	474,759	(47,416)	427,343
28-019	7,501,237	166,703	-	42,123	-	208,826	-	(551,878)	-	(361,622)	(913,500)	603,636	(127,781)	475,855
28-020	2,512,392	55,834	-	14,108	59,004	128,946	-	(184,841)	-	-	(184,841)	202,176	20,849	223,025
28-023	4,041,895	89,825	-	22,697	36,680	149,202	-	(297,369)	-	-	(297,369)	325,257	12,961	338,218
29-001	3,639,442	80,881	-	20,437	-	101,318	-	(267,760)	-	(3,322)	(271,082)	292,871	(1,174)	291,697
29-004	1,750,653	38,905	-	9,831	72,165	120,901	-	(128,798)	-	-	(128,798)	140,878	25,500	166,378
29-011	5,643,339	125,414	-	31,690	54,499	211,603	-	(415,190)	-	-	(415,190)	454,128	19,257	473,385
29-013	3,383,346	75,189	-	18,999	20,435	114,623	-	(248,918)	-	-	(248,918)	272,263	7,221	279,484
29-014	430,110	9,559	-	2,415	343,276	355,250	-	(31,644)	-	-	(31,644)	34,612	121,299	155,911
29-209	10,256,873	227,942	-	57,598	-	285,540	-	(754,614)	-	(85,114)	(839,728)	825,386	(30,075)	795,311
29-223	12,147,711	269,963	-	68,216	190,792	528,971	-	(893,726)	-	-	(893,726)	977,545	67,417	1,044,962
29-401	2,226,294	49,476	-	12,502	-	61,978	-	(163,792)	-	(26,338)	(190,130)	179,153	(9,307)	169,846
29-406	19,813,571	440,325	-	111,263	-	551,588	-	(1,457,716)	-	(725,517)	(2,183,233)	1,594,428	(256,366)	1,338,062
29-706	2,086,877	46,377	-	11,719	-	58,096	-	(153,535)	-	(7,093)	(160,628)	167,934	(2,506)	165,428
29-800	470,610	10,459	-	2,643	86,717	99,819	-	(34,624)	-	-	(34,624)	37,871	30,642	68,513
29-899	343,190	7,627	-	1,927	18,607	28,161	-	(25,249)	-	-	(25,249)	27,617	6,575	34,192
29-909	2,775,934	61,691	-	15,588	-	77,279	-	(204,230)	-	(211,748)	(415,978)	223,384	(74,823)	148,561
30-001	3,231,146	71,807	-	18,145	337,239	427,191	-	(237,721)	-	-	(237,721)	260,015	119,166	379,181
30-027	3,271,298	72,699	-	18,370	-	91,069	-	(240,675)	-	(121,874)	(362,549)	263,246	(43,065)	220,181
30-028	3,125,559	69,460	-	17,552	-	87,012	-	(229,952)	-	(52,676)	(282,628)	251,518	(18,613)	232,905
30-115	4,576,652	101,709	-	25,700	451,435	578,844	-	(336,712)	-	-	(336,712)	368,290	159,517	527,807
31-001	18,621,155	413,825	-	104,567	408,416	926,808	-	(1,369,988)	-	-	(1,369,988)	1,498,473	144,317	1,642,790
31-004	523,936	11,644	-	2,942	-	14,586	-	(38,547)	-	(50,696)	(89,243)	42,162	(17,914)	24,248
31-009	307,817	6,841	-	1,729	19,294	27,864	-	(22,647)	-	-	(22,647)	24,771	6,818	31,589
31-013	998,278	22,185	-	5,606	-	27,791	-	(73,445)	-	(152,374)	(225,819)	80,333	(53,843)	26,490
31-015	3,324,571	73,883	-	18,669	145,508	238,060	-	(244,594)	-	-	(244,594)	267,533	51,416	318,949
31-044	6,881,330	152,926	-	38,642	165,165	356,733	-	(506,270)	-	-	(506,270)	553,751	58,362	612,113
31-046	16,854,389	374,562	-	94,646	407,802	877,010	-	(1,240,004)	-	-	(1,240,004)	1,356,298	144,100	1,500,398
31-047	5,708,488	126,862	-	32,056	-	158,918	-	(419,983)	-	(38,186)	(458,169)	459,371	(13,493)	445,878
31-048	15,264,882	339,237	-	85,720	3,575	428,532	-	(1,123,062)	-	-	(1,123,062)	1,228,388	1,263	1,229,651
31-049	19,378,247	430,650	-	108,819	35,900	575,369	-	(1,425,689)	-	-	(1,425,689)	1,559,397	12,686	1,572,083
31-052	433,371	9,631	-	2,434	18,727	30,792	-	(31,884)	-	-	(31,884)	34,874	6,617	41,491
31-053	465,318	10,341	-	2,613	349,147	362,101	-	(34,234)	-	-	(34,234)	37,445	123,373	160,818
31-054	644,390	14,321	-	3,619	91,126	109,066	-	(47,409)	-	-	(47,409)	51,855	32,200	84,055

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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 Contributions and Share of Contributions	Total Employer Pension Expense
31-055	137,891	3,064	-	774	-	3,838	-	(10,145)	-	(40,288)	(50,433)	11,096	(14,236)	(3,140)
31-056	30,490	678	-	171	-	849	-	(2,243)	-	(194,656)	(196,899)	2,454	(68,783)	(66,329)
31-057	630,736	14,017	-	3,542	103,332	120,891	-	(46,404)	-	-	(46,404)	50,756	36,513	87,269
31-058	3,094,833	68,778	-	17,379	1,729	87,886	-	(227,692)	-	-	(227,692)	249,046	611	249,657
31-059	275,574	6,124	-	1,547	219,939	227,610	-	(20,274)	-	-	(20,274)	22,176	77,717	99,893
31-060	136,523	3,034	-	767	108,961	112,762	-	(10,044)	-	-	(10,044)	10,986	38,502	49,488
31-119	146,555,984	3,256,970	-	822,987	791,724	4,871,681	-	(10,782,358)	-	-	(10,782,358)	11,793,584	279,761	12,073,345
31-155	732,095	16,270	-	4,111	-	20,381	-	(53,861)	-	(8,065)	(61,926)	58,913	(2,850)	56,063
31-175	5,811,844	129,159	-	32,636	94,260	256,055	-	(427,587)	-	-	(427,587)	467,688	33,308	500,996
31-182	2,210,155	49,117	-	12,411	-	61,528	-	(162,605)	-	(152,247)	(314,852)	177,855	(53,797)	124,058
31-184	2,362,416	52,501	-	13,266	-	65,767	-	(173,807)	-	(100,588)	(274,395)	190,107	(35,544)	154,563
31-212	3,756,670	83,486	-	21,096	412,635	517,217	-	(276,384)	-	-	(276,384)	302,305	145,808	448,113
31-218	3,867,837	85,956	-	21,720	-	107,676	-	(284,563)	-	(116,572)	(401,135)	311,251	(41,192)	270,059
31-220	4,022,042	89,383	-	22,586	-	111,969	-	(295,908)	-	(37,237)	(333,145)	323,660	(13,158)	310,502
31-231	9,933,885	220,765	-	55,784	-	276,549	-	(730,852)	-	(330,053)	(1,060,905)	799,395	(116,626)	682,769
31-248	4,215,945	93,693	-	23,675	-	117,368	-	(310,174)	-	(77,354)	(387,528)	339,264	(27,334)	311,930
31-252	10,597,343	235,509	-	59,510	288,011	583,030	-	(779,663)	-	-	(779,663)	852,784	101,770	954,554
31-253	20,679,372	459,566	-	116,125	-	575,691	-	(1,521,414)	-	(427,174)	(1,948,588)	1,664,101	(150,945)	1,513,156
31-256	14,495,731	322,144	-	81,401	-	403,545	-	(1,066,474)	-	(688,883)	(1,755,357)	1,166,494	(243,421)	923,073
31-261	12,523,998	278,326	-	70,329	-	348,655	-	(921,411)	-	(495,373)	(1,416,784)	1,007,825	(175,044)	832,781
31-268	4,275,888	95,025	-	24,011	-	119,036	-	(314,584)	-	(92,142)	(406,726)	344,087	(32,559)	311,528
31-310	6,842,242	152,058	-	38,423	-	190,481	-	(503,395)	-	(188,781)	(692,176)	550,606	(66,707)	483,899
31-733	14,041,243	312,044	-	78,849	-	390,893	-	(1,033,037)	-	(846,364)	(1,879,401)	1,129,920	(299,068)	830,852
31-736	9,540,464	212,021	-	53,575	247,406	513,002	-	(701,907)	-	-	(701,907)	767,736	87,423	855,159
31-800	912,230	20,273	-	5,123	-	25,396	-	(67,114)	-	(101,437)	(168,551)	73,409	(35,843)	37,566
31-807	725,904	16,132	-	4,076	-	20,208	-	(53,406)	-	(125,812)	(179,218)	58,415	(44,457)	13,958
31-810	337,244	7,495	-	1,894	-	9,389	-	(24,812)	-	(4,744)	(29,556)	27,139	(1,676)	25,463
31-823	223,260	4,962	-	1,254	-	6,216	-	(16,426)	-	(22,707)	(39,133)	17,966	(8,023)	9,943
31-824	131,780	2,929	-	740	-	3,669	-	(9,695)	-	(20,621)	(30,316)	10,605	(7,287)	3,318
31-838	2,077,016	46,158	-	11,664	-	57,822	-	(152,809)	-	(143,862)	(296,671)	167,141	(50,835)	116,306
31-841	107,924	2,398	-	606	-	3,004	-	(7,940)	-	(14,241)	(22,181)	8,685	(5,032)	3,653
31-845	1,951,208	43,362	-	10,957	91,284	145,603	-	(143,554)	-	-	(143,554)	157,017	32,256	189,273
31-846	569,703	12,661	-	3,199	202,036	217,896	-	(41,914)	-	-	(41,914)	45,845	71,391	117,236
31-848	1,132,307	25,164	-	6,358	108,045	139,567	-	(83,306)	-	-	(83,306)	91,118	38,179	129,297
31-849	74,495	1,656	-	418	-	2,074	-	(5,481)	-	(3,806)	(9,287)	5,995	(1,345)	4,650
31-868	375,616	8,347	-	2,109	-	10,456	-	(27,635)	-	(5,749)	(33,384)	30,226	(2,031)	28,195
31-873	6,662,770	148,069	-	37,415	971,003	1,156,487	-	(490,191)	-	-	(490,191)	536,163	343,110	879,273
31-877	250,507	5,567	-	1,407	-	6,974	-	(18,430)	-	(85,804)	(104,234)	20,159	(30,320)	(10,161)
31-883	344,114	7,647	-	1,932	-	9,579	-	(25,317)	-	(41,697)	(67,014)	27,691	(14,734)	12,957
31-896	615,181	13,671	-	3,455	-	17,126	-	(45,260)	-	(76,853)	(122,113)	49,505	(27,156)	22,349
31-900	1,539,425	34,211	-	8,645	-	42,856	-	(113,258)	-	(76,145)	(189,403)	123,880	(26,906)	96,974
32-001	2,981,381	66,256	-	16,742	391,071	474,069	-	(219,345)	-	-	(219,345)	239,916	138,187	378,103
32-002	1,645,074	36,559	-	9,238	-	45,797	-	(121,031)	-	(34,298)	(155,329)	132,382	(12,120)	120,262
32-003	1,264,758	28,107	-	7,102	54,646	89,855	-	(93,050)	-	-	(93,050)	101,777	19,310	121,087
32-005	2,690,801	59,799	-	15,110	123,445	198,354	-	(197,967)	-	-	(197,967)	216,533	43,620	260,153
32-006	1,272,928	28,289	-	7,148	-	35,437	-	(93,651)	-	(19,378)	(113,029)	102,434	(6,847)	95,587
32-009	1,630,548	36,236	-	9,156	30,602	75,994	-	(119,962)	-	-	(119,962)	131,213	10,813	142,026
32-010	2,453,661	54,529	-	13,779	-	68,308	-	(180,520)	-	(155,670)	(336,190)	197,450	(55,007)	142,443
32-011	578,273	12,851	-	3,247	-	16,098	-	(42,544)	-	(50,361)	(92,905)	46,535	(17,795)	28,740
32-138	12,543,503	278,759	-	70,438	-	349,197	-	(922,846)	-	(355,216)	(1,278,062)	1,009,395	(125,518)	883,877
33-003	969,654	21,549	-	5,445	11,074	38,068	-	(71,339)	-	-	(71,339)	78,030	3,913	81,943
33-008	1,179,861	26,220	-	6,626	-	32,846	-	(86,804)	-	(45,573)	(132,377)	94,945	(16,104)	78,841
33-011	1,717,207	38,162	-	9,643	-	47,805	-	(126,338)	-	(31,339)	(157,677)	138,186	(11,074)	127,112
33-012	1,206,428	26,811	-	6,775	-	33,586	-	(88,759)	-	(53,979)	(142,738)	97,083	(19,074)	78,009
33-151	4,300,154	95,564	-	24,148	121,355	241,067	-	(316,369)	-	-	(316,369)	346,040	42,881	388,921

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
33-301	1,689,829	37,554	-	9,489	-	47,043	-	(124,323)	-	(106,402)	(230,725)	135,983	(37,598)	98,385
34-004	2,310,442	51,346	-	12,974	-	64,320	-	(169,983)	-	(20,830)	(190,813)	185,925	(7,361)	178,564
34-286	4,290,798	95,356	-	24,095	192,344	311,795	-	(315,681)	-	-	(315,681)	345,287	67,966	413,253
35-006	980,143	21,782	-	5,504	-	27,286	-	(72,111)	-	(13,435)	(85,546)	78,874	(4,748)	74,126
35-007	2,547,861	56,622	-	14,308	-	70,930	-	(187,450)	-	(125,534)	(312,984)	205,030	(44,358)	160,672
35-014	2,573,268	57,187	-	14,450	104,561	176,198	-	(189,319)	-	-	(189,319)	207,075	36,947	244,022
35-232	3,816,185	84,809	-	21,430	-	106,239	-	(280,763)	-	(89,168)	(369,931)	307,094	(31,508)	275,586
35-715	3,053,854	67,867	-	17,149	-	85,016	-	(224,677)	-	(30,455)	(255,132)	245,748	(10,762)	234,986
35-729	6,185,987	137,474	-	34,737	332,157	504,368	-	(455,113)	-	-	(455,113)	497,796	117,370	615,166
35-904	3,731,628	82,929	-	20,955	-	103,884	-	(274,542)	-	(201,928)	(476,470)	300,290	(71,353)	228,937
36-018	3,369,343	74,878	-	18,921	-	93,799	-	(247,888)	-	(49,467)	(297,355)	271,136	(17,479)	253,657
36-019	2,226,564	49,482	-	12,503	-	61,985	-	(163,812)	-	(20,249)	(184,061)	179,175	(7,155)	172,020
36-022	2,201,785	48,931	-	12,364	-	61,295	-	(161,989)	-	(9,644)	(171,633)	177,181	(3,408)	173,773
36-226	5,615,177	124,788	-	31,532	-	156,320	-	(413,118)	-	(175,347)	(588,465)	451,862	(61,960)	389,902
36-336	4,957,369	110,169	-	27,838	-	138,007	-	(364,722)	-	(108,802)	(473,524)	398,927	(38,446)	360,481
37-015	11,563,805	256,987	-	64,937	-	321,924	-	(850,768)	-	(96,134)	(946,902)	930,557	(33,969)	896,588
38-016	3,560,151	79,119	-	19,992	-	99,111	-	(261,926)	-	(138,077)	(400,003)	286,491	(48,791)	237,700
38-018	4,589,294	101,990	-	25,771	-	127,761	-	(337,642)	-	(24,598)	(362,240)	369,308	(8,692)	360,616
39-012	1,384,218	30,762	-	7,773	51,692	90,227	-	(101,839)	-	-	(101,839)	111,390	18,266	129,656
39-014	2,075,925	46,134	-	11,657	-	57,791	-	(152,729)	-	(127,060)	(279,789)	167,053	(44,898)	122,155
39-024	1,884,194	41,873	-	10,581	-	52,454	-	(138,623)	-	(3,417)	(142,040)	151,624	(1,208)	150,416
39-025	2,004,909	44,556	-	11,259	-	55,815	-	(147,504)	-	(68,484)	(215,988)	161,338	(24,199)	137,139
39-110	4,324,340	96,101	-	24,283	21,441	141,825	-	(318,149)	-	-	(318,149)	347,986	7,577	355,563
39-174	5,013,580	111,419	-	28,154	-	139,573	-	(368,857)	-	(139,572)	(508,429)	403,450	(49,319)	354,131
39-246	2,944,063	65,427	-	16,532	57,290	139,249	-	(216,599)	-	-	(216,599)	236,913	20,244	257,157
40-015	1,999,817	44,443	-	11,230	-	55,673	-	(147,130)	-	(240,215)	(387,345)	160,928	(84,882)	76,046
40-149	6,321,986	140,496	-	35,501	-	175,997	-	(465,119)	-	(56,721)	(521,840)	508,740	(20,043)	488,697
40-205	2,912,840	64,733	-	16,357	-	81,090	-	(214,302)	-	(15,785)	(230,087)	234,401	(5,578)	228,823
41-001	8,329,398	185,107	-	46,774	1,471,381	1,703,262	-	(612,807)	-	-	(612,807)	670,279	519,922	1,190,201
41-010	3,540,359	78,679	-	19,881	3,398	101,958	-	(260,470)	-	-	(260,470)	284,898	1,201	286,099
41-025	2,937,672	65,285	-	16,497	244,437	326,219	-	(216,129)	-	(216,129)	-	236,399	86,374	322,773
41-027	3,576,307	79,478	-	20,083	-	99,561	-	(263,115)	-	(205,485)	(468,600)	287,791	(72,609)	215,182
41-192	4,179,098	92,874	-	23,468	282,770	399,112	-	(307,463)	-	-	(307,463)	336,298	99,919	436,217
41-196	1,905,259	42,341	-	10,699	2,582	55,622	-	(140,173)	-	-	(140,173)	153,319	912	154,231
41-721	9,129,597	202,891	-	51,267	-	254,158	-	(671,679)	-	(3,130,406)	(3,802,085)	734,673	(1,106,150)	(371,477)
41-766	1,041,864	23,154	-	5,851	-	29,005	-	(76,652)	-	(5,700)	(82,352)	83,840	(2,014)	81,826
41-800	85,447	1,899	-	480	15,711	18,090	-	(6,286)	-	-	(6,286)	6,876	5,551	12,427
41-900	1,875,344	41,676	-	10,531	-	52,207	-	(137,972)	-	(92,039)	(230,011)	150,912	(32,523)	118,389
42-001	4,705,789	104,579	-	26,425	344,802	475,806	-	(346,212)	-	-	(346,212)	378,682	121,838	500,520
42-004	1,924,581	42,771	-	10,808	-	53,579	-	(141,594)	-	(111,837)	(253,431)	154,874	(39,518)	115,356
42-007	1,436,270	31,919	-	8,065	13,287	53,271	-	(105,669)	-	-	(105,669)	115,579	4,695	120,274
42-008	2,216,224	49,252	-	12,445	-	61,697	-	(163,051)	-	(58,824)	(221,875)	178,343	(20,786)	157,557
42-011	1,706,945	37,934	-	9,585	-	47,519	-	(125,583)	-	(24,305)	(149,888)	137,360	(8,588)	128,772
42-168	5,882,285	130,724	-	33,032	-	163,756	-	(432,769)	-	(142,939)	(575,708)	473,356	(50,508)	422,848
42-714	2,260,534	50,237	-	12,694	57,187	120,118	-	(166,311)	-	-	(166,311)	181,909	20,208	202,117
43-001	4,703,732	104,533	-	26,414	-	130,947	-	(346,061)	-	(505,922)	(851,983)	378,516	(178,771)	199,745
43-003	2,061,435	45,812	-	11,576	-	57,388	-	(151,663)	-	(236,040)	(387,703)	165,887	(83,406)	82,481
43-005	5,034,367	111,881	-	28,271	-	140,152	-	(370,386)	-	(105,356)	(475,742)	405,123	(37,228)	367,895
43-008	11,026,834	245,054	-	61,921	687,843	994,818	-	(811,262)	-	-	(811,262)	887,346	243,054	1,130,400
43-009	5,681,267	126,257	-	31,903	-	158,160	-	(417,980)	-	(120,784)	(538,764)	457,180	(42,680)	414,500
43-014	7,492,657	166,512	-	42,075	-	208,587	-	(551,247)	-	(34,032)	(585,279)	602,946	(12,025)	590,921
43-238	3,311,178	73,586	-	18,594	-	92,180	-	(243,609)	-	(153,211)	(396,820)	266,456	(54,138)	212,318
43-239	20,487,928	455,311	-	115,050	-	570,361	-	(1,507,330)	-	(286,137)	(1,793,467)	1,648,695	(101,109)	1,547,586
43-329	694,045	15,424	-	3,897	-	19,321	-	(51,062)	-	(44,865)	(95,927)	55,851	(15,853)	39,998
43-397	20,659,362	459,121	-	116,013	-	575,134	-	(1,519,942)	-	(942,764)	(2,462,706)	1,662,490	(333,132)	1,329,358



**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
43-551	15,647,465	347,740	-	87,869	-	435,609	-	(1,151,209)	-	(2,097,482)	(3,248,691)	1,259,175	(741,160)	518,015
43-702	1,652,651	36,727	-	9,280	-	46,007	-	(121,588)	-	(137,420)	(259,008)	132,991	(48,558)	84,433
43-836	27,134	603	-	152	-	755	-	(1,996)	-	(185,603)	(187,599)	2,183	(65,584)	(63,401)
44-001	884,817	19,664	-	4,969	11,610	36,243	-	(65,097)	-	-	(65,097)	71,203	4,103	75,306
44-004	366	8	-	2	293	303	-	(27)	-	-	(27)	29	103	132
44-016	3,681,267	81,810	-	20,672	-	102,482	-	(270,837)	-	(35,613)	(306,450)	296,237	(12,584)	283,653
44-017	5,128,960	113,983	-	28,802	57,807	200,592	-	(377,346)	-	-	(377,346)	412,735	20,427	433,162
44-022	2,403,439	53,413	-	13,497	36,168	103,078	-	(176,825)	-	-	(176,825)	193,408	12,780	206,188
44-024	3,303,044	73,405	-	18,548	-	91,953	-	(243,010)	-	(15,060)	(258,070)	265,801	(5,321)	260,480
44-025	2,234,141	49,650	-	12,546	8,050	70,246	-	(164,369)	-	-	(164,369)	179,785	2,844	182,629
44-148	2,820,898	62,690	-	15,841	-	78,531	-	(207,538)	-	(220,813)	(428,351)	227,002	(78,026)	148,976
44-319	2,661,915	59,157	-	14,948	130,801	204,906	-	(195,841)	-	-	(195,841)	214,208	46,219	260,427
44-771	1,914,615	42,549	-	10,752	-	53,301	-	(140,861)	-	(39,033)	(179,894)	154,072	(13,793)	140,279
45-001	4,705,938	104,582	-	26,426	-	131,008	-	(346,223)	-	(56,822)	(403,045)	378,694	(20,078)	358,616
45-007	9,766,217	217,038	-	54,842	153,628	425,508	-	(718,516)	-	-	(718,516)	785,902	54,286	840,188
45-016	3,629,790	80,666	-	20,383	299,721	400,770	-	(267,049)	-	-	(267,049)	292,095	105,908	398,003
45-029	4,705,877	104,580	-	26,426	-	131,006	-	(346,219)	-	(114,193)	(460,412)	378,689	(40,351)	338,338
45-031	9,864,394	219,220	-	55,394	386,949	661,563	-	(725,739)	-	-	(725,739)	793,803	136,731	930,534
45-032	4,651,165	103,365	-	26,119	-	129,484	-	(342,194)	-	(163,365)	(505,559)	374,286	(57,726)	316,560
45-033	3,694,965	82,115	-	20,749	-	102,864	-	(271,844)	-	(123,088)	(394,932)	297,339	(43,494)	253,845
45-034	4,008,109	89,074	-	22,508	-	111,582	-	(294,883)	-	(173,763)	(468,646)	322,539	(61,401)	261,138
45-035	1,778,014	39,513	-	9,984	-	49,497	-	(130,811)	-	(270,037)	(400,848)	143,079	(95,420)	47,659
45-170	14,851,538	330,051	-	83,399	22,745	436,195	-	(1,092,651)	-	-	(1,092,651)	1,195,126	8,037	1,203,163
45-267	3,606,928	80,158	-	20,255	-	100,413	-	(265,367)	-	(35,828)	(301,195)	290,255	(12,660)	277,595
45-394	4,836,488	107,483	-	27,159	-	134,642	-	(355,828)	-	(61,090)	(416,918)	389,200	(21,587)	367,613
45-737	2,669,945	59,335	-	14,993	11,627	85,955	-	(196,432)	-	-	(196,432)	214,855	4,109	218,964
45-866	442,326	9,830	-	2,484	4,203	16,517	-	(32,543)	-	-	(32,543)	35,595	1,485	37,080
46-005	1,858,333	41,298	-	10,435	31,177	82,910	-	(136,721)	-	-	(136,721)	149,543	11,017	160,560
46-018	3,388,081	75,295	-	19,026	2,103	96,424	-	(249,267)	-	-	(249,267)	272,644	743	273,387
46-019	3,752,938	83,403	-	21,075	130,764	235,242	-	(276,110)	-	-	(276,110)	302,005	46,206	348,211
46-109	4,842,905	107,626	-	27,195	-	134,821	-	(356,300)	-	(66,959)	(423,259)	389,716	(23,660)	366,056
46-601	5,897,709	131,067	-	33,119	488,502	652,688	-	(433,904)	-	-	(433,904)	474,598	172,615	647,213
46-752	2,107,898	46,845	-	11,837	-	58,682	-	(155,081)	-	(102,453)	(257,534)	169,626	(36,203)	133,423
47-001	2,469,163	54,873	-	13,866	6,852	75,591	-	(181,660)	-	-	(181,660)	198,697	2,421	201,118
47-004	8,562,606	190,290	-	48,083	-	238,373	-	(629,965)	-	(144,098)	(774,063)	689,046	(50,918)	638,128
47-009	3,096,211	68,808	-	17,387	-	86,195	-	(227,793)	-	(58,390)	(286,183)	249,157	(20,633)	228,524
47-010	2,805,910	62,357	-	15,757	38,179	116,293	-	(206,435)	-	-	(206,435)	225,796	13,491	239,287
47-026	190,345	4,230	-	1,069	52,048	57,347	-	(14,004)	-	-	(14,004)	15,317	18,391	33,708
47-028	4,315,752	95,911	-	24,235	186,326	306,472	-	(317,517)	-	-	(317,517)	347,295	65,839	413,134
47-029	6,468,527	143,753	-	36,324	203,827	383,904	-	(475,900)	-	-	(475,900)	520,532	72,024	592,556
47-031	3,055,894	67,912	-	17,160	-	85,072	-	(224,827)	-	(122,397)	(347,224)	245,912	(43,250)	202,662
47-032	65,070	1,446	-	365	16,833	18,644	-	(4,787)	-	-	(4,787)	5,236	5,948	11,184
47-033	69,961	1,555	-	393	7,843	9,791	-	(5,147)	-	-	(5,147)	5,630	2,772	8,402
47-034	86,013	1,912	-	483	20,088	22,483	-	(6,328)	-	-	(6,328)	6,922	7,098	14,020
47-136	16,246,637	361,055	-	91,233	151,610	603,898	-	(1,195,291)	-	-	(1,195,291)	1,307,392	53,573	1,360,965
47-157	25,283,855	561,893	-	141,982	-	703,875	-	(1,860,174)	-	(363,024)	(2,223,198)	2,034,630	(128,277)	1,906,353
47-234	3,140,712	69,797	-	17,637	25,599	113,033	-	(231,067)	-	-	(231,067)	252,738	9,046	261,784
47-266	10,386,211	230,817	-	58,324	-	289,141	-	(764,130)	-	(217,572)	(981,702)	835,794	(76,880)	758,914
47-276	4,086,572	90,817	-	22,948	-	113,765	-	(300,656)	-	(218,282)	(518,938)	328,853	(77,131)	251,722
47-287	8,902,875	197,852	-	49,994	-	247,846	-	(654,999)	-	(402,769)	(1,057,768)	716,428	(142,321)	574,107
47-302	8,993,117	199,857	-	50,501	629,858	880,216	-	(661,638)	-	-	(661,638)	723,690	222,564	946,254
47-389	3,145,447	69,902	-	17,663	119,860	207,425	-	(231,416)	-	-	(231,416)	253,119	42,354	295,473
47-725	3,967,470	88,171	-	22,279	-	110,450	-	(291,893)	-	(109,968)	(401,861)	319,268	(38,858)	280,410
47-800	532,402	11,832	-	2,990	-	14,822	-	(39,170)	-	(207,614)	(246,784)	42,843	(73,362)	(30,519)
47-801	1,206,140	26,805	-	6,773	5,466	39,044	-	(88,738)	-	-	(88,738)	97,060	1,932	98,992

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Pension Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer Pension Expense
47-806	149,261	3,317	-	838	-	4,155	-	(10,981)	-	(4,963)	(15,944)	12,011	(1,754)	10,257
47-838	67,372	1,497	-	378	-	1,875	-	(4,957)	-	(130,863)	(135,820)	5,422	(46,241)	(40,819)
47-856	189,631	4,214	-	1,065	-	5,279	-	(13,951)	-	(49,598)	(63,549)	15,260	(17,526)	(2,266)
47-876	67,512	1,500	-	379	-	1,879	-	(4,967)	-	(46,179)	(51,146)	5,433	(16,317)	(10,884)
47-885	454,070	10,091	-	2,550	74,229	86,870	-	(33,407)	-	-	(33,407)	36,540	26,229	62,769
47-887	460,976	10,244	-	2,589	28,254	41,087	-	(33,915)	-	-	(33,915)	37,095	9,984	47,079
47-888	102,065	2,268	-	573	-	2,841	-	(7,509)	-	(34,339)	(41,848)	8,213	(12,134)	(3,921)
47-890	473,592	10,525	-	2,659	20,035	33,219	-	(34,843)	-	-	(34,843)	38,111	7,079	45,190
47-891	537,965	11,955	-	3,021	-	14,976	-	(39,579)	-	(22,739)	(62,318)	43,291	(8,035)	35,256
47-903	51,904	1,153	-	291	-	1,444	-	(3,819)	-	(879)	(4,698)	4,177	(311)	3,866
48-001	3,010,660	66,907	-	16,906	-	83,813	-	(221,499)	-	(94,348)	(315,847)	242,272	(33,338)	208,934
48-005	68,846	1,530	-	387	-	1,917	-	(5,065)	-	(3,302)	(8,367)	5,540	(1,167)	4,373
48-008	2,601,266	57,809	-	14,607	-	72,416	-	(191,379)	-	(344,685)	(536,064)	209,328	(121,797)	87,531
48-013	7,706,805	171,271	-	43,278	-	214,549	-	(567,002)	-	(35,224)	(602,226)	620,178	(12,447)	607,731
48-015	16,545,264	367,692	-	92,910	281,736	742,338	-	(1,217,262)	-	-	(1,217,262)	1,331,423	99,553	1,430,976
48-016	9,038,535	200,867	-	50,756	76,151	327,774	-	(664,979)	-	-	(664,979)	727,345	26,909	754,254
48-018	790,608	17,570	-	4,440	171,525	193,535	-	(58,166)	-	-	(58,166)	63,621	60,610	124,231
48-019	888,209	19,739	-	4,988	-	24,727	-	(65,347)	-	(129,870)	(195,217)	71,476	(45,891)	25,585
48-020	405,880	9,020	-	2,279	26,329	37,628	-	(29,861)	-	-	(29,861)	32,662	9,303	41,965
48-021	876,316	19,475	-	4,921	302,773	327,169	-	(64,472)	-	-	(64,472)	70,518	106,987	177,505
48-022	271,590	6,036	-	1,525	77,739	85,300	-	(19,981)	-	-	(19,981)	21,855	27,469	49,324
48-023	60,048	1,334	-	337	11,994	13,665	-	(4,418)	-	-	(4,418)	4,832	4,238	9,070
48-024	92,178	2,049	-	518	73,568	76,135	-	(6,782)	-	-	(6,782)	7,418	25,996	33,414
48-195	88,168,068	1,959,393	-	495,109	-	2,454,502	-	(6,486,666)	-	(369,372)	(6,856,038)	7,095,019	(130,520)	6,964,499
48-229	6,101,952	135,606	-	34,266	-	169,872	-	(448,930)	-	(65,533)	(514,463)	491,033	(23,157)	467,876
48-254	18,022,950	400,531	-	101,208	851,411	1,353,150	-	(1,325,977)	-	-	(1,325,977)	1,450,334	300,852	1,751,186
48-260	8,719,217	193,770	-	48,963	-	242,733	-	(641,487)	-	(111,594)	(753,081)	701,649	(39,432)	662,217
48-801	-	-	-	-	-	-	-	-	-	(177,407)	(177,407)	-	(62,688)	(62,688)
48-802	2,574,359	57,211	-	14,456	-	71,667	-	(189,400)	-	(508,708)	(698,108)	207,163	(179,756)	27,407
48-805	913,660	20,305	-	5,131	132,089	157,525	-	(67,219)	-	-	(67,219)	73,524	46,675	120,199
48-807	207,592	4,613	-	1,166	-	5,779	-	(15,273)	-	(29,815)	(45,088)	16,705	(10,536)	6,169
48-809	607,927	13,510	-	3,414	30,974	47,898	-	(44,726)	-	-	(44,726)	48,921	10,945	59,866
48-811	746,699	16,594	-	4,193	101,446	122,233	-	(54,936)	-	-	(54,936)	60,088	35,847	95,935
48-812	11,457	255	-	64	-	319	-	(843)	-	(181,767)	(182,610)	922	(64,228)	(63,306)
48-815	1,428,188	31,739	-	8,020	-	39,759	-	(105,074)	-	(52,588)	(157,662)	114,928	(18,582)	96,346
48-821	1,104,799	24,552	-	6,204	132,093	162,849	-	(81,282)	-	-	(81,282)	88,905	46,676	135,581
48-822	938,631	20,860	-	5,271	-	26,131	-	(69,057)	-	(111,107)	(180,164)	75,533	(39,261)	36,272
48-823	842,138	18,715	-	4,729	29,909	53,533	-	(61,957)	-	-	(61,957)	67,768	10,568	78,336
48-824	508,041	11,290	-	2,853	-	14,143	-	(37,377)	-	(50,915)	(88,292)	40,883	(17,991)	22,892
48-825	1,339,943	29,778	-	7,524	30,248	67,550	-	(98,582)	-	-	(98,582)	107,827	10,689	118,516
48-828	556,353	12,364	-	3,124	14,218	29,706	-	(40,932)	-	-	(40,932)	44,771	5,024	49,795
48-831	9,685,287	215,240	-	54,388	-	269,628	-	(712,562)	-	(84,709)	(797,271)	779,390	(29,933)	749,457
48-832	1,534,586	34,104	-	8,617	122,643	165,364	-	(112,902)	-	-	(112,902)	123,491	43,337	166,828
48-834	392,967	8,733	-	2,207	90,018	100,958	-	(28,911)	-	-	(28,911)	31,623	31,808	63,431
48-835	428,559	9,524	-	2,407	-	11,931	-	(31,530)	-	(11,791)	(43,321)	34,487	(4,166)	30,321
48-845	-	-	-	-	-	-	-	-	-	(351,057)	(351,057)	-	(124,049)	(124,049)
48-847	1,405,841	31,243	-	7,895	149,134	188,272	-	(103,430)	-	-	(103,430)	113,130	52,697	165,827
48-860	784,374	17,431	-	4,405	30,647	52,483	-	(57,708)	-	-	(57,708)	63,120	10,829	73,949
48-861	249,949	5,555	-	1,404	37,708	44,667	-	(18,389)	-	-	(18,389)	20,114	13,325	33,439
48-867	139,478	3,100	-	783	-	3,883	-	(10,262)	-	(80,988)	(91,250)	11,224	(28,617)	(17,393)
49-006	2,754,250	61,209	-	15,467	-	76,676	-	(202,635)	-	(169,689)	(372,324)	221,639	(59,961)	161,678
49-018	3,025,220	67,231	-	16,988	-	84,219	-	(222,570)	-	(27,132)	(249,702)	243,444	(9,587)	233,857
49-019	4,495,486	99,905	-	25,244	432,892	558,041	-	(330,740)	-	-	(330,740)	361,759	152,966	514,725
49-021	358,248	7,961	-	2,012	188,001	197,974	-	(26,357)	-	-	(26,357)	28,829	66,431	95,260
49-228	3,657,063	81,272	-	20,536	132,547	234,355	-	(269,056)	-	-	(269,056)	294,289	46,836	341,125

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
49-754	2,525,148	56,117	-	14,180	424,453	494,750	-	(185,779)	-	-	(185,779)	203,203	149,984	353,187
50-001	3,284,219	72,986	-	18,443	107,084	198,513	-	(241,625)	-	-	(241,625)	264,286	37,839	302,125
50-002	8,394,878	186,563	-	47,142	-	233,705	-	(617,625)	-	(158,931)	(776,556)	675,549	(56,159)	619,390
50-005	9,220,998	204,922	-	51,781	203,503	460,206	-	(678,404)	-	-	(678,404)	742,028	71,909	813,937
50-006	5,083,403	112,970	-	28,546	-	141,516	-	(373,994)	-	(196,610)	(570,604)	409,069	(69,473)	339,596
50-011	1,872,249	41,608	-	10,514	15,770	67,892	-	(137,744)	-	-	(137,744)	150,663	5,572	156,235
50-012	855,443	19,011	-	4,804	-	23,815	-	(62,936)	-	(77,594)	(140,530)	68,839	(27,419)	41,420
50-013	2,602,486	57,836	-	14,614	-	72,450	-	(191,469)	-	(134,959)	(326,428)	209,426	(47,689)	161,737
50-014	2,864,345	63,655	-	16,085	-	79,740	-	(210,734)	-	(203,942)	(414,676)	230,498	(72,064)	158,434
50-016	1,672,652	37,172	-	9,393	-	46,565	-	(123,060)	-	(205,859)	(328,919)	134,601	(72,742)	61,859
50-019	1,185,040	26,336	-	6,655	1,498	34,489	-	(87,185)	-	-	(87,185)	95,362	529	95,891
50-020	1,335,757	29,685	-	7,501	24,115	61,301	-	(98,274)	-	-	(98,274)	107,490	8,521	116,011
50-021	3,514,969	78,114	-	19,738	66,097	163,949	-	(258,602)	-	-	(258,602)	282,855	23,356	306,211
50-022	92,090	2,047	-	517	-	2,564	-	(6,775)	-	(26,261)	(33,036)	7,411	(9,279)	(1,868)
50-116	3,921,084	87,140	-	22,019	22,560	131,719	-	(288,480)	-	-	(288,480)	315,536	7,972	323,508
50-193	3,149,641	69,996	-	17,687	-	87,683	-	(231,724)	-	(142,859)	(374,583)	253,456	(50,480)	202,976
50-210	21,835,221	485,252	-	122,616	-	607,868	-	(1,606,452)	-	(2,466,389)	(4,072,841)	1,757,114	(871,515)	885,599
50-741	2,225,788	49,465	-	12,499	90,058	152,022	-	(163,755)	-	-	(163,755)	179,113	31,822	210,935
50-800	261,476	5,811	-	1,468	111,427	118,706	-	(19,237)	-	-	(19,237)	21,041	39,374	60,415
50-802	307,582	6,836	-	1,727	-	8,563	-	(22,629)	-	(47,831)	(70,460)	24,752	(16,902)	7,850
50-808	1,224,162	27,205	-	6,874	-	34,079	-	(90,064)	-	(49,734)	(139,798)	98,510	(17,574)	80,936
50-810	850,525	18,902	-	4,776	162,134	185,812	-	(62,575)	-	-	(62,575)	68,443	57,291	125,734
50-812	670,154	14,893	-	3,763	-	18,656	-	(49,304)	-	(11,380)	(60,684)	53,928	(4,021)	49,907
50-831	512,043	11,379	-	2,875	-	14,254	-	(37,672)	-	(35,923)	(73,595)	41,205	(12,693)	28,512
50-836	609,906	13,554	-	3,425	11,949	28,928	-	(44,872)	-	-	(44,872)	49,080	4,222	53,302
50-850	686,520	15,257	-	3,855	59,563	78,675	-	(50,508)	-	-	(50,508)	55,245	21,047	76,292
50-851	157,649	3,503	-	885	7,192	11,580	-	(11,598)	-	-	(11,598)	12,686	2,542	15,228
50-875	204,837	4,552	-	1,150	58,908	64,610	-	(15,070)	-	-	(15,070)	16,484	20,816	37,300
50-892	439,597	9,769	-	2,469	15,572	27,810	-	(32,342)	-	-	(32,342)	35,375	5,503	40,878
50-900	5,084,074	112,985	-	28,550	-	141,535	-	(374,043)	-	(235,005)	(609,048)	409,123	(83,040)	326,083
51-011	2,395,740	53,241	-	13,453	75,504	142,198	-	(176,258)	-	-	(176,258)	192,789	26,680	219,469
51-016	1,739,449	38,656	-	9,768	88,583	137,007	-	(127,974)	-	-	(127,974)	139,976	31,302	171,278
51-017	3,361,226	74,698	-	18,875	-	93,573	-	(247,291)	-	(254,089)	(501,380)	270,483	(89,784)	180,699
51-018	2,518,304	55,965	-	14,142	96,705	166,812	-	(185,276)	-	-	(185,276)	202,652	34,171	236,823
51-019	117,960	2,621	-	662	-	3,283	-	(8,679)	-	(32,511)	(41,190)	9,492	(11,488)	(1,996)
51-020	1,020,355	22,676	-	5,730	-	28,406	-	(75,069)	-	(34,437)	(109,506)	82,110	(12,169)	69,941
51-021	1,040,426	23,122	-	5,843	361,146	390,111	-	(76,546)	-	-	(76,546)	83,725	127,614	211,339
51-162	10,534,626	234,115	-	59,157	-	293,272	-	(775,049)	-	(208,207)	(983,256)	847,737	(73,572)	774,165
51-750	3,930,248	87,343	-	22,070	47,479	156,892	-	(289,155)	-	-	(289,155)	316,273	16,777	333,050
51-767	2,796,755	62,153	-	15,705	-	77,858	-	(205,762)	-	(55,397)	(261,159)	225,059	(19,575)	205,484
51-811	3,769,852	83,779	-	21,170	-	104,949	-	(277,354)	-	(5,556)	(282,910)	303,366	(1,963)	301,403
51-908	11,069,444	246,000	-	62,161	161,410	469,571	-	(814,397)	-	-	(814,397)	890,775	57,036	947,811
52-001	2,395,592	53,238	-	13,452	-	66,690	-	(176,248)	-	(47,198)	(223,446)	192,777	(16,678)	176,099
52-020	3,764,952	83,670	-	21,142	-	104,812	-	(276,994)	-	(16,574)	(293,568)	302,971	(5,857)	297,114
52-021	6,829,836	151,782	-	38,353	122,780	312,915	-	(502,482)	-	-	(502,482)	549,607	43,385	592,992
52-022	6,627,030	147,275	-	37,214	-	184,489	-	(487,561)	-	(134,342)	(621,903)	533,287	(47,471)	485,816
52-023	2,793,808	62,088	-	15,689	-	77,777	-	(205,545)	-	(2,897)	(208,442)	224,822	(1,024)	223,798
52-024	60,283	1,340	-	339	48,113	49,792	-	(4,435)	-	-	(4,435)	4,851	17,001	21,852
52-201	10,797,549	239,958	-	60,634	46,798	347,390	-	(794,393)	-	-	(794,393)	868,895	16,537	885,432
52-217	15,151,526	336,718	-	85,084	-	421,802	-	(1,114,722)	-	(21,818)	(1,136,540)	1,219,266	(7,710)	1,211,556
52-272	13,219,054	293,772	-	74,232	-	368,004	-	(972,547)	-	(248,034)	(1,220,581)	1,063,757	(87,644)	976,113
52-746	2,734,135	60,762	-	15,354	-	76,116	-	(201,155)	-	(222,681)	(423,836)	220,020	(78,686)	141,334
53-007	1,644,769	36,552	-	9,236	-	45,788	-	(121,008)	-	(34,726)	(155,734)	132,357	(12,270)	120,087
53-010	2,297,128	51,050	-	12,900	41,207	105,157	-	(169,003)	-	-	(169,003)	184,853	14,561	199,414
53-012	5,279,023	117,318	-	29,644	104,110	251,072	-	(388,386)	-	-	(388,386)	424,811	36,788	461,599

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
54-001	1,502,910	33,400	-	8,440	-	41,840	-	(110,571)	-	(95,261)	(205,832)	120,941	(33,661)	87,280
54-030	1,480,337	32,898	-	8,313	-	41,211	-	(108,911)	-	(79,655)	(188,566)	119,125	(28,146)	90,979
54-040	1,550,804	34,464	-	8,709	78,999	122,172	-	(114,095)	-	-	(114,095)	124,796	27,915	152,711
54-041	1,955,071	43,448	-	10,979	59,179	113,606	-	(143,838)	-	-	(143,838)	157,328	20,911	178,239
54-042	2,451,751	54,486	-	13,768	-	68,254	-	(180,379)	-	(30,222)	(210,601)	197,296	(10,679)	186,617
54-222	6,524,050	144,986	-	36,636	-	181,622	-	(479,985)	-	(259,498)	(739,483)	525,000	(91,695)	433,305
54-396	1,834,269	40,764	-	10,300	-	51,064	-	(134,950)	-	(75,372)	(210,322)	147,606	(26,633)	120,973
55-001	6,202,308	137,836	-	34,829	-	172,665	-	(456,314)	-	(28,485)	(484,799)	499,109	(10,065)	489,044
55-002	3,221,399	71,590	-	18,090	574,274	663,954	-	(237,003)	-	-	(237,003)	259,231	202,923	462,154
55-009	1,640,357	36,454	-	9,211	16,069	61,734	-	(120,684)	-	-	(120,684)	132,002	5,678	137,680
55-014	2,449,624	54,439	-	13,756	80,983	149,178	-	(180,223)	-	-	(180,223)	197,125	28,616	225,741
55-179	6,414,617	142,554	-	36,021	95,312	273,887	-	(471,934)	-	-	(471,934)	516,194	33,679	549,873
55-197	9,846,694	218,827	-	55,294	-	274,121	-	(724,437)	-	(142,175)	(866,612)	792,379	(50,238)	742,141
55-322	2,338,735	51,975	-	13,133	241,751	306,859	-	(172,064)	-	-	(172,064)	188,202	85,424	273,626
55-350	2,737,448	60,835	-	15,372	-	76,207	-	(201,398)	-	(9,522)	(210,920)	220,287	(3,364)	216,923
55-369	5,476,832	121,714	-	30,755	-	152,469	-	(402,939)	-	(13,073)	(416,012)	440,729	(4,619)	436,110
55-393	1,438,407	31,966	-	8,077	-	40,043	-	(105,826)	-	(54,569)	(160,395)	115,751	(19,283)	96,468
55-757	4,350,820	96,690	-	24,432	104,374	225,496	-	(320,097)	-	-	(320,097)	350,117	36,881	386,998
56-022	8,394,372	186,551	-	47,139	320,202	553,892	-	(617,587)	-	-	(617,587)	675,508	113,145	788,653
57-001	15,777,884	350,638	-	88,601	811,170	1,250,409	-	(1,160,804)	-	-	(1,160,804)	1,269,670	286,633	1,556,303
57-002	2,732,531	60,726	-	15,345	-	76,071	-	(201,037)	-	(184,869)	(385,906)	219,891	(65,325)	154,566
57-008	1,809,445	40,212	-	10,161	-	50,373	-	(133,124)	-	(106,379)	(239,503)	145,609	(37,590)	108,019
57-009	2,608,267	57,965	-	14,647	-	72,612	-	(191,894)	-	(20,957)	(212,851)	209,891	(7,405)	202,486
57-011	8,800,644	195,580	-	49,420	-	245,000	-	(647,477)	-	(600,181)	(1,247,658)	708,201	(212,078)	496,123
57-012	4,966,986	110,383	-	27,892	25,287	163,562	-	(365,429)	-	-	(365,429)	399,701	8,935	408,636
57-020	4,293,719	95,421	-	24,111	-	119,532	-	(315,896)	-	(32,145)	(348,041)	345,522	(11,358)	334,164
57-021	622,095	13,825	-	3,493	-	17,318	-	(45,769)	-	(21,671)	(67,440)	50,061	(7,658)	42,403
57-022	267,396	5,942	-	1,502	-	7,444	-	(19,673)	-	(18,796)	(38,469)	21,518	(6,642)	14,876
57-023	120,044	2,668	-	674	-	3,342	-	(8,832)	-	(8,229)	(17,061)	9,660	(2,908)	6,752
57-024	108,090	2,402	-	607	19,845	22,854	-	(7,952)	-	-	(7,952)	8,698	7,012	15,710
57-128	59,658,603	1,325,816	-	335,014	5,250,560	6,911,390	-	(4,389,179)	-	-	(4,389,179)	4,800,819	1,855,322	6,656,141
57-165	13,459,185	299,109	-	75,580	90,989	465,678	-	(990,214)	-	-	(990,214)	1,083,081	32,152	1,115,233
57-176	4,560,809	101,357	-	25,611	33,388	160,356	-	(335,546)	-	-	(335,546)	367,015	11,798	378,813
57-240	21,613,042	480,315	-	121,368	-	601,683	-	(1,590,106)	-	(1,424,217)	(3,014,323)	1,739,234	(503,257)	1,235,977
57-245	6,934,351	154,105	-	38,940	-	193,045	-	(510,171)	-	(177,810)	(687,981)	558,018	(62,830)	495,188
57-269	9,781,824	217,385	-	54,930	-	272,315	-	(719,664)	-	(827,575)	(1,547,239)	787,158	(292,429)	494,729
57-274	20,831,764	462,952	-	116,981	-	579,933	-	(1,532,626)	-	(935,595)	(2,468,221)	1,676,364	(330,599)	1,345,765
57-290	10,449,633	232,226	-	58,680	-	290,906	-	(768,796)	-	(386,739)	(1,155,535)	840,898	(136,657)	704,241
57-297	13,392,023	297,616	-	75,203	-	372,819	-	(985,273)	-	(340,671)	(1,325,944)	1,077,677	(120,379)	957,298
57-298	13,004,522	289,004	-	73,027	-	362,031	-	(956,763)	-	(655,586)	(1,612,349)	1,046,494	(231,656)	814,838
57-726	4,440,539	98,684	-	24,936	23,323	146,943	-	(326,698)	-	-	(326,698)	357,337	8,242	365,579
57-806	324,087	7,202	-	1,820	15,681	24,703	-	(23,844)	-	-	(23,844)	26,080	5,541	31,621
57-808	377,639	8,392	-	2,121	85,238	95,751	-	(27,784)	-	-	(27,784)	30,389	30,119	60,508
57-810	1,917,378	42,611	-	10,767	105,545	158,923	-	(141,065)	-	-	(141,065)	154,294	37,295	191,589
57-814	1,453,839	32,309	-	8,164	153,069	193,542	-	(106,961)	-	-	(106,961)	116,993	54,088	171,081
57-815	362,137	8,048	-	2,034	75,269	85,351	-	(26,643)	-	-	(26,643)	29,142	26,597	55,739
57-818	790,233	17,562	-	4,438	-	22,000	-	(58,139)	-	(140,357)	(198,496)	63,591	(49,596)	13,995
57-819	288,330	6,408	-	1,619	45,913	53,940	-	(21,213)	-	-	(21,213)	23,202	16,224	39,426
57-824	656,169	14,582	-	3,685	-	18,267	-	(48,275)	-	(10,178)	(58,453)	52,803	(3,597)	49,206
57-825	179,621	3,992	-	1,009	21,605	26,606	-	(13,215)	-	-	(13,215)	14,454	7,634	22,088
57-829	516,036	11,468	-	2,898	114,827	129,193	-	(37,966)	-	-	(37,966)	41,526	40,575	82,101
57-830	372,216	8,272	-	2,090	34,628	44,990	-	(27,385)	-	-	(27,385)	29,953	12,236	42,189
57-835	2,470,759	54,909	-	13,875	104,246	173,030	-	(181,778)	-	-	(181,778)	198,826	36,836	235,662
57-842	860,700	19,128	-	4,833	34,807	58,768	-	(63,323)	-	-	(63,323)	69,262	12,299	81,561
57-845	178,549	3,968	-	1,003	-	4,971	-	(13,136)	-	(45,292)	(58,428)	14,368	(16,004)	(1,636)

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	
57-847	496,855	11,042	-	2,790	226,064	239,896	-	(36,554)	-	-	(36,554)	39,983	79,881	119,864
57-850	221,490	4,922	-	1,244	15,215	21,381	-	(16,295)	-	-	(16,295)	17,824	5,377	23,201
57-860	330,740	7,350	-	1,857	-	9,207	-	(24,333)	-	(97,058)	(121,391)	26,615	(34,296)	(7,681)
57-867	250,646	5,570	-	1,408	60,259	67,237	-	(18,440)	-	-	(18,440)	20,170	21,293	41,463
57-871	358,274	7,962	-	2,012	88,042	98,016	-	(26,359)	-	-	(26,359)	28,831	31,110	59,941
57-873	439,492	9,767	-	2,468	48,914	61,149	-	(32,334)	-	-	(32,334)	35,367	17,284	52,651
57-882	369,592	8,214	-	2,075	7,290	17,579	-	(27,191)	-	-	(27,191)	29,742	2,576	32,318
57-901	1,878,840	41,754	-	10,551	254,708	307,013	-	(138,229)	-	-	(138,229)	151,193	90,003	241,196
57-907	1,410,262	31,341	-	7,919	-	39,260	-	(103,755)	-	(34,941)	(138,696)	113,486	(12,346)	101,140
58-016	5,198,067	115,519	-	29,190	24,825	169,534	-	(382,430)	-	-	(382,430)	418,296	8,772	427,068
59-014	3,816,316	84,811	-	21,431	162,301	268,543	-	(280,772)	-	-	(280,772)	307,105	57,350	364,455
59-015	2,333,320	51,854	-	13,103	244,537	309,494	-	(171,666)	-	-	(171,666)	187,766	86,409	274,175
59-016	2,182,437	48,501	-	12,256	-	60,757	-	(160,565)	-	(164,128)	(324,693)	175,624	(57,996)	117,628
59-385	3,057,847	67,956	-	17,171	34,207	119,334	-	(224,971)	-	-	(224,971)	246,070	12,087	258,157
59-800	46,072	1,024	-	259	-	1,283	-	(3,390)	-	(4,101)	(7,491)	3,707	(1,449)	2,258
60-001	5,229,228	116,211	-	29,365	-	145,576	-	(384,723)	-	(257,860)	(642,583)	420,804	(91,116)	329,688
60-003	5,327,946	118,405	-	29,919	-	148,324	-	(391,985)	-	(407,391)	(799,376)	428,748	(143,954)	284,794
60-027	3,844,845	85,445	-	21,591	-	107,036	-	(282,871)	-	(15,463)	(298,334)	309,401	(5,464)	303,937
60-028	3,082,975	68,514	-	17,312	-	85,826	-	(226,819)	-	(456,178)	(682,997)	248,092	(161,193)	86,899
60-029	2,501,485	55,591	-	14,047	-	69,638	-	(184,038)	-	(17,286)	(201,324)	201,298	(6,108)	195,190
60-030	6,335,727	140,801	-	35,578	-	176,379	-	(466,130)	-	(238,554)	(704,684)	509,846	(84,295)	425,551
60-211	9,680,867	215,142	-	54,363	-	269,505	-	(712,237)	-	(435,612)	(1,147,849)	779,034	(153,926)	625,108
60-717	4,323,991	96,094	-	24,281	12,606	132,981	-	(318,123)	-	-	(318,123)	347,958	4,455	352,413
60-744	3,841,758	85,377	-	21,573	-	106,950	-	(282,644)	-	(115,701)	(398,345)	309,152	(40,884)	268,268
60-800	82,578	1,835	-	464	-	2,299	-	(6,075)	-	(23,731)	(29,806)	6,645	(8,385)	(1,740)
60-801	919,223	20,428	-	5,162	-	25,590	-	(67,629)	-	(10,379)	(78,008)	73,971	(3,668)	70,303
61-018	2,716,531	60,371	-	15,255	217,842	293,468	-	(199,860)	-	-	(199,860)	218,603	76,976	295,579
61-313	2,318,254	51,519	-	13,018	118,595	183,132	-	(170,558)	-	-	(170,558)	186,553	41,907	228,460
62-006	2,433,816	54,088	-	13,667	105,224	172,979	-	(179,060)	-	-	(179,060)	195,853	37,182	233,035
62-007	2,143,115	47,627	-	12,035	-	59,662	-	(157,672)	-	(146,938)	(304,610)	172,460	(51,921)	120,539
62-010	22,661	504	-	127	-	631	-	(1,667)	-	(328)	(1,995)	1,824	(116)	1,708
62-012	267,108	5,936	-	1,500	-	7,436	-	(19,652)	-	(98)	(19,750)	21,495	(34)	21,461
62-014	18,205	405	-	102	10,369	10,876	-	(1,339)	-	-	(1,339)	1,465	3,664	5,129
62-015	3,856,720	85,709	-	21,657	-	107,366	-	(283,745)	-	(869)	(284,614)	310,356	(307)	310,049
62-236	4,372,661	97,175	-	24,555	-	121,730	-	(321,704)	-	(178,640)	(500,344)	351,875	(63,124)	288,751
63-001	2,170,632	48,239	-	12,189	90,723	151,151	-	(159,697)	-	-	(159,697)	174,674	32,057	206,731
63-002	1,176,609	26,148	-	6,607	-	32,755	-	(86,565)	-	(14,061)	(100,626)	94,683	(4,968)	89,715
63-014	2,364,552	52,548	-	13,278	-	65,826	-	(173,964)	-	(37,437)	(211,401)	190,279	(13,229)	177,050
63-392	3,027,853	67,289	-	17,003	19,443	103,735	-	(222,764)	-	-	(222,764)	243,656	6,870	250,526
64-020	3,525,667	78,352	-	19,798	263,480	361,630	-	(259,389)	-	-	(259,389)	283,716	93,103	376,819
64-021	1,759,834	39,109	-	9,882	-	48,991	-	(129,474)	-	(35,976)	(165,450)	141,617	(12,712)	128,905
64-270	3,910,988	86,915	-	21,962	-	108,877	-	(287,738)	-	(89,830)	(377,568)	314,723	(31,742)	282,981
64-324	2,008,196	44,629	-	11,277	-	55,906	-	(147,746)	-	(152,770)	(300,516)	161,603	(53,983)	107,620
65-001	1,396,015	31,024	-	7,839	-	38,863	-	(102,707)	-	(156,532)	(259,239)	112,339	(55,311)	57,028
65-020	4,410,633	98,019	-	24,768	97,531	220,318	-	(324,497)	-	-	(324,497)	354,930	34,463	389,393
65-021	9,304,492	206,777	-	52,250	32,816	291,843	-	(684,546)	-	-	(684,546)	748,747	11,596	760,343
65-022	3,652,154	81,163	-	20,509	-	101,672	-	(268,695)	-	(27,210)	(295,905)	293,894	(9,615)	284,279
65-120	5,530,803	122,913	-	31,058	-	153,971	-	(406,910)	-	(119,515)	(526,425)	445,072	(42,232)	402,840
66-011	2,816,033	62,582	-	15,813	-	78,395	-	(207,180)	-	(63,020)	(270,200)	226,610	(22,269)	204,341
66-012	2,588,518	57,526	-	14,536	-	72,062	-	(190,441)	-	(19,400)	(209,841)	208,302	(6,855)	201,447
66-013	2,748,042	61,071	-	15,432	1,675	78,178	-	(202,178)	-	-	(202,178)	221,139	592	221,731
66-278	3,969,963	88,226	-	22,293	-	110,519	-	(292,077)	-	(125,502)	(417,579)	319,469	(44,347)	275,122
66-719	1,387,514	30,835	-	7,792	242	38,869	-	(102,082)	-	-	(102,082)	111,655	85	111,740
67-013	4,278,879	95,091	-	24,028	72,899	192,018	-	(314,804)	-	-	(314,804)	344,328	25,759	370,087
67-017	3,371,383	74,924	-	18,932	278,417	372,273	-	(248,038)	-	-	(248,038)	271,300	98,381	369,681

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
67-020	2,552,099	56,716	-	14,331	44,081	115,128	-	(187,762)	-	-	(187,762)	205,371	15,577	220,948
67-023	4,684,288	104,101	-	26,305	-	130,406	-	(344,631)	-	(24,122)	(368,753)	376,952	(8,523)	368,429
67-025	2,583,025	57,404	-	14,505	-	71,909	-	(190,037)	-	(35,905)	(225,942)	207,860	(12,687)	195,173
67-026	1,803,211	40,073	-	10,126	21,006	71,205	-	(132,665)	-	-	(132,665)	145,107	7,422	152,529
67-027	64,992	1,444	-	365	-	1,809	-	(4,782)	-	(6,230)	(11,012)	5,230	(2,202)	3,028
67-150	7,182,076	159,610	-	40,331	125,389	325,330	-	(528,397)	-	-	(528,397)	577,953	44,307	622,260
67-181	5,434,980	120,784	-	30,520	-	151,304	-	(399,860)	-	(505,980)	(905,840)	437,361	(178,792)	258,569
67-279	8,412,045	186,944	-	47,238	17,409	251,591	-	(618,888)	-	-	(618,888)	676,930	6,152	683,082
67-284	5,406,190	120,144	-	30,359	34,048	184,551	-	(397,742)	-	-	(397,742)	435,044	12,031	447,075
67-405	1,515,100	33,671	-	8,508	-	42,179	-	(111,468)	-	(5,129)	(116,597)	121,922	(1,812)	120,110
67-758	1,976,555	43,926	-	11,099	-	55,025	-	(145,418)	-	(71,664)	(217,082)	159,056	(25,323)	133,733
68-001	1,696,717	37,707	-	9,528	183,782	231,017	-	(124,830)	-	-	(124,830)	136,537	64,940	201,477
68-003	61,417	1,365	-	345	-	1,710	-	(4,519)	-	(2,843)	(7,362)	4,942	(1,005)	3,937
68-018	3,450,640	76,685	-	19,377	-	96,062	-	(253,869)	-	(128,220)	(382,089)	277,678	(45,307)	232,371
68-019	2,089,240	46,430	-	11,732	-	58,162	-	(153,709)	-	(99,005)	(252,714)	168,124	(34,984)	133,140
68-020	2,232,554	49,615	-	12,537	74,029	136,181	-	(164,253)	-	-	(164,253)	179,657	26,159	205,816
68-025	1,916,210	42,585	-	10,761	-	53,346	-	(140,979)	-	(62,555)	(203,534)	154,200	(22,104)	132,096
68-265	4,880,450	108,460	-	27,406	45,351	181,217	-	(359,062)	-	-	(359,062)	392,737	16,025	408,762
69-001	1,876,225	41,696	-	10,536	-	52,232	-	(138,037)	-	(54,272)	(192,309)	150,983	(19,178)	131,805
69-005	1,714,826	38,109	-	9,630	-	47,739	-	(126,163)	-	(37,002)	(163,165)	137,995	(13,075)	124,920
69-006	1,060,340	23,564	-	5,954	-	29,518	-	(78,011)	-	(10,926)	(88,937)	85,327	(3,861)	81,466
69-008	763,300	16,963	-	4,286	30,881	52,130	-	(56,157)	-	-	(56,157)	61,424	10,912	72,336
69-009	1,164,332	25,875	-	6,538	3,105	35,518	-	(85,662)	-	-	(85,662)	93,696	1,097	94,793
69-010	1,208,991	26,868	-	6,789	-	33,657	-	(88,947)	-	(19,736)	(108,683)	97,289	(6,974)	90,315
69-012	1,063,584	23,636	-	5,973	11,774	41,383	-	(78,250)	-	-	(78,250)	85,588	4,161	89,749
69-015	1,134,740	25,218	-	6,372	-	31,590	-	(83,485)	-	(43,257)	(126,742)	91,314	(15,285)	76,029
69-017	1,338,748	29,752	-	7,518	6,478	43,748	-	(98,494)	-	-	(98,494)	107,731	2,289	110,020
69-019	2,631,669	58,485	-	14,778	74,361	147,624	-	(193,616)	-	-	(193,616)	211,774	26,276	238,050
70-001	2,657,529	59,059	-	14,923	220,951	294,933	-	(195,519)	-	-	(195,519)	213,855	78,075	291,930
70-006	5,474,652	121,665	-	30,743	-	152,408	-	(402,779)	-	(205,877)	(608,656)	440,554	(72,748)	367,806
70-007	1,359,892	30,221	-	7,636	-	37,857	-	(100,049)	-	(84,720)	(184,769)	109,433	(29,936)	79,497
70-008	5,731,838	127,381	-	32,187	-	159,568	-	(421,700)	-	(29,746)	(451,446)	461,250	(10,511)	450,739
70-010	1,583,151	35,183	-	8,890	-	44,073	-	(116,475)	-	(36,718)	(153,193)	127,399	(12,975)	114,424
70-012	3,938,775	87,533	-	22,118	-	109,651	-	(289,782)	-	(13,866)	(303,648)	316,959	(4,899)	312,060
70-013	2,396,211	53,252	-	13,456	-	66,708	-	(176,293)	-	(41,000)	(217,293)	192,827	(14,487)	178,340
70-014	3,274,018	72,760	-	18,385	104,191	195,336	-	(240,875)	-	-	(240,875)	263,465	36,817	300,282
70-015	-	-	-	-	-	-	-	-	-	(1,004,171)	(1,004,171)	-	(354,831)	(354,831)
70-158	10,183,824	226,319	-	57,187	-	283,506	-	(749,240)	-	(355,297)	(1,104,537)	819,508	(125,547)	693,961
70-189	4,116,957	91,493	-	23,119	271,613	386,225	-	(302,891)	-	-	(302,891)	331,298	95,976	427,274
70-712	2,743,708	60,974	-	15,407	-	76,381	-	(201,859)	-	(15,448)	(217,307)	220,790	(5,459)	215,331
70-730	3,713,065	82,517	-	20,851	65,310	168,678	-	(273,176)	-	-	(273,176)	298,796	23,078	321,874
70-800	585,850	13,020	-	3,290	-	16,310	-	(43,102)	-	(19,666)	(62,768)	47,144	(6,949)	40,195
70-801	2,145,870	47,688	-	12,050	125,011	184,749	-	(157,875)	-	-	(157,875)	172,681	44,173	216,854
70-820	357,245	7,939	-	2,006	15,799	25,744	-	(26,283)	-	-	(26,283)	28,748	5,583	34,331
70-870	-	-	-	-	-	-	-	-	-	(123,921)	(123,921)	-	(43,789)	(43,789)
71-001	3,997,298	88,833	-	22,447	-	111,280	-	(294,088)	-	-	(294,088)	321,669	(70,079)	251,590
71-007	2,419,421	53,768	-	13,586	-	67,354	-	(178,001)	-	(101,880)	(279,881)	194,694	(36,000)	158,694
71-013	4,479,339	99,546	-	25,154	61,413	186,113	-	(329,552)	-	-	(329,552)	360,459	21,701	382,160
71-014	1,760,967	39,135	-	9,889	-	49,024	-	(129,557)	-	(25,177)	(154,734)	141,708	(8,896)	132,812
71-015	2,721,579	60,483	-	15,283	-	75,766	-	(200,231)	-	(10,476)	(210,707)	219,010	(3,702)	215,308
71-017	2,723,515	60,526	-	15,294	10,394	86,214	-	(200,373)	-	-	(200,373)	219,165	3,673	222,838
71-018	2,570,165	57,118	-	14,433	22,349	93,900	-	(189,091)	-	-	(189,091)	206,825	7,897	214,722
71-019	104,219	2,316	-	585	83,178	86,079	-	(7,668)	-	-	(7,668)	8,387	29,392	37,779
71-118	8,147,780	181,071	-	45,754	302,006	528,831	-	(599,445)	-	-	(599,445)	655,664	106,716	762,380
71-755	2,777,163	61,718	-	15,595	-	77,313	-	(204,320)	-	(106,870)	(311,190)	223,483	(37,763)	185,720

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
72-012	2,688,700	59,752	-	15,098	-	74,850	-	(197,812)	-	(114,396)	(312,208)	216,364	(40,422)	175,942
72-013	2,145,495	47,680	-	12,048	-	59,728	-	(157,847)	-	(5,289)	(163,136)	172,651	(1,869)	170,782
72-014	58,182	1,293	-	327	46,436	48,056	-	(4,281)	-	-	(4,281)	4,682	16,408	21,090
72-140	7,294,142	162,101	-	40,960	-	203,061	-	(536,642)	-	(11,865)	(548,507)	586,971	(4,192)	582,779
72-320	4,709,103	104,652	-	26,444	-	131,096	-	(346,456)	-	(27,744)	(374,200)	378,949	(9,804)	369,145
72-334	1,855,212	41,229	-	10,418	-	51,647	-	(136,491)	-	(35,119)	(171,610)	149,292	(12,410)	136,882
72-716	2,943,095	65,406	-	16,527	67,676	149,609	-	(216,528)	-	-	(216,528)	236,835	23,914	260,749
72-735	4,955,564	110,129	-	27,828	232,662	370,619	-	(364,589)	-	-	(364,589)	398,782	82,213	480,995
73-001	6,682,527	148,508	-	37,526	-	186,034	-	(491,644)	-	(472,046)	(963,690)	537,753	(166,801)	370,952
73-002	2,358,457	52,413	-	13,244	20,660	86,317	-	(173,515)	-	-	(173,515)	189,789	7,300	197,089
73-004	1,649,303	36,653	-	9,262	50,944	96,859	-	(121,342)	-	-	(121,342)	132,722	18,001	150,723
73-005	1,708,767	37,975	-	9,596	114,589	162,160	-	(125,717)	-	-	(125,717)	137,507	40,491	177,998
73-008	2,480,699	55,130	-	13,930	-	69,060	-	(182,509)	-	(161,289)	(343,798)	199,626	(56,993)	142,633
73-013	2,611,658	58,040	-	14,666	-	72,706	-	(192,144)	-	(69,353)	(261,497)	210,164	(24,507)	185,657
73-015	2,935,658	65,240	-	16,485	-	81,725	-	(215,981)	-	(104,508)	(320,489)	236,237	(36,928)	199,309
73-016	3,007,267	66,832	-	16,887	-	83,719	-	(221,249)	-	(49,333)	(270,582)	241,999	(17,432)	224,567
73-017	3,420,794	76,022	-	19,210	-	95,232	-	(251,673)	-	(44,415)	(296,088)	275,277	(15,694)	259,583
73-018	1,293,758	28,752	-	7,265	-	36,017	-	(95,184)	-	(95,484)	(190,668)	104,111	(33,740)	70,371
73-180	5,046,373	112,147	-	28,338	-	140,485	-	(371,270)	-	(138,790)	(510,060)	406,089	(49,043)	357,046
73-728	2,360,376	52,456	-	13,255	-	65,711	-	(173,657)	-	(97,005)	(270,662)	189,943	(34,277)	155,666
73-875	859,611	19,103	-	4,827	-	23,930	-	(63,243)	-	(202,247)	(265,490)	69,174	(71,466)	(2,292)
74-001	7,275,658	161,690	-	40,857	236,420	438,967	-	(535,282)	-	-	(535,282)	585,483	83,541	669,024
74-003	1,897,700	42,173	-	10,657	-	52,830	-	(139,617)	-	(55,621)	(195,238)	152,711	(19,654)	133,057
74-010	1,536,723	34,151	-	8,629	169,990	212,770	-	(113,059)	-	-	(113,059)	123,662	60,067	183,729
74-013	985,452	21,900	-	5,534	-	27,434	-	(72,501)	-	(25,296)	(97,797)	79,301	(8,938)	70,363
74-014	1,788,311	39,742	-	10,042	67,024	116,808	-	(131,569)	-	-	(131,569)	143,908	23,683	167,591
74-139	4,423,031	98,295	-	24,838	-	123,133	-	(325,409)	-	(113,190)	(438,599)	355,928	(39,996)	315,932
74-194	6,846,498	152,152	-	38,447	366,169	556,768	-	(503,708)	-	-	(503,708)	550,948	129,388	680,336
74-897	206,537	4,590	-	1,160	-	5,750	-	(15,195)	-	(28,004)	(43,199)	16,620	(9,896)	6,724
75-003	1,267,522	28,169	-	7,118	-	35,287	-	(93,254)	-	(3,315)	(96,569)	101,999	(1,171)	100,828
75-005	1,551,746	34,485	-	8,714	51,839	95,038	-	(114,164)	-	-	(114,164)	124,871	18,318	143,189
75-007	1,689,445	37,545	-	9,487	78,681	125,713	-	(124,295)	-	-	(124,295)	135,952	27,803	163,755
75-010	1,066,443	23,700	-	5,989	6,117	35,806	-	(78,460)	-	-	(78,460)	85,818	2,162	87,980
75-015	1,021,567	22,703	-	5,737	43,744	72,184	-	(75,158)	-	-	(75,158)	82,207	15,457	97,664
75-020	1,500,940	33,356	-	8,429	17,553	59,338	-	(110,427)	-	-	(110,427)	120,783	6,203	126,986
75-022	2,782,438	61,835	-	15,625	68,043	145,503	-	(204,708)	-	-	(204,708)	223,907	24,044	247,951
75-190	5,496,354	122,148	-	30,865	-	153,013	-	(404,376)	-	(33,600)	(437,976)	442,300	(11,873)	430,427
75-900	1,386,973	30,823	-	7,789	91,557	130,169	-	(102,042)	-	-	(102,042)	111,612	32,352	143,964
76-001	17,161,709	381,391	-	96,372	-	477,763	-	(1,262,614)	-	(441,230)	(1,703,844)	1,381,029	(155,912)	1,225,117
76-006	5,101,869	113,381	-	28,650	6,797	148,828	-	(375,353)	-	-	(375,353)	410,555	2,402	412,957
76-007	3,084,928	68,558	-	17,323	12,216	98,097	-	(226,963)	-	-	(226,963)	248,249	4,316	252,565
76-012	12,643,728	280,986	-	71,001	-	351,987	-	(930,219)	-	(187,294)	(1,117,513)	1,017,460	(66,181)	951,279
76-013	6,558,046	145,742	-	36,827	-	182,569	-	(482,486)	-	(318,857)	(801,343)	527,736	(112,670)	415,066
76-022	1,871,926	41,601	-	10,512	-	52,113	-	(137,721)	-	(47,228)	(184,949)	150,637	(16,689)	133,948
76-024	9,864,350	219,219	-	55,393	-	274,612	-	(725,736)	-	(1,286,469)	(2,012,205)	793,799	(454,583)	339,216
76-026	14,014,152	311,442	-	78,697	117,707	507,846	-	(1,031,044)	-	-	(1,031,044)	1,127,740	41,592	1,169,332
76-033	3,834,173	85,208	-	21,531	-	106,739	-	(282,086)	-	(93,711)	(375,797)	308,542	(33,114)	275,428
76-034	4,896,466	108,816	-	27,496	-	136,312	-	(360,241)	-	(36,355)	(396,596)	394,026	(12,846)	381,180
76-035	3,363,737	74,754	-	18,889	-	93,643	-	(247,476)	-	(138,837)	(386,313)	270,685	(49,059)	221,626
76-036	3,519,808	78,222	-	19,766	-	97,988	-	(258,958)	-	(610)	(259,568)	283,244	(215)	283,029
76-037	2,711,117	60,250	-	15,224	-	75,474	-	(199,461)	-	(8,976)	(208,437)	218,168	(3,172)	214,996
76-102	8,627,493	191,732	-	48,448	322,986	563,166	-	(634,738)	-	-	(634,738)	694,267	114,129	808,396
76-117	31,935,247	709,709	-	179,333	-	889,042	-	(2,349,527)	-	(86,274)	(2,435,801)	2,569,878	(30,485)	2,539,393
76-164	7,875,284	175,015	-	44,224	13,881	233,120	-	(579,397)	-	-	(579,397)	633,736	4,905	638,641
76-262	10,044,337	223,219	-	56,404	290,822	570,445	-	(738,978)	-	-	(738,978)	808,283	102,764	911,047

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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 Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
76-281	5,903,830	131,203	-	33,153	34,609	198,965	-	(434,354)	-	-	(434,354)	475,090	12,230	487,320
76-770	944,892	20,999	-	5,306	-	26,305	-	(69,517)	-	(35,961)	(105,478)	76,037	(12,707)	63,330
76-803	828,849	18,420	-	4,654	103,934	127,008	-	(60,980)	-	-	(60,980)	66,699	36,726	103,425
76-805	245,188	5,449	-	1,377	-	6,826	-	(18,039)	-	(6,941)	(24,980)	19,731	(2,452)	17,279
76-807	1,025,325	22,786	-	5,758	238,698	267,242	-	(75,435)	-	-	(75,435)	82,509	84,345	166,854
76-808	117,794	2,618	-	661	-	3,279	-	(8,666)	-	(1,659)	(10,325)	9,479	(586)	8,893
76-858	445,116	9,892	-	2,500	39,538	51,930	-	(32,748)	-	-	(32,748)	35,819	13,971	49,790
76-876	332,099	7,380	-	1,865	43,592	52,837	-	(24,433)	-	-	(24,433)	26,725	15,403	42,128
76-889	317,905	7,065	-	1,785	331	9,181	-	(23,389)	-	-	(23,389)	25,582	117	25,699
77-001	5,692,157	126,499	-	31,964	72,893	231,356	-	(418,781)	-	-	(418,781)	458,057	25,757	483,814
77-002	6,382,217	141,834	-	35,839	-	177,673	-	(469,550)	-	(250,921)	(720,471)	513,587	(88,665)	424,922
77-003	5,284,812	117,446	-	29,677	-	147,123	-	(388,812)	-	(108,629)	(497,441)	425,277	(38,385)	386,892
77-005	3,256,815	72,377	-	18,289	-	90,666	-	(239,609)	-	(29,043)	(268,652)	262,081	(10,262)	251,819
77-006	3,164,734	70,331	-	17,772	-	88,103	-	(232,835)	-	(98,704)	(331,539)	254,671	(34,878)	219,793
77-007	9,165,588	203,690	-	51,469	-	255,159	-	(674,327)	-	(205,693)	(880,020)	737,569	(72,683)	664,886
77-010	1,716,221	38,140	-	9,637	27,109	74,886	-	(126,265)	-	-	(126,265)	138,107	9,579	147,686
77-016	4,241,736	94,266	-	23,820	92,050	210,136	-	(312,071)	-	-	(312,071)	341,339	32,526	373,865
77-021	180,824	4,019	-	1,015	-	5,034	-	(13,304)	-	(24,003)	(37,307)	14,551	(8,482)	6,069
77-022	505,007	11,223	-	2,836	26,039	40,098	-	(37,154)	-	-	(37,154)	40,639	9,201	49,840
77-023	61,748	1,372	-	347	49,282	51,001	-	(4,543)	-	-	(4,543)	4,969	17,414	22,383
77-101	72,058,817	1,601,391	-	404,647	1,953,800	3,959,838	-	(5,301,482)	-	-	(5,301,482)	5,798,683	690,389	6,489,072
77-106	9,770,969	217,144	-	54,869	10,410	282,423	-	(718,866)	-	-	(718,866)	786,285	3,679	789,964
77-127	10,177,791	226,185	-	57,154	648,366	931,705	-	(748,796)	-	-	(748,796)	819,022	229,105	1,048,127
77-237	5,847,409	129,949	-	32,836	95,785	258,570	-	(430,203)	-	-	(430,203)	470,550	33,846	504,396
77-257	13,564,660	301,453	-	76,173	87,547	465,173	-	(997,974)	-	-	(997,974)	1,091,569	30,935	1,122,504
77-277	4,929,616	109,553	-	27,682	-	137,235	-	(362,680)	-	(91,118)	(453,798)	396,694	(32,197)	364,497
77-280	6,230,802	138,470	-	34,989	-	173,459	-	(458,410)	-	(123,616)	(582,026)	501,402	(43,680)	457,722
77-285	10,017,282	222,618	-	56,252	-	278,870	-	(736,987)	-	(464,532)	(1,201,519)	806,106	(164,146)	641,960
77-296	10,935,633	243,027	-	61,409	-	304,436	-	(804,552)	-	(201,161)	(1,005,713)	880,007	(71,082)	808,925
77-300	13,976,591	310,607	-	78,486	-	389,093	-	(1,028,280)	-	(191,393)	(1,219,673)	1,124,718	(67,630)	1,057,088
77-502	28,743,833	638,785	-	161,411	-	800,196	-	(2,114,730)	-	(2,991,980)	(5,106,710)	2,313,060	(1,057,237)	1,255,823
77-765	1,336,088	29,692	-	7,503	-	37,195	-	(98,298)	-	(9,045)	(107,343)	107,517	(3,196)	104,321
77-804	292,943	6,510	-	1,645	69,928	78,083	-	(21,552)	-	-	(21,552)	23,574	24,709	48,283
77-810	523,038	11,624	-	2,937	-	14,561	-	(38,481)	-	(72,870)	(111,351)	42,090	(25,749)	16,341
77-811	103,844	2,308	-	583	-	2,891	-	(7,640)	-	(78,098)	(85,738)	8,356	(27,597)	(19,241)
77-820	48,582	1,080	-	273	13,215	14,568	-	(3,574)	-	-	(3,574)	3,909	4,669	8,578
77-825	300,310	6,674	-	1,686	-	8,360	-	(22,094)	-	(30,773)	(52,867)	24,166	(10,874)	13,292
77-827	222,057	4,935	-	1,247	28,709	34,891	-	(16,337)	-	-	(16,337)	17,869	10,144	28,013
77-830	1,125,559	25,014	-	6,321	5,554	36,889	-	(82,809)	-	-	(82,809)	90,575	1,963	92,538
77-831	256,558	5,702	-	1,441	-	7,143	-	(18,875)	-	(21,352)	(40,227)	20,646	(7,545)	13,101
77-832	323,416	7,187	-	1,816	30,222	39,225	-	(23,794)	-	-	(23,794)	26,026	10,679	36,705
77-836	162,131	3,603	-	910	24,766	29,279	-	(11,928)	-	-	(11,928)	13,047	8,751	21,798
77-842	707,393	15,721	-	3,972	-	19,693	-	(52,044)	-	(211,934)	(263,978)	56,925	(74,888)	(17,963)
77-888	263,760	5,862	-	1,481	-	7,343	-	(19,405)	-	(25,080)	(44,485)	21,225	(8,862)	12,363
77-897	279,445	6,210	-	1,569	-	7,779	-	(20,559)	-	(7,386)	(27,945)	22,487	(2,610)	19,877
77-911	6,960,944	154,696	-	39,089	1,633,177	1,826,962	-	(512,128)	-	-	(512,128)	560,158	577,095	1,137,253
78-001	7,074,989	157,230	-	39,730	-	196,960	-	(520,518)	-	(118,109)	(638,627)	569,335	(41,734)	527,601
78-002	803,756	17,862	-	4,514	-	22,376	-	(59,134)	-	(8,450)	(67,584)	64,680	(2,986)	61,694
78-004	1,054,498	23,435	-	5,922	-	29,357	-	(77,581)	-	(43,750)	(121,331)	84,857	(15,459)	69,398
78-005	1,936,342	43,032	-	10,874	92,085	145,991	-	(142,460)	-	-	(142,460)	155,820	32,539	188,359
78-006	2,550,520	56,681	-	14,322	-	71,003	-	(187,646)	-	(20,595)	(208,241)	205,244	(7,277)	197,967
78-013	5,754,437	127,883	-	32,314	-	160,197	-	(423,363)	-	(180,898)	(604,261)	463,068	(63,921)	399,147
78-016	2,406,334	53,477	-	13,513	-	66,990	-	(177,038)	-	(160,834)	(337,872)	193,641	(56,832)	136,809
78-017	1,306,950	29,045	-	7,339	-	36,384	-	(96,154)	-	(21,540)	(117,694)	105,172	(7,611)	97,561
78-018	1,252,264	27,830	-	7,032	26,363	61,225	-	(92,131)	-	-	(92,131)	100,772	9,316	110,088



**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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
78-023	984,807	21,886	-	5,530	-	27,416	-	(72,454)	-	(75,540)	(147,994)	79,249	(26,693)	52,556
78-026	1,946,710	43,262	-	10,932	-	54,194	-	(143,223)	-	(16,527)	(159,750)	156,655	(5,840)	150,815
78-027	2,547,329	56,610	-	14,305	158,617	229,532	-	(187,411)	-	-	(187,411)	204,987	56,049	261,036
78-028	2,685,047	59,671	-	15,078	-	74,749	-	(197,543)	-	(65,502)	(263,045)	216,070	(23,145)	192,925
78-029	1,716,361	38,143	-	9,638	-	47,781	-	(126,275)	-	(9,682)	(135,957)	138,118	(3,421)	134,697
78-030	1,302,555	28,947	-	7,315	-	36,262	-	(95,831)	-	(60,617)	(156,448)	104,819	(21,420)	83,399
78-031	1,812,323	40,276	-	10,177	77,095	127,548	-	(133,335)	-	-	(133,335)	145,840	27,242	173,082
78-032	1,139,448	25,322	-	6,399	-	31,721	-	(83,831)	-	(70,300)	(154,131)	91,693	(24,841)	66,852
78-144	3,786,611	84,151	-	21,264	-	105,415	-	(278,587)	-	(115,103)	(393,690)	304,714	(40,672)	264,042
78-173	4,138,433	91,970	-	23,239	45,298	160,507	-	(304,471)	-	-	(304,471)	333,026	16,006	349,032
78-203	15,808,235	351,312	-	88,771	838,650	1,278,733	-	(1,163,037)	-	-	(1,163,037)	1,272,113	296,343	1,568,456
78-338	4,138,476	91,971	-	23,240	-	115,211	-	(304,474)	-	(53,420)	(357,894)	333,029	(18,876)	314,153
78-356	2,188,549	48,637	-	12,290	-	60,927	-	(161,015)	-	(68,665)	(229,680)	176,116	(24,263)	151,853
78-718	2,811,194	62,474	-	15,786	-	78,260	-	(206,824)	-	(171,625)	(378,449)	226,221	(60,645)	165,576
78-803	547,111	12,159	-	3,072	-	15,231	-	(40,252)	-	(2,752)	(43,004)	44,027	(972)	43,055
78-805	293,971	6,533	-	1,651	-	8,184	-	(21,628)	-	(38,339)	(59,967)	23,656	(13,548)	10,108
78-833	390,988	8,689	-	2,196	37,510	48,395	-	(28,766)	-	-	(28,766)	31,463	13,255	44,718
78-865	221,699	4,927	-	1,245	-	6,172	-	(16,311)	-	(4,935)	(21,246)	17,840	(1,744)	16,096
79-001	7,840,347	174,239	-	44,028	1,437,678	1,655,945	-	(576,827)	-	-	(576,827)	630,925	508,013	1,138,938
79-019	871,233	19,362	-	4,892	3,114	27,368	-	(64,098)	-	-	(64,098)	70,109	1,100	71,209
79-023	87,818	1,952	-	493	-	2,445	-	(6,461)	-	(15,961)	(22,422)	7,067	(5,640)	1,427
79-029	2,355,615	52,350	-	13,228	-	65,578	-	(173,306)	-	(205,680)	(378,986)	189,560	(72,678)	116,882
79-031	3,948,802	87,756	-	22,175	56,840	166,771	-	(290,520)	-	-	(290,520)	317,766	20,085	337,851
79-032	2,561,567	56,927	-	14,385	122,840	194,152	-	(188,459)	-	-	(188,459)	206,133	43,406	249,539
79-132	3,488,498	77,526	-	19,590	-	97,116	-	(256,654)	-	(340,181)	(596,835)	280,725	(120,205)	160,520
79-172	5,453,413	121,193	-	30,624	-	151,817	-	(401,216)	-	(358,387)	(759,603)	438,844	(126,638)	312,206
79-198	4,211,751	93,599	-	23,651	-	117,250	-	(309,865)	-	(24,709)	(334,574)	338,926	(8,731)	330,195
79-354	2,642,812	58,732	-	14,841	-	73,573	-	(194,436)	-	(12,432)	(206,868)	212,671	(4,393)	208,278
79-763	2,906,423	64,591	-	16,321	-	80,912	-	(213,830)	-	(139,374)	(353,204)	233,884	(49,249)	184,635
79-800	673,302	14,963	-	3,781	17,021	35,765	-	(49,536)	-	-	(49,536)	54,182	6,015	60,197
80-020	2,429,361	53,989	-	13,642	-	67,631	-	(178,732)	-	(36,706)	(215,438)	195,494	(12,970)	182,524
80-022	4,018,711	89,309	-	22,567	18,596	130,472	-	(295,663)	-	-	(295,663)	323,392	6,571	329,963
80-345	12,006,357	266,822	-	67,422	-	334,244	-	(883,327)	-	(422,732)	(1,306,059)	966,170	(149,375)	816,795
81-015	1,809,620	40,216	-	10,162	121,087	171,465	-	(133,137)	-	-	(133,137)	145,623	42,787	188,410
81-016	2,104,132	46,761	-	11,816	6,958	65,535	-	(154,804)	-	-	(154,804)	169,323	2,458	171,781
81-200	4,928,230	109,522	-	27,675	121,136	258,333	-	(362,578)	-	-	(362,578)	396,582	42,804	439,386
81-768	1,658,144	36,850	-	9,311	2,096	48,257	-	(121,992)	-	-	(121,992)	133,433	741	134,174
82-019	5,652,024	125,607	-	31,739	-	157,346	-	(415,828)	-	(130,319)	(546,147)	454,827	(46,049)	408,778
83-001	3,833,144	85,185	-	21,525	24,435	131,145	-	(282,011)	-	-	(282,011)	308,459	8,634	317,093
83-003	3,997,315	88,834	-	22,447	60,569	171,850	-	(294,089)	-	-	(294,089)	321,670	21,402	343,072
83-013	3,364,077	74,761	-	18,891	15,620	109,272	-	(247,501)	-	-	(247,501)	270,712	5,520	276,232
83-014	12,055,951	267,924	-	67,700	-	335,624	-	(886,976)	-	(252,811)	(1,139,787)	970,161	(89,333)	880,828
83-015	13,603,512	302,316	-	76,391	705,856	1,084,563	-	(1,000,832)	-	-	(1,000,832)	1,094,695	249,419	1,344,114
83-161	11,975,553	266,137	-	67,249	136,830	470,216	-	(881,061)	-	-	(881,061)	963,691	48,350	1,012,041
83-167	24,332,120	540,742	-	136,637	-	677,379	-	(1,790,153)	-	(228,863)	(2,019,016)	1,958,043	(80,870)	1,877,173
83-225	7,224,947	160,563	-	40,572	71,306	272,441	-	(531,551)	-	-	(531,551)	581,403	25,196	606,599
83-273	12,552,509	278,959	-	70,489	-	349,448	-	(923,508)	-	(880,822)	(1,804,330)	1,010,120	(311,244)	698,876
83-769	3,299,556	73,327	-	18,529	-	91,856	-	(242,754)	-	(235,599)	(478,353)	265,520	(83,251)	182,269
83-800	352,467	7,833	-	1,979	-	9,812	-	(25,932)	-	(7,708)	(33,640)	28,364	(2,723)	25,641
83-887	336,756	7,484	-	1,891	-	9,375	-	(24,776)	-	(2,384)	(27,160)	27,099	(842)	26,257
83-900	8,480,498	188,465	-	47,622	760,088	996,175	-	(623,924)	-	-	(623,924)	682,439	268,583	951,022
84-005	3,203,890	71,201	-	17,991	129,258	218,450	-	(235,715)	-	-	(235,715)	257,822	45,674	303,496
84-020	4,794,506	106,550	-	26,924	-	133,474	-	(352,739)	-	(95,222)	(447,961)	385,821	(33,647)	352,174
84-023	1,814,005	40,313	-	10,187	67,103	117,603	-	(133,459)	-	-	(133,459)	145,976	23,711	169,687
84-024	1,569,663	34,883	-	8,814	2,944	46,641	-	(115,483)	-	-	(115,483)	126,313	1,040	127,353

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of Pension Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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 Contributions and Share of Contributions	Total Employer Pension Expense
84-160	5,795,243	128,790	-	32,543	730,589	891,922	-	(426,365)	-	-	(426,365)	466,352	258,158	724,510
84-249	2,083,930	46,312	-	11,702	80,464	138,478	-	(153,318)	-	-	(153,318)	167,697	28,432	196,129
84-734	2,184,696	48,551	-	12,268	2,775	63,594	-	(160,732)	-	-	(160,732)	175,806	981	176,787
84-753	2,992,750	66,509	-	16,806	37,539	120,854	-	(220,181)	-	-	(220,181)	240,831	13,265	254,096
85-001	3,353,143	74,518	-	18,830	-	93,348	-	(246,696)	-	(59,338)	(306,034)	269,833	(20,968)	248,865
85-005	2,387,561	53,060	-	13,407	-	66,467	-	(175,657)	-	(116,340)	(291,997)	192,131	(41,110)	151,021
85-006	2,657,817	59,066	-	14,925	42,399	116,390	-	(195,540)	-	-	(195,540)	213,879	14,982	228,861
85-010	2,085,185	46,340	-	11,709	60,031	118,080	-	(153,410)	-	-	(153,410)	167,798	21,212	189,010
85-011	2,320,268	51,564	-	13,029	-	64,593	-	(170,706)	-	(88,255)	(258,961)	186,715	(31,185)	155,530
85-014	3,578,156	79,519	-	20,093	33,410	133,022	-	(263,251)	-	-	(263,251)	287,940	11,806	299,746
85-016	1,993,435	44,301	-	11,194	-	55,495	-	(146,660)	-	(97,806)	(244,466)	160,415	(34,560)	125,855
85-021	2,972,609	66,061	-	16,693	-	82,754	-	(218,700)	-	(135,132)	(353,832)	239,210	(47,750)	191,460
85-208	10,902,849	242,298	-	61,225	-	303,523	-	(802,140)	-	(1,940)	(804,080)	877,369	(685)	876,684
85-235	3,531,239	78,476	-	19,830	8,028	106,334	-	(259,799)	-	-	(259,799)	284,164	2,837	287,001
85-364	1,908,598	42,416	-	10,718	70,464	123,598	-	(140,419)	-	-	(140,419)	153,588	24,899	178,487
85-709	2,725,032	60,559	-	15,302	138,533	214,394	-	(200,485)	-	-	(200,485)	219,288	48,952	268,240
85-870	44,459	988	-	250	-	1,238	-	(3,271)	-	(1,897)	(5,168)	3,578	(670)	2,908
85-907	1,653,994	36,757	-	9,288	-	46,045	-	(121,687)	-	(164,414)	(286,101)	133,099	(58,097)	75,002
86-007	1,451,599	32,259	-	8,151	28,682	69,092	-	(106,796)	-	-	(106,796)	116,812	10,135	126,947
86-016	1,039,074	23,092	-	5,835	30,100	59,027	-	(76,446)	-	-	(76,446)	83,616	10,636	94,252
86-020	1,325,198	29,450	-	7,442	28,758	65,650	-	(97,497)	-	-	(97,497)	106,641	10,162	116,803
86-021	1,447,291	32,164	-	8,127	16,666	56,957	-	(106,480)	-	-	(106,480)	116,466	5,889	122,355
86-022	1,730,102	38,449	-	9,715	-	48,164	-	(127,286)	-	(88,807)	(216,093)	139,224	(31,381)	107,843
86-213	4,994,189	110,988	-	28,045	342,402	481,435	-	(367,430)	-	-	(367,430)	401,890	120,990	522,880
86-351	2,411,391	53,589	-	13,541	-	67,130	-	(177,410)	-	(144,154)	(321,564)	194,048	(50,938)	143,110
87-001	8,244,622	183,223	-	46,298	-	229,521	-	(606,570)	-	(39,653)	(646,223)	663,457	(14,011)	649,446
87-012	2,967,954	65,958	-	16,667	64,868	147,493	-	(218,357)	-	-	(218,357)	238,836	22,921	261,757
87-019	1,616,118	35,916	-	9,075	-	44,991	-	(118,900)	-	(95,185)	(214,085)	130,052	(33,634)	96,418
87-026	2,349,111	52,205	-	13,191	74,006	139,402	-	(172,828)	-	-	(172,828)	189,037	26,151	215,188
87-035	3,297,751	73,287	-	18,519	-	91,806	-	(242,621)	-	(146,366)	(388,987)	265,375	(51,720)	213,655
87-036	3,083,899	68,535	-	17,318	-	85,853	-	(226,887)	-	(71,171)	(298,058)	248,166	(25,149)	223,017
87-037	3,575,461	79,459	-	20,078	193,502	293,039	-	(263,052)	-	-	(263,052)	287,723	68,375	356,098
87-113	7,035,099	156,344	-	39,506	-	195,850	-	(517,583)	-	(88,095)	(605,678)	566,125	(31,129)	534,996
87-361	10,856,760	241,274	-	60,966	-	302,240	-	(798,749)	-	(438,496)	(1,237,245)	873,660	(154,945)	718,715
87-383	4,387,937	97,515	-	24,641	-	122,156	-	(322,828)	-	(89,625)	(412,453)	353,104	(31,669)	321,435
87-701	5,444,275	120,990	-	30,572	20,610	172,172	-	(400,544)	-	-	(400,544)	438,109	7,283	445,392
87-738	16,757,747	372,414	-	94,103	-	466,517	-	(1,232,894)	-	(142,846)	(1,375,740)	1,348,521	(50,475)	1,298,046
88-012	1,980,975	44,024	-	11,124	-	55,148	-	(145,744)	-	(101,325)	(247,069)	159,412	(35,804)	123,608
88-314	1,876,042	41,692	-	10,535	59,373	111,600	-	(138,023)	-	-	(138,023)	150,968	20,980	171,948
88-371	3,517,471	78,170	-	19,752	-	97,922	-	(258,786)	-	(49,623)	(308,409)	283,056	(17,535)	265,521
TOTAL	\$ 5,115,596,636	\$ 113,685,858	\$ -	\$ 28,726,703	\$ 89,355,392	\$ 231,767,953	\$ -	\$ (376,362,617)	\$ -	\$ (89,355,392)	\$ (465,718,009)	\$ 411,659,867	\$ -	\$ 411,659,867



Schedule of Collective OPEB Amounts and  
Schedule of Employer Allocations

As of and For the Year Ended June 30, 2024



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## **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, 2024 and the related notes. We have also audited the total of the rows titled net OPEB liability, total deferred outflows of resources (excluding contributions subsequent to June 30, 2024 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, 2024 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 the total of all participating entities for SERS as of and for the year ended June 30, 2024 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, 2024, and our report thereon dated December 9, 2024 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, and 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*

February 25, 2025

**Schedule of Collective OPEB Amounts<sup>1</sup> as of and for the year ended June 30, 2024**

<b>Net OPEB Liability</b>	<b>\$1,018,495,336</b>
<b>Deferred Outflows of Resources</b>	
Differences Between Expected and Actual Experience	\$—
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	4,972,697
Changes of Assumptions	437,137,629
<b>Total Deferred Outflows of Resources<sup>2</sup></b>	<b>\$442,110,326</b>
<b>Deferred Inflows of Resources</b>	
Differences Between Expected and Actual Experience	(\$1,098,202,612)
Net Difference Between Projected and Actual Investment Earnings on OPEB Investments	—
Changes of Assumptions	(467,859,488)
<b>Total Deferred Inflows of Resources<sup>2</sup></b>	<b>(\$1,566,062,100)</b>
<b>Collective Employer OPEB Expense (Income)</b>	<b>(\$130,861,711)</b>

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

<sup>2</sup> The change in proportionate share of contributions as reflected on the Schedule of OPEB Amounts by Employer results in deferred outflows and inflows. These have been excluded from this table, as well as contributions subsequent to June 30, 2024 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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
01-009	\$ 1,080,046	\$ 130,349	\$ 1,210,395	0.1868848%
01-023	195,921	24,198	220,119	0.0339863%
02-001	295,201	33,662	328,863	0.0507764%
02-003	419,233	52,452	471,685	0.0728281%
02-006	532,944	63,115	596,059	0.0920314%
02-009	176,105	21,290	197,395	0.0304778%
02-010	561,848	70,338	632,186	0.0976094%
02-011	237,110	28,054	265,164	0.0409413%
02-013	227,545	28,342	255,887	0.0395089%
02-131	205,611	23,640	229,251	0.0353963%
02-154	1,259,569	150,355	1,409,924	0.2176920%
02-308	216,838	26,603	243,441	0.0375873%
02-761	375,499	42,558	418,057	0.0645479%
02-874	13,690	1,411	15,101	0.0023316%
02-895	48,023	4,235	52,258	0.0080686%
02-900	172,732	-	172,732	0.0266698%
03-013	170,713	20,620	191,333	0.0295418%
03-014	205,937	24,432	230,369	0.0355689%
03-015	25,703	2,555	28,258	0.0043630%
03-103	623,607	78,172	701,779	0.1083546%
03-343	270,880	33,199	304,079	0.0469497%
03-747	142,248	13,711	155,959	0.0240800%
03-800	-	-	-	0.0000000%
04-001	453,031	55,743	508,774	0.0785546%
04-019	254,624	31,048	285,672	0.0441077%
04-031	331,826	42,261	374,087	0.0577590%
04-033	306,138	39,434	345,572	0.0533563%
04-034	349,517	43,102	392,619	0.0606203%
04-035	1,700	-	1,700	0.0002625%
04-104	797,429	96,731	894,160	0.1380581%
04-125	448,649	54,352	503,001	0.0776633%
04-244	437,655	55,776	493,431	0.0761857%
04-704	286,270	26,769	313,039	0.0483332%
05-001	467,620	58,327	525,947	0.0812061%
05-006	371,348	44,247	415,595	0.0641678%
05-017	422,338	50,534	472,872	0.0730114%
05-018	339,292	37,807	377,099	0.0582240%
05-105	736,899	85,402	822,301	0.1269631%
05-169	305,101	36,048	341,149	0.0526733%
05-710	205,582	15,528	221,110	0.0341393%
05-739	824,848	102,600	927,448	0.1431978%
06-001	422,011	51,733	473,744	0.0731460%
06-008	170,412	20,106	190,518	0.0294159%
06-010	180,113	21,725	201,838	0.0311638%
06-011	111,848	13,604	125,452	0.0193698%
06-017	192,737	23,183	215,920	0.0333380%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
06-185	442,085	52,165	494,250	0.0763121%
06-202	628,366	73,697	702,063	0.1083984%
07-020	359,510	44,552	404,062	0.0623871%
07-026	193,533	22,677	216,210	0.0333828%
07-108	305,332	33,185	338,517	0.0522670%
07-163	368,780	44,108	412,888	0.0637498%
07-294	304,985	36,301	341,286	0.0526945%
07-304	341,775	42,600	384,375	0.0593474%
07-309	244,528	29,345	273,873	0.0422859%
07-724	124,943	11,156	136,099	0.0210137%
07-748	218,128	18,137	236,265	0.0364793%
08-001	394,079	49,416	443,495	0.0684756%
08-005	206,398	24,545	230,943	0.0356576%
08-011	670,116	79,101	749,217	0.1156790%
08-013	208,112	24,393	232,505	0.0358987%
08-017	267,510	31,805	299,315	0.0462142%
08-333	236,158	28,862	265,020	0.0409190%
08-743	146,032	6,895	152,927	0.0236119%
09-001	2,680,913	230,604	2,911,517	0.4495377%
09-006	370,921	45,488	416,409	0.0642935%
09-009	220,440	22,839	243,279	0.0375622%
09-013	288,723	598	289,321	0.0446711%
09-015	693,301	78,353	771,654	0.1191432%
09-022	5,056,925	609,485	5,666,410	0.8748927%
09-024	791,993	95,270	887,263	0.1369932%
09-025	5,886	736	6,622	0.0010224%
09-100	724,140	87,918	812,058	0.1253816%
09-147	2,425,311	305,870	2,731,181	0.4216938%
09-166	1,893,353	229,759	2,123,112	0.3278081%
09-291	2,138,946	254,009	2,392,955	0.3694718%
09-299	782,654	94,636	877,290	0.1354534%
09-760	1,037,048	36,865	1,073,913	0.1658120%
09-800	-	-	-	0.0000000%
09-820	15,973	-	15,973	0.0024662%
09-835	26,735	2,494	29,229	0.0045130%
09-870	87,200	2,861	90,061	0.0139054%
09-884	49,592	4,817	54,409	0.0084007%
10-003	168,157	21,196	189,353	0.0292361%
10-315	445,544	54,865	500,409	0.0772631%
11-001	621,977	76,723	698,700	0.1078792%
11-007	225,801	28,097	253,898	0.0392018%
11-008	261,938	32,530	294,468	0.0454658%
11-012	401,177	49,013	450,190	0.0695093%
11-199	421,282	51,069	472,351	0.0729309%
11-346	211,764	27,308	239,072	0.0369127%
12-001	475,622	60,017	535,639	0.0827026%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
12-007	361,877	46,680	408,557	0.0630811%
12-009	684,080	84,251	768,331	0.1186302%
12-011	766,021	89,997	856,018	0.1321690%
12-013	205,722	25,602	231,324	0.0357164%
12-014	447,616	55,294	502,910	0.0776492%
12-016	396,484	48,499	444,983	0.0687053%
12-017	6,117	42	6,159	0.0009510%
12-018	6,351	794	7,145	0.0011032%
12-191	2,306,530	293,668	2,600,198	0.4014701%
12-703	246,242	13,748	259,990	0.0401424%
12-723	1,465,599	97,715	1,563,314	0.2413754%
12-810	-	-	-	0.0000000%
12-816	18,496	-	18,496	0.0028558%
12-871	66,996	-	66,996	0.0103442%
12-890	-	-	-	0.0000000%
13-001	485,410	55,117	540,527	0.0834573%
13-003	465,644	56,101	521,745	0.0805573%
13-004	368,923	40,729	409,652	0.0632502%
13-007	188,513	23,160	211,673	0.0326823%
13-008	682,545	74,584	757,129	0.1169006%
13-027	302,694	36,440	339,134	0.0523622%
13-029	542,724	61,909	604,633	0.0933552%
13-030	2,162,202	249,321	2,411,523	0.3723387%
13-388	1,989,764	241,192	2,230,956	0.3444592%
13-399	628,336	74,713	703,049	0.1085506%
13-764	130,398	9,120	139,518	0.0215416%
14-001	173,146	17,158	190,304	0.0293829%
14-003	307,863	39,484	347,347	0.0536303%
14-017	418,394	50,206	468,600	0.0723518%
14-018	427,637	52,646	480,283	0.0741556%
14-207	660,036	81,366	741,402	0.1144723%
15-001	531,357	63,149	594,506	0.0917916%
15-002	306,687	36,353	343,040	0.0529653%
15-021	213,716	25,709	239,425	0.0369672%
15-022	272,097	35,178	307,275	0.0474432%
15-023	304,880	35,647	340,527	0.0525773%
15-024	226,398	28,192	254,590	0.0393087%
15-134	561,214	67,849	629,063	0.0971272%
15-135	218,064	26,914	244,978	0.0378246%
15-186	355,234	42,182	397,416	0.0613610%
15-321	214,977	24,737	239,714	0.0370118%
15-340	199,993	25,513	225,506	0.0348181%
15-341	142,349	17,671	160,020	0.0247071%
15-759	153,186	8,704	161,890	0.0249958%
15-811	91,803	1,871	93,674	0.0144633%
16-023	307,189	38,577	345,766	0.0533862%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
16-024	451,482	53,984	505,466	0.0780439%
16-126	414,679	50,944	465,623	0.0718921%
16-772	85,100	9,040	94,140	0.0145352%
17-009	262,125	32,128	294,253	0.0454326%
17-014	221,853	27,802	249,655	0.0385467%
17-015	223,039	27,087	250,126	0.0386194%
17-114	368,037	42,320	410,357	0.0633590%
17-141	420,915	52,171	473,086	0.0730444%
17-323	190,228	23,469	213,697	0.0329948%
18-001	3,127,975	240,444	3,368,419	0.5200833%
18-006	373,459	41,080	414,539	0.0640047%
18-007	37,669	2,307	39,976	0.0061723%
18-008	74,362	4,057	78,419	0.0121079%
18-009	366,890	43,092	409,982	0.0633011%
18-014	223,092	26,736	249,828	0.0385734%
18-018	68,378	5,103	73,481	0.0113455%
18-019	11,420	1,427	12,847	0.0019836%
18-020	25,473	3,068	28,541	0.0044067%
18-021	18,342	965	19,307	0.0029810%
18-022	40,298	2,000	42,298	0.0065308%
18-023	60,793	3,607	64,400	0.0099434%
18-024	9,111	1,084	10,195	0.0015741%
18-025	4,104	513	4,617	0.0007129%
18-026	11,407	1,152	12,559	0.0019391%
18-027	14,702	1,838	16,540	0.0025538%
18-107	1,481,411	120,096	1,601,507	0.2472724%
18-111	1,664,329	204,123	1,868,452	0.2884886%
18-121	18,282,826	777,660	19,060,486	2.9429355%
18-122	2,635,115	306,337	2,941,452	0.4541596%
18-133	948,764	41,786	990,550	0.1529407%
18-137	2,068,931	237,281	2,306,212	0.3560787%
18-143	929,380	115,770	1,045,150	0.1613710%
18-152	1,678,125	203,366	1,881,491	0.2905019%
18-159	1,116,956	102,195	1,219,151	0.1882367%
18-178	3,459,727	422,399	3,882,126	0.5993995%
18-183	825,866	97,343	923,209	0.1425433%
18-188	2,612,182	305,990	2,918,172	0.4505652%
18-215	1,616,542	173,887	1,790,429	0.2764419%
18-219	965,503	114,764	1,080,267	0.1667930%
18-221	353,536	41,620	395,156	0.0610120%
18-224	566,167	70,160	636,327	0.0982488%
18-230	1,729,050	208,394	1,937,444	0.2991410%
18-233	1,172,352	145,490	1,317,842	0.2034746%
18-247	1,426,768	161,413	1,588,181	0.2452149%
18-250	935,091	73,287	1,008,378	0.1556934%
18-251	1,165,853	141,866	1,307,719	0.2019116%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
18-258	1,261,386	152,983	1,414,369	0.2183783%
18-264	1,953,073	238,426	2,191,499	0.3383670%
18-271	1,106,547	133,894	1,240,441	0.1915239%
18-288	1,703,682	127,624	1,831,306	0.2827533%
18-289	1,875,305	221,078	2,096,383	0.3236812%
18-292	1,043,204	120,172	1,163,376	0.1796250%
18-317	792,744	98,680	891,424	0.1376357%
18-731	626,697	18,910	645,607	0.0996816%
18-742	381,123	14,241	395,364	0.0610441%
18-801	41,673	628	42,301	0.0065313%
18-802	-	-	-	0.0000000%
18-803	-	-	-	0.0000000%
18-805	24,600	394	24,994	0.0038591%
18-808	418,652	17,500	436,152	0.0673418%
18-809	31,482	3,631	35,113	0.0054214%
18-813	-	-	-	0.0000000%
18-814	-	-	-	0.0000000%
18-815	-	-	-	0.0000000%
18-817	78,906	3,151	82,057	0.0126696%
18-818	18,486	1,213	19,699	0.0030415%
18-819	83,307	5,439	88,746	0.0137024%
18-820	-	-	-	0.0000000%
18-821	-	-	-	0.0000000%
18-822	-	-	-	0.0000000%
18-824	48,943	2,650	51,593	0.0079660%
18-826	42,084	3,493	45,577	0.0070371%
18-827	22,963	2,790	25,753	0.0039763%
18-828	46,225	5,796	52,021	0.0080320%
18-830	48,784	5,347	54,131	0.0083578%
18-831	-	-	-	0.0000000%
18-833	27,693	2,528	30,221	0.0046661%
18-834	46,001	3,466	49,467	0.0076377%
18-836	71,426	9,032	80,458	0.0124227%
18-838	25,146	2,934	28,080	0.0043356%
18-839	101,563	835	102,398	0.0158102%
18-840	-	-	-	0.0000000%
18-841	21,679	1,434	23,113	0.0035686%
18-844	21,894	2,736	24,630	0.0038029%
18-845	32,862	2,610	35,472	0.0054769%
18-846	-	-	-	0.0000000%
18-847	-	-	-	0.0000000%
18-848	18,379	62	18,441	0.0028473%
18-849	13,018	646	13,664	0.0021097%
18-850	-	-	-	0.0000000%
18-851	33,854	697	34,551	0.0053347%
18-852	63,190	3,247	66,437	0.0102579%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
18-855	37,195	4,482	41,677	0.0064349%
18-857	-	-	-	0.0000000%
18-858	-	-	-	0.0000000%
18-859	-	-	-	0.0000000%
18-862	10,782	-	10,782	0.0016647%
18-863	-	-	-	0.0000000%
18-865	-	-	-	0.0000000%
18-867	105,011	2,736	107,747	0.0166361%
18-869	28,564	3,624	32,188	0.0049698%
18-870	33,635	4,225	37,860	0.0058456%
18-871	5,991	-	5,991	0.0009250%
18-872	25,712	947	26,659	0.0041161%
18-873	33,747	83	33,830	0.0052234%
18-876	-	-	-	0.0000000%
18-877	14,141	820	14,961	0.0023100%
18-878	14,634	295	14,929	0.0023050%
18-879	27,034	3,246	30,280	0.0046752%
18-880	56,643	-	56,643	0.0087457%
18-881	7,977	968	8,945	0.0013811%
18-882	32,453	2,422	34,875	0.0053847%
18-883	25,809	2,904	28,713	0.0044333%
18-884	110,768	1,970	112,738	0.0174067%
18-888	-	-	-	0.0000000%
18-889	30,206	2,669	32,875	0.0050759%
18-891	52,573	6,282	58,855	0.0090872%
18-893	22,497	2,841	25,338	0.0039122%
18-894	21,136	-	21,136	0.0032634%
18-895	122,128	1	122,129	0.0188567%
18-897	84,096	10,332	94,428	0.0145797%
18-899	73,785	2,913	76,698	0.0118422%
18-900	37,634	4,690	42,324	0.0065348%
18-910	319,952	2,150	322,102	0.0497325%
18-930	40,083	4,566	44,649	0.0068938%
18-931	25,417	2,470	27,887	0.0043058%
18-935	18,740	2,415	21,155	0.0032663%
18-946	28,034	3,554	31,588	0.0048772%
18-947	68,476	3,637	72,113	0.0111342%
18-948	46,124	5,296	51,420	0.0079392%
18-950	-	-	-	0.0000000%
18-951	55,634	5,217	60,851	0.0093954%
18-953	6,752	742	7,494	0.0011571%
18-954	31,206	2,699	33,905	0.0052349%
18-955	-	-	-	0.0000000%
18-956	92,750	11,832	104,582	0.0161474%
18-957	46,849	4,450	51,299	0.0079206%
18-958	57,830	6,751	64,581	0.0099713%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
19-001	138,327	17,253	155,580	0.0240215%
19-003	205,245	25,499	230,744	0.0356268%
19-028	245,612	28,954	274,566	0.0423929%
19-045	209,676	25,401	235,077	0.0362959%
19-046	200,140	24,969	225,109	0.0347568%
19-047	167,694	19,553	187,247	0.0289109%
19-146	529,315	62,743	592,058	0.0914137%
19-372	358,927	43,122	402,049	0.0620763%
20-005	180,482	21,481	201,963	0.0311831%
20-013	225,098	26,073	251,171	0.0387808%
20-014	253,541	30,249	283,790	0.0438171%
20-129	567,623	69,422	637,045	0.0983596%
20-381	237,815	29,668	267,483	0.0412993%
21-014	1,109,676	133,654	1,243,330	0.1919699%
21-016	6,889,057	848,817	7,737,874	1.1947263%
21-018	554,414	64,809	619,223	0.0956079%
21-130	1,523,059	183,900	1,706,959	0.2635542%
21-756	417,064	8,971	426,035	0.0657797%
22-001	593,578	72,827	666,405	0.1028928%
22-006	12,804	100	12,904	0.0019924%
22-007	404,702	48,957	453,659	0.0700449%
22-010	589,682	74,862	664,544	0.1026055%
22-011	527,547	65,823	593,370	0.0916162%
22-012	388,833	47,215	436,048	0.0673257%
22-187	1,161,439	134,333	1,295,772	0.2000670%
22-259	284,073	33,772	317,845	0.0490752%
22-708	548,738	37,474	586,212	0.0905110%
22-800	103,501	2,096	105,597	0.0163042%
23-001	416,402	51,163	467,565	0.0721920%
23-003	290,861	31,387	322,248	0.0497550%
23-009	2,673,052	334,934	3,007,986	0.4644325%
23-010	552,912	66,378	619,290	0.0956183%
23-013	153,757	16,508	170,265	0.0262889%
23-014	517,780	60,290	578,070	0.0892539%
23-015	489,529	63,001	552,530	0.0853105%
23-016	354,021	43,175	397,196	0.0613270%
23-153	1,740,525	212,266	1,952,791	0.3015106%
24-013	737,023	89,767	826,790	0.1276562%
24-204	513,420	62,265	575,685	0.0888857%
25-001	915,850	21,637	937,487	0.1447478%
25-004	1,190,391	154,980	1,345,371	0.2077250%
25-007	606,449	68,242	674,691	0.1041722%
25-010	1,851,714	195,084	2,046,798	0.3160252%
25-016	1,555,472	177,409	1,732,881	0.2675565%
25-028	12,882	-	12,882	0.0019890%
25-029	402	-	402	0.0000621%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
25-030	6,237	531	6,768	0.0010450%
25-033	-	-	-	0.0000000%
25-034	73,858	9,231	83,089	0.0128289%
25-035	32,790	1,375	34,165	0.0052751%
25-037	15,694	1,841	17,535	0.0027074%
25-038	6,782	774	7,556	0.0011666%
25-039	14,563	1,813	16,376	0.0025285%
25-040	11,080	541	11,621	0.0017943%
25-041	22,701	1,502	24,203	0.0037369%
25-042	18,949	2,386	21,335	0.0032941%
25-043	36,901	4,089	40,990	0.0063289%
25-044	57,951	1,604	59,555	0.0091953%
25-045	11,399	1,368	12,767	0.0019712%
25-046	3,972	496	4,468	0.0006899%
25-047	22,347	2,793	25,140	0.0038816%
25-048	12,807	155	12,962	0.0020013%
25-049	4,652	581	5,233	0.0008080%
25-112	768,132	87,038	855,170	0.1320381%
25-123	25,251,792	1,348,744	26,600,536	4.1071178%
25-124	5,407,284	659,616	6,066,900	0.9367282%
25-145	470,167	56,142	526,309	0.0812620%
25-216	2,033,558	246,573	2,280,131	0.3520518%
25-241	931,947	82,684	1,014,631	0.1566588%
25-255	5,808,004	711,277	6,519,281	1.0065758%
25-263	3,743,202	464,619	4,207,821	0.6496868%
25-275	3,484,748	423,596	3,908,344	0.6034476%
25-282	4,405,771	372,323	4,778,094	0.7377368%
25-293	1,456,628	174,537	1,631,165	0.2518516%
25-295	2,047,895	230,687	2,278,582	0.3518126%
25-707	600,653	31,407	632,060	0.0975900%
25-720	7,486,153	258,456	7,744,609	1.1957662%
25-800	25,125	328	25,453	0.0039299%
25-801	25,041	960	26,001	0.0040146%
25-803	737,616	82,409	820,025	0.1266117%
25-804	28,566	1,479	30,045	0.0046389%
25-805	-	-	-	0.0000000%
25-806	66,293	2,011	68,304	0.0105461%
25-807	-	-	-	0.0000000%
25-808	197,109	9,725	206,834	0.0319351%
25-809	-	-	-	0.0000000%
25-810	103,008	3,191	106,199	0.0163971%
25-811	112,350	5,946	118,296	0.0182649%
25-812	-	-	-	0.0000000%
25-813	704	88	792	0.0001223%
25-814	-	-	-	0.0000000%
25-815	32,750	212	32,962	0.0050893%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
25-816	-	-	-	0.0000000%
25-817	154,959	3,831	158,790	0.0245172%
25-818	30,409	368	30,777	0.0047520%
25-820	137,738	1,895	139,633	0.0215593%
25-821	12,623	-	12,623	0.0019490%
25-823	-	-	-	0.0000000%
25-824	195,886	6,798	202,684	0.0312944%
25-825	46,635	2,680	49,315	0.0076142%
25-826	-	-	-	0.0000000%
25-829	-	-	-	0.0000000%
25-830	25,567	1,353	26,920	0.0041564%
25-831	35,651	-	35,651	0.0055045%
25-832	8,887	1,113	10,000	0.0015440%
25-833	25,360	-	25,360	0.0039156%
25-834	52,682	5,021	57,703	0.0089093%
25-836	43,380	5,295	48,675	0.0075154%
25-838	148,021	-	148,021	0.0228544%
25-840	313,559	31,251	344,810	0.0532386%
25-841	80,401	2,048	82,449	0.0127301%
25-842	13,578	104	13,682	0.0021125%
25-843	-	-	-	0.0000000%
25-844	15,950	209	16,159	0.0024950%
25-846	116,371	1,822	118,193	0.0182490%
25-847	25,694	974	26,668	0.0041175%
25-849	23,097	1,879	24,976	0.0038563%
25-852	-	-	-	0.0000000%
25-853	168,085	19,039	187,124	0.0288919%
25-855	166,595	5,361	171,956	0.0265500%
25-859	-	-	-	0.0000000%
25-860	88,033	1,636	89,669	0.0138449%
25-864	127,813	7,555	135,368	0.0209008%
25-866	-	-	-	0.0000000%
25-867	28,463	3,058	31,521	0.0048668%
25-868	-	-	-	0.0000000%
25-869	-	-	-	0.0000000%
25-870	65,036	5,108	70,144	0.0108302%
25-871	25,435	-	25,435	0.0039272%
25-874	9,518	-	9,518	0.0014696%
25-876	-	-	-	0.0000000%
25-879	93,168	10,116	103,284	0.0159470%
25-880	48,345	4,208	52,553	0.0081142%
25-881	72,305	8,650	80,955	0.0124994%
25-882	59,335	1,579	60,914	0.0094051%
25-883	170,961	1,943	172,904	0.0266964%
25-886	23,289	559	23,848	0.0036821%
25-887	131,839	4,551	136,390	0.0210586%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
25-888	31,511	-	31,511	0.0048653%
25-889	42,628	3,081	45,709	0.0070575%
25-890	29,497	281	29,778	0.0045977%
25-891	-	-	-	0.0000000%
25-892	161,163	14,581	175,744	0.0271348%
25-894	39,798	1,320	41,118	0.0063486%
25-895	-	-	-	0.0000000%
25-896	22,065	-	22,065	0.0034068%
25-898	180,001	8,534	188,535	0.0291098%
25-912	6,240,878	748,003	6,988,881	1.0790819%
25-914	1,086,703	2,722	1,089,425	0.1682070%
25-930	75,963	4,517	80,480	0.0124261%
25-933	-	-	-	0.0000000%
25-936	-	-	-	0.0000000%
25-937	31,677	3,185	34,862	0.0053827%
25-939	157,447	9,252	166,699	0.0257383%
25-940	-	-	-	0.0000000%
25-943	138,271	2,684	140,955	0.0217634%
25-945	-	-	-	0.0000000%
25-948	297,595	9,408	307,003	0.0474012%
25-950	42,556	1,463	44,019	0.0067965%
25-953	77,099	4,058	81,157	0.0125306%
26-001	773,164	94,356	867,520	0.1339449%
26-002	246,266	31,371	277,637	0.0428671%
26-010	96,713	12,023	108,736	0.0167888%
26-013	164,288	20,349	184,637	0.0285079%
26-017	335,831	42,323	378,154	0.0583869%
26-019	312,416	37,118	349,534	0.0539680%
26-020	304,822	35,538	340,360	0.0525515%
26-374	396,830	49,312	446,142	0.0688842%
26-876	86,501	10,771	97,272	0.0150188%
27-001	126,790	15,462	142,252	0.0219637%
27-019	642,239	75,918	718,157	0.1108833%
27-142	413,274	50,236	463,510	0.0715659%
27-762	233,543	28,814	262,357	0.0405079%
28-005	851,224	103,431	954,655	0.1473986%
28-006	676,647	79,577	756,224	0.1167609%
28-014	-	-	-	0.0000000%
28-019	860,328	103,947	964,275	0.1488839%
28-020	288,150	36,026	324,176	0.0500527%
28-023	463,571	57,696	521,267	0.0804835%
29-001	417,413	29,106	446,519	0.0689425%
29-004	200,785	23,945	224,730	0.0346983%
29-011	647,243	75,339	722,582	0.1115665%
29-013	388,041	45,627	433,668	0.0669583%
29-014	49,330	6,754	56,084	0.0086594%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
29-209	1,176,376	144,217	1,320,593	0.2038993%
29-223	1,393,239	172,079	1,565,318	0.2416848%
29-401	255,337	30,610	285,947	0.0441502%
29-406	2,272,448	282,627	2,555,075	0.3945031%
29-706	239,347	15,456	254,803	0.0393415%
29-800	53,975	6,019	59,994	0.0092631%
29-801	-	-	-	0.0000000%
29-899	39,361	2,665	42,026	0.0064888%
29-909	318,376	5,182	323,558	0.0499573%
30-001	370,585	45,007	415,592	0.0641673%
30-027	375,190	46,937	422,127	0.0651763%
30-028	358,475	44,942	403,417	0.0622875%
30-115	524,903	63,646	588,549	0.0908719%
31-001	2,135,688	69,970	2,205,658	0.3405532%
31-004	60,091	3,392	63,483	0.0098018%
31-009	35,304	4,106	39,410	0.0060849%
31-013	114,494	11,894	126,388	0.0195143%
31-015	381,300	41,966	423,266	0.0653522%
31-044	789,230	93,944	883,174	0.1363619%
31-046	1,933,055	230,911	2,163,966	0.3341160%
31-047	654,715	80,205	734,920	0.1134715%
31-048	1,750,752	205,668	1,956,420	0.3020709%
31-049	2,222,520	274,606	2,497,126	0.3855558%
31-052	49,704	3,397	53,101	0.0081988%
31-053	53,368	5,600	58,968	0.0091047%
31-054	73,906	-	73,906	0.0114111%
31-055	15,815	1,846	17,661	0.0027269%
31-056	3,497	-	3,497	0.0005399%
31-057	72,340	8,638	80,978	0.0125030%
31-058	354,951	36,572	391,523	0.0604511%
31-059	31,606	2,178	33,784	0.0052162%
31-060	15,658	1,652	17,310	0.0026727%
31-119	16,808,724	1,444,819	18,253,543	2.8183437%
31-155	83,965	9,835	93,800	0.0144827%
31-175	666,569	81,569	748,138	0.1155124%
31-182	253,486	30,798	284,284	0.0438934%
31-184	270,949	31,928	302,877	0.0467642%
31-212	430,858	48,466	479,324	0.0740075%
31-218	443,608	50,078	493,686	0.0762250%
31-220	461,294	53,869	515,163	0.0795411%
31-231	1,139,332	134,751	1,274,083	0.1967182%
31-248	483,533	58,365	541,898	0.0836690%
31-252	1,215,425	141,692	1,357,117	0.2095386%
31-253	2,371,748	184,717	2,556,465	0.3947177%
31-256	1,662,537	202,533	1,865,070	0.2879665%
31-261	1,436,396	167,595	1,603,991	0.2476559%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
31-268	490,408	57,652	548,060	0.0846204%
31-310	784,747	95,597	880,344	0.1359250%
31-733	1,610,411	78,179	1,688,590	0.2607180%
31-736	1,094,210	113,215	1,207,425	0.1864262%
31-800	104,625	3,854	108,479	0.0167491%
31-802	-	-	-	0.0000000%
31-807	83,255	1,377	84,632	0.0130672%
31-809	-	-	-	0.0000000%
31-810	38,679	3,300	41,979	0.0064816%
31-816	-	-	-	0.0000000%
31-823	25,606	955	26,561	0.0041010%
31-824	15,114	1,503	16,617	0.0025657%
31-834	-	-	-	0.0000000%
31-838	238,216	16,391	254,607	0.0393113%
31-841	12,378	-	12,378	0.0019112%
31-845	223,787	2,424	226,211	0.0349269%
31-846	65,340	8,289	73,629	0.0113683%
31-848	129,866	16,072	145,938	0.0225328%
31-849	8,544	1,074	9,618	0.0014850%
31-853	-	-	-	0.0000000%
31-856	-	-	-	0.0000000%
31-857	-	-	-	0.0000000%
31-860	-	-	-	0.0000000%
31-863	-	-	-	0.0000000%
31-868	43,080	2,393	45,473	0.0070210%
31-872	-	-	-	0.0000000%
31-873	764,163	80,565	844,728	0.1304259%
31-877	28,731	3,354	32,085	0.0049539%
31-878	-	-	-	0.0000000%
31-879	-	-	-	0.0000000%
31-883	39,467	328	39,795	0.0061443%
31-896	70,556	8,498	79,054	0.0122059%
31-900	176,559	18,992	195,551	0.0301930%
32-001	341,939	39,837	381,776	0.0589461%
32-002	188,676	23,398	212,074	0.0327442%
32-003	145,057	16,113	161,170	0.0248846%
32-005	308,612	37,960	346,572	0.0535107%
32-006	145,994	17,377	163,371	0.0252245%
32-009	187,010	23,412	210,422	0.0324891%
32-010	281,414	33,198	314,612	0.0485760%
32-011	66,323	8,892	75,215	0.0116132%
32-138	1,438,633	171,736	1,610,369	0.2486407%
33-003	111,211	12,226	123,437	0.0190587%
33-008	135,320	16,833	152,153	0.0234924%
33-011	196,949	25,266	222,215	0.0343100%
33-012	138,367	17,657	156,024	0.0240901%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
33-151	493,191	58,252	551,443	0.0851427%
33-301	193,809	23,284	217,093	0.0335191%
34-004	264,988	33,464	298,452	0.0460809%
34-286	492,118	60,945	553,063	0.0853928%
35-006	112,414	14,069	126,483	0.0195290%
35-007	292,218	35,780	327,998	0.0506428%
35-014	295,132	34,818	329,950	0.0509442%
35-232	437,684	54,115	491,799	0.0759337%
35-715	350,251	18,298	368,549	0.0569039%
35-729	709,480	24,050	733,530	0.1132569%
35-904	427,986	3,360	431,346	0.0665997%
36-018	386,435	42,781	429,216	0.0662709%
36-019	255,368	31,517	286,885	0.0442950%
36-022	252,526	29,565	282,091	0.0435548%
36-226	644,013	75,145	719,158	0.1110379%
36-336	568,568	66,884	635,452	0.0981137%
37-015	1,326,270	161,665	1,487,935	0.2297369%
38-016	408,319	53,945	462,264	0.0713735%
38-018	526,353	65,428	591,781	0.0913709%
39-012	158,758	19,862	178,620	0.0275789%
39-014	238,091	29,990	268,081	0.0413917%
39-024	216,101	26,198	242,299	0.0374109%
39-025	229,946	28,015	257,961	0.0398291%
39-110	495,965	62,241	558,206	0.0861869%
39-174	575,015	74,311	649,326	0.1002558%
39-246	337,659	41,406	379,065	0.0585276%
40-015	229,362	29,760	259,122	0.0400084%
40-149	725,078	89,048	814,126	0.1257009%
40-205	334,078	39,572	373,650	0.0576915%
41-001	955,311	83,836	1,039,147	0.1604441%
41-010	406,049	48,156	454,205	0.0701292%
41-025	336,926	41,876	378,802	0.0584870%
41-027	410,172	52,996	463,168	0.0715131%
41-192	479,307	55,061	534,368	0.0825063%
41-196	218,517	26,088	244,605	0.0377670%
41-721	1,047,087	53,055	1,100,142	0.1698617%
41-766	119,493	13,723	133,216	0.0205685%
41-800	9,800	-	9,800	0.0015131%
41-900	215,086	-	215,086	0.0332092%
42-001	539,714	62,972	602,686	0.0930546%
42-004	220,733	27,101	247,834	0.0382655%
42-007	164,728	20,119	184,847	0.0285403%
42-008	254,182	32,251	286,433	0.0442252%
42-011	195,772	24,407	220,179	0.0339956%
42-168	674,648	77,278	751,926	0.1160972%
42-714	259,264	8,673	267,937	0.0413694%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
43-001	539,478	56,247	595,725	0.0919798%
43-003	236,429	28,218	264,647	0.0408615%
43-005	577,399	70,659	648,058	0.1000600%
43-008	1,264,684	152,663	1,417,347	0.2188381%
43-009	651,593	80,081	731,674	0.1129703%
43-014	859,344	101,556	960,900	0.1483628%
43-238	379,764	44,070	423,834	0.0654399%
43-239	2,349,791	283,142	2,632,933	0.4065244%
43-329	79,601	9,376	88,977	0.0137380%
43-397	2,369,453	283,919	2,653,372	0.4096801%
43-551	1,794,631	144,776	1,939,407	0.2994441%
43-702	189,545	23,536	213,081	0.0328997%
43-836	3,112	65	3,177	0.0004905%
44-001	101,481	11,233	112,714	0.0174030%
44-004	42	5	47	0.0000073%
44-016	422,210	50,789	472,999	0.0730310%
44-017	588,248	73,604	661,852	0.1021898%
44-022	275,654	33,564	309,218	0.0477432%
44-024	378,831	46,334	425,165	0.0656454%
44-025	256,237	31,870	288,107	0.0444837%
44-148	323,533	36,096	359,629	0.0555267%
44-319	305,299	35,510	340,809	0.0526209%
44-771	219,590	17,523	237,113	0.0366102%
45-001	539,731	65,956	605,687	0.0935180%
45-007	1,120,102	138,225	1,258,327	0.1942855%
45-016	416,306	48,395	464,701	0.0717498%
45-029	539,724	66,591	606,315	0.0936149%
45-031	1,131,362	139,065	1,270,427	0.1961537%
45-032	533,449	65,082	598,531	0.0924131%
45-033	423,781	50,826	474,607	0.0732792%
45-034	459,696	56,461	516,157	0.0796945%
45-035	203,923	-	203,923	0.0314857%
45-170	1,703,345	203,335	1,906,680	0.2943910%
45-267	413,684	49,706	463,390	0.0715473%
45-394	554,704	66,453	621,157	0.0959065%
45-737	306,220	24,263	330,483	0.0510265%
45-842	-	-	-	0.0000000%
45-866	50,731	5,938	56,669	0.0087497%
46-005	213,135	26,590	239,725	0.0370135%
46-018	388,584	47,071	435,655	0.0672651%
46-019	430,430	52,575	483,005	0.0745759%
46-109	555,440	69,614	625,054	0.0965082%
46-601	676,417	81,545	757,962	0.1170292%
46-752	241,758	16,297	258,055	0.0398436%
47-001	283,192	34,329	317,521	0.0490252%
47-004	982,058	119,799	1,101,857	0.1701265%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
47-009	355,109	40,834	395,943	0.0611335%
47-010	321,814	38,723	360,537	0.0556669%
47-026	21,831	1,965	23,796	0.0036741%
47-028	494,980	61,379	556,359	0.0859017%
47-029	741,885	92,364	834,249	0.1288079%
47-031	350,485	41,751	392,236	0.0605612%
47-032	7,463	723	8,186	0.0012639%
47-033	8,024	952	8,976	0.0013859%
47-034	9,865	1,181	11,046	0.0017055%
47-136	1,863,351	227,178	2,090,529	0.3227773%
47-157	2,899,843	348,059	3,247,902	0.5014755%
47-234	360,213	41,100	401,313	0.0619627%
47-266	1,191,210	149,796	1,341,006	0.2070511%
47-276	468,695	56,121	524,816	0.0810315%
47-287	1,021,084	124,242	1,145,326	0.1768381%
47-302	1,031,434	128,281	1,159,715	0.1790598%
47-389	360,756	44,117	404,873	0.0625123%
47-725	455,035	28,001	483,036	0.0745807%
47-800	61,062	5,160	66,222	0.0102247%
47-801	138,334	17,292	155,626	0.0240286%
47-806	17,119	-	17,119	0.0026432%
47-838	7,727	124	7,851	0.0012122%
47-856	21,749	2,512	24,261	0.0037459%
47-876	7,743	968	8,711	0.0013450%
47-877	-	-	-	0.0000000%
47-885	52,078	6,579	58,657	0.0090566%
47-887	52,870	1,481	54,351	0.0083918%
47-888	11,706	705	12,411	0.0019163%
47-890	54,317	3,374	57,691	0.0089075%
47-891	61,700	3,181	64,881	0.0100176%
47-903	5,953	-	5,953	0.0009191%
48-001	345,297	41,006	386,303	0.0596451%
48-005	7,896	-	7,896	0.0012191%
48-008	298,343	35,521	333,864	0.0515485%
48-013	883,905	109,256	993,161	0.1533439%
48-015	1,897,601	223,264	2,120,865	0.3274612%
48-016	1,036,643	128,414	1,165,057	0.1798846%
48-018	90,676	10,690	101,366	0.0156509%
48-019	101,870	3,950	105,820	0.0163386%
48-020	46,551	5,563	52,114	0.0080464%
48-021	100,506	13,376	113,882	0.0175834%
48-022	31,149	3,456	34,605	0.0053430%
48-023	6,887	931	7,818	0.0012071%
48-024	10,572	1,322	11,894	0.0018364%
48-195	10,112,127	930,797	11,042,924	1.7050254%
48-229	699,842	81,322	781,164	0.1206116%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
48-254	2,067,079	250,785	2,317,864	0.3578778%
48-260	1,000,020	122,555	1,122,575	0.1733254%
48-801	-	-	-	0.0000000%
48-802	295,257	6,069	301,326	0.0465247%
48-805	104,789	13,850	118,639	0.0183178%
48-806	-	-	-	0.0000000%
48-807	23,809	2,865	26,674	0.0041185%
48-808	-	-	-	0.0000000%
48-809	69,724	8,714	78,438	0.0121108%
48-810	-	-	-	0.0000000%
48-811	85,640	10,703	96,343	0.0148753%
48-812	1,314	-	1,314	0.0002029%
48-815	163,801	19,911	183,712	0.0283651%
48-818	-	-	-	0.0000000%
48-820	-	-	-	0.0000000%
48-821	126,711	6,061	132,772	0.0205000%
48-822	107,653	5,206	112,859	0.0174254%
48-823	96,586	7,118	103,704	0.0160119%
48-824	58,268	7,254	65,522	0.0101166%
48-825	153,680	7,524	161,204	0.0248899%
48-826	-	-	-	0.0000000%
48-828	63,809	8,199	72,008	0.0111180%
48-830	-	-	-	0.0000000%
48-831	1,110,820	6,300	1,117,120	0.1724831%
48-832	176,004	14,075	190,079	0.0293482%
48-833	-	-	-	0.0000000%
48-834	45,070	3,828	48,898	0.0075498%
48-835	49,152	2,177	51,329	0.0079252%
48-841	-	-	-	0.0000000%
48-845	-	-	-	0.0000000%
48-847	161,238	8,580	169,818	0.0262199%
48-854	-	-	-	0.0000000%
48-860	89,961	7,429	97,390	0.0150370%
48-861	28,667	3,693	32,360	0.0049964%
48-867	15,997	1,928	17,925	0.0027676%
49-006	315,889	37,659	353,548	0.0545878%
49-018	346,967	42,548	389,515	0.0601410%
49-019	515,594	63,208	578,802	0.0893669%
49-021	41,088	2,261	43,349	0.0066931%
49-228	419,434	50,680	470,114	0.0725855%
49-754	289,613	18,984	308,597	0.0476473%
50-001	376,672	4,525	381,197	0.0588568%
50-002	962,821	115,906	1,078,727	0.1665553%
50-005	1,057,570	129,097	1,186,667	0.1832212%
50-006	583,023	67,917	650,940	0.1005050%
50-011	214,731	26,285	241,016	0.0372128%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
50-012	98,112	12,006	110,118	0.0170022%
50-013	298,483	36,074	334,557	0.0516555%
50-014	328,516	37,460	365,976	0.0565066%
50-016	191,839	24,556	216,395	0.0334114%
50-019	135,914	16,983	152,897	0.0236073%
50-020	153,200	18,058	171,258	0.0264422%
50-021	403,137	51,621	454,758	0.0702146%
50-022	10,562	1,320	11,882	0.0018346%
50-116	449,715	57,579	507,294	0.0783261%
50-193	361,237	44,330	405,567	0.0626195%
50-210	2,504,314	316,548	2,820,862	0.4355406%
50-741	255,279	13,548	268,827	0.0415068%
50-800	29,989	3,890	33,879	0.0052309%
50-802	35,277	504	35,781	0.0055246%
50-805	-	-	-	0.0000000%
50-808	140,401	1,826	142,227	0.0219598%
50-810	97,548	2,835	100,383	0.0154991%
50-812	76,861	5,913	82,774	0.0127803%
50-831	58,727	3,897	62,624	0.0096691%
50-836	69,951	6,681	76,632	0.0118320%
50-850	78,738	7,937	86,675	0.0133826%
50-851	18,081	1,876	19,957	0.0030814%
50-875	23,493	2,913	26,406	0.0040771%
50-886	-	-	-	0.0000000%
50-892	50,418	851	51,269	0.0079159%
50-900	583,100	70,790	653,890	0.1009605%
51-011	274,771	32,917	307,688	0.0475070%
51-016	199,500	24,043	223,543	0.0345150%
51-017	385,504	48,267	433,771	0.0669742%
51-018	288,828	33,842	322,670	0.0498202%
51-019	13,529	1,590	15,119	0.0023344%
51-020	117,026	2,788	119,814	0.0184993%
51-021	119,328	8,207	127,535	0.0196914%
51-162	1,208,232	155,242	1,363,474	0.2105201%
51-750	450,766	12,952	463,718	0.0715980%
51-767	320,764	17,193	337,957	0.0521805%
51-808	-	-	-	0.0000000%
51-811	432,370	10,905	443,275	0.0684416%
51-908	1,269,571	5,402	1,274,973	0.1968556%
52-001	274,754	32,199	306,953	0.0473935%
52-020	431,808	53,144	484,952	0.0748765%
52-021	783,324	93,807	877,131	0.1354289%
52-022	760,064	94,080	854,144	0.1318797%
52-023	320,426	39,822	360,248	0.0556222%
52-024	6,914	864	7,778	0.0012009%
52-201	1,238,387	150,375	1,388,762	0.2144246%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
52-217	1,737,751	213,505	1,951,256	0.3012736%
52-272	1,516,113	183,969	1,700,082	0.2624923%
52-746	313,582	18,534	332,116	0.0512787%
53-007	188,641	22,457	211,098	0.0325935%
53-010	263,461	32,713	296,174	0.0457292%
53-012	605,459	74,315	679,774	0.1049570%
54-001	172,371	21,328	193,699	0.0299071%
54-030	169,782	21,740	191,522	0.0295710%
54-040	177,864	21,502	199,366	0.0307821%
54-041	224,230	27,230	251,460	0.0388254%
54-042	281,195	34,103	315,298	0.0486820%
54-222	748,253	87,783	836,036	0.1290838%
54-396	210,375	26,962	237,337	0.0366448%
55-001	711,352	85,207	796,559	0.1229886%
55-002	369,467	44,294	413,761	0.0638846%
55-009	188,135	22,734	210,869	0.0325581%
55-014	280,951	33,868	314,819	0.0486080%
55-179	735,702	87,468	823,170	0.1270973%
55-197	1,129,332	133,938	1,263,270	0.1950487%
55-322	268,233	33,396	301,629	0.0465715%
55-350	313,962	37,085	351,047	0.0542016%
55-369	628,146	77,479	705,625	0.1089484%
55-393	164,973	18,382	183,355	0.0283100%
55-757	499,002	22,335	521,337	0.0804943%
56-022	962,763	121,657	1,084,420	0.1674343%
57-001	1,809,589	156,046	1,965,635	0.3034937%
57-002	313,398	37,739	351,137	0.0542155%
57-008	207,528	22,690	230,218	0.0355456%
57-009	299,146	36,214	335,360	0.0517795%
57-011	1,009,359	122,593	1,131,952	0.1747732%
57-012	569,671	68,612	638,283	0.0985508%
57-020	492,453	60,206	552,659	0.0853305%
57-021	71,349	2,023	73,372	0.0113286%
57-022	30,668	3,053	33,721	0.0052065%
57-023	13,768	1,804	15,572	0.0024043%
57-024	12,397	195	12,592	0.0019442%
57-128	6,842,334	542,688	7,385,022	1.1402460%
57-165	1,543,654	187,598	1,731,252	0.2673050%
57-176	523,086	63,111	586,197	0.0905087%
57-240	2,478,832	312,280	2,791,112	0.4309472%
57-245	795,311	99,556	894,867	0.1381673%
57-269	1,121,892	141,910	1,263,802	0.1951308%
57-274	2,389,226	287,026	2,676,252	0.4132128%
57-290	1,198,484	149,289	1,347,773	0.2080959%
57-297	1,535,951	184,917	1,720,868	0.2657017%
57-298	1,491,508	180,920	1,672,428	0.2582226%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
57-726	509,292	33,728	543,020	0.0838422%
57-802	-	-	-	0.0000000%
57-804	-	-	-	0.0000000%
57-806	37,170	3,406	40,576	0.0062649%
57-808	43,312	5,123	48,435	0.0074784%
57-809	-	-	-	0.0000000%
57-810	219,907	14,514	234,421	0.0361946%
57-813	-	-	-	0.0000000%
57-814	166,743	4,574	171,317	0.0264513%
57-815	41,534	5,393	46,927	0.0072455%
57-818	90,633	11,343	101,976	0.0157451%
57-819	33,069	3,790	36,859	0.0056910%
57-820	-	-	-	0.0000000%
57-824	75,257	933	76,190	0.0117637%
57-825	20,601	-	20,601	0.0031808%
57-826	-	-	-	0.0000000%
57-827	-	-	-	0.0000000%
57-829	59,185	914	60,099	0.0092793%
57-830	42,690	5,413	48,103	0.0074271%
57-832	-	-	-	0.0000000%
57-834	-	-	-	0.0000000%
57-835	283,375	34,676	318,051	0.0491070%
57-841	-	-	-	0.0000000%
57-842	98,715	5,737	104,452	0.0161274%
57-845	20,478	2,546	23,024	0.0035549%
57-847	56,985	7,118	64,103	0.0098975%
57-849	-	-	-	0.0000000%
57-850	25,403	930	26,333	0.0040658%
57-851	-	-	-	0.0000000%
57-853	-	-	-	0.0000000%
57-860	37,933	3,397	41,330	0.0063813%
57-867	28,747	496	29,243	0.0045151%
57-871	41,091	4,304	45,395	0.0070090%
57-873	50,406	5,494	55,900	0.0086310%
57-882	42,389	5,291	47,680	0.0073618%
57-901	215,487	3,228	218,715	0.0337696%
57-907	161,745	-	161,745	0.0249734%
58-016	596,174	71,915	668,089	0.1031528%
59-014	437,699	55,937	493,636	0.0762173%
59-015	267,612	30,772	298,384	0.0460704%
59-016	250,307	29,657	279,964	0.0432264%
59-385	350,709	40,007	390,716	0.0603265%
59-800	5,284	371	5,655	0.0008731%
60-001	599,748	71,388	671,136	0.1036233%
60-003	611,070	76,853	687,923	0.1062152%
60-027	440,971	51,066	492,037	0.0759704%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
60-028	353,591	43,393	396,984	0.0612943%
60-029	286,899	33,900	320,799	0.0495313%
60-030	726,654	92,206	818,860	0.1264318%
60-211	1,110,313	135,884	1,246,197	0.1924126%
60-717	495,925	45,280	541,205	0.0835620%
60-744	440,617	10,912	451,529	0.0697160%
60-800	9,471	391	9,862	0.0015227%
60-801	105,427	9,459	114,886	0.0177384%
61-018	311,563	39,672	351,235	0.0542306%
61-313	265,884	34,251	300,135	0.0463408%
62-006	279,138	34,315	313,453	0.0483971%
62-007	245,797	29,889	275,686	0.0425659%
62-010	2,599	314	2,913	0.0004498%
62-012	30,635	3,405	34,040	0.0052558%
62-014	2,088	250	2,338	0.0003610%
62-015	442,333	52,545	494,878	0.0764091%
62-236	501,507	59,462	560,969	0.0866135%
63-001	248,953	31,189	280,142	0.0432539%
63-002	134,947	16,590	151,537	0.0233973%
63-014	271,194	33,793	304,987	0.0470899%
63-392	347,269	42,685	389,954	0.0602088%
64-020	404,364	52,001	456,365	0.0704627%
64-021	201,838	23,238	225,076	0.0347517%
64-270	448,557	55,311	503,868	0.0777971%
64-324	230,323	29,092	259,415	0.0400536%
65-001	160,111	14,195	174,306	0.0269128%
65-020	505,862	61,974	567,836	0.0876738%
65-021	1,067,146	128,644	1,195,790	0.1846298%
65-022	418,871	51,553	470,424	0.0726334%
65-120	634,336	79,559	713,895	0.1102253%
66-011	322,975	32,412	355,387	0.0548717%
66-012	296,881	36,209	333,090	0.0514290%
66-013	315,177	28,324	343,501	0.0530365%
66-278	455,321	57,532	512,853	0.0791844%
66-719	159,136	15,804	174,940	0.0270107%
67-013	490,751	61,593	552,344	0.0852818%
67-017	386,669	48,208	434,877	0.0671449%
67-020	292,704	34,504	327,208	0.0505209%
67-023	537,248	63,762	601,010	0.0927958%
67-025	296,251	38,412	334,663	0.0516719%
67-026	206,813	25,334	232,147	0.0358435%
67-027	7,454	932	8,386	0.0012948%
67-150	823,723	100,024	923,747	0.1426264%
67-181	623,346	79,014	702,360	0.1084443%
67-279	964,790	112,454	1,077,244	0.1663263%
67-284	620,044	77,832	697,876	0.1077519%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
67-405	173,769	21,558	195,327	0.0301585%
67-758	226,694	12,121	238,815	0.0368730%
68-001	194,599	23,734	218,333	0.0337106%
68-003	7,044	120	7,164	0.0011061%
68-018	395,759	49,415	445,174	0.0687348%
68-019	239,618	31,246	270,864	0.0418214%
68-020	256,055	30,687	286,742	0.0442729%
68-025	219,773	25,254	245,027	0.0378321%
68-265	559,746	69,194	628,940	0.0971082%
69-001	215,187	26,080	241,267	0.0372516%
69-005	196,676	23,334	220,010	0.0339695%
69-006	121,612	15,705	137,317	0.0212017%
69-008	87,544	10,730	98,274	0.0151735%
69-009	133,539	17,045	150,584	0.0232501%
69-010	138,661	17,260	155,921	0.0240742%
69-012	121,984	15,208	137,192	0.0211824%
69-015	130,145	15,610	145,755	0.0225045%
69-017	153,543	17,577	171,120	0.0264209%
69-019	301,830	36,347	338,177	0.0522145%
70-001	304,796	34,786	339,582	0.0524314%
70-006	627,896	73,614	701,510	0.1083130%
70-007	155,968	18,586	174,554	0.0269511%
70-008	657,393	80,047	737,440	0.1138606%
70-010	181,574	21,728	203,302	0.0313898%
70-012	451,744	52,460	504,204	0.0778490%
70-013	274,825	32,479	307,304	0.0474477%
70-014	375,502	43,573	419,075	0.0647051%
70-015	-	-	-	0.0000000%
70-158	1,167,998	138,925	1,306,923	0.2017887%
70-189	472,180	57,439	529,619	0.0817731%
70-712	314,680	37,681	352,361	0.0544045%
70-730	425,857	36,653	462,510	0.0714115%
70-800	67,192	8,033	75,225	0.0116147%
70-801	246,113	10,129	256,242	0.0395637%
70-813	-	-	-	0.0000000%
70-820	40,973	5,121	46,094	0.0071169%
70-870	-	-	-	0.0000000%
71-001	458,456	56,698	515,154	0.0795397%
71-007	277,487	35,064	312,551	0.0482578%
71-013	513,742	62,504	576,246	0.0889723%
71-014	201,968	24,511	226,479	0.0349683%
71-015	312,142	38,042	350,184	0.0540683%
71-017	312,364	38,292	350,656	0.0541412%
71-018	294,776	34,574	329,350	0.0508516%
71-019	11,953	1,563	13,516	0.0020869%
71-118	934,481	113,587	1,048,068	0.1618215%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
71-755	318,517	28,889	347,406	0.0536394%
72-012	308,371	39,153	347,524	0.0536576%
72-013	246,070	29,603	275,673	0.0425639%
72-014	6,673	-	6,673	0.0010303%
72-140	836,576	100,153	936,729	0.1446308%
72-320	540,094	65,736	605,830	0.0935400%
72-334	212,777	26,127	238,904	0.0368867%
72-716	337,548	35,143	372,691	0.0575434%
72-735	568,361	63,091	631,452	0.0974961%
73-001	766,429	95,158	861,587	0.1330289%
73-002	270,495	33,264	303,759	0.0469003%
73-004	189,161	21,852	211,013	0.0325804%
73-005	195,981	24,425	220,406	0.0340307%
73-008	284,515	36,117	320,632	0.0495055%
73-013	299,535	37,747	337,282	0.0520763%
73-015	336,695	38,664	375,359	0.0579554%
73-016	344,908	42,728	387,636	0.0598509%
73-017	392,336	50,383	442,719	0.0683557%
73-018	148,383	18,471	166,854	0.0257622%
73-180	578,776	69,646	648,422	0.1001162%
73-728	270,715	26,549	297,264	0.0458975%
73-875	98,590	13,087	111,677	0.0172429%
74-001	834,456	99,246	933,702	0.1441634%
74-003	217,650	27,311	244,961	0.0378219%
74-004	-	-	-	0.0000000%
74-010	176,249	21,168	197,417	0.0304812%
74-013	113,023	14,541	127,564	0.0196959%
74-014	205,104	26,124	231,228	0.0357016%
74-139	507,284	62,722	570,006	0.0880088%
74-194	785,235	91,104	876,339	0.1353066%
74-897	23,688	2,420	26,108	0.0040311%
75-003	145,374	18,107	163,481	0.0252414%
75-005	177,972	22,418	200,390	0.0309402%
75-007	193,765	23,773	217,538	0.0335878%
75-010	122,312	14,592	136,904	0.0211380%
75-015	117,165	14,302	131,467	0.0202985%
75-020	172,145	19,667	191,812	0.0296157%
75-022	319,122	35,881	355,003	0.0548124%
75-190	630,385	79,830	710,215	0.1096571%
75-900	159,074	-	159,074	0.0245610%
76-001	1,968,302	213,814	2,182,116	0.3369183%
76-006	585,141	72,576	657,717	0.1015514%
76-007	353,815	41,756	395,571	0.0610761%
76-012	1,450,128	175,592	1,625,720	0.2510109%
76-013	752,152	92,879	845,031	0.1304726%
76-022	214,694	25,057	239,751	0.0370175%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
76-024	1,131,357	144,547	1,275,904	0.1969993%
76-026	1,607,304	192,821	1,800,125	0.2779390%
76-033	439,747	53,231	492,978	0.0761157%
76-034	561,583	69,064	630,647	0.0973718%
76-035	385,792	46,539	432,331	0.0667518%
76-036	403,692	48,470	452,162	0.0698137%
76-037	310,942	37,639	348,581	0.0538208%
76-102	989,500	121,643	1,111,143	0.1715603%
76-117	3,662,701	445,768	4,108,469	0.6343469%
76-164	903,228	108,715	1,011,943	0.1562438%
76-262	1,152,000	139,937	1,291,937	0.1994748%
76-281	677,119	81,883	759,002	0.1171898%
76-770	108,371	11,084	119,455	0.0184438%
76-801	-	-	-	0.0000000%
76-803	95,062	-	95,062	0.0146776%
76-804	-	-	-	0.0000000%
76-805	28,121	3,177	31,298	0.0048324%
76-807	117,596	11,628	129,224	0.0199522%
76-808	13,510	1,621	15,131	0.0023362%
76-858	51,051	6,446	57,497	0.0088775%
76-876	38,089	-	38,089	0.0058809%
76-889	36,461	4,529	40,990	0.0063289%
77-001	652,842	75,727	728,569	0.1124909%
77-002	731,986	84,772	816,758	0.1261073%
77-003	606,123	73,753	679,876	0.1049727%
77-005	373,529	47,692	421,221	0.0650364%
77-006	362,968	44,122	407,090	0.0628546%
77-007	1,051,215	127,381	1,178,596	0.1819750%
77-010	196,836	24,316	221,152	0.0341458%
77-016	486,491	57,958	544,449	0.0840628%
77-021	20,739	2,444	23,183	0.0035795%
77-022	57,920	7,201	65,121	0.0100547%
77-023	7,082	-	7,082	0.0010935%
77-101	8,264,533	1,001,410	9,265,943	1.4306599%
77-106	1,120,647	135,172	1,255,819	0.1938982%
77-127	1,167,306	144,976	1,312,282	0.2026161%
77-237	670,648	79,687	750,335	0.1158516%
77-257	1,555,751	193,393	1,749,144	0.2700675%
77-277	565,385	67,580	632,965	0.0977297%
77-280	714,620	87,079	801,699	0.1237822%
77-285	1,148,897	137,089	1,285,986	0.1985560%
77-296	1,254,224	147,702	1,401,926	0.2164571%
77-300	1,602,996	193,091	1,796,087	0.2773155%
77-502	3,296,673	42,649	3,339,322	0.5155907%
77-765	153,238	11,252	164,490	0.0253972%
77-800	-	-	-	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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
77-804	33,598	3,259	36,857	0.0056907%
77-810	59,988	6,603	66,591	0.0102816%
77-811	11,910	507	12,417	0.0019172%
77-820	5,572	373	5,945	0.0009179%
77-825	34,443	1,901	36,344	0.0056115%
77-826	-	-	-	0.0000000%
77-827	25,468	-	25,468	0.0039323%
77-830	129,092	4,113	133,205	0.0205668%
77-831	29,425	3,345	32,770	0.0050597%
77-832	37,093	4,432	41,525	0.0064115%
77-834	-	-	-	0.0000000%
77-836	18,595	2,051	20,646	0.0031877%
77-842	81,132	2,901	84,033	0.0129747%
77-884	-	-	-	0.0000000%
77-888	30,251	3,817	34,068	0.0052601%
77-897	32,050	1,429	33,479	0.0051692%
77-911	798,361	8,882	807,243	0.1246382%
78-001	811,441	103,286	914,727	0.1412337%
78-002	92,184	11,521	103,705	0.0160120%
78-004	120,942	15,105	136,047	0.0210056%
78-005	222,082	27,737	249,819	0.0385720%
78-006	292,523	35,901	328,424	0.0507086%
78-013	659,985	81,671	741,656	0.1145116%
78-016	275,986	33,873	309,859	0.0478422%
78-017	149,896	15,694	165,590	0.0255671%
78-018	143,624	17,515	161,139	0.0248798%
78-023	112,949	12,563	125,512	0.0193790%
78-026	223,271	26,784	250,055	0.0386085%
78-027	292,157	35,057	327,214	0.0505218%
78-028	307,952	37,835	345,787	0.0533895%
78-029	196,852	24,514	221,366	0.0341789%
78-030	149,392	18,277	167,669	0.0258881%
78-031	207,858	22,981	230,839	0.0356415%
78-032	130,685	1,944	132,629	0.0204779%
78-144	434,292	51,214	485,506	0.0749620%
78-173	474,643	56,940	531,583	0.0820763%
78-203	1,813,070	232,798	2,045,868	0.3158816%
78-338	474,648	58,798	533,446	0.0823640%
78-356	251,008	31,261	282,269	0.0435823%
78-718	322,420	11,401	333,821	0.0515419%
78-803	62,749	6,629	69,378	0.0107120%
78-805	33,716	3,937	37,653	0.0058136%
78-833	44,843	5,621	50,464	0.0077916%
78-865	25,427	-	25,427	0.0039259%
79-001	899,221	101,698	1,000,919	0.1545417%
79-019	99,923	10,901	110,824	0.0171112%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
79-023	10,072	1,259	11,331	0.0017495%
79-029	270,169	31,226	301,395	0.0465353%
79-031	452,894	55,567	508,461	0.0785063%
79-032	293,790	36,214	330,004	0.0509526%
79-132	400,101	50,096	450,197	0.0695103%
79-172	625,460	76,256	701,716	0.1083448%
79-198	483,052	61,624	544,676	0.0840979%
79-354	303,108	39,158	342,266	0.0528458%
79-763	333,342	19,548	352,890	0.0544862%
79-800	77,222	2,948	80,170	0.0123782%
80-020	278,627	33,028	311,655	0.0481195%
80-022	460,912	56,985	517,897	0.0799632%
80-345	1,377,027	169,290	1,546,317	0.2387511%
81-015	207,548	24,517	232,065	0.0358308%
81-016	241,326	30,359	271,685	0.0419481%
81-200	565,226	69,308	634,534	0.0979719%
81-768	190,175	22,908	213,083	0.0329000%
82-019	648,239	79,532	727,771	0.1123677%
83-001	439,629	25,285	464,914	0.0717826%
83-003	458,458	56,225	514,683	0.0794670%
83-013	385,831	43,774	429,605	0.0663309%
83-014	1,382,715	139,512	1,522,227	0.2350316%
83-015	1,560,207	189,147	1,749,354	0.2700999%
83-161	1,373,494	169,894	1,543,388	0.2382988%
83-167	2,790,687	344,368	3,135,055	0.4840519%
83-225	828,640	100,179	928,819	0.1434095%
83-273	1,439,666	180,408	1,620,074	0.2501391%
83-769	378,431	8,859	387,290	0.0597975%
83-800	40,425	476	40,901	0.0063151%
83-887	38,623	2,268	40,891	0.0063136%
83-900	972,641	91,894	1,064,535	0.1643640%
84-005	367,459	45,244	412,703	0.0637213%
84-020	549,889	65,809	615,698	0.0950637%
84-023	208,051	24,851	232,902	0.0359600%
84-024	180,027	20,714	200,741	0.0309944%
84-160	664,665	79,779	744,444	0.1149420%
84-249	239,009	30,076	269,085	0.0415467%
84-734	250,566	20,622	271,188	0.0418714%
84-753	343,243	13,158	356,401	0.0550283%
85-001	384,577	44,803	429,380	0.0662962%
85-005	273,833	34,318	308,151	0.0475785%
85-006	304,829	37,652	342,481	0.0528790%
85-010	239,153	27,811	266,964	0.0412192%
85-011	266,115	33,428	299,543	0.0462494%
85-014	410,384	51,565	461,949	0.0713248%
85-016	228,630	28,905	257,535	0.0397634%

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, 2024

Employer Code	2024 Actual Employer Contribution	2024 Surcharge Adjusted to Statewide Limit	2024 Contributions & Surcharge	Employer Allocation Percentage
85-021	340,933	40,745	381,678	0.0589310%
85-208	1,250,464	153,162	1,403,626	0.2167196%
85-235	405,003	50,374	455,377	0.0703101%
85-364	218,900	26,973	245,873	0.0379628%
85-709	312,538	36,086	348,624	0.0538275%
85-870	5,099	-	5,099	0.0007873%
85-907	189,699	1,829	191,528	0.0295719%
86-007	166,486	19,104	185,590	0.0286551%
86-016	119,173	14,488	133,661	0.0206372%
86-020	151,989	17,469	169,458	0.0261643%
86-021	165,992	21,237	187,229	0.0289081%
86-022	198,428	24,958	223,386	0.0344908%
86-213	572,791	66,449	639,240	0.0986985%
86-351	276,566	32,658	309,224	0.0477441%
87-001	945,588	119,962	1,065,550	0.1645207%
87-012	340,399	42,039	382,438	0.0590484%
87-019	185,355	22,736	208,091	0.0321292%
87-026	269,423	33,191	302,614	0.0467236%
87-035	378,224	43,832	422,056	0.0651654%
87-036	353,697	41,976	395,673	0.0610918%
87-037	410,075	48,667	458,742	0.0708297%
87-113	806,866	97,744	904,610	0.1396716%
87-361	1,245,178	157,976	1,403,154	0.2166467%
87-383	503,259	63,462	566,721	0.0875016%
87-701	624,412	41,414	665,826	0.1028034%
87-738	1,921,971	107,406	2,029,377	0.3133354%
88-012	227,201	27,869	255,070	0.0393828%
88-314	215,166	26,241	241,407	0.0372732%
88-371	403,424	48,880	452,304	0.0698357%
TOTAL	\$ 586,715,394	\$ 60,953,779	\$ 647,669,173	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

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#### Note 1. Nature of Entity

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

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

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

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

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

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

The Schedule of Employer Allocations presents the contributions for each employer for the year ended June 30, 2024 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, 2024 for all SERS employers. The OPEB expense includes the amortization of the differences between expected and actual economic and demographic experience, differences between projected and actual investment earnings (net) on OPEB Plan investments, and the impact of changes of assumptions about future economic or demographic factors or other inputs.

## School Employees Retirement System of Ohio

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

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

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

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

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

#### Note 3. Contributions

The FY2024 actual employer contribution total used as the denominator for the allocation calculation in the Schedule of Employer Allocations can be reconciled to SERS' FY2024 ACFR as follows:

Defined Benefit Plan Employer Contributions - ACFR Total	\$587,628,406
Service Credits and ARP Payments Paid by Members	(714,208)
Employer Penalties	(139,000)
Other Employer Payments and Miscellaneous Revenue	(59,804)
<b>Total Defined Benefit Plan Employer Contributions</b>	<b>\$586,715,394</b>
OPEB Employer Contributions - ACFR Total	\$60,953,779
<b>Total Contributions - Schedule of Employer Allocations</b>	<b>\$647,669,173</b>

For FY2024, OPEB employer contributions were provided by the health care surcharge. The surcharge minimum salary was \$30,000 for FY2024.

#### 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, 2024 is as follows:

	Deferred Outflows (Inflows)*
2025	(\$293,551,217)
2026	(206,824,718)
2027	(154,555,427)
2028	(129,403,202)
2029	(127,905,953)
2030	(56,223,560)
2031	(49,134,088)
2032	(53,904,139)
2033	(52,449,470)
	<u>(\$1,123,951,774)</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, 2024:

Service cost	\$145,181,415
Interest on the total OPEB liability and cash flow	99,148,377
Current period benefit changes	—
Projected earnings on plan investments	(51,257,861)
OPEB plan administrative expenses	2,976,646
Expensed portion of differences in expected and actual experience	(340,232,801)
Expensed portion of differences in expected and actual earnings of plan investments	3,741,356
Expensed portion of differences in changes of assumptions	9,581,157
<b>Total OPEB Expense (Income)</b>	<b><u>(\$130,861,711)</u></b>

The average of the expected remaining service lives of all members for FY2024 is 9.73 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, 2024 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	\$1,834,964,203	\$816,468,867	\$1,018,495,336	44.50%

**School Employees Retirement System of Ohio****Notes to Schedule of Collective OPEB Amounts and Schedule of Employer Allocations**

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The activity related to the net OPEB liability for FY2024 is set forth in the following table:

Total OPEB liability as of June 30, 2023	\$2,354,230,872
Service cost	145,181,415
Interest	99,148,377
Benefit changes	—
Difference between expected and actual experience	(588,786,757)
Changes of assumptions	(110,300,041)
Benefit payments	(64,509,663)
Net change in total OPEB liability	(519,266,669)
<b>Total OPEB liability as of June 30, 2024 (a)</b>	<b>\$1,834,964,203</b>
OPEB plan fiduciary net position as of June 30, 2023	\$706,785,561
Contributions – employer	60,953,779
Contributions – non-employer	57,471,722
Net investment income	58,744,114
Benefit payments <sup>1</sup>	(64,509,663)
Administrative expense	(2,976,646)
Net change in OPEB plan fiduciary net position	109,683,306
<b>OPEB plan fiduciary net position as of June 30, 2024 (b)</b>	<b>\$816,468,867</b>
<b>Net OPEB liability as of June 30, 2024 (a) - (b)</b>	<b>\$1,018,495,336</b>

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

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

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

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

## School Employees Retirement System of Ohio

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

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

Valuation Date	June 30, 2024
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions	
Experience Study Date	Period of 5 years ended June 30, 2020
Investment Rate of Return	7.00%, net of investment expenses, including inflation
Municipal Bond Index Rate	
Prior Measurement Date	3.86%
Measurement Date	3.93%
Year FNP is projected to be depleted	2059
Single Equivalent Interest Rate	
Prior Measurement Date	4.27%
Measurement Date	4.88%
Future Salary Increases, including Inflation	3.25% - 13.58%
Inflation	2.40%
Health Care Cost Trend Rate	7.00% - 4.40%
Mortality Assumptions	<b>Base Mortality</b> <b>Healthy Retirees</b> – PUB-2010 General Employee Amount Weighted Below Median Healthy Retiree mortality table projected to 2017 with ages set forward 1 year and adjusted 94.20% for males and set forward 2 years and adjusted 81.35% for females. <b>Disabled Retirees</b> – PUB-2010 General Disabled Retiree mortality table projected to 2017 with ages set forward 5 years and adjusted 103.3% for males and set forward 3 years and adjusted 106.8% for females. <b>Contingent Survivors</b> - PUB-2010 General Amount Weighted Below Median Contingent Survivor mortality table projected to 2017 with ages set forward 1 year and adjusted 105.5% for males and adjusted 122.5% for females. <b>Actives</b> – PUB-2010 General Amount Weighted Below Median Employee mortality table. <b>Mortality Projection</b> 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

## School Employees Retirement System of Ohio

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

rates of return by the target asset allocation percentage and then adding expected inflation. The assumption is intended to be a long-term assumption and is not expected to change absent a significant change in the asset allocation, a change in the inflation assumption, or a fundamental change in the market that alters expected returns in future years.

The 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, 2024:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return (geometric)
Cash	3.00%	0.97%
US Equity	22.00	4.68
Non-US Equity Developed	12.00	4.96
Non-US Equity Emerging	6.00	5.66
Fixed Income / Global Bonds	18.00	2.38
Private Equity	14.00	7.10
Real Estate	13.00	3.64
Infrastructure	7.00	4.80
Private Debt / Private Credit	5.00	5.86

The discount rate used to measure the total OPEB liability at June 30, 2024, was 4.88%. The discount rate used to measure total OPEB liability prior to June 30, 2024, was 4.27%. The projection of cash flows used to determine the discount rate assumed that contributions will be made from members and the System at the contribution rate of 1.50% of projected covered payroll each year, which includes a 1.50% payroll surcharge and no contributions from the basic benefits plan. Based on these assumptions, the OPEB plan's fiduciary net position is projected to be depleted in 2059 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, 2023 and the June 30, 2024 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 3.93% at June 30, 2024 and 3.86% at June 30, 2023.

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 (3.88%) and higher (5.88%) than the current discount rate of 4.88%.

	1% Lower	Current Discount Rate	1% Higher
Discount Rate	3.88%	4.88%	5.88%
Net OPEB Liability	\$1,358,127,255	\$1,018,495,336	\$748,611,833

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
	6.00% decreasing to 3.40%	7.00% decreasing to 4.40%	8.00% decreasing to 5.40%
Net OPEB Liability	\$688,464,760	\$1,018,495,336	\$1,452,293,806



**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024						Deferred Inflows of Resources for the year ended June 30, 2024						Pension Expense for the year ended June 30, 2024			
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 Total Deferred Outflows of Resources		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Total Deferred Inflows of Resources		Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Total Employer OPEB Expense				
					Proportionate Share of Contributions	Deferred Outflows of Resources				Proportionate Share of Contributions	Deferred Inflows of Resources		Proportionate Share of Contributions	Total Employer OPEB Expense			
01-009	\$ 1,903,413	\$ -	\$ -	\$ -	\$ 45,365	\$ 45,365	\$ (987,264)	\$ (11,193)	\$ (184,949)	\$ -	\$ (1,183,406)	\$ 229,313	\$ 5,197	\$ 234,510			
01-023	346,149	-	-	-	10,617	10,617	(179,541)	(2,035)	(33,634)	-	(215,210)	41,702	1,216	42,918			
02-001	517,155	-	-	-	52,821	52,821	(268,239)	(3,041)	(50,250)	-	(321,530)	62,304	6,050	68,354			
02-003	741,751	-	-	-	-	-	(384,732)	(4,362)	(72,074)	(15,509)	(476,677)	89,362	(1,776)	87,586			
02-006	937,336	-	-	-	-	-	(486,178)	(5,512)	(91,078)	(55,698)	(638,466)	112,925	(6,380)	106,545			
02-009	310,414	-	-	-	40,302	40,302	(161,006)	(1,825)	(30,162)	-	(192,993)	37,397	4,616	42,013			
02-010	994,147	-	-	-	-	-	(515,645)	(5,846)	(96,598)	(39,264)	(657,353)	119,769	(4,498)	115,271			
02-011	416,985	-	-	-	-	-	(216,282)	(2,452)	(40,517)	(23,544)	(282,795)	50,236	(2,697)	47,539			
02-013	402,396	-	-	-	15,715	15,715	(208,715)	(2,366)	(39,100)	-	(250,181)	48,479	1,800	50,279			
02-131	360,510	-	-	-	-	-	(186,990)	(2,120)	(35,030)	(7,822)	(231,962)	43,432	(896)	42,536			
02-154	2,217,183	-	-	-	-	-	(1,150,011)	(13,038)	(215,437)	(77,310)	(1,455,796)	267,114	(8,856)	258,258			
02-308	382,824	-	-	-	21,044	21,044	(198,564)	(2,251)	(37,198)	-	(238,013)	46,121	2,411	48,532			
02-761	657,418	-	-	-	55,199	55,199	(340,990)	(3,866)	(63,879)	-	(408,735)	79,202	6,323	85,525			
02-874	23,747	-	-	-	6,474	6,474	(12,317)	(140)	(2,307)	-	(14,764)	2,861	742	3,603			
02-895	82,179	-	-	-	7,808	7,808	(42,624)	(483)	(7,985)	-	(51,092)	9,900	894	10,794			
02-900	271,631	-	-	-	-	-	(140,890)	(1,597)	(26,393)	(56,687)	(225,567)	32,725	(6,493)	26,232			
03-013	300,882	-	-	-	11,160	11,160	(156,062)	(1,769)	(29,236)	-	(187,067)	36,249	1,278	37,527			
03-014	362,268	-	-	-	2,189	2,189	(187,901)	(2,130)	(35,200)	-	(225,231)	43,644	251	43,895			
03-015	44,437	-	-	-	11,850	11,850	(23,049)	(261)	(4,318)	-	(27,628)	5,354	1,357	6,711			
03-103	1,103,586	-	-	-	102,677	102,677	(572,409)	(6,489)	(107,232)	-	(686,130)	132,954	11,761	144,715			
03-343	478,181	-	-	-	-	-	(248,023)	(2,812)	(46,463)	(31,853)	(329,151)	57,609	(3,649)	53,960			
03-747	245,254	-	-	-	-	-	(127,209)	(1,442)	(23,831)	(6,269)	(158,751)	29,547	(718)	28,829			
03-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
04-001	800,075	-	-	-	84,664	84,664	(414,984)	(4,705)	(77,741)	-	(497,430)	96,389	9,698	106,087			
04-019	449,235	-	-	-	-	-	(233,010)	(2,642)	(43,651)	(26,881)	(306,184)	54,121	(3,079)	51,042			
04-031	588,272	-	-	-	14,855	14,855	(305,126)	(3,459)	(57,161)	-	(365,746)	70,872	1,702	72,574			
04-033	543,431	-	-	-	8,416	8,416	(281,867)	(3,196)	(52,803)	-	(337,866)	65,470	964	66,434			
04-034	617,415	-	-	-	-	-	(320,241)	(3,631)	(59,992)	(51,058)	(434,922)	74,383	(5,849)	68,534			
04-035	2,673	-	-	-	-	-	(1,387)	(16)	(260)	(76)	(1,739)	322	(9)	313			
04-104	1,406,116	-	-	-	-	-	(729,326)	(8,268)	(136,628)	(269,805)	(1,144,027)	169,401	(30,905)	138,496			
04-125	790,997	-	-	-	126,370	126,370	(410,275)	(4,651)	(76,859)	-	(491,785)	95,295	14,475	109,770			
04-244	775,947	-	-	-	54,602	54,602	(402,469)	(4,563)	(75,396)	-	(482,428)	93,482	6,255	99,737			
04-704	492,271	-	-	-	20,293	20,293	(255,332)	(2,895)	(47,832)	-	(306,059)	59,306	2,325	61,631			
05-001	827,081	-	-	-	81,988	81,988	(428,991)	(4,863)	(80,365)	-	(514,219)	99,642	9,392	109,034			
05-006	653,546	-	-	-	49,028	49,028	(338,982)	(3,843)	(63,503)	-	(406,328)	78,736	5,616	84,352			
05-017	743,617	-	-	-	-	-	(385,700)	(4,373)	(72,255)	(28,578)	(490,906)	89,587	(3,273)	86,314			
05-018	593,009	-	-	-	-	-	(307,583)	(3,487)	(57,621)	(36,229)	(404,920)	71,442	(4,150)	67,292			
05-105	1,293,113	-	-	-	32,219	32,219	(670,713)	(7,604)	(125,648)	-	(803,965)	155,787	3,691	159,478			
05-169	536,476	-	-	-	4,003	4,003	(278,260)	(3,155)	(52,128)	-	(333,543)	64,632	458	65,090			
05-710	347,708	-	-	-	32,514	32,514	(180,349)	(2,045)	(33,786)	-	(216,180)	41,890	3,724	45,614			
05-739	1,458,463	-	-	-	-	-	(756,477)	(8,576)	(141,714)	(21,787)	(928,554)	175,708	(2,496)	173,212			
06-001	744,988	-	-	-	132,584	132,584	(386,411)	(4,381)	(72,388)	-	(463,180)	89,752	15,187	104,939			
06-008	299,600	-	-	-	-	-	(155,397)	(1,762)	(29,111)	(8,106)	(194,376)	36,094	(929)	35,165			
06-010	317,401	-	-	-	24,364	24,364	(164,630)	(1,866)	(30,841)	-	(197,337)	38,239	2,791	41,030			
06-011	197,280	-	-	-	15,162	15,162	(102,326)	(1,160)	(19,169)	-	(122,655)	23,767	1,737	25,504			
06-017	339,546	-	-	-	986	986	(176,116)	(1,997)	(32,993)	-	(211,106)	40,907	113	41,020			
06-185	777,235	-	-	-	40,021	40,021	(403,137)	(4,570)	(75,521)	-	(483,228)	93,637	4,584	98,221			
06-202	1,104,033	-	-	-	10,199	10,199	(572,641)	(6,492)	(107,275)	-	(686,408)	133,008	1,168	134,176			
07-020	635,410	-	-	-	-	-	(329,575)	(3,736)	(61,741)	(26,832)	(421,884)	76,551	(3,074)	73,477			
07-026	340,002	-	-	-	13,813	13,813	(176,353)	(1,999)	(33,037)	-	(211,389)	40,962	1,582	42,544			

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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	Total Employer OPEB Expense
07-108	532,337	-	-	-	-	-	(276,113)	(3,130)	(51,725)	(21,594)	(352,562)	64,133	(2,473)	61,660
07-163	649,289	-	-	-	1,136	1,136	(336,774)	(3,818)	(63,089)	-	(403,681)	78,223	130	78,353
07-294	536,691	-	-	-	-	-	(278,371)	(3,156)	(52,149)	(29,782)	(363,458)	64,658	(3,412)	61,246
07-304	604,451	-	-	-	-	-	(313,517)	(3,554)	(58,733)	(31,014)	(406,818)	72,821	(3,553)	69,268
07-309	430,680	-	-	-	3,671	3,671	(223,386)	(2,533)	(41,848)	-	(267,767)	51,886	421	52,307
07-724	214,023	-	-	-	-	-	(111,010)	(1,259)	(20,796)	(26,948)	(160,013)	25,784	(3,087)	22,697
07-748	371,540	-	-	-	-	-	(192,711)	(2,185)	(36,101)	(21,565)	(252,562)	44,761	(2,470)	42,291
08-001	697,420	-	-	-	19,801	19,801	(361,739)	(4,101)	(67,766)	-	(433,606)	84,021	2,268	86,289
08-005	363,171	-	-	-	13,371	13,371	(188,370)	(2,136)	(35,288)	-	(225,794)	43,753	1,532	45,285
08-011	1,178,185	-	-	-	45,247	45,247	(611,102)	(6,928)	(114,480)	-	(732,510)	141,941	5,183	147,124
08-013	365,627	-	-	-	-	-	(189,644)	(2,150)	(35,527)	(40,852)	(268,173)	44,049	(4,679)	39,370
08-017	470,689	-	-	-	-	-	(244,138)	(2,768)	(45,735)	(1,526)	(294,167)	56,706	(175)	56,531
08-333	416,759	-	-	-	-	-	(216,165)	(2,451)	(40,495)	(17,487)	(276,598)	50,209	(2,003)	48,206
08-743	240,486	-	-	-	10,082	10,082	(124,736)	(1,414)	(23,367)	-	(149,517)	28,972	1,155	30,127
09-001	4,578,520	-	-	-	-	-	(2,374,792)	(26,923)	(444,880)	(95,927)	(2,942,522)	551,595	(10,988)	540,607
09-006	654,826	-	-	-	-	-	(339,646)	(3,851)	(63,627)	(71,672)	(478,796)	78,890	(8,210)	70,680
09-009	382,570	-	-	-	-	-	(198,432)	(2,250)	(37,173)	(35,582)	(273,437)	46,090	(4,076)	42,014
09-013	454,973	-	-	-	-	-	(235,986)	(2,675)	(44,208)	(102,524)	(385,393)	54,813	(11,744)	43,069
09-015	1,213,468	-	-	-	28,613	28,613	(629,403)	(7,135)	(117,909)	-	(754,447)	146,192	3,277	149,469
09-022	8,910,741	-	-	-	225,363	225,363	(4,621,833)	(52,397)	(865,828)	-	(5,540,058)	1,073,517	25,815	1,099,332
09-024	1,395,270	-	-	-	154,796	154,796	(723,700)	(8,205)	(135,574)	-	(867,479)	168,094	17,732	185,826
09-025	10,414	-	-	-	15,113	15,113	(5,401)	(61)	(1,012)	-	(6,474)	1,255	1,731	2,986
09-100	1,277,006	-	-	-	-	-	(662,359)	(7,509)	(124,083)	(137,739)	(931,690)	153,847	(15,778)	138,069
09-147	4,294,932	-	-	-	-	-	(2,227,700)	(25,255)	(417,325)	(373,755)	(3,044,035)	517,430	(42,813)	474,617
09-166	3,338,710	-	-	-	205,391	205,391	(1,731,726)	(19,632)	(324,412)	-	(2,075,770)	402,230	23,527	425,757
09-291	3,763,053	-	-	-	-	-	(1,951,824)	(22,128)	(365,644)	(112,909)	(2,452,505)	453,352	(12,933)	440,419
09-299	1,379,587	-	-	-	-	-	(715,565)	(8,112)	(134,050)	(199,498)	(1,057,225)	166,205	(22,852)	143,353
09-760	1,688,787	-	-	-	-	-	(875,942)	(9,930)	(164,094)	(10,897)	(1,060,863)	203,456	(1,248)	202,208
09-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
09-820	25,118	-	-	-	-	-	(13,028)	(148)	(2,441)	(2,843)	(18,460)	3,026	(326)	2,700
09-835	45,964	-	-	-	5,641	5,641	(23,841)	(270)	(4,466)	-	(28,577)	5,538	646	6,184
09-870	141,626	-	-	-	50,883	50,883	(73,459)	(833)	(13,761)	-	(88,053)	17,062	5,829	22,891
09-884	85,561	-	-	-	-	-	(44,379)	(503)	(8,314)	(2,466)	(55,662)	10,308	(282)	10,026
10-003	297,768	-	-	-	21,815	21,815	(154,447)	(1,751)	(28,933)	-	(185,131)	35,873	2,499	38,372
10-315	786,921	-	-	-	2,017	2,017	(408,161)	(4,627)	(76,463)	-	(489,251)	94,804	231	95,035
11-001	1,098,744	-	-	-	19,457	19,457	(569,898)	(6,461)	(106,761)	-	(683,120)	132,371	2,229	134,600
11-007	399,269	-	-	-	31,926	31,926	(207,093)	(2,348)	(38,796)	-	(248,237)	48,102	3,657	51,759
11-008	463,067	-	-	-	-	-	(240,184)	(2,723)	(44,995)	(23,165)	(311,067)	55,788	(2,654)	53,134
11-012	707,948	-	-	-	-	-	(367,199)	(4,163)	(68,789)	(22,673)	(462,824)	85,290	(2,597)	82,693
11-199	742,798	-	-	-	373	373	(385,275)	(4,368)	(72,175)	-	(461,818)	89,488	43	89,531
11-346	375,954	-	-	-	17,316	17,316	(195,000)	(2,211)	(36,530)	-	(233,741)	45,293	1,984	47,277
12-001	842,322	-	-	-	44,254	44,254	(436,896)	(4,953)	(81,846)	-	(523,695)	101,478	5,069	106,547
12-007	642,478	-	-	-	-	-	(333,241)	(3,778)	(62,428)	(79,840)	(479,287)	77,402	(9,145)	68,257
12-009	1,208,243	-	-	-	-	-	(626,693)	(7,105)	(117,401)	(63,655)	(814,854)	145,562	(7,291)	138,271
12-011	1,346,135	-	-	-	58,455	58,455	(698,215)	(7,916)	(130,800)	-	(836,931)	162,175	6,696	168,871
12-013	363,770	-	-	-	31,166	31,166	(188,680)	(2,139)	(35,346)	-	(226,165)	43,825	3,570	47,395
12-014	790,854	-	-	-	-	-	(410,201)	(4,650)	(76,845)	(80,425)	(572,121)	95,278	(9,213)	86,065
12-016	699,760	-	-	-	109,811	109,811	(362,952)	(4,115)	(67,993)	-	(435,060)	84,303	12,579	96,882
12-017	9,685	-	-	-	14,056	14,056	(5,024)	(57)	(941)	-	(6,022)	1,167	1,610	2,777
12-018	11,236	-	-	-	16,306	16,306	(5,828)	(66)	(1,092)	-	(6,986)	1,354	1,868	3,222

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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	Total Employer OPEB Expense
12-191	4,088,954	-	-	-	511,768	511,768	(2,120,863)	(24,044)	(397,311)	-	(2,542,218)	492,615	58,622	551,237
12-703	408,849	-	-	-	10,419	10,419	(212,062)	(2,404)	(39,727)	-	(254,193)	49,256	1,194	50,450
12-723	2,458,397	-	-	-	-	-	(1,275,124)	(14,456)	(238,875)	(130,275)	(1,658,730)	296,174	(14,923)	281,251
12-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12-816	29,086	-	-	-	-	-	(15,086)	(171)	(2,826)	(18,571)	(36,654)	3,504	(2,127)	1,377
12-871	105,355	-	-	-	-	-	(54,646)	(620)	(10,237)	(7,585)	(73,088)	12,693	(869)	11,824
12-890	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13-001	850,008	-	-	-	91,829	91,829	(440,883)	(4,998)	(82,593)	-	(528,474)	102,404	10,519	112,923
13-003	820,473	-	-	-	-	-	(425,564)	(4,825)	(79,723)	(25,142)	(535,254)	98,846	(2,880)	95,966
13-004	644,200	-	-	-	-	-	(334,134)	(3,788)	(62,595)	(1,032)	(401,549)	77,610	(118)	77,492
13-007	332,867	-	-	-	22,114	22,114	(172,652)	(1,957)	(32,344)	-	(206,953)	40,102	2,533	42,635
13-008	1,190,627	-	-	-	-	-	(617,556)	(7,001)	(115,689)	(27,237)	(767,483)	143,440	(3,120)	140,320
13-027	533,307	-	-	-	16,834	16,834	(276,616)	(3,136)	(51,820)	-	(331,572)	64,250	1,928	66,178
13-029	950,819	-	-	-	80,119	80,119	(493,172)	(5,591)	(92,388)	-	(591,151)	114,549	9,177	123,726
13-030	3,792,252	-	-	-	225,814	225,814	(1,966,969)	(22,299)	(368,481)	-	(2,357,749)	456,870	25,866	482,736
13-388	3,508,301	-	-	-	-	-	(1,819,689)	(20,630)	(340,890)	(191,736)	(2,372,945)	422,661	(21,963)	400,698
13-399	1,105,583	-	-	-	10,195	10,195	(573,445)	(6,501)	(107,426)	-	(687,372)	133,195	1,168	134,363
13-764	219,400	-	-	-	2,862	2,862	(113,798)	(1,290)	(21,318)	-	(136,406)	26,432	328	26,760
14-001	299,263	-	-	-	48,601	48,601	(155,222)	(1,760)	(29,078)	-	(186,060)	36,054	5,567	41,621
14-003	546,222	-	-	-	-	-	(283,315)	(3,212)	(53,075)	(23,088)	(362,690)	65,806	(2,645)	63,161
14-017	736,899	-	-	-	-	-	(382,216)	(4,333)	(71,602)	(21,487)	(479,638)	88,778	(2,461)	86,317
14-018	755,271	-	-	-	50,010	50,010	(391,745)	(4,441)	(73,387)	-	(469,573)	90,991	5,728	96,719
14-207	1,165,895	-	-	-	-	-	(604,728)	(8,856)	(113,286)	(20,414)	(745,284)	140,461	(2,338)	138,123
15-001	934,893	-	-	-	32,464	32,464	(484,911)	(5,497)	(90,841)	-	(581,249)	112,631	3,719	116,350
15-002	539,449	-	-	-	7,132	7,132	(279,802)	(3,172)	(52,417)	-	(335,391)	64,990	817	65,807
15-021	376,509	-	-	-	2,878	2,878	(195,288)	(2,214)	(36,584)	-	(234,086)	45,360	330	45,690
15-022	483,207	-	-	-	43,085	43,085	(250,630)	(2,841)	(46,952)	-	(300,423)	58,214	4,935	63,149
15-023	535,497	-	-	-	-	-	(277,752)	(3,149)	(52,033)	(452)	(333,386)	64,514	(52)	64,462
15-024	400,357	-	-	-	14,340	14,340	(207,657)	(2,354)	(38,901)	-	(248,912)	48,233	1,643	49,876
15-134	989,236	-	-	-	-	-	(513,098)	(5,817)	(96,121)	(26,037)	(641,073)	119,178	(2,983)	116,195
15-135	385,241	-	-	-	6,201	6,201	(199,817)	(2,265)	(37,433)	-	(239,515)	46,412	710	47,122
15-186	624,959	-	-	-	-	-	(324,154)	(3,675)	(60,725)	(5,154)	(393,708)	75,292	(590)	74,702
15-321	376,963	-	-	-	3,950	3,950	(195,524)	(2,217)	(36,628)	-	(234,369)	45,414	453	45,867
15-340	354,621	-	-	-	10,701	10,701	(183,935)	(2,085)	(34,457)	-	(220,477)	42,723	1,226	43,949
15-341	251,640	-	-	-	26,518	26,518	(130,521)	(1,480)	(24,451)	-	(156,452)	30,316	3,038	33,354
15-759	254,581	-	-	-	-	-	(132,046)	(1,497)	(24,737)	(35,081)	(193,361)	30,671	(4,018)	26,653
15-811	147,308	-	-	-	-	-	(76,406)	(866)	(14,313)	(27,320)	(118,905)	17,747	(3,129)	14,618
16-023	543,736	-	-	-	-	-	(282,026)	(3,197)	(52,833)	(9,280)	(347,336)	65,506	(1,063)	64,443
16-024	794,873	-	-	-	-	-	(412,286)	(4,674)	(77,235)	(29,691)	(523,886)	95,762	(3,401)	92,361
16-126	732,218	-	-	-	49,788	49,788	(379,787)	(4,306)	(71,147)	-	(455,240)	88,214	5,703	93,917
16-772	148,400	-	-	-	-	-	(76,786)	(871)	(14,385)	(5,619)	(97,661)	17,835	(644)	17,191
17-009	462,729	-	-	-	5,057	5,057	(240,009)	(2,721)	(44,962)	-	(287,692)	55,747	579	56,326
17-014	392,596	-	-	-	5,984	5,984	(203,632)	(2,309)	(38,147)	-	(244,088)	47,298	686	47,984
17-015	393,337	-	-	-	-	-	(204,016)	(2,313)	(38,219)	(1,091)	(245,639)	47,387	(125)	47,262
17-114	645,309	-	-	-	-	-	(334,709)	(3,795)	(62,703)	(27,176)	(428,383)	77,743	(3,113)	74,630
17-141	743,954	-	-	-	-	-	(385,875)	(4,375)	(72,288)	(55,475)	(518,013)	89,627	(6,354)	83,273
17-323	336,050	-	-	-	37,042	37,042	(174,303)	(1,976)	(32,653)	-	(208,932)	40,485	4,243	44,728
18-001	5,297,024	-	-	-	-	-	(2,747,466)	(31,148)	(514,695)	(764,402)	(4,057,711)	638,156	(87,560)	550,596
18-006	651,885	-	-	-	-	-	(338,121)	(3,833)	(63,342)	(75,860)	(481,156)	78,536	(8,690)	69,846
18-007	62,864	-	-	-	3,408	3,408	(32,607)	(370)	(6,108)	-	(39,085)	7,574	390	7,964

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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	Total Employer OPEB Expense
18-008	123,318	-	-	-	-	-	(63,963)	(725)	(11,982)	(18,451)	(95,121)	14,857	(2,113)	12,744
18-009	644,719	-	-	-	15,423	15,423	(334,404)	(3,791)	(62,645)	-	(400,840)	77,672	1,767	79,439
18-014	392,868	-	-	-	-	-	(203,773)	(2,310)	(38,174)	(42,724)	(286,981)	47,331	(4,894)	42,437
18-018	115,553	-	-	-	-	-	(59,935)	(679)	(11,228)	(62,023)	(133,865)	13,921	(7,105)	6,816
18-019	20,203	-	-	-	-	-	(10,479)	(119)	(1,963)	(11,372)	(23,933)	2,434	(1,303)	1,131
18-020	44,882	-	-	-	-	-	(23,280)	(264)	(4,361)	(11,551)	(39,456)	5,407	(1,323)	4,084
18-021	30,361	-	-	-	8,528	8,528	(15,748)	(179)	(2,950)	-	(18,877)	3,658	977	4,635
18-022	66,516	-	-	-	14,884	14,884	(34,501)	(391)	(6,463)	-	(41,355)	8,013	1,705	9,718
18-023	101,273	-	-	-	27,364	27,364	(52,528)	(596)	(9,840)	-	(62,964)	12,201	3,134	15,335
18-024	16,032	-	-	-	9,143	9,143	(8,316)	(94)	(1,558)	-	(9,968)	1,931	1,047	2,978
18-025	7,260	-	-	-	10,537	10,537	(3,766)	(43)	(705)	-	(4,514)	875	1,207	2,082
18-026	19,750	-	-	-	28,663	28,663	(10,244)	(116)	(1,919)	-	(12,279)	2,379	3,283	5,662
18-027	26,010	-	-	-	37,748	37,748	(13,491)	(153)	(2,527)	-	(16,171)	3,134	4,324	7,458
18-107	2,518,458	-	-	-	50,388	50,388	(1,306,276)	(14,809)	(244,711)	-	(1,565,796)	303,410	5,772	309,182
18-111	2,938,243	-	-	-	-	-	(1,524,011)	(17,278)	(285,500)	(225,293)	(2,052,082)	353,983	(25,807)	328,176
18-121	29,973,661	-	-	-	-	-	(15,546,770)	(176,252)	(2,912,446)	(1,866,505)	(20,501,973)	3,611,062	(213,804)	3,397,258
18-122	4,625,595	-	-	-	108,188	108,188	(2,399,208)	(27,200)	(449,454)	-	(2,875,862)	557,266	12,393	569,659
18-133	1,557,694	-	-	-	30,037	30,037	(807,947)	(9,160)	(151,356)	-	(968,463)	187,662	3,441	191,103
18-137	3,626,645	-	-	-	266,243	266,243	(1,881,072)	(21,326)	(352,390)	-	(2,254,788)	436,918	30,498	467,416
18-143	1,643,556	-	-	-	-	-	(852,481)	(9,665)	(159,699)	(11,734)	(1,033,579)	198,007	(1,344)	196,663
18-152	2,958,748	-	-	-	-	-	(1,534,647)	(17,398)	(287,492)	(25,504)	(1,865,041)	356,454	(2,921)	353,533
18-159	1,917,182	-	-	-	95,695	95,695	(994,406)	(11,273)	(186,286)	-	(1,191,965)	230,972	10,962	241,934
18-178	6,104,856	-	-	-	-	-	(3,166,473)	(35,898)	(593,190)	(303,757)	(4,099,318)	735,480	(34,795)	700,685
18-183	1,451,797	-	-	-	96,658	96,658	(753,020)	(8,537)	(141,066)	-	(902,623)	174,905	11,072	185,977
18-188	4,588,986	-	-	-	-	-	(2,380,220)	(26,984)	(445,897)	(35,408)	(2,888,509)	552,856	(4,056)	548,800
18-215	2,815,548	-	-	-	102,530	102,530	(1,460,371)	(16,556)	(273,578)	-	(1,750,505)	339,202	11,745	350,947
18-219	1,698,779	-	-	-	-	-	(881,125)	(9,989)	(165,065)	(98,710)	(1,154,889)	204,660	(11,307)	193,353
18-221	621,404	-	-	-	19,411	19,411	(322,311)	(3,654)	(60,380)	-	(386,345)	74,863	2,224	77,087
18-224	1,000,659	-	-	-	-	-	(519,023)	(5,884)	(97,231)	(13,177)	(635,315)	120,554	(1,509)	119,045
18-230	3,046,737	-	-	-	614	614	(1,580,285)	(17,916)	(296,042)	-	(1,894,243)	367,054	70	367,124
18-233	2,072,379	-	-	-	-	-	(1,074,904)	(12,186)	(201,366)	(38,022)	(1,326,478)	249,669	(4,355)	245,314
18-247	2,497,502	-	-	-	350,798	350,798	(1,295,407)	(14,686)	(242,674)	-	(1,552,767)	300,885	40,183	341,068
18-250	1,585,730	-	-	-	-	-	(822,488)	(9,324)	(154,080)	(38,106)	(1,023,998)	191,040	(4,365)	186,675
18-251	2,056,460	-	-	-	15,465	15,465	(1,066,647)	(12,092)	(199,820)	-	(1,278,559)	247,751	1,772	249,523
18-258	2,224,173	-	-	-	-	-	(1,153,636)	(13,079)	(216,116)	(20,737)	(1,403,568)	267,956	(2,375)	265,581
18-264	3,446,253	-	-	-	-	-	(1,787,506)	(20,265)	(334,861)	(5,343)	(2,147,975)	415,186	(612)	414,574
18-271	1,950,662	-	-	-	194,764	194,764	(1,011,771)	(11,470)	(189,540)	-	(1,212,781)	235,005	22,310	257,315
18-288	2,879,829	-	-	-	-	-	(1,493,713)	(16,934)	(279,824)	(56,985)	(1,847,456)	346,946	(6,528)	340,418
18-289	3,296,677	-	-	-	-	-	(1,709,924)	(19,385)	(320,328)	(99,928)	(2,149,565)	397,166	(11,446)	385,720
18-292	1,829,473	-	-	-	136,079	136,079	(948,913)	(10,758)	(177,764)	-	(1,137,435)	220,405	15,588	235,993
18-317	1,401,813	-	-	-	111,416	111,416	(727,094)	(8,243)	(136,210)	-	(871,547)	168,883	12,762	181,645
18-731	1,015,252	-	-	-	-	-	(526,592)	(5,970)	(98,649)	(79,408)	(710,619)	122,312	(9,096)	113,216
18-742	621,732	-	-	-	-	-	(322,480)	(3,656)	(60,412)	(103,425)	(489,973)	74,903	(11,847)	63,056
18-801	66,521	-	-	-	-	-	(34,503)	(391)	(6,464)	(4,533)	(45,891)	8,014	(519)	7,495
18-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-803	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-805	39,304	-	-	-	-	-	(20,386)	(231)	(3,819)	(56,983)	(81,419)	4,735	(6,527)	(1,792)
18-808	685,873	-	-	-	44,351	44,351	(355,749)	(4,033)	(66,644)	-	(426,426)	82,630	5,080	87,710
18-809	55,217	-	-	-	-	-	(28,640)	(325)	(5,365)	(15,745)	(50,075)	6,652	(1,804)	4,848
18-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
18-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-815	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-817	129,039	-	-	-	-	-	(66,930)	(759)	(12,538)	(125,382)	(205,609)	15,546	(14,362)	1,184
18-818	30,978	-	-	-	-	-	(16,068)	(182)	(3,010)	(11,404)	(30,664)	3,732	(1,306)	2,426
18-819	139,558	-	-	-	31,416	31,416	(72,386)	(821)	(13,560)	-	(86,767)	16,813	3,599	20,412
18-820	-	-	-	-	-	-	-	-	-	(1,624)	(1,624)	-	(186)	(186)
18-821	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-822	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-824	81,133	-	-	-	-	-	(42,082)	(477)	(7,883)	(24,263)	(74,705)	9,774	(2,779)	6,995
18-826	71,672	-	-	-	22,555	22,555	(37,175)	(421)	(6,964)	-	(44,560)	8,635	2,584	11,219
18-827	40,498	-	-	-	18,774	18,774	(21,006)	(238)	(3,935)	-	(25,179)	4,879	2,150	7,029
18-828	81,806	-	-	-	-	-	(42,431)	(481)	(7,949)	(38,100)	(88,961)	9,856	(4,364)	5,492
18-830	85,124	-	-	-	-	-	(44,152)	(501)	(8,271)	(57,047)	(109,971)	10,255	(6,535)	3,720
18-831	-	-	-	-	-	-	-	-	-	(701)	(701)	-	(80)	(80)
18-833	47,524	-	-	-	-	-	(24,650)	(279)	(4,618)	(10,180)	(39,727)	5,725	(1,166)	4,559
18-834	77,790	-	-	-	3,178	3,178	(40,348)	(457)	(7,559)	-	(48,364)	9,372	364	9,736
18-836	126,525	-	-	-	-	-	(65,626)	(744)	(12,294)	(32,203)	(110,867)	15,243	(3,689)	11,554
18-838	44,157	-	-	-	-	-	(22,904)	(260)	(4,291)	(24,632)	(52,087)	5,320	(2,822)	2,498
18-839	161,026	-	-	-	-	-	(83,521)	(947)	(15,646)	(23,818)	(123,932)	19,400	(2,728)	16,672
18-840	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-841	36,346	-	-	-	-	-	(18,852)	(214)	(3,532)	(82,858)	(105,456)	4,379	(9,491)	(5,112)
18-844	38,732	-	-	-	-	-	(20,090)	(228)	(3,763)	(29,121)	(4,666)	4,666	(577)	4,089
18-845	55,782	-	-	-	-	-	(28,933)	(328)	(5,420)	(30,002)	(64,683)	6,720	(3,437)	3,283
18-846	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-847	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-848	29,000	-	-	-	3,802	3,802	(15,041)	(171)	(2,818)	-	(18,030)	3,494	436	3,930
18-849	21,487	-	-	-	-	-	(11,145)	(126)	(2,088)	(6,523)	(19,882)	2,589	(747)	1,842
18-850	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-851	54,333	-	-	-	9,781	9,781	(28,182)	(319)	(5,279)	-	(33,780)	6,546	1,120	7,666
18-852	104,476	-	-	-	-	-	(54,190)	(614)	(10,152)	(34,061)	(99,017)	12,587	(3,902)	8,685
18-855	65,539	-	-	-	-	-	(33,994)	(385)	(6,368)	(15,389)	(56,136)	7,896	(1,763)	6,133
18-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-858	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-862	16,955	-	-	-	-	-	(8,794)	(100)	(1,647)	(22,004)	(32,545)	2,043	(2,521)	(478)
18-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-865	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-867	169,438	-	-	-	-	-	(87,884)	(996)	(16,464)	(77,588)	(182,932)	20,413	(8,887)	11,526
18-869	50,617	-	-	-	10,174	10,174	(26,254)	(298)	(4,918)	-	(31,470)	6,098	1,165	7,263
18-870	59,537	-	-	-	-	-	(30,881)	(350)	(5,785)	(2,825)	(39,841)	7,173	(324)	6,849
18-871	9,421	-	-	-	-	-	(4,887)	(55)	(915)	(24,329)	(30,186)	1,135	(2,787)	(1,652)
18-872	41,923	-	-	-	-	-	(21,745)	(247)	(4,073)	(6,822)	(32,887)	5,051	(781)	4,270
18-873	53,200	-	-	-	-	-	(27,594)	(313)	(5,169)	(16,541)	(49,617)	6,409	(1,895)	4,514
18-876	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-877	23,527	-	-	-	-	-	(12,203)	(138)	(2,286)	(17,412)	(32,039)	2,834	(1,995)	839
18-878	23,477	-	-	-	-	-	(12,177)	(138)	(2,281)	(5,276)	(19,872)	2,828	(604)	2,224
18-879	47,617	-	-	-	-	-	(24,698)	(280)	(4,627)	(25,499)	(55,104)	5,737	(2,921)	2,816
18-880	89,074	-	-	-	-	-	(46,201)	(524)	(8,655)	(14,526)	(69,906)	10,731	(1,664)	9,067
18-881	14,067	-	-	-	-	-	(7,296)	(83)	(1,367)	(2,305)	(11,051)	1,695	(264)	1,431
18-882	54,843	-	-	-	17,446	17,446	(28,446)	(322)	(5,329)	-	(34,097)	6,607	1,998	8,605

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
18-883	45,153	-	-	-	-	-	(23,420)	(266)	(4,387)	(12,590)	(40,663)	5,440	(1,442)	3,998
18-884	177,287	-	-	-	-	-	(91,955)	(1,042)	(17,226)	(80,676)	(190,899)	21,359	(9,241)	12,118
18-888	-	-	-	-	-	-	-	-	-	(7,588)	(7,588)	-	(869)	(869)
18-889	51,698	-	-	-	-	-	(26,815)	(304)	(5,023)	(11,908)	(44,050)	6,228	(1,364)	4,864
18-891	92,553	-	-	-	19,130	19,130	(48,005)	(544)	(8,993)	-	(57,542)	11,150	2,191	13,341
18-893	39,845	-	-	-	737	737	(20,667)	(234)	(3,872)	-	(24,773)	4,800	84	4,884
18-894	33,237	-	-	-	2,593	2,593	(17,240)	(195)	(3,230)	-	(20,665)	4,004	297	4,301
18-895	192,055	-	-	-	89,671	89,671	(99,615)	(1,129)	(18,661)	-	(119,405)	23,138	10,272	33,410
18-897	148,493	-	-	-	22,742	22,742	(77,021)	(873)	(14,429)	-	(92,323)	17,890	2,605	20,495
18-899	120,612	-	-	-	22,343	22,343	(62,559)	(709)	(11,719)	-	(74,987)	14,531	2,559	17,090
18-900	66,557	-	-	-	-	-	(34,522)	(391)	(6,467)	(19,233)	(60,613)	8,018	(2,203)	5,815
18-910	506,523	-	-	-	-	-	(262,724)	(2,978)	(49,217)	(150,036)	(464,955)	61,023	(17,186)	43,837
18-930	70,213	-	-	-	-	-	(36,418)	(413)	(6,822)	(11,409)	(55,062)	8,459	(1,307)	7,152
18-931	43,854	-	-	-	8,047	8,047	(22,746)	(258)	(4,261)	-	(27,265)	5,283	922	6,205
18-935	33,267	-	-	-	-	-	(17,255)	(196)	(3,232)	(5,962)	(26,645)	4,008	(683)	3,325
18-946	49,674	-	-	-	-	-	(25,765)	(292)	(4,827)	(1,319)	(32,203)	5,984	(151)	5,833
18-947	113,402	-	-	-	12,236	12,236	(58,819)	(667)	(11,019)	-	(70,505)	13,662	1,402	15,064
18-948	80,861	-	-	-	-	-	(41,941)	(475)	(7,857)	(13,152)	(63,425)	9,742	(1,506)	8,236
18-950	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-951	95,692	-	-	-	-	-	(49,633)	(563)	(9,298)	(8,795)	(68,289)	11,528	(1,007)	10,521
18-953	11,785	-	-	-	-	-	(6,113)	(69)	(1,145)	(6,766)	(14,093)	1,420	(775)	645
18-954	53,318	-	-	-	7,390	7,390	(27,655)	(314)	(5,181)	-	(33,150)	6,423	847	7,270
18-955	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18-956	164,461	-	-	-	57,558	57,558	(85,303)	(967)	(15,980)	-	(102,250)	19,813	6,593	26,406
18-957	80,671	-	-	-	-	-	(41,842)	(474)	(7,839)	(32,197)	(82,352)	9,719	(3,688)	6,031
18-958	101,557	-	-	-	-	-	(52,676)	(597)	(9,868)	(21,969)	(85,110)	12,235	(2,516)	9,719
19-001	244,658	-	-	-	18,611	18,611	(126,900)	(1,439)	(23,773)	-	(152,112)	29,475	2,132	31,607
19-003	362,858	-	-	-	-	-	(188,207)	(2,134)	(35,258)	(301)	(225,900)	43,715	(35)	43,680
19-028	431,770	-	-	-	-	-	(223,951)	(2,539)	(41,954)	(6,341)	(274,785)	52,017	(726)	51,291
19-045	369,672	-	-	-	19,365	19,365	(191,742)	(2,174)	(35,920)	-	(229,836)	44,536	2,218	46,754
19-046	353,996	-	-	-	-	-	(183,611)	(2,082)	(34,397)	(8,829)	(228,919)	42,648	(1,011)	41,637
19-047	294,456	-	-	-	25,956	25,956	(152,729)	(1,731)	(28,611)	-	(183,071)	35,474	2,973	38,447
19-146	931,044	-	-	-	-	-	(482,915)	(5,475)	(90,467)	(34,625)	(613,482)	112,167	(3,966)	108,201
19-372	632,244	-	-	-	12,523	12,523	(327,933)	(3,718)	(61,433)	-	(393,084)	76,169	1,434	77,603
20-005	317,598	-	-	-	34,675	34,675	(164,732)	(1,868)	(30,860)	-	(197,460)	38,262	3,972	42,234
20-013	394,980	-	-	-	17,780	17,780	(204,869)	(2,323)	(38,379)	-	(245,571)	47,585	2,037	49,622
20-014	446,275	-	-	-	46,493	46,493	(231,475)	(2,624)	(43,363)	-	(277,462)	53,765	5,326	59,091
20-129	1,001,788	-	-	-	-	-	(519,609)	(5,891)	(97,341)	(65,273)	(688,114)	120,690	(7,477)	113,213
20-381	420,632	-	-	-	43,066	43,066	(218,174)	(2,473)	(40,871)	-	(261,518)	50,675	4,933	55,608
21-014	1,955,205	-	-	-	142,749	142,749	(1,014,128)	(11,497)	(189,981)	-	(1,215,606)	235,552	16,351	251,903
21-016	12,168,232	-	-	-	1,652,558	1,652,558	(6,311,431)	(71,552)	(1,182,349)	-	(7,565,332)	1,465,962	189,297	1,655,259
21-018	973,762	-	-	-	101,274	101,274	(505,072)	(5,726)	(94,617)	-	(605,415)	117,314	11,601	128,915
21-130	2,684,287	-	-	-	-	-	(1,392,289)	(15,784)	(260,824)	(53,677)	(1,722,574)	323,388	(6,149)	317,239
21-756	669,963	-	-	-	-	-	(347,497)	(3,940)	(65,098)	(100,268)	(516,803)	80,714	(11,486)	69,228
22-001	1,047,958	-	-	-	81,080	81,080	(543,556)	(6,162)	(101,827)	-	(651,545)	126,252	9,288	135,540
22-006	20,292	-	-	-	-	-	(10,525)	(119)	(1,972)	(9,565)	(22,181)	2,445	(1,096)	1,349
22-007	713,404	-	-	-	-	-	(370,029)	(4,195)	(69,319)	(53,610)	(497,153)	85,947	(6,141)	79,806
22-010	1,045,032	-	-	-	24,896	24,896	(542,038)	(6,145)	(101,542)	-	(649,725)	125,900	2,852	128,752
22-011	933,107	-	-	-	-	-	(483,985)	(5,487)	(90,667)	(82,040)	(662,179)	112,416	(9,398)	103,018
22-012	685,709	-	-	-	-	-	(355,664)	(4,032)	(66,628)	(12,331)	(438,655)	82,611	(1,412)	81,199

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
22-187	2,037,673	-	-	-	-	-	(1,056,902)	(11,982)	(197,994)	(89,649)	(1,356,527)	245,488	(10,269)	235,219
22-259	499,829	-	-	-	-	-	(259,252)	(2,939)	(48,567)	(7,599)	(318,357)	60,217	(871)	59,346
22-708	921,851	-	-	-	15,813	15,813	(478,146)	(5,421)	(89,573)	-	(573,140)	111,059	1,811	112,870
22-800	166,057	-	-	-	-	-	(86,131)	(976)	(16,135)	(6,024)	(109,266)	20,006	(690)	19,316
23-001	735,272	-	-	-	64,551	64,551	(381,371)	(4,324)	(71,444)	-	(457,139)	88,581	7,394	95,975
23-003	506,753	-	-	-	28,143	28,143	(262,843)	(2,980)	(49,240)	-	(315,063)	61,051	3,224	64,275
23-009	4,730,223	-	-	-	-	-	(2,453,477)	(27,815)	(459,621)	(58,291)	(2,999,204)	569,871	(6,677)	563,194
23-010	973,868	-	-	-	159,606	159,606	(505,127)	(5,727)	(94,628)	-	(605,482)	117,326	18,282	135,608
23-013	267,751	-	-	-	-	-	(138,877)	(1,574)	(26,017)	(11,710)	(178,178)	32,257	(1,341)	30,916
23-014	909,047	-	-	-	58,334	58,334	(471,505)	(5,345)	(88,329)	-	(565,179)	109,517	6,682	116,199
23-015	868,884	-	-	-	130,508	130,508	(450,674)	(5,109)	(84,427)	-	(540,210)	104,678	14,949	119,627
23-016	624,613	-	-	-	34,479	34,479	(323,975)	(3,673)	(60,692)	-	(388,340)	75,250	3,950	79,200
23-153	3,070,871	-	-	-	74,244	74,244	(1,592,803)	(18,057)	(298,387)	-	(1,909,247)	369,962	8,505	378,467
24-013	1,300,173	-	-	-	-	-	(674,375)	(7,645)	(126,334)	(129,073)	(937,427)	156,638	(14,785)	141,853
24-204	905,296	-	-	-	36,487	36,487	(469,560)	(5,323)	(87,965)	-	(562,848)	109,065	4,179	113,244
25-001	1,474,250	-	-	-	-	-	(764,665)	(8,669)	(143,248)	(184,905)	(1,101,487)	177,610	(21,180)	156,430
25-004	2,115,670	-	-	-	58,348	58,348	(1,097,358)	(12,441)	(205,573)	-	(1,315,372)	254,884	6,684	261,568
25-007	1,060,989	-	-	-	77,310	77,310	(550,315)	(6,239)	(103,093)	-	(659,647)	127,822	8,856	136,678
25-010	3,218,702	-	-	-	57,818	57,818	(1,669,480)	(18,927)	(312,751)	-	(2,001,158)	387,772	6,623	394,395
25-016	2,725,050	-	-	-	36,072	36,072	(1,413,432)	(16,024)	(264,785)	-	(1,694,241)	328,299	4,132	332,431
25-028	20,258	-	-	-	-	-	(10,507)	(119)	(1,968)	(8,201)	(20,795)	2,441	(939)	1,502
25-029	632	-	-	-	-	-	(328)	(4)	(61)	(108,988)	(109,381)	76	(12,484)	(12,408)
25-030	10,643	-	-	-	-	-	(5,520)	(63)	(1,034)	(11,637)	(18,254)	1,282	(1,333)	(51)
25-033	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-034	130,662	-	-	-	-	-	(67,772)	(768)	(12,696)	(3,237)	(84,473)	15,741	(371)	15,370
25-035	53,726	-	-	-	-	-	(27,867)	(316)	(5,220)	(16,678)	(50,081)	6,473	(1,910)	4,563
25-037	27,575	-	-	-	-	-	(14,302)	(162)	(2,679)	(7,024)	(24,167)	3,322	(805)	2,517
25-038	11,882	-	-	-	-	-	(6,163)	(70)	(1,155)	(14,935)	(22,323)	1,431	(1,711)	(280)
25-039	25,752	-	-	-	-	-	(13,357)	(151)	(2,502)	(6,074)	(22,084)	3,102	(696)	2,406
25-040	18,275	-	-	-	-	-	(9,479)	(107)	(1,776)	(3,896)	(15,258)	2,202	(446)	1,756
25-041	38,061	-	-	-	-	-	(19,741)	(224)	(3,698)	(69,329)	(92,992)	4,585	(7,942)	(3,357)
25-042	33,550	-	-	-	-	-	(17,402)	(197)	(3,260)	(4,773)	(25,632)	4,042	(547)	3,495
25-043	64,459	-	-	-	7,335	7,335	(33,434)	(379)	(6,263)	-	(40,076)	7,766	840	8,606
25-044	93,653	-	-	-	-	-	(48,576)	(551)	(9,100)	(966)	(59,193)	11,283	(111)	11,172
25-045	20,077	-	-	-	4,857	4,857	(10,413)	(118)	(1,951)	-	(12,482)	2,419	556	2,975
25-046	7,026	-	-	-	-	-	(3,644)	(41)	(683)	(11,883)	(16,251)	846	(1,361)	(515)
25-047	39,534	-	-	-	-	-	(20,506)	(232)	(3,841)	(7,402)	(31,981)	4,763	(848)	3,915
25-048	20,383	-	-	-	-	-	(10,573)	(120)	(1,981)	(9,265)	(21,939)	2,456	(1,061)	1,395
25-049	8,229	-	-	-	11,943	11,943	(4,268)	(48)	(800)	-	(5,116)	991	1,368	2,359
25-112	1,344,802	-	-	-	78,904	78,904	(697,523)	(7,908)	(130,670)	-	(836,101)	162,014	9,038	171,052
25-123	41,830,803	-	-	-	-	-	(21,696,846)	(245,975)	(4,064,567)	(1,197,813)	(27,205,201)	5,039,546	(137,206)	4,902,340
25-124	9,540,533	-	-	-	134,609	134,609	(4,948,494)	(56,101)	(927,023)	-	(5,931,618)	1,149,391	15,419	1,164,810
25-145	827,650	-	-	-	25,052	25,052	(429,286)	(4,867)	(80,420)	-	(514,573)	99,711	2,870	102,581
25-216	3,585,631	-	-	-	-	-	(1,859,799)	(21,084)	(348,404)	(32,353)	(2,261,640)	431,977	(3,706)	428,271
25-241	1,595,563	-	-	-	-	-	(827,588)	(9,382)	(155,036)	(39,830)	(1,031,836)	192,225	(4,562)	187,663
25-255	10,251,927	-	-	-	17,587	17,587	(5,317,481)	(60,284)	(996,147)	-	(6,373,912)	1,235,096	2,015	1,237,111
25-263	6,617,030	-	-	-	434,811	434,811	(3,432,128)	(38,910)	(642,956)	-	(4,113,994)	797,183	49,807	846,990
25-275	6,146,086	-	-	-	350,159	350,159	(3,187,858)	(36,140)	(597,196)	-	(3,821,194)	740,447	40,110	780,557
25-282	7,513,815	-	-	-	-	-	(3,897,274)	(44,183)	(730,094)	(320,083)	(4,991,634)	905,223	(36,665)	868,558
25-293	2,565,096	-	-	-	45,204	45,204	(1,330,467)	(15,083)	(249,242)	-	(1,594,792)	309,029	5,178	314,207

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
25-295	3,583,195	-	-	-	96,265	96,265	(1,858,536)	(21,070)	(348,168)	-	(2,227,774)	431,684	11,027	442,711
25-707	993,949	-	-	-	-	-	(515,543)	(5,845)	(96,579)	(92,013)	(709,980)	119,746	(10,540)	109,206
25-720	12,178,823	-	-	-	-	-	(6,316,925)	(71,614)	(1,183,378)	(1,415,719)	(8,987,636)	1,467,238	(162,167)	1,305,071
25-800	40,026	-	-	-	-	-	(20,761)	(235)	(3,889)	(13,127)	(38,012)	4,822	(1,504)	3,318
25-801	40,888	-	-	-	-	-	(21,208)	(240)	(3,973)	(4,519)	(29,940)	4,926	(518)	4,408
25-803	1,289,534	-	-	-	336,441	336,441	(668,857)	(7,583)	(125,300)	-	(801,740)	155,356	38,538	193,894
25-804	47,247	-	-	-	-	-	(24,506)	(278)	(4,591)	(31,774)	(61,149)	5,692	(3,640)	2,052
25-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-806	107,412	-	-	-	-	-	(55,712)	(632)	(10,437)	(33,811)	(100,592)	12,940	(3,873)	9,067
25-807	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-808	325,258	-	-	-	-	-	(168,705)	(1,913)	(31,604)	(62,999)	(265,221)	39,185	(7,216)	31,969
25-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-810	167,004	-	-	-	-	-	(86,622)	(982)	(16,227)	(487)	(104,318)	20,120	(56)	20,064
25-811	186,027	-	-	-	27,185	27,185	(96,489)	(1,094)	(18,076)	-	(115,659)	22,412	3,114	25,526
25-812	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-813	1,245	-	-	-	-	-	(646)	(7)	(121)	(292,753)	(293,527)	150	(33,534)	(33,384)
25-814	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-815	51,835	-	-	-	5,087	5,087	(26,886)	(305)	(5,037)	-	(32,228)	6,245	583	6,828
25-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-817	249,706	-	-	-	-	-	(129,518)	(1,468)	(24,263)	(71,148)	(226,397)	30,083	(8,150)	21,933
25-818	48,398	-	-	-	3,542	3,542	(25,103)	(285)	(4,703)	-	(30,091)	5,831	406	6,237
25-820	219,581	-	-	-	-	-	(113,892)	(1,291)	(21,336)	(16,984)	(153,503)	26,454	(1,946)	24,508
25-821	19,850	-	-	-	-	-	(10,296)	(117)	(1,929)	(3,793)	(16,135)	2,391	(434)	1,957
25-823	-	-	-	-	-	-	-	-	-	(19,542)	(19,542)	-	(2,239)	(2,239)
25-824	318,732	-	-	-	125,126	125,126	(165,320)	(1,874)	(30,970)	-	(198,164)	38,399	14,333	52,732
25-825	77,551	-	-	-	-	-	(40,224)	(456)	(7,535)	(15,950)	(64,165)	9,343	(1,827)	7,516
25-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-829	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-830	42,333	-	-	-	-	-	(21,957)	(249)	(4,113)	(67)	(26,386)	5,100	(8)	5,092
25-831	56,063	-	-	-	11,932	11,932	(29,079)	(330)	(5,447)	-	(34,856)	6,754	1,367	8,121
25-832	15,726	-	-	-	-	-	(8,157)	(92)	(1,528)	(1,270)	(11,047)	1,895	(145)	1,750
25-833	39,880	-	-	-	-	-	(20,685)	(235)	(3,875)	(16,350)	(41,145)	4,805	(1,873)	2,932
25-834	90,741	-	-	-	-	-	(47,066)	(534)	(8,817)	(32,087)	(88,504)	10,932	(3,676)	7,256
25-836	76,544	-	-	-	-	-	(39,702)	(450)	(7,438)	(2,524)	(50,114)	9,222	(289)	8,933
25-838	232,771	-	-	-	99,848	99,848	(120,734)	(1,369)	(22,618)	-	(144,721)	28,043	11,437	39,480
25-840	542,233	-	-	-	91,283	91,283	(281,246)	(3,188)	(52,687)	-	(337,121)	65,325	10,456	75,781
25-841	129,656	-	-	-	-	-	(67,250)	(762)	(12,598)	(24,967)	(105,577)	15,620	(2,860)	12,760
25-842	21,516	-	-	-	-	-	(11,160)	(127)	(2,091)	(5,556)	(18,934)	2,592	(636)	1,956
25-843	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-844	25,411	-	-	-	-	-	(13,180)	(149)	(2,469)	(44,152)	(59,950)	3,061	(5,058)	(1,997)
25-846	185,865	-	-	-	25,326	25,326	(96,405)	(1,093)	(18,060)	-	(115,558)	22,392	2,901	25,293
25-847	41,937	-	-	-	-	-	(21,752)	(247)	(4,075)	(15,573)	(41,647)	5,052	(1,784)	3,268
25-849	39,276	-	-	-	-	-	(20,372)	(231)	(3,816)	(6,669)	(31,088)	4,732	(764)	3,968
25-852	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-853	294,263	-	-	-	36,129	36,129	(152,629)	(1,730)	(28,593)	-	(182,952)	35,451	4,139	39,590
25-855	270,410	-	-	-	-	-	(140,257)	(1,590)	(26,275)	(85,213)	(253,335)	32,578	(9,761)	22,817
25-859	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-860	141,009	-	-	-	3,909	3,909	(73,139)	(829)	(13,701)	-	(87,669)	16,988	448	17,436
25-864	212,874	-	-	-	56,065	56,065	(110,413)	(1,252)	(20,684)	-	(132,349)	25,646	6,422	32,068
25-866	-	-	-	-	-	-	-	-	-	-	-	-	-	-



**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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	Total Employer OPEB Expense
25-867	49,569	-	-	-	3,848	3,848	(25,710)	(291)	(4,816)	-	(30,817)	5,972	441	6,413
25-868	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-869	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-870	110,305	-	-	-	2,542	2,542	(57,213)	(649)	(10,718)	-	(68,580)	13,289	291	13,580
25-871	39,998	-	-	-	5,399	5,399	(20,746)	(235)	(3,886)	-	(24,867)	4,819	618	5,437
25-874	14,968	-	-	-	-	-	(7,763)	(88)	(1,454)	(1,199)	(10,504)	1,803	(137)	1,666
25-876	-	-	-	-	-	-	-	-	-	(114,062)	(114,062)	-	(13,065)	(13,065)
25-879	162,420	-	-	-	42,752	42,752	(84,244)	(955)	(15,782)	-	(100,981)	19,567	4,897	24,464
25-880	82,642	-	-	-	-	-	(42,865)	(486)	(8,030)	(3,901)	(55,282)	9,956	(447)	9,509
25-881	127,306	-	-	-	39,536	39,536	(66,031)	(749)	(12,370)	-	(79,150)	15,337	4,529	19,866
25-882	95,791	-	-	-	-	-	(49,685)	(563)	(9,308)	(27,766)	(87,322)	11,540	(3,181)	8,359
25-883	271,901	-	-	-	-	-	(141,030)	(1,599)	(26,420)	(67,361)	(236,410)	32,757	(7,716)	25,041
25-886	37,502	-	-	-	-	-	(19,452)	(221)	(3,644)	(3,386)	(26,703)	4,518	(388)	4,130
25-887	214,481	-	-	-	73,058	73,058	(111,247)	(1,261)	(20,840)	-	(133,348)	25,839	8,369	34,208
25-888	49,553	-	-	-	21,588	21,588	(25,702)	(291)	(4,815)	-	(30,808)	5,970	2,473	8,443
25-889	71,880	-	-	-	29,178	29,178	(37,283)	(423)	(6,984)	-	(44,690)	8,660	3,342	12,002
25-890	46,828	-	-	-	-	-	(24,289)	(275)	(4,550)	(6,775)	(35,889)	5,642	(776)	4,866
25-891	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-892	276,367	-	-	-	133,839	133,839	(143,346)	(1,625)	(26,854)	-	(171,825)	33,295	15,331	48,626
25-894	64,660	-	-	-	-	-	(33,538)	(380)	(6,283)	(12,183)	(52,384)	7,790	(1,396)	6,394
25-895	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-896	34,698	-	-	-	-	-	(17,997)	(204)	(3,372)	(28,412)	(49,985)	4,180	(3,254)	926
25-898	296,482	-	-	-	64,137	64,137	(153,779)	(1,743)	(28,808)	-	(184,330)	35,718	7,347	43,065
25-912	10,990,399	-	-	-	1,751,925	1,751,925	(5,700,512)	(64,626)	(1,067,902)	-	(6,833,040)	1,324,063	200,679	1,524,742
25-914	1,713,181	-	-	-	-	-	(888,594)	(10,074)	(166,464)	(422,572)	(1,487,704)	206,395	(48,405)	157,990
25-930	126,559	-	-	-	37,827	37,827	(65,644)	(744)	(12,297)	-	(78,685)	15,247	4,333	19,580
25-933	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-937	54,822	-	-	-	10,196	10,196	(28,435)	(322)	(5,327)	-	(34,084)	6,605	1,168	7,773
25-939	262,143	-	-	-	162,668	162,668	(135,969)	(1,541)	(25,472)	-	(162,982)	31,582	18,633	50,215
25-940	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-943	221,660	-	-	-	62,291	62,291	(114,971)	(1,303)	(21,538)	-	(137,812)	26,704	7,135	33,839
25-945	-	-	-	-	-	-	-	-	-	-	-	-	-	-
25-948	482,779	-	-	-	561,647	561,647	(250,408)	(2,839)	(46,910)	-	(300,157)	58,163	64,335	122,498
25-950	69,222	-	-	-	20,393	20,393	(35,904)	(407)	(6,726)	-	(43,037)	8,340	2,336	10,676
25-953	127,624	-	-	-	8,082	8,082	(66,196)	(750)	(12,401)	-	(79,347)	15,375	926	16,301
26-001	1,364,223	-	-	-	79,401	79,401	(707,597)	(8,022)	(132,557)	-	(848,176)	164,354	9,095	173,449
26-002	436,599	-	-	-	-	-	(226,456)	(2,567)	(42,423)	(41,795)	(313,241)	52,599	(4,788)	47,811
26-010	170,993	-	-	-	17,322	17,322	(88,691)	(1,005)	(16,615)	-	(106,311)	20,600	1,984	22,584
26-013	290,352	-	-	-	12,652	12,652	(150,600)	(1,707)	(28,213)	-	(180,520)	34,980	1,449	36,429
26-017	594,668	-	-	-	-	-	(308,443)	(3,497)	(57,782)	(13,944)	(383,666)	71,642	(1,597)	70,045
26-019	549,661	-	-	-	-	-	(285,099)	(3,232)	(53,409)	(4,287)	(346,027)	66,220	(491)	65,729
26-020	535,235	-	-	-	-	-	(277,616)	(3,147)	(52,007)	(13,476)	(346,246)	64,482	(1,544)	62,938
26-374	701,583	-	-	-	70,860	70,860	(363,898)	(4,125)	(68,171)	-	(436,194)	84,523	8,117	92,640
26-876	152,966	-	-	-	7,568	7,568	(79,340)	(899)	(14,863)	-	(95,102)	18,428	867	19,295
27-001	223,699	-	-	-	53,711	53,711	(116,028)	(1,315)	(21,736)	-	(139,079)	26,950	6,152	33,102
27-019	1,129,341	-	-	-	-	-	(585,768)	(6,641)	(109,735)	(4,435)	(706,579)	136,057	(508)	135,549
27-142	728,895	-	-	-	30,889	30,889	(378,064)	(4,286)	(70,824)	-	(453,174)	87,813	3,538	91,351
27-762	412,571	-	-	-	37,419	37,419	(213,993)	(2,426)	(40,088)	-	(256,507)	49,704	4,286	53,990
28-005	1,501,247	-	-	-	96,595	96,595	(778,669)	(8,828)	(145,871)	-	(933,368)	180,862	11,065	191,927

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

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		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	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
28-006	1,189,204	-	-	-	-	-	(616,817)	(6,993)	(115,551)	(27,401)	(766,762)	143,269	(3,139)	140,130
28-014	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28-019	1,516,375	-	-	-	-	-	(786,515)	(8,917)	(147,341)	(97,672)	(1,040,445)	182,685	(11,188)	171,497
28-020	509,785	-	-	-	35,259	35,259	(264,416)	(2,998)	(49,534)	-	(316,948)	61,416	4,039	65,455
28-023	819,721	-	-	-	35,043	35,043	(425,174)	(4,820)	(79,650)	-	(509,644)	98,755	4,014	102,769
29-001	702,176	-	-	-	-	-	(364,205)	(4,129)	(68,228)	(33,745)	(470,307)	84,594	(3,865)	80,729
29-004	353,400	-	-	-	33,169	33,169	(183,302)	(2,078)	(34,339)	-	(219,719)	42,576	3,799	46,375
29-011	1,136,300	-	-	-	38,208	38,208	(589,377)	(6,682)	(110,411)	-	(706,470)	136,895	4,377	141,272
29-013	681,967	-	-	-	19,525	19,525	(353,723)	(4,010)	(66,265)	-	(423,998)	82,160	2,237	84,397
29-014	88,195	-	-	-	127,996	127,996	(45,745)	(519)	(8,570)	-	(54,834)	10,625	14,662	25,287
29-209	2,076,705	-	-	-	19,402	19,402	(1,077,148)	(12,212)	(201,787)	-	(1,291,147)	250,190	2,223	252,413
29-223	2,461,549	-	-	-	131,458	131,458	(1,276,759)	(14,475)	(239,181)	-	(1,530,415)	296,554	15,058	311,612
29-401	449,667	-	-	-	-	-	(233,234)	(2,644)	(43,693)	(215)	(279,786)	54,173	(25)	54,148
29-406	4,017,996	-	-	-	-	-	(2,084,058)	(23,627)	(390,416)	(156,443)	(2,654,544)	484,066	(17,920)	466,146
29-706	400,692	-	-	-	-	-	(207,831)	(2,356)	(38,934)	(24,044)	(273,165)	48,273	(2,754)	45,519
29-800	94,344	-	-	-	32,333	32,333	(48,934)	(555)	(9,167)	-	(58,656)	11,366	3,704	15,070
29-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29-899	66,088	-	-	-	3,487	3,487	(34,279)	(389)	(6,422)	-	(41,090)	7,962	399	8,361
29-909	508,813	-	-	-	-	-	(263,912)	(2,992)	(49,440)	(140,321)	(456,665)	61,299	(16,073)	45,226
30-001	653,541	-	-	-	136,943	136,943	(338,979)	(3,843)	(63,503)	-	(406,325)	78,735	15,687	94,422
30-027	663,818	-	-	-	-	-	(344,310)	(3,903)	(64,501)	(25,960)	(438,674)	79,973	(2,974)	76,999
30-028	634,395	-	-	-	-	-	(329,049)	(3,730)	(61,642)	(1,497)	(395,918)	76,428	(171)	76,257
30-115	925,526	-	-	-	184,236	184,236	(480,053)	(5,442)	(89,930)	-	(575,425)	111,502	21,104	132,606
31-001	3,468,518	-	-	-	-	-	(1,799,055)	(20,396)	(337,025)	(198,825)	(2,355,301)	417,868	(22,775)	395,093
31-004	99,830	-	-	-	-	-	(51,780)	(587)	(9,700)	(24,860)	(86,927)	12,027	(2,848)	9,179
31-009	61,974	-	-	-	7,986	7,986	(32,145)	(364)	(6,022)	-	(38,531)	7,466	915	8,381
31-013	198,752	-	-	-	-	-	(103,089)	(1,169)	(19,312)	(55,168)	(178,738)	23,945	(6,319)	17,626
31-015	665,609	-	-	-	58,049	58,049	(345,239)	(3,914)	(64,675)	-	(413,828)	80,189	6,649	86,838
31-044	1,388,840	-	-	-	87,070	87,070	(720,365)	(8,167)	(134,949)	-	(863,481)	167,320	9,974	177,294
31-046	3,402,955	-	-	-	216,302	216,302	(1,765,049)	(20,010)	(330,654)	-	(2,115,713)	409,969	24,777	434,746
31-047	1,155,702	-	-	-	13,989	13,989	(599,441)	(6,796)	(112,296)	-	(718,533)	139,233	1,602	140,835
31-048	3,076,578	-	-	-	55,571	55,571	(1,595,763)	(18,091)	(298,941)	-	(1,912,795)	370,649	6,365	377,014
31-049	3,926,868	-	-	-	112,750	112,750	(2,036,792)	(23,091)	(381,561)	-	(2,441,444)	473,087	12,915	486,002
31-052	83,504	-	-	-	2,746	2,746	(43,312)	(491)	(8,114)	-	(51,917)	10,060	315	10,375
31-053	92,730	-	-	-	126,531	126,531	(48,098)	(545)	(9,010)	-	(57,653)	11,172	14,494	25,666
31-054	116,221	-	-	-	15,467	15,467	(60,282)	(683)	(11,293)	-	(72,258)	14,002	1,772	15,774
31-055	27,773	-	-	-	-	-	(14,405)	(163)	(2,699)	(14,123)	(31,390)	3,346	(1,618)	1,728
31-056	5,499	-	-	-	-	-	(2,852)	(32)	(534)	(71,302)	(74,720)	663	(8,167)	(7,504)
31-057	127,342	-	-	-	39,973	39,973	(66,050)	(749)	(12,373)	-	(79,172)	15,342	4,579	19,921
31-058	615,691	-	-	-	-	-	(319,347)	(3,620)	(59,825)	(68)	(382,860)	74,175	(8)	74,167
31-059	53,127	-	-	-	77,103	77,103	(27,556)	(312)	(5,162)	-	(33,030)	6,400	8,832	15,232
31-060	27,221	-	-	-	39,506	39,506	(14,119)	(160)	(2,645)	-	(16,924)	3,279	4,525	7,804
31-119	28,704,699	-	-	-	-	-	(14,888,584)	(168,791)	(2,789,145)	(401,315)	(18,247,835)	3,458,185	(45,970)	3,412,215
31-155	147,506	-	-	-	-	-	(76,508)	(867)	(14,333)	(381)	(92,089)	17,771	(44)	17,727
31-175	1,176,488	-	-	-	62,241	62,241	(610,222)	(6,918)	(114,316)	-	(731,456)	141,737	7,129	148,866
31-182	447,052	-	-	-	-	-	(231,878)	(2,629)	(43,439)	(44,932)	(322,878)	53,858	(5,147)	48,711
31-184	476,291	-	-	-	-	-	(247,043)	(2,801)	(46,280)	(27,792)	(323,916)	57,381	(3,184)	54,197
31-212	753,763	-	-	-	157,843	157,843	(390,963)	(4,432)	(73,241)	-	(468,636)	90,809	18,080	108,889
31-218	776,348	-	-	-	-	-	(402,677)	(4,565)	(75,435)	(33,093)	(515,770)	93,530	(3,791)	89,739
31-220	810,122	-	-	-	87	87	(420,195)	(4,764)	(78,717)	-	(503,676)	97,599	10	97,609

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
31-231	2,003,565	-	-	-	-	-	(1,039,211)	(11,781)	(194,680)	(82,093)	(1,327,765)	241,379	(9,404)	231,975
31-248	852,164	-	-	-	-	-	(442,002)	(5,011)	(82,802)	(9,449)	(539,264)	102,664	(1,082)	101,582
31-252	2,134,141	-	-	-	139,466	139,466	(1,106,939)	(12,549)	(207,368)	-	(1,326,856)	257,110	15,975	273,085
31-253	4,020,182	-	-	-	-	-	(2,085,192)	(23,640)	(390,628)	(295,429)	(2,794,889)	484,329	(33,841)	450,488
31-256	2,932,925	-	-	-	-	-	(1,521,253)	(17,246)	(284,983)	(181,362)	(2,004,844)	353,343	(20,775)	332,568
31-261	2,522,364	-	-	-	-	-	(1,308,302)	(14,832)	(245,090)	(137,423)	(1,705,647)	303,881	(15,742)	288,139
31-268	861,854	-	-	-	-	-	(447,028)	(5,068)	(83,744)	(18,058)	(553,898)	103,831	(2,069)	101,762
31-310	1,384,389	-	-	-	-	-	(718,057)	(8,141)	(134,517)	(36,235)	(896,950)	166,784	(4,151)	162,633
31-733	2,655,400	-	-	-	-	-	(1,377,306)	(15,614)	(258,017)	(509,822)	(2,160,759)	319,908	(58,399)	261,509
31-736	1,898,742	-	-	-	88,515	88,515	(984,842)	(11,165)	(184,495)	-	(1,180,502)	228,750	10,139	238,889
31-800	170,589	-	-	-	-	-	(88,481)	(1,003)	(16,576)	(52,735)	(158,795)	20,552	(6,041)	14,511
31-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-807	133,089	-	-	-	-	-	(69,030)	(783)	(12,932)	(62,147)	(144,892)	16,034	(7,119)	8,915
31-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-810	66,014	-	-	-	-	-	(34,240)	(388)	(6,414)	(3,358)	(44,400)	7,953	(385)	7,568
31-816	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-823	41,769	-	-	-	-	-	(21,665)	(246)	(4,059)	(12,112)	(38,082)	5,032	(1,387)	3,645
31-824	26,131	-	-	-	-	-	(13,554)	(154)	(2,539)	(7,619)	(23,866)	3,148	(873)	2,275
31-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-838	400,383	-	-	-	-	-	(207,671)	(2,354)	(38,904)	(71,157)	(320,086)	48,236	(8,151)	40,085
31-841	19,465	-	-	-	-	-	(10,096)	(114)	(1,891)	(8,089)	(20,190)	2,345	(927)	1,418
31-845	355,729	-	-	-	-	-	(184,510)	(2,092)	(34,565)	(14,479)	(235,646)	42,856	(1,658)	41,198
31-846	115,786	-	-	-	76,570	76,570	(60,056)	(681)	(11,251)	-	(71,988)	13,949	8,771	22,720
31-848	229,496	-	-	-	45,005	45,005	(119,035)	(1,349)	(22,299)	-	(142,683)	27,648	5,155	32,803
31-849	15,125	-	-	-	-	-	(7,845)	(89)	(1,470)	(952)	(10,356)	1,822	(109)	1,713
31-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-856	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-857	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-860	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-863	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-868	71,509	-	-	-	-	-	(37,090)	(420)	(6,948)	(6,833)	(51,291)	8,615	(783)	7,832
31-872	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-873	1,328,381	-	-	-	354,224	354,224	(689,006)	(7,811)	(129,075)	-	(825,892)	160,036	40,575	200,611
31-877	50,455	-	-	-	-	-	(26,170)	(297)	(4,903)	(30,223)	(61,593)	6,079	(3,462)	2,617
31-878	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-879	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31-883	62,580	-	-	-	-	-	(32,459)	(368)	(6,081)	(23,704)	(62,612)	7,539	(2,715)	4,824
31-896	124,317	-	-	-	-	-	(64,481)	(731)	(12,079)	(25,157)	(102,448)	14,977	(2,882)	12,095
31-900	307,515	-	-	-	-	-	(159,502)	(1,808)	(29,880)	(26,084)	(217,274)	37,048	(2,988)	34,060
32-001	600,364	-	-	-	151,426	151,426	(311,397)	(3,530)	(58,335)	-	(373,262)	72,329	17,345	89,674
32-002	333,498	-	-	-	-	-	(172,979)	(1,961)	(32,405)	(3,752)	(211,097)	40,178	(430)	39,748
32-003	253,449	-	-	-	22,163	22,163	(131,459)	(1,490)	(24,627)	-	(157,576)	30,534	2,539	33,073
32-005	545,003	-	-	-	58,152	58,152	(282,683)	(3,205)	(52,956)	-	(338,844)	65,659	6,661	72,320
32-006	256,910	-	-	-	-	-	(133,254)	(1,511)	(24,963)	(1,971)	(161,699)	30,951	(226)	30,725
32-009	330,900	-	-	-	20,171	20,171	(171,632)	(1,946)	(32,153)	-	(205,731)	39,865	2,310	42,175
32-010	494,745	-	-	-	-	-	(256,615)	(2,909)	(48,073)	(47,316)	(354,913)	59,604	(5,420)	54,184
32-011	118,280	-	-	-	-	-	(61,349)	(696)	(11,493)	(13,664)	(87,202)	14,250	(1,565)	12,685
32-138	2,532,394	-	-	-	-	-	(1,313,505)	(14,891)	(246,065)	(77,761)	(1,652,222)	305,089	(8,907)	296,182
33-003	194,111	-	-	-	5,544	5,544	(100,682)	(1,141)	(18,861)	-	(120,684)	23,385	635	24,020
33-008	239,269	-	-	-	-	-	(124,104)	(1,407)	(23,249)	(10,166)	(158,926)	28,826	(1,165)	27,661

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
33-011	349,445	-	-	-	-	-	(181,251)	(2,055)	(33,954)	(380)	(217,640)	42,099	(44)	42,055
33-012	245,356	-	-	-	-	-	(127,262)	(1,443)	(23,840)	(12,052)	(164,597)	29,559	(1,381)	28,178
33-151	867,174	-	-	-	59,945	59,945	(449,787)	(5,099)	(84,261)	-	(539,147)	104,472	6,866	111,338
33-301	341,391	-	-	-	-	-	(177,073)	(2,007)	(33,172)	(31,334)	(243,586)	41,129	(3,589)	37,540
34-004	469,332	-	-	-	6,002	6,002	(243,434)	(2,760)	(45,604)	-	(291,798)	56,543	687	57,230
34-286	869,722	-	-	-	92,044	92,044	(451,108)	(5,114)	(84,508)	-	(540,730)	104,779	10,543	115,322
35-006	198,901	-	-	-	591	591	(103,166)	(1,170)	(19,327)	-	(123,663)	23,963	68	24,031
35-007	515,795	-	-	-	-	-	(267,533)	(3,033)	(50,118)	(33,076)	(353,760)	62,140	(3,789)	58,351
35-014	518,865	-	-	-	47,341	47,341	(269,125)	(3,051)	(50,416)	-	(322,592)	62,510	5,423	67,933
35-232	773,381	-	-	-	-	-	(401,138)	(4,548)	(75,147)	(12,555)	(493,388)	93,173	(1,438)	91,735
35-715	579,564	-	-	-	-	-	(300,609)	(3,408)	(56,314)	(52,310)	(412,641)	69,823	(5,992)	63,831
35-729	1,153,516	-	-	-	6,924	6,924	(598,307)	(6,783)	(112,084)	-	(717,174)	138,969	793	139,762
35-904	678,315	-	-	-	-	-	(351,829)	(3,989)	(65,910)	(166,912)	(588,640)	81,720	(19,119)	62,601
36-018	674,966	-	-	-	-	-	(350,092)	(3,969)	(65,584)	(11,897)	(431,542)	81,316	(1,363)	79,953
36-019	451,142	-	-	-	4,052	4,052	(233,999)	(2,653)	(43,836)	-	(280,488)	54,351	464	54,815
36-022	443,604	-	-	-	4,108	4,108	(230,089)	(2,608)	(43,104)	-	(275,801)	53,443	471	53,914
36-226	1,130,915	-	-	-	-	-	(586,584)	(6,650)	(109,887)	(44,679)	(747,800)	136,246	(5,118)	131,128
36-336	999,283	-	-	-	-	-	(518,309)	(5,876)	(97,097)	(21,553)	(642,835)	120,388	(2,469)	117,919
37-015	2,339,860	-	-	-	19,694	19,694	(1,213,641)	(13,759)	(227,357)	-	(1,454,757)	281,893	2,256	284,149
38-016	726,936	-	-	-	-	-	(377,048)	(4,275)	(70,634)	(23,686)	(475,643)	87,577	(2,713)	84,864
38-018	930,608	-	-	-	15,619	15,619	(482,689)	(5,472)	(90,424)	-	(578,585)	112,115	1,789	113,904
39-012	280,890	-	-	-	26,404	26,404	(145,692)	(1,652)	(27,293)	-	(174,637)	33,840	3,024	36,864
39-014	421,572	-	-	-	-	-	(218,661)	(2,479)	(40,963)	(34,008)	(296,111)	50,789	(3,896)	46,893
39-024	381,028	-	-	-	7,314	7,314	(197,632)	(2,241)	(37,023)	-	(238,896)	45,904	838	46,742
39-025	405,658	-	-	-	-	-	(210,407)	(2,385)	(39,416)	(15,378)	(267,586)	48,871	(1,762)	47,109
39-110	877,810	-	-	-	32,217	32,217	(455,303)	(5,162)	(85,294)	-	(545,759)	105,754	3,690	109,444
39-174	1,021,101	-	-	-	-	-	(529,626)	(6,004)	(99,217)	(17,272)	(652,119)	123,017	(1,978)	121,039
39-246	596,101	-	-	-	35,179	35,179	(309,186)	(3,505)	(57,921)	-	(370,612)	71,815	4,030	75,845
40-015	407,484	-	-	-	-	-	(211,354)	(2,396)	(39,594)	(73,428)	(326,772)	49,091	(8,411)	40,680
40-149	1,280,258	-	-	-	10,777	10,777	(664,045)	(7,528)	(124,399)	-	(795,972)	154,238	1,235	155,473
40-205	587,585	-	-	-	5,387	5,387	(304,769)	(3,455)	(57,094)	-	(365,318)	70,789	617	71,406
41-001	1,634,116	-	-	-	497,522	497,522	(847,585)	(9,609)	(158,782)	-	(1,015,976)	196,869	56,990	253,859
41-010	714,262	-	-	-	14,858	14,858	(370,474)	(4,200)	(69,403)	-	(444,077)	86,050	1,702	87,752
41-025	595,687	-	-	-	104,181	104,181	(308,972)	(3,503)	(57,881)	-	(370,356)	71,765	11,934	83,699
41-027	728,357	-	-	-	-	-	(377,785)	(4,283)	(70,772)	(50,696)	(503,536)	87,748	(5,807)	81,941
41-192	840,323	-	-	-	114,390	114,390	(435,860)	(4,941)	(81,652)	-	(522,453)	101,238	13,103	114,341
41-196	384,655	-	-	-	8,662	8,662	(199,513)	(2,262)	(37,376)	-	(239,151)	46,341	992	47,333
41-721	1,730,034	-	-	-	-	-	(897,336)	(10,173)	(168,102)	(1,260,503)	(2,336,114)	208,425	(144,387)	64,038
41-766	209,490	-	-	-	925	925	(108,658)	(1,232)	(20,355)	-	(130,245)	25,238	106	25,344
41-800	15,411	-	-	-	3,364	3,364	(7,993)	(91)	(1,497)	-	(9,581)	1,857	385	2,242
41-900	338,235	-	-	-	-	-	(175,436)	(1,989)	(32,865)	(84,318)	(294,608)	40,749	(9,658)	31,091
42-001	947,757	-	-	-	140,582	140,582	(491,584)	(5,573)	(92,091)	-	(589,248)	114,181	16,103	130,284
42-004	389,733	-	-	-	-	-	(202,147)	(2,292)	(37,869)	(30,975)	(273,283)	46,953	(3,548)	43,405
42-007	290,682	-	-	-	11,668	11,668	(150,771)	(1,709)	(28,245)	-	(180,725)	35,020	1,337	36,357
42-008	450,432	-	-	-	-	-	(233,630)	(2,649)	(43,767)	(7,960)	(288,006)	54,266	(912)	53,354
42-011	346,244	-	-	-	485	485	(179,590)	(2,036)	(33,643)	-	(215,269)	41,714	55	41,769
42-168	1,182,445	-	-	-	-	-	(613,312)	(6,953)	(114,894)	(35,343)	(770,502)	142,454	(4,048)	138,406
42-714	421,346	-	-	-	-	-	(218,544)	(2,478)	(40,941)	(20,974)	(282,937)	50,761	(2,403)	48,358
43-001	936,810	-	-	-	-	-	(485,906)	(5,509)	(91,027)	(182,705)	(765,147)	112,862	(20,928)	91,934
43-003	416,172	-	-	-	-	-	(215,861)	(2,447)	(40,438)	(77,114)	(335,860)	50,138	(8,833)	41,305

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
43-005	1,019,107	-	-	-	-	-	(528,591)	(5,993)	(99,023)	(13,785)	(647,392)	122,776	(1,579)	121,197
43-008	2,228,856	-	-	-	297,578	297,578	(1,156,065)	(13,106)	(216,571)	-	(1,385,742)	268,520	34,087	302,607
43-009	1,150,598	-	-	-	-	-	(596,793)	(6,766)	(111,800)	(15,457)	(730,816)	138,618	(1,771)	136,847
43-014	1,511,068	-	-	-	15,703	15,703	(783,762)	(8,885)	(146,826)	-	(939,473)	182,045	1,799	183,844
43-238	666,502	-	-	-	-	-	(345,702)	(3,919)	(64,762)	(44,932)	(459,315)	80,297	(5,147)	75,150
43-239	4,140,432	-	-	-	-	-	(2,147,564)	(24,347)	(402,313)	(14,534)	(2,588,758)	498,817	(1,665)	497,152
43-329	139,921	-	-	-	-	-	(72,574)	(823)	(13,596)	(13,719)	(100,712)	16,857	(1,571)	15,286
43-397	4,172,573	-	-	-	-	-	(2,164,235)	(24,536)	(405,436)	(255,146)	(2,849,353)	502,689	(29,226)	473,463
43-551	3,049,824	-	-	-	-	-	(1,581,886)	(17,934)	(296,342)	(854,460)	(2,750,622)	367,426	(97,876)	269,550
43-702	335,082	-	-	-	-	-	(173,800)	(1,970)	(32,559)	(40,976)	(249,305)	40,369	(4,694)	35,675
43-836	4,996	-	-	-	-	-	(2,591)	(29)	(485)	(67,784)	(70,889)	602	(7,764)	(7,162)
44-001	177,249	-	-	-	5,779	5,779	(91,936)	(1,042)	(17,223)	-	(110,201)	21,354	662	22,016
44-004	74	-	-	-	108	108	(38)	-	(7)	-	(45)	9	12	21
44-016	743,817	-	-	-	2,913	2,913	(385,804)	(4,374)	(72,274)	-	(462,452)	89,611	334	89,945
44-017	1,040,799	-	-	-	49,434	49,434	(539,843)	(6,120)	(101,131)	-	(647,094)	125,390	5,663	131,053
44-022	486,262	-	-	-	24,338	24,338	(252,215)	(2,859)	(47,249)	-	(302,323)	58,582	2,788	61,370
44-024	668,595	-	-	-	10,472	10,472	(346,788)	(3,932)	(64,965)	-	(415,685)	80,549	1,200	81,749
44-025	453,064	-	-	-	14,895	14,895	(234,996)	(2,664)	(44,023)	-	(281,683)	54,583	1,706	56,289
44-148	565,536	-	-	-	-	-	(293,333)	(3,325)	(54,951)	(74,273)	(425,882)	68,133	(8,508)	59,625
44-319	535,941	-	-	-	56,010	56,010	(277,982)	(3,151)	(52,076)	-	(333,209)	64,567	6,416	70,983
44-771	372,873	-	-	-	-	-	(193,402)	(2,193)	(36,231)	(26,205)	(258,031)	44,922	(3,002)	41,920
45-001	952,476	-	-	-	1,984	1,984	(494,031)	(5,601)	(92,549)	-	(592,181)	114,749	227	114,976
45-007	1,978,788	-	-	-	105,504	105,504	(1,026,360)	(11,636)	(192,273)	-	(1,230,269)	238,394	12,085	250,479
45-016	730,768	-	-	-	120,251	120,251	(379,035)	(4,297)	(71,006)	-	(454,338)	88,039	13,774	101,813
45-029	953,464	-	-	-	-	-	(494,544)	(5,607)	(92,645)	(17,335)	(610,131)	114,868	(1,986)	112,882
45-031	1,997,816	-	-	-	189,221	189,221	(1,036,229)	(11,748)	(194,121)	-	(1,242,098)	240,686	21,675	262,361
45-032	941,223	-	-	-	-	-	(488,194)	(5,535)	(91,456)	(37,091)	(622,276)	113,393	(4,249)	109,144
45-033	746,346	-	-	-	-	-	(387,115)	(4,389)	(72,520)	(29,044)	(493,068)	89,916	(3,327)	86,589
45-034	811,685	-	-	-	-	-	(421,006)	(4,773)	(78,869)	(43,047)	(547,695)	97,787	(4,931)	92,856
45-035	320,680	-	-	-	-	-	(166,331)	(1,886)	(31,159)	(146,113)	(345,489)	38,634	(16,737)	21,897
45-170	2,998,359	-	-	-	68,429	68,429	(1,555,192)	(17,631)	(291,341)	-	(1,864,164)	361,226	7,838	369,064
45-267	728,706	-	-	-	2,386	2,386	(377,966)	(4,285)	(70,806)	-	(453,057)	87,791	273	88,064
45-394	976,804	-	-	-	-	-	(506,649)	(5,744)	(94,913)	(1,977)	(609,283)	117,680	(226)	117,454
45-737	519,703	-	-	-	-	-	(269,560)	(3,056)	(50,498)	(13,022)	(336,136)	62,611	(1,492)	61,119
45-842	-	-	-	-	-	-	-	-	-	-	-	-	-	-
45-866	89,115	-	-	-	3,045	3,045	(46,222)	(524)	(8,659)	-	(55,405)	10,736	349	11,085
46-005	376,981	-	-	-	21,437	21,437	(195,533)	(2,217)	(36,630)	-	(234,380)	45,417	2,455	47,872
46-018	685,091	-	-	-	16,054	16,054	(355,344)	(4,029)	(66,568)	-	(425,941)	82,536	1,839	84,375
46-019	759,552	-	-	-	65,273	65,273	(393,965)	(4,466)	(73,803)	-	(472,234)	91,507	7,477	98,984
46-109	982,932	-	-	-	2,938	2,938	(509,828)	(5,780)	(95,508)	-	(611,116)	118,418	336	118,754
46-601	1,191,937	-	-	-	202,580	202,580	(618,235)	(7,009)	(115,817)	-	(741,061)	143,598	23,205	166,803
46-752	405,806	-	-	-	-	-	(210,484)	(2,386)	(39,431)	(57,220)	(309,521)	48,889	(6,554)	42,335
47-001	499,319	-	-	-	13,684	13,684	(258,987)	(2,936)	(48,517)	-	(310,440)	60,155	1,567	61,722
47-004	1,732,731	-	-	-	-	-	(898,735)	(10,189)	(168,364)	(11,607)	(1,088,895)	208,750	(1,329)	207,421
47-009	622,642	-	-	-	-	-	(322,953)	(3,661)	(60,500)	(12,144)	(399,258)	75,013	(1,391)	73,622
47-010	566,964	-	-	-	25,897	25,897	(294,074)	(3,334)	(55,090)	-	(352,498)	68,305	2,966	71,271
47-026	37,421	-	-	-	18,151	18,151	(19,409)	(220)	(3,636)	-	(23,265)	4,508	2,079	6,587
47-028	874,905	-	-	-	90,179	90,179	(453,797)	(5,145)	(85,012)	-	(543,954)	105,404	10,330	115,734
47-029	1,311,902	-	-	-	108,686	108,686	(680,459)	(7,714)	(127,473)	-	(815,646)	158,051	12,450	170,501
47-031	616,813	-	-	-	-	-	(319,929)	(3,627)	(59,934)	(32,128)	(415,618)	74,310	(3,680)	70,630

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
47-032	12,873	-	-	-	5,975	5,975	(6,677)	(76)	(1,251)	-	(8,004)	1,551	684	2,235
47-033	14,115	-	-	-	3,109	3,109	(7,321)	(83)	(1,372)	-	(8,776)	1,701	356	2,057
47-034	17,370	-	-	-	7,628	7,628	(9,010)	(102)	(1,688)	-	(10,800)	2,093	874	2,967
47-136	3,287,472	-	-	-	131,560	131,560	(1,705,149)	(19,331)	(319,433)	-	(2,043,913)	396,057	15,070	411,127
47-157	5,107,504	-	-	-	-	-	(2,649,166)	(30,033)	(496,280)	(24,632)	(3,200,111)	615,324	(2,822)	612,502
47-234	631,087	-	-	-	17,660	17,660	(327,333)	(3,711)	(61,321)	-	(392,365)	76,030	2,023	78,053
47-266	2,108,806	-	-	-	-	-	(1,093,798)	(12,400)	(204,906)	(19,336)	(1,330,440)	254,057	(2,215)	251,842
47-276	825,302	-	-	-	-	-	(428,068)	(4,853)	(80,192)	(62,073)	(575,186)	99,428	(7,110)	92,318
47-287	1,801,088	-	-	-	-	-	(934,190)	(10,591)	(175,006)	(104,368)	(1,224,155)	216,985	(11,955)	205,030
47-302	1,823,716	-	-	-	276,245	276,245	(945,927)	(10,724)	(177,205)	-	(1,133,856)	219,711	31,643	251,354
47-389	636,685	-	-	-	58,543	58,543	(330,236)	(3,744)	(61,865)	-	(395,845)	76,704	6,706	83,410
47-725	759,601	-	-	-	-	-	(393,990)	(4,467)	(73,808)	(83,797)	(556,062)	91,513	(9,599)	81,914
47-800	104,138	-	-	-	-	-	(54,014)	(612)	(10,119)	(77,864)	(142,609)	12,546	(8,919)	3,627
47-801	244,730	-	-	-	8,645	8,645	(126,937)	(1,439)	(23,780)	-	(152,156)	29,484	990	30,474
47-806	26,921	-	-	-	-	-	(13,963)	(158)	(2,616)	(5,855)	(22,592)	3,243	(671)	2,572
47-838	12,346	-	-	-	-	-	(6,404)	(73)	(1,200)	(48,927)	(56,604)	1,487	(5,604)	(4,117)
47-856	38,152	-	-	-	-	-	(19,789)	(224)	(3,707)	(17,381)	(41,101)	4,596	(1,991)	2,605
47-876	13,699	-	-	-	-	-	(7,105)	(81)	(1,331)	(16,344)	(24,861)	1,650	(1,872)	(222)
47-877	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47-885	92,241	-	-	-	29,540	29,540	(47,844)	(542)	(8,963)	-	(57,349)	11,113	3,384	14,497
47-887	85,470	-	-	-	1,074	1,074	(44,332)	(503)	(8,305)	-	(53,140)	10,297	123	10,420
47-888	19,517	-	-	-	-	-	(10,123)	(115)	(1,896)	(13,597)	(25,731)	2,351	(1,558)	793
47-890	90,722	-	-	-	2,076	2,076	(47,056)	(533)	(8,815)	-	(56,404)	10,930	238	11,168
47-891	102,029	-	-	-	-	-	(52,920)	(600)	(9,914)	(15,602)	(79,036)	12,292	(1,787)	10,505
47-903	9,361	-	-	-	-	-	(4,856)	(55)	(910)	(1,730)	(7,551)	1,128	(198)	930
48-001	607,483	-	-	-	-	-	(315,090)	(3,572)	(59,027)	(22,441)	(400,130)	73,186	(2,571)	70,615
48-005	12,417	-	-	-	-	-	(6,440)	(73)	(1,207)	(3,068)	(10,788)	1,496	(351)	1,145
48-008	525,019	-	-	-	-	-	(272,318)	(3,087)	(51,014)	(114,457)	(440,876)	63,251	(13,111)	50,140
48-013	1,561,800	-	-	-	27,021	27,021	(810,076)	(9,184)	(151,755)	-	(971,015)	188,157	3,095	191,252
48-015	3,335,177	-	-	-	161,616	161,616	(1,729,893)	(19,612)	(324,069)	-	(2,073,574)	401,804	18,513	420,317
48-016	1,832,116	-	-	-	74,850	74,850	(950,284)	(10,773)	(178,021)	-	(1,139,078)	220,723	8,574	229,297
48-018	159,404	-	-	-	64,997	64,997	(82,680)	(937)	(15,489)	-	(99,106)	19,204	7,445	26,649
48-019	166,408	-	-	-	-	-	(86,313)	(979)	(16,169)	(62,157)	(165,618)	20,048	(7,120)	12,928
48-020	81,952	-	-	-	11,191	11,191	(42,507)	(482)	(7,963)	-	(50,952)	9,873	1,282	11,155
48-021	179,086	-	-	-	116,313	116,313	(92,888)	(1,053)	(17,401)	-	(111,342)	21,575	13,323	34,898
48-022	54,418	-	-	-	28,646	28,646	(28,226)	(320)	(5,288)	-	(33,834)	6,556	3,281	9,837
48-023	12,294	-	-	-	4,835	4,835	(6,377)	(72)	(1,195)	-	(7,644)	1,481	554	2,035
48-024	18,704	-	-	-	27,145	27,145	(9,701)	(110)	(1,817)	-	(11,628)	2,253	3,109	5,362
48-195	17,365,604	-	-	-	-	-	(9,007,210)	(102,114)	(1,687,361)	(407,025)	(11,203,710)	2,092,113	(46,624)	2,045,489
48-229	1,228,423	-	-	-	-	-	(637,160)	(7,223)	(119,362)	(4,063)	(767,808)	147,994	(465)	147,529
48-254	3,644,968	-	-	-	390,486	390,486	(1,890,576)	(21,433)	(354,170)	-	(2,266,179)	439,126	44,729	483,855
48-260	1,765,311	-	-	-	2,194	2,194	(915,633)	(10,380)	(171,530)	-	(1,097,543)	212,675	251	212,926
48-801	-	-	-	-	-	-	-	-	-	(64,229)	(64,229)	-	(7,357)	(7,357)
48-802	473,852	-	-	-	-	-	(245,778)	(2,786)	(46,043)	(240,326)	(534,933)	57,087	(27,529)	29,558
48-805	186,566	-	-	-	54,585	54,585	(96,768)	(1,097)	(18,128)	-	(115,993)	22,476	6,253	28,729
48-806	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-807	41,946	-	-	-	-	-	(21,757)	(247)	(4,076)	(9,902)	(35,982)	5,053	(1,134)	3,919
48-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-809	123,348	-	-	-	14,570	14,570	(63,978)	(725)	(11,985)	-	(76,688)	14,860	1,669	16,529
48-810	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

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		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	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	Total Employer OPEB Expense
48-811	151,505	-	-	-	40,849	40,849	(78,583)	(891)	(14,721)	-	(94,195)	18,252	4,679	22,931
48-812	2,066	-	-	-	-	-	(1,072)	(12)	(201)	(66,118)	(67,403)	249	(7,574)	(7,325)
48-815	288,897	-	-	-	-	-	(149,846)	(1,699)	(28,071)	(12,435)	(192,051)	34,805	(1,424)	33,381
48-818	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-821	208,791	-	-	-	31,612	31,612	(108,296)	(1,228)	(20,288)	-	(129,812)	25,154	3,621	28,775
48-822	177,477	-	-	-	-	-	(92,054)	(1,044)	(17,245)	(53,868)	(164,211)	21,381	(6,170)	15,211
48-823	163,080	-	-	-	4,173	4,173	(84,587)	(959)	(15,846)	-	(101,392)	19,647	478	20,125
48-824	103,037	-	-	-	-	-	(53,443)	(606)	(10,012)	(15,692)	(79,753)	12,413	(1,798)	10,615
48-825	253,502	-	-	-	-	-	(131,487)	(1,491)	(24,632)	(8,315)	(165,925)	30,541	(953)	29,588
48-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-828	113,237	-	-	-	8,730	8,730	(58,734)	(666)	(11,003)	-	(70,403)	13,642	1,000	14,642
48-830	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-831	1,756,733	-	-	-	-	-	(911,184)	(10,330)	(170,696)	(279,665)	(1,371,875)	211,642	(32,035)	179,607
48-832	298,910	-	-	-	34,793	34,793	(155,039)	(1,758)	(29,044)	-	(185,841)	36,011	3,985	39,996
48-833	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-834	76,895	-	-	-	30,639	30,639	(39,884)	(452)	(7,472)	-	(47,808)	9,264	3,510	12,774
48-835	80,718	-	-	-	-	-	(41,867)	(475)	(7,843)	(10,954)	(61,139)	9,724	(1,255)	8,469
48-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-845	-	-	-	-	-	-	-	-	-	(127,096)	(127,096)	-	(14,559)	(14,559)
48-847	267,048	-	-	-	35,344	35,344	(138,513)	(1,570)	(25,948)	-	(166,031)	32,172	4,049	36,221
48-854	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48-860	153,151	-	-	-	6,721	6,721	(79,437)	(901)	(14,881)	-	(95,219)	18,451	770	19,221
48-861	50,888	-	-	-	15,284	15,284	(26,395)	(299)	(4,945)	-	(31,639)	6,131	1,751	7,882
48-867	28,188	-	-	-	-	-	(14,621)	(166)	(2,739)	(28,713)	(46,239)	3,396	(3,289)	107
49-006	555,974	-	-	-	-	-	(288,373)	(3,269)	(54,022)	(50,385)	(396,049)	66,981	(5,771)	61,210
49-018	612,534	-	-	-	5,015	5,015	(317,710)	(3,602)	(59,518)	-	(380,830)	73,795	574	74,369
49-019	910,198	-	-	-	178,732	178,732	(472,102)	(5,352)	(88,441)	-	(565,895)	109,656	20,473	130,129
49-021	68,169	-	-	-	63,482	63,482	(35,358)	(401)	(6,624)	-	(42,383)	8,213	7,272	15,485
49-228	739,280	-	-	-	64,203	64,203	(383,451)	(4,347)	(71,833)	-	(459,631)	89,064	7,354	96,418
49-754	485,286	-	-	-	128,327	128,327	(251,709)	(2,854)	(47,154)	-	(301,717)	58,465	14,699	73,164
50-001	599,453	-	-	-	-	-	(310,925)	(3,525)	(58,247)	(40,215)	(412,912)	72,219	(4,606)	67,613
50-002	1,696,357	-	-	-	-	-	(879,868)	(9,975)	(164,830)	(21,301)	(1,075,974)	204,368	(2,440)	201,928
50-005	1,866,099	-	-	-	117,554	117,554	(967,910)	(10,973)	(181,323)	-	(1,160,206)	224,817	13,466	238,283
50-006	1,023,639	-	-	-	-	-	(530,942)	(6,019)	(99,464)	(54,413)	(690,838)	123,322	(6,233)	117,089
50-011	379,011	-	-	-	14,785	14,785	(196,586)	(2,229)	(36,827)	-	(235,642)	45,661	1,694	47,355
50-012	173,167	-	-	-	-	-	(89,818)	(1,018)	(16,826)	(23,953)	(131,615)	20,862	(2,744)	18,118
50-013	526,109	-	-	-	-	-	(272,883)	(3,094)	(51,120)	(37,302)	(364,399)	63,383	(4,273)	59,110
50-014	575,517	-	-	-	-	-	(298,510)	(3,384)	(55,921)	(66,231)	(424,046)	69,335	(7,587)	61,748
50-016	340,293	-	-	-	-	-	(176,504)	(2,001)	(33,065)	(63,971)	(275,541)	40,997	(7,328)	33,669
50-019	240,439	-	-	-	7,076	7,076	(124,711)	(1,414)	(23,363)	-	(149,488)	28,967	811	29,778
50-020	269,313	-	-	-	13,619	13,619	(139,687)	(1,584)	(26,168)	-	(167,439)	32,445	1,560	34,005
50-021	715,132	-	-	-	46,157	46,157	(370,925)	(4,205)	(69,487)	-	(444,617)	86,155	5,287	91,442
50-022	18,685	-	-	-	-	-	(9,692)	(110)	(1,816)	(8,998)	(20,616)	2,251	(1,031)	1,220
50-116	797,748	-	-	-	32,950	32,950	(413,777)	(4,691)	(77,515)	-	(495,983)	96,108	3,774	99,882
50-193	637,776	-	-	-	-	-	(330,803)	(3,750)	(61,971)	(36,198)	(432,722)	76,836	(4,146)	72,690
50-210	4,435,960	-	-	-	-	-	(2,300,849)	(26,085)	(431,028)	(764,261)	(3,522,223)	534,420	(87,544)	446,876
50-741	422,745	-	-	-	2,996	2,996	(219,270)	(2,486)	(41,077)	-	(262,833)	50,930	343	51,273
50-800	53,277	-	-	-	42,108	42,108	(27,634)	(313)	(5,177)	-	(33,124)	6,418	4,823	11,241
50-802	56,268	-	-	-	-	-	(29,185)	(331)	(5,467)	(24,529)	(59,512)	6,779	(2,810)	3,969

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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	Total Employer OPEB Expense
50-805	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-808	223,660	-	-	-	-	-	(116,008)	(1,315)	(21,732)	(47,127)	(186,182)	26,945	(5,398)	21,547
50-810	157,858	-	-	-	42,039	42,039	(81,878)	(928)	(15,339)	-	(98,145)	19,018	4,816	23,834
50-812	130,167	-	-	-	-	-	(67,515)	(765)	(12,648)	(8,849)	(89,777)	15,682	(1,014)	14,668
50-831	98,480	-	-	-	-	-	(51,080)	(579)	(9,569)	(18,036)	(79,264)	11,864	(2,066)	9,798
50-836	120,508	-	-	-	2,988	2,988	(62,505)	(709)	(11,709)	-	(74,923)	14,518	342	14,860
50-850	136,301	-	-	-	21,009	21,009	(70,697)	(801)	(13,244)	-	(84,742)	16,421	2,406	18,827
50-851	31,384	-	-	-	2,597	2,597	(16,278)	(185)	(3,049)	-	(19,512)	3,781	298	4,079
50-875	41,525	-	-	-	22,406	22,406	(21,538)	(244)	(4,035)	-	(25,817)	5,003	2,567	7,570
50-886	-	-	-	-	-	-	-	-	-	-	-	-	-	-
50-892	80,623	-	-	-	-	-	(41,818)	(474)	(7,834)	(4,375)	(54,501)	9,713	(501)	9,212
50-900	1,028,278	-	-	-	-	-	(533,348)	(6,047)	(99,915)	(61,774)	(701,084)	123,881	(7,076)	116,805
51-011	483,856	-	-	-	37,311	37,311	(250,967)	(2,845)	(47,015)	-	(300,827)	58,292	4,274	62,566
51-016	351,534	-	-	-	39,639	39,639	(182,334)	(2,067)	(34,157)	-	(218,558)	42,351	4,541	46,892
51-017	682,129	-	-	-	-	-	(353,807)	(4,011)	(66,280)	(73,235)	(497,333)	82,179	(8,389)	73,790
51-018	507,416	-	-	-	43,764	43,764	(263,187)	(2,984)	(49,304)	-	(315,475)	61,131	5,013	66,144
51-019	23,775	-	-	-	-	-	(12,332)	(140)	(2,310)	(11,349)	(26,131)	2,864	(1,300)	1,564
51-020	188,414	-	-	-	-	-	(97,727)	(1,108)	(18,308)	(33,852)	(150,995)	22,699	(3,878)	18,821
51-021	200,556	-	-	-	121,186	121,186	(104,024)	(1,179)	(19,487)	-	(124,690)	24,162	13,882	38,044
51-162	2,144,138	-	-	-	-	-	(1,112,124)	(12,608)	(208,339)	(7,552)	(1,340,623)	258,314	(865)	257,449
51-750	729,222	-	-	-	-	-	(378,234)	(4,288)	(70,856)	(60,128)	(513,506)	87,853	(6,888)	80,965
51-767	531,456	-	-	-	-	-	(275,656)	(3,125)	(51,640)	(56,871)	(387,292)	64,027	(6,514)	57,513
51-808	-	-	-	-	-	-	-	-	-	-	-	-	-	-
51-811	697,074	-	-	-	-	-	(361,559)	(4,099)	(67,732)	(79,638)	(513,028)	83,980	(9,122)	74,858
51-908	2,004,965	-	-	-	-	-	(1,039,937)	(11,790)	(194,816)	(230,252)	(1,476,795)	241,547	(26,375)	215,172
52-001	482,700	-	-	-	-	-	(250,368)	(2,838)	(46,902)	(8,745)	(308,853)	58,153	(1,002)	57,151
52-020	762,614	-	-	-	12,903	12,903	(395,553)	(4,484)	(74,101)	-	(474,138)	91,876	1,478	93,354
52-021	1,379,337	-	-	-	72,813	72,813	(715,436)	(8,111)	(134,026)	-	(857,573)	166,175	8,340	174,515
52-022	1,343,188	-	-	-	-	-	(696,686)	(7,898)	(130,513)	(14,138)	(849,235)	161,820	(1,619)	160,201
52-023	566,510	-	-	-	13,860	13,860	(293,838)	(3,331)	(55,046)	-	(352,215)	68,250	1,588	69,838
52-024	12,231	-	-	-	17,752	17,752	(6,344)	(72)	(1,188)	-	(7,604)	1,474	2,033	3,507
52-201	2,183,904	-	-	-	66,511	66,511	(1,132,750)	(12,842)	(212,203)	-	(1,357,795)	263,105	7,619	270,724
52-217	3,068,457	-	-	-	67,347	67,347	(1,591,551)	(18,043)	(298,152)	-	(1,907,746)	369,671	7,714	377,385
52-272	2,673,472	-	-	-	-	-	(1,386,679)	(15,721)	(259,773)	(29,409)	(1,691,582)	322,085	(3,369)	318,716
52-746	522,271	-	-	-	-	-	(270,892)	(3,071)	(50,747)	(112,671)	(437,381)	62,920	(12,906)	50,014
53-007	331,963	-	-	-	-	-	(172,183)	(1,952)	(32,256)	(6,048)	(212,439)	39,993	(693)	39,300
53-010	465,750	-	-	-	27,110	27,110	(241,576)	(2,739)	(45,255)	-	(289,570)	56,111	3,105	59,216
53-012	1,068,982	-	-	-	63,741	63,741	(554,461)	(6,286)	(103,870)	-	(664,617)	128,785	7,301	136,086
54-001	304,602	-	-	-	-	-	(157,991)	(1,791)	(29,597)	(26,682)	(216,061)	36,697	(3,056)	33,641
54-030	301,179	-	-	-	-	-	(156,216)	(1,771)	(29,265)	(19,478)	(206,730)	36,284	(2,231)	34,053
54-040	313,514	-	-	-	35,502	35,502	(162,614)	(1,844)	(30,463)	-	(194,921)	37,770	4,067	41,837
54-041	395,435	-	-	-	30,403	30,403	(205,104)	(2,325)	(38,423)	-	(245,852)	47,640	3,483	51,123
54-042	495,823	-	-	-	218	218	(257,174)	(2,916)	(48,178)	-	(308,268)	59,734	25	59,759
54-222	1,314,712	-	-	-	-	-	(681,916)	(7,731)	(127,746)	(71,019)	(888,412)	158,389	(8,135)	150,254
54-396	373,225	-	-	-	-	-	(193,585)	(2,195)	(36,265)	(15,635)	(247,680)	44,964	(1,791)	43,173
55-001	1,252,633	-	-	-	15,487	15,487	(649,717)	(7,366)	(121,714)	-	(778,797)	150,910	1,774	152,684
55-002	650,662	-	-	-	221,395	221,395	(337,486)	(3,826)	(63,223)	-	(404,535)	78,388	25,360	103,748
55-009	331,603	-	-	-	13,096	13,096	(171,996)	(1,950)	(32,221)	-	(206,167)	39,950	1,500	41,450
55-014	495,070	-	-	-	39,999	39,999	(256,784)	(2,911)	(48,104)	-	(307,799)	59,643	4,582	64,225
55-179	1,294,480	-	-	-	59,692	59,692	(671,422)	(7,612)	(125,781)	-	(804,815)	155,952	6,838	162,790



**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
55-197	1,986,561	-	-	-	-	-	(1,030,392)	(11,681)	(193,028)	(13,559)	(1,248,660)	239,330	(1,553)	237,777
55-322	474,328	-	-	-	100,142	100,142	(246,025)	(2,789)	(46,089)	-	(294,903)	57,144	11,471	68,615
55-350	552,041	-	-	-	6,749	6,749	(286,333)	(3,246)	(53,640)	-	(343,219)	66,507	773	67,280
55-369	1,109,634	-	-	-	23,159	23,159	(575,546)	(6,525)	(107,820)	-	(689,891)	133,683	2,653	136,336
55-393	288,336	-	-	-	-	-	(149,554)	(1,695)	(28,017)	(16,918)	(196,184)	34,737	(1,938)	32,799
55-757	819,831	-	-	-	-	-	(425,231)	(4,821)	(79,660)	(29,554)	(539,266)	98,769	(3,385)	95,384
56-022	1,705,310	-	-	-	165,302	165,302	(884,512)	(10,028)	(165,700)	-	(1,060,240)	205,446	18,935	224,381
57-001	3,091,069	-	-	-	220,752	220,752	(1,603,279)	(18,176)	(300,349)	-	(1,921,804)	372,395	25,287	397,682
57-002	552,182	-	-	-	-	-	(286,406)	(3,247)	(53,654)	(55,107)	(398,414)	66,524	(6,312)	60,212
57-008	362,030	-	-	-	-	-	(187,778)	(2,129)	(35,177)	(35,936)	(261,020)	43,615	(4,116)	39,499
57-009	527,372	-	-	-	4,134	4,134	(273,538)	(3,101)	(51,243)	-	(327,882)	63,535	473	64,008
57-011	1,780,057	-	-	-	-	-	(923,282)	(10,467)	(172,962)	(176,821)	(1,283,532)	214,451	(20,254)	194,197
57-012	1,003,735	-	-	-	30,674	30,674	(520,618)	(5,902)	(97,530)	-	(624,050)	120,925	3,514	124,439
57-020	869,087	-	-	-	9,005	9,005	(450,779)	(5,110)	(84,446)	-	(540,335)	104,703	1,032	105,735
57-021	115,381	-	-	-	-	-	(59,846)	(678)	(11,211)	(20,147)	(91,882)	13,901	(2,308)	11,593
57-022	53,028	-	-	-	-	-	(27,505)	(312)	(5,153)	(7,108)	(40,078)	6,389	(814)	5,575
57-023	24,488	-	-	-	-	-	(12,701)	(144)	(2,379)	(2,126)	(17,350)	2,950	(244)	2,706
57-024	19,802	-	-	-	4,689	4,689	(10,271)	(116)	(1,924)	-	(12,311)	2,386	537	2,923
57-128	11,613,353	-	-	-	1,517,111	1,517,111	(6,023,626)	(68,289)	(1,128,433)	-	(7,220,348)	1,399,113	173,781	1,572,894
57-165	2,722,489	-	-	-	95,083	95,083	(1,412,103)	(16,009)	(264,536)	-	(1,692,648)	327,991	10,891	338,882
57-176	921,827	-	-	-	32,096	32,096	(478,134)	(5,421)	(89,571)	-	(573,126)	111,057	3,677	114,734
57-240	4,389,177	-	-	-	-	-	(2,276,583)	(25,809)	(426,482)	(390,657)	(3,119,531)	528,784	(44,749)	484,035
57-245	1,407,228	-	-	-	-	-	(729,902)	(8,275)	(136,736)	(25,732)	(900,645)	169,535	(2,948)	166,587
57-269	1,987,398	-	-	-	-	-	(1,030,826)	(11,686)	(193,109)	(241,743)	(1,477,364)	239,431	(27,691)	211,740
57-274	4,208,553	-	-	-	-	-	(2,182,897)	(24,747)	(408,932)	(250,147)	(2,866,723)	507,023	(28,654)	478,369
57-290	2,119,447	-	-	-	-	-	(1,099,317)	(12,463)	(205,940)	(83,463)	(1,401,183)	255,339	(9,560)	245,779
57-297	2,706,159	-	-	-	-	-	(1,403,634)	(15,913)	(262,949)	(65,488)	(1,747,984)	326,023	(7,501)	318,522
57-298	2,629,985	-	-	-	-	-	(1,364,123)	(15,465)	(255,547)	(178,083)	(1,813,218)	316,846	(20,399)	296,447
57-726	853,929	-	-	-	-	-	(442,917)	(5,021)	(82,974)	(35,335)	(566,247)	102,877	(4,047)	98,830
57-802	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-806	63,808	-	-	-	4,636	4,636	(33,096)	(375)	(6,200)	-	(39,671)	7,687	531	8,218
57-808	76,167	-	-	-	32,282	32,282	(39,506)	(448)	(7,401)	-	(47,355)	9,176	3,698	12,874
57-809	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-810	368,640	-	-	-	19,196	19,196	(191,207)	(2,168)	(35,820)	-	(229,195)	44,412	2,199	46,611
57-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-814	269,405	-	-	-	26,321	26,321	(139,735)	(1,584)	(26,177)	-	(167,496)	32,456	3,015	35,471
57-815	73,795	-	-	-	29,711	29,711	(38,276)	(434)	(7,170)	-	(45,880)	8,890	3,403	12,293
57-818	160,363	-	-	-	-	-	(83,177)	(943)	(15,582)	(46,417)	(146,119)	19,320	(5,317)	14,003
57-819	57,963	-	-	-	17,431	17,431	(30,064)	(341)	(5,632)	-	(36,037)	6,983	1,997	8,980
57-820	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-824	119,813	-	-	-	-	-	(62,145)	(705)	(11,642)	(19,399)	(93,891)	14,434	(2,222)	12,212
57-825	32,396	-	-	-	2,936	2,936	(16,803)	(190)	(3,148)	-	(20,141)	3,903	336	4,239
57-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-827	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-829	94,509	-	-	-	29,625	29,625	(49,020)	(556)	(9,183)	-	(58,759)	11,386	3,394	14,780
57-830	75,645	-	-	-	14,767	14,767	(39,235)	(445)	(7,350)	-	(47,030)	9,113	1,692	10,805
57-832	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-835	500,153	-	-	-	49,690	49,690	(259,420)	(2,941)	(48,598)	-	(310,959)	60,256	5,692	65,948

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions and	Total Employer OPEB Expense
57-841	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-842	164,257	-	-	-	2,289	2,289	(85,197)	(966)	(15,960)	-	(102,123)	19,789	262	20,051
57-845	36,206	-	-	-	-	-	(18,780)	(213)	(3,518)	(15,441)	(37,952)	4,362	(1,769)	2,593
57-847	100,805	-	-	-	84,578	84,578	(52,286)	(593)	(9,795)	-	(62,674)	12,144	9,688	21,832
57-849	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-850	41,410	-	-	-	1,609	1,609	(21,479)	(244)	(4,024)	-	(25,747)	4,989	184	5,173
57-851	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-853	-	-	-	-	-	-	-	-	-	-	-	-	-	-
57-860	64,994	-	-	-	-	-	(33,711)	(382)	(6,315)	(36,381)	(76,789)	7,830	(4,167)	3,663
57-867	45,986	-	-	-	16,132	16,132	(23,852)	(270)	(4,468)	-	(28,590)	5,540	1,848	7,388
57-871	71,386	-	-	-	31,955	31,955	(37,027)	(420)	(6,936)	-	(44,383)	8,600	3,660	12,260
57-873	87,906	-	-	-	18,295	18,295	(45,595)	(517)	(8,542)	-	(54,654)	10,590	2,096	12,686
57-882	74,979	-	-	-	4,666	4,666	(38,890)	(441)	(7,286)	-	(46,617)	9,033	534	9,567
57-901	343,941	-	-	-	48,488	48,488	(178,396)	(2,022)	(33,420)	-	(213,838)	41,436	5,554	46,990
57-907	254,353	-	-	-	-	-	(131,928)	(1,496)	(24,715)	(51,000)	(209,139)	30,643	(5,842)	24,801
58-016	1,050,607	-	-	-	31,761	31,761	(544,930)	(6,178)	(102,084)	-	(653,192)	126,571	3,638	130,209
59-014	776,270	-	-	-	82,642	82,642	(402,636)	(4,565)	(75,428)	-	(482,629)	93,521	9,466	102,987
59-015	469,225	-	-	-	95,310	95,310	(243,378)	(2,759)	(45,593)	-	(291,730)	56,530	10,917	67,447
59-016	440,259	-	-	-	-	-	(228,354)	(2,589)	(42,779)	(51,084)	(324,806)	53,040	(5,852)	47,188
59-385	614,422	-	-	-	20,537	20,537	(318,689)	(3,613)	(59,701)	-	(382,003)	74,022	2,353	76,375
59-800	8,893	-	-	-	-	-	(4,613)	(52)	(864)	(1,890)	(7,419)	1,071	(217)	854
60-001	1,055,398	-	-	-	-	-	(547,415)	(6,206)	(102,550)	(72,631)	(728,802)	127,149	(8,320)	118,829
60-003	1,081,797	-	-	-	-	-	(561,107)	(6,361)	(105,115)	(116,980)	(789,563)	130,329	(13,400)	116,929
60-027	773,755	-	-	-	6,391	6,391	(401,332)	(4,550)	(75,183)	-	(481,065)	93,218	732	93,950
60-028	624,279	-	-	-	-	-	(323,802)	(3,671)	(60,659)	(149,956)	(538,088)	75,210	(17,177)	58,033
60-029	504,474	-	-	-	3,086	3,086	(261,661)	(2,966)	(49,018)	-	(313,645)	60,776	354	61,130
60-030	1,287,702	-	-	-	-	-	(667,907)	(7,572)	(125,122)	(48,220)	(848,821)	155,135	(5,523)	149,612
60-211	1,959,713	-	-	-	-	-	(1,016,466)	(11,524)	(190,419)	(110,846)	(1,329,255)	236,096	(12,697)	223,399
60-717	851,075	-	-	-	-	-	(441,436)	(5,005)	(82,696)	(9,681)	(538,818)	102,533	(1,109)	101,424
60-744	710,054	-	-	-	-	-	(368,292)	(4,175)	(68,994)	(121,455)	(562,916)	85,543	(13,912)	71,631
60-800	15,509	-	-	-	-	-	(8,044)	(91)	(1,507)	(9,945)	(19,587)	1,868	(1,139)	729
60-801	180,665	-	-	-	-	-	(93,707)	(1,062)	(17,555)	(7,166)	(119,490)	21,765	(821)	20,944
61-018	552,336	-	-	-	95,537	95,537	(286,486)	(3,248)	(53,669)	-	(343,403)	66,542	10,943	77,485
61-313	471,979	-	-	-	58,065	58,065	(244,806)	(2,775)	(45,861)	-	(293,442)	56,861	6,651	63,512
62-006	492,922	-	-	-	50,226	50,226	(255,669)	(2,899)	(47,896)	-	(306,464)	59,385	5,753	65,138
62-007	433,531	-	-	-	-	-	(224,865)	(2,549)	(42,125)	(43,261)	(312,800)	52,229	(4,955)	47,274
62-010	4,581	-	-	-	-	-	(2,376)	(27)	(445)	(19)	(2,867)	552	(2)	550
62-012	53,530	-	-	-	471	471	(27,765)	(315)	(5,201)	-	(33,281)	6,449	54	6,503
62-014	3,677	-	-	-	3,830	3,830	(1,907)	(22)	(357)	-	(2,286)	443	439	882
62-015	778,223	-	-	-	14,728	14,728	(403,649)	(4,576)	(75,617)	-	(483,842)	93,756	1,687	95,443
62-236	882,155	-	-	-	-	-	(457,557)	(5,187)	(85,716)	(47,875)	(596,335)	106,277	(5,484)	100,793
63-001	440,539	-	-	-	44,999	44,999	(228,499)	(2,590)	(42,806)	-	(273,895)	53,074	5,154	58,228
63-002	238,300	-	-	-	775	775	(123,602)	(1,401)	(23,155)	-	(148,158)	28,709	89	28,798
63-014	479,609	-	-	-	-	-	(248,764)	(2,820)	(46,602)	(729)	(298,915)	57,781	(84)	57,697
63-392	613,224	-	-	-	22,117	22,117	(318,068)	(3,606)	(59,585)	-	(381,259)	73,878	2,534	76,412
64-020	717,659	-	-	-	118,191	118,191	(372,236)	(4,220)	(69,733)	-	(446,189)	86,460	13,539	99,999
64-021	353,944	-	-	-	-	-	(183,584)	(2,081)	(34,392)	(7,845)	(227,902)	42,641	(899)	41,742
64-270	792,360	-	-	-	-	-	(410,982)	(4,659)	(76,991)	(12,641)	(505,273)	95,459	(1,448)	94,011
64-324	407,944	-	-	-	-	-	(211,593)	(2,399)	(39,639)	(43,523)	(297,154)	49,147	(4,986)	44,161
65-001	274,106	-	-	-	-	-	(142,173)	(1,612)	(26,634)	(62,236)	(232,655)	33,023	(7,129)	25,894

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
65-020	892,953	-	-	-	56,809	56,809	(463,158)	(5,251)	(86,765)	-	(555,174)	107,578	6,507	114,085
65-021	1,880,445	-	-	-	52,454	52,454	(975,351)	(11,057)	(182,717)	-	(1,169,125)	226,546	6,009	232,555
65-022	739,768	-	-	-	8,491	8,491	(383,703)	(4,350)	(71,881)	-	(459,934)	89,123	973	90,096
65-120	1,122,639	-	-	-	-	-	(582,292)	(6,601)	(109,083)	(12,099)	(710,075)	135,249	(1,386)	133,863
66-011	558,866	-	-	-	-	-	(289,873)	(3,286)	(54,303)	(25,421)	(372,883)	67,329	(2,912)	64,417
66-012	523,802	-	-	-	5,224	5,224	(271,686)	(3,080)	(50,896)	-	(325,662)	63,105	598	63,703
66-013	540,174	-	-	-	-	-	(280,178)	(3,176)	(52,487)	(9,479)	(345,320)	65,077	(1,086)	63,991
66-278	806,490	-	-	-	-	-	(418,311)	(4,742)	(78,364)	(22,091)	(523,508)	97,161	(2,531)	94,630
66-719	275,103	-	-	-	-	-	(142,691)	(1,618)	(26,731)	(1,575)	(172,615)	33,143	(180)	32,963
67-013	868,591	-	-	-	50,604	50,604	(450,522)	(5,108)	(84,398)	-	(540,028)	104,643	5,797	110,440
67-017	683,868	-	-	-	119,140	119,140	(354,709)	(4,021)	(66,449)	-	(425,179)	82,389	13,647	96,036
67-020	514,553	-	-	-	25,304	25,304	(266,889)	(3,026)	(49,997)	-	(319,912)	61,990	2,899	64,889
67-023	945,121	-	-	-	9,404	9,404	(490,216)	(5,558)	(91,834)	-	(587,608)	113,863	1,077	114,940
67-025	526,276	-	-	-	4,424	4,424	(272,969)	(3,095)	(51,137)	-	(327,201)	63,403	507	63,910
67-026	365,064	-	-	-	16,387	16,387	(189,352)	(2,147)	(35,472)	-	(226,971)	43,981	1,877	45,858
67-027	13,187	-	-	-	-	-	(6,840)	(78)	(1,281)	(1,897)	(10,096)	1,589	(217)	1,372
67-150	1,452,643	-	-	-	78,368	78,368	(753,458)	(8,542)	(141,149)	-	(903,149)	175,006	8,977	183,983
67-181	1,104,500	-	-	-	-	-	(572,883)	(6,495)	(107,321)	(150,651)	(837,350)	133,064	(17,257)	115,807
67-279	1,694,025	-	-	-	34,195	34,195	(878,659)	(9,961)	(164,603)	-	(1,053,223)	204,087	3,917	208,004
67-284	1,097,448	-	-	-	42,945	42,945	(569,226)	(6,453)	(106,636)	-	(682,315)	132,215	4,919	137,134
67-405	307,162	-	-	-	6,144	6,144	(159,319)	(1,806)	(29,846)	-	(190,971)	37,005	704	37,709
67-758	375,550	-	-	-	-	-	(194,791)	(2,208)	(36,491)	(52,031)	(285,521)	45,244	(5,960)	39,284
68-001	343,341	-	-	-	74,563	74,563	(178,084)	(2,019)	(33,361)	-	(213,464)	41,364	8,541	49,905
68-003	11,266	-	-	-	-	-	(5,843)	(66)	(1,095)	(2,424)	(9,428)	1,357	(278)	1,079
68-018	700,061	-	-	-	-	-	(363,108)	(4,117)	(68,023)	(27,479)	(462,727)	84,339	(3,148)	81,191
68-019	425,948	-	-	-	-	-	(220,931)	(2,505)	(41,388)	(21,347)	(286,171)	51,316	(2,445)	48,871
68-020	450,918	-	-	-	36,125	36,125	(233,882)	(2,652)	(43,814)	-	(280,348)	54,324	4,138	58,462
68-025	385,318	-	-	-	-	-	(199,857)	(2,266)	(37,440)	(17,121)	(256,684)	46,421	(1,961)	44,460
68-265	989,043	-	-	-	41,619	41,619	(512,998)	(5,816)	(96,102)	-	(614,916)	119,154	4,767	123,921
69-001	379,406	-	-	-	-	-	(196,791)	(2,231)	(36,866)	(11,148)	(247,036)	45,709	(1,277)	44,432
69-005	345,978	-	-	-	-	-	(179,452)	(2,034)	(33,618)	(6,776)	(221,880)	41,682	(776)	40,906
69-006	215,939	-	-	-	3,053	3,053	(112,003)	(1,270)	(20,982)	-	(134,255)	26,015	350	26,365
69-008	154,541	-	-	-	14,913	14,913	(80,158)	(909)	(15,016)	-	(96,083)	18,618	1,708	20,326
69-009	236,802	-	-	-	8,362	8,362	(122,825)	(1,392)	(23,009)	-	(147,226)	28,529	958	29,487
69-010	245,194	-	-	-	-	-	(127,178)	(1,442)	(23,825)	(631)	(153,076)	29,540	(72)	29,468
69-012	215,742	-	-	-	10,047	10,047	(111,901)	(1,269)	(20,963)	-	(134,133)	25,991	1,151	27,142
69-015	229,208	-	-	-	-	-	(118,886)	(1,348)	(22,271)	(10,893)	(153,398)	27,614	(1,248)	26,366
69-017	269,096	-	-	-	6,055	6,055	(139,575)	(1,582)	(26,147)	-	(167,304)	32,419	694	33,113
69-019	531,802	-	-	-	38,309	38,309	(275,836)	(3,127)	(51,674)	-	(330,637)	64,069	4,388	68,457
70-001	534,011	-	-	-	87,115	87,115	(276,982)	(3,140)	(51,888)	-	(332,010)	64,335	9,979	74,314
70-006	1,103,163	-	-	-	-	-	(572,190)	(6,487)	(107,191)	(55,405)	(741,273)	132,903	(6,346)	126,557
70-007	274,496	-	-	-	-	-	(142,376)	(1,614)	(26,672)	(25,233)	(195,895)	33,070	(2,890)	30,180
70-008	1,159,665	-	-	-	16,050	16,050	(601,496)	(6,819)	(112,681)	-	(720,996)	139,710	1,838	141,548
70-010	319,704	-	-	-	-	-	(165,824)	(1,880)	(31,065)	(6,755)	(205,524)	38,516	(774)	37,742
70-012	792,888	-	-	-	7,597	7,597	(411,256)	(4,662)	(77,042)	-	(492,960)	95,523	870	96,393
70-013	483,252	-	-	-	-	-	(250,654)	(2,842)	(46,956)	(5,880)	(306,332)	58,220	(673)	57,547
70-014	659,018	-	-	-	48,133	48,133	(341,820)	(3,875)	(64,035)	-	(409,730)	79,395	5,513	84,908
70-015	-	-	-	-	-	-	-	-	-	(363,545)	(363,545)	-	(41,643)	(41,643)
70-158	2,055,208	-	-	-	-	-	(1,065,998)	(12,085)	(199,698)	(88,504)	(1,366,285)	247,600	(10,138)	237,462
70-189	832,855	-	-	-	117,470	117,470	(431,986)	(4,897)	(80,926)	-	(517,809)	100,338	13,456	113,794

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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	Total Employer OPEB Expense
70-712	554,107	-	-	-	5,793	5,793	(287,405)	(3,258)	(53,841)	-	(344,504)	66,756	664	67,420
70-730	727,322	-	-	-	6,324	6,324	(377,248)	(4,277)	(70,672)	-	(452,197)	87,624	724	88,348
70-800	118,295	-	-	-	-	-	(61,358)	(696)	(11,494)	(4,717)	(78,265)	14,252	(540)	13,712
70-801	402,955	-	-	-	10,020	10,020	(209,005)	(2,369)	(39,154)	-	(250,528)	48,546	1,148	49,694
70-813	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70-820	72,485	-	-	-	7,693	7,693	(37,597)	(426)	(7,043)	-	(45,066)	8,733	881	9,614
70-870	-	-	-	-	-	-	-	-	-	(44,864)	(44,864)	-	(5,139)	(5,139)
71-001	810,108	-	-	-	-	-	(420,188)	(4,764)	(78,716)	(51,101)	(554,769)	97,597	(5,853)	91,744
71-007	491,504	-	-	-	-	-	(254,934)	(2,890)	(47,758)	(22,651)	(328,233)	59,214	(2,595)	56,619
71-013	906,179	-	-	-	43,074	43,074	(470,018)	(5,329)	(88,050)	-	(563,397)	109,171	4,934	114,105
71-014	356,151	-	-	-	-	-	(184,729)	(2,094)	(34,606)	(1,062)	(222,491)	42,907	(122)	42,785
71-015	550,684	-	-	-	9,019	9,019	(285,629)	(3,238)	(53,508)	-	(342,375)	66,343	1,033	67,376
71-017	551,426	-	-	-	17,092	17,092	(286,014)	(3,243)	(53,580)	-	(342,837)	66,433	1,958	68,391
71-018	517,921	-	-	-	17,105	17,105	(268,636)	(3,046)	(50,325)	-	(322,007)	62,396	1,959	64,355
71-019	21,255	-	-	-	30,847	30,847	(11,024)	(125)	(2,065)	-	(13,214)	2,561	3,533	6,094
71-118	1,648,144	-	-	-	147,004	147,004	(854,861)	(9,691)	(160,145)	-	(1,024,697)	198,559	16,839	215,398
71-755	546,315	-	-	-	-	-	(283,363)	(3,212)	(53,084)	(48,281)	(387,940)	65,817	(5,530)	60,287
72-012	546,501	-	-	-	-	-	(283,459)	(3,214)	(53,102)	(25,174)	(364,949)	65,839	(2,884)	62,955
72-013	433,511	-	-	-	7,303	7,303	(224,854)	(2,549)	(42,123)	-	(269,526)	52,227	837	53,064
72-014	10,494	-	-	-	15,229	15,229	(5,443)	(62)	(1,020)	-	(6,525)	1,264	1,745	3,009
72-140	1,473,058	-	-	-	25,924	25,924	(764,047)	(8,662)	(143,132)	-	(915,841)	177,466	2,969	180,435
72-320	952,701	-	-	-	11,924	11,924	(494,148)	(5,602)	(92,571)	-	(592,321)	114,776	1,366	116,142
72-334	375,690	-	-	-	-	-	(194,863)	(2,209)	(36,505)	(3,536)	(237,113)	45,261	(405)	44,856
72-716	586,077	-	-	-	24,674	24,674	(303,987)	(3,446)	(56,947)	-	(364,380)	70,607	2,826	73,433
72-735	992,993	-	-	-	93,462	93,462	(515,047)	(5,839)	(96,486)	-	(617,372)	119,630	10,706	130,336
73-001	1,354,893	-	-	-	-	-	(702,757)	(7,967)	(131,651)	(135,446)	(977,821)	163,230	(15,515)	147,715
73-002	477,678	-	-	-	19,261	19,261	(247,762)	(2,809)	(46,414)	-	(296,985)	57,548	2,206	59,754
73-004	331,830	-	-	-	23,466	23,466	(172,114)	(1,951)	(32,243)	-	(206,308)	39,977	2,688	42,665
73-005	346,601	-	-	-	50,761	50,761	(179,775)	(2,038)	(33,678)	-	(215,491)	41,757	5,815	47,572
73-008	504,211	-	-	-	-	-	(261,525)	(2,965)	(48,993)	(43,424)	(356,907)	60,745	(4,974)	55,771
73-013	530,394	-	-	-	-	-	(275,106)	(3,119)	(51,537)	(9,981)	(339,743)	63,899	(1,143)	62,756
73-015	590,273	-	-	-	-	-	(306,163)	(3,471)	(57,355)	(29,426)	(396,415)	71,113	(3,371)	67,742
73-016	609,579	-	-	-	-	-	(316,177)	(3,584)	(59,231)	(2,123)	(381,115)	73,439	(243)	73,196
73-017	696,200	-	-	-	5,883	5,883	(361,106)	(4,094)	(67,648)	-	(432,848)	83,874	674	84,548
73-018	262,387	-	-	-	-	-	(136,095)	(1,543)	(25,495)	(27,595)	(190,728)	31,611	(3,161)	28,450
73-180	1,019,679	-	-	-	-	-	(528,888)	(5,996)	(99,079)	(28,526)	(662,489)	122,845	(3,268)	119,577
73-728	467,464	-	-	-	-	-	(242,465)	(2,749)	(45,422)	(38,714)	(329,350)	56,317	(4,435)	51,882
73-875	175,618	-	-	-	-	-	(91,090)	(1,033)	(17,064)	(66,729)	(175,916)	21,158	(7,644)	13,514
74-001	1,468,298	-	-	-	114,244	114,244	(761,578)	(8,634)	(142,670)	-	(912,882)	176,892	13,086	189,978
74-003	385,215	-	-	-	-	-	(199,804)	(2,265)	(37,430)	(9,411)	(248,910)	46,409	(1,078)	45,331
74-004	-	-	-	-	-	-	-	-	-	-	-	-	-	-
74-010	310,449	-	-	-	68,065	68,065	(161,024)	(1,826)	(30,165)	-	(193,015)	37,401	7,797	45,198
74-013	200,601	-	-	-	-	-	(104,048)	(1,180)	(19,492)	(2,770)	(127,490)	24,167	(317)	23,850
74-014	363,619	-	-	-	35,256	35,256	(188,602)	(2,138)	(35,332)	-	(226,072)	43,807	4,038	47,845
74-139	896,366	-	-	-	-	-	(464,928)	(5,271)	(87,097)	(18,109)	(575,405)	107,989	(2,074)	105,915
74-194	1,378,091	-	-	-	154,307	154,307	(714,790)	(8,104)	(133,905)	-	(856,799)	166,025	17,675	183,700
74-897	41,056	-	-	-	-	-	(21,295)	(241)	(3,989)	(10,233)	(35,758)	4,946	(1,172)	3,774
75-003	257,083	-	-	-	5,655	5,655	(133,344)	(1,512)	(24,980)	-	(159,836)	30,972	648	31,620
75-005	315,124	-	-	-	27,735	27,735	(163,449)	(1,853)	(30,620)	-	(195,922)	37,964	3,177	41,141
75-007	342,090	-	-	-	36,799	36,799	(177,436)	(2,012)	(33,240)	-	(212,688)	41,213	4,215	45,428

**School Employees Retirement System of Ohio**

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Employer Code	Net OPEB Liability	Deferred Outflows of Resources for the year ended June 30, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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	Total Employer OPEB Expense
75-010	215,289	-	-	-	6,517	6,517	(111,666)	(1,266)	(20,919)	-	(133,851)	25,937	746	26,683
75-015	206,739	-	-	-	20,697	20,697	(107,232)	(1,216)	(20,088)	-	(128,536)	24,907	2,371	27,278
75-020	301,635	-	-	-	10,425	10,425	(156,452)	(1,774)	(29,309)	-	(187,535)	36,339	1,194	37,533
75-022	558,262	-	-	-	30,859	30,859	(289,560)	(3,283)	(54,245)	-	(347,088)	67,256	3,535	70,791
75-190	1,116,852	-	-	-	20,562	20,562	(579,290)	(6,567)	(108,521)	-	(694,378)	134,552	2,355	136,907
75-900	250,153	-	-	-	-	-	(129,749)	(1,471)	(24,307)	(4,570)	(160,097)	30,137	(524)	29,613
76-001	3,431,497	-	-	-	-	-	(1,779,853)	(20,178)	(333,428)	(138,455)	(2,271,914)	413,408	(15,860)	397,548
76-006	1,034,296	-	-	-	29,360	29,360	(536,470)	(6,082)	(100,499)	-	(643,051)	124,606	3,363	127,969
76-007	622,057	-	-	-	15,831	15,831	(322,649)	(3,658)	(60,443)	-	(386,750)	74,942	1,813	76,755
76-012	2,556,534	-	-	-	-	-	(1,326,026)	(15,033)	(248,410)	(10,891)	(1,600,360)	307,997	(1,248)	306,749
76-013	1,328,858	-	-	-	-	-	(689,253)	(7,814)	(129,121)	(81,803)	(907,991)	160,093	(9,370)	150,723
76-022	377,022	-	-	-	-	-	(195,554)	(2,217)	(36,634)	(10,817)	(245,222)	45,421	(1,239)	44,182
76-024	2,006,429	-	-	-	-	-	(1,040,697)	(11,798)	(194,958)	(404,104)	(1,651,557)	241,724	(46,289)	195,435
76-026	2,830,795	-	-	-	101,584	101,584	(1,468,280)	(16,646)	(275,059)	-	(1,759,985)	341,039	11,636	352,675
76-033	775,235	-	-	-	-	-	(402,100)	(4,559)	(75,327)	(16,705)	(498,691)	93,396	(1,913)	91,483
76-034	991,727	-	-	-	11,307	11,307	(514,390)	(5,832)	(96,363)	-	(616,585)	119,478	1,295	120,773
76-035	679,864	-	-	-	-	-	(352,633)	(3,998)	(66,060)	(35,524)	(458,215)	81,906	(4,069)	77,837
76-036	711,050	-	-	-	14,684	14,684	(368,808)	(4,181)	(69,090)	-	(442,079)	85,663	1,682	87,345
76-037	548,163	-	-	-	8,926	8,926	(284,322)	(3,223)	(53,263)	-	(340,808)	66,040	1,023	67,063
76-102	1,747,333	-	-	-	159,939	159,939	(906,309)	(10,275)	(169,783)	-	(1,086,367)	210,509	18,321	228,830
76-117	6,460,793	-	-	-	117,683	117,683	(3,351,091)	(37,991)	(627,775)	-	(4,016,857)	778,361	13,480	791,841
76-164	1,591,336	-	-	-	38,983	38,983	(825,396)	(9,357)	(154,625)	-	(989,378)	191,715	4,465	196,180
76-262	2,031,642	-	-	-	151,515	151,515	(1,053,774)	(11,947)	(197,408)	-	(1,263,129)	244,761	17,356	262,117
76-281	1,193,572	-	-	-	38,861	38,861	(619,083)	(7,018)	(115,976)	-	(742,077)	143,795	4,451	148,246
76-770	187,850	-	-	-	-	-	(97,434)	(1,105)	(18,253)	(13,417)	(130,209)	22,631	(1,537)	21,094
76-801	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-803	149,490	-	-	-	15,088	15,088	(77,538)	(879)	(14,525)	-	(92,942)	18,010	1,728	19,738
76-804	-	-	-	-	-	-	-	-	-	-	-	-	-	-
76-805	49,218	-	-	-	-	-	(25,528)	(289)	(4,782)	(1,931)	(32,530)	5,929	(221)	5,708
76-807	203,212	-	-	-	85,072	85,072	(105,402)	(1,195)	(19,745)	-	(126,342)	24,482	9,745	34,227
76-808	23,794	-	-	-	-	-	(12,342)	(140)	(2,312)	(106)	(14,900)	2,867	(12)	2,855
76-858	90,417	-	-	-	16,921	16,921	(46,898)	(532)	(8,786)	-	(56,216)	10,893	1,938	12,831
76-876	59,897	-	-	-	6,751	6,751	(31,067)	(352)	(5,820)	-	(37,239)	7,216	773	7,989
76-889	64,459	-	-	-	1,811	1,811	(33,434)	(379)	(6,263)	-	(40,076)	7,766	207	7,973
77-001	1,145,715	-	-	-	44,427	44,427	(594,261)	(6,737)	(111,325)	-	(712,323)	138,029	5,089	143,118
77-002	1,284,397	-	-	-	-	-	(666,192)	(7,553)	(124,801)	(70,928)	(869,474)	154,737	(8,125)	146,612
77-003	1,069,142	-	-	-	-	-	(554,544)	(6,287)	(103,885)	(14,719)	(679,435)	128,804	(1,686)	127,118
77-005	662,393	-	-	-	9,766	9,766	(343,571)	(3,895)	(64,363)	-	(411,829)	79,801	1,119	80,920
77-006	640,171	-	-	-	-	-	(332,045)	(3,764)	(62,203)	(21,097)	(419,109)	77,124	(2,417)	74,707
77-007	1,853,407	-	-	-	-	-	(961,327)	(10,898)	(180,090)	(33,000)	(1,185,315)	223,288	(3,780)	219,508
77-010	347,774	-	-	-	18,639	18,639	(180,384)	(2,045)	(33,792)	-	(216,221)	41,898	2,135	44,033
77-016	856,176	-	-	-	50,251	50,251	(444,082)	(5,035)	(83,192)	-	(532,309)	103,147	5,756	108,903
77-021	36,457	-	-	-	-	-	(18,909)	(214)	(3,542)	(8,029)	(30,694)	4,392	(920)	3,472
77-022	102,406	-	-	-	12,128	12,128	(53,116)	(602)	(9,950)	-	(63,668)	12,337	1,389	13,726
77-023	11,137	-	-	-	16,163	16,163	(5,776)	(65)	(1,082)	-	(6,923)	1,342	1,851	3,193
77-101	14,571,204	-	-	-	1,033,268	1,033,268	(7,557,808)	(85,682)	(1,415,838)	-	(9,059,328)	1,755,459	118,358	1,873,817
77-106	1,974,844	-	-	-	46,556	46,556	(1,024,314)	(11,613)	(191,889)	-	(1,227,816)	237,918	5,333	243,251
77-127	2,063,636	-	-	-	288,832	288,832	(1,070,369)	(12,135)	(200,517)	-	(1,283,021)	248,615	33,085	281,700
77-237	1,179,943	-	-	-	57,529	57,529	(612,014)	(6,938)	(114,651)	-	(733,603)	142,153	6,590	148,743
77-257	2,750,625	-	-	-	104,193	104,193	(1,426,697)	(16,174)	(267,270)	-	(1,710,141)	331,380	11,935	343,315

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		Differences Between Expected and Actual Economic Experience	Differences Between Projected and Actual Investment Earnings	Changes in Assumptions	Changes in Employer Proportion and Differences Between Contributions and Proportionate Share of	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	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Proportionate Share of Contributions	Total Employer OPEB Expense
77-277	995,372	-	-	-	-	-	(516,281)	(5,853)	(96,717)	(12,807)	(631,658)	119,917	(1,467)	118,450
77-280	1,260,716	-	-	-	-	-	(653,909)	(7,413)	(122,500)	(15,455)	(799,277)	151,884	(1,770)	150,114
77-285	2,022,284	-	-	-	-	-	(1,048,920)	(11,892)	(196,499)	(127,713)	(1,385,024)	243,634	(14,629)	229,005
77-296	2,204,606	-	-	-	-	-	(1,143,487)	(12,964)	(214,215)	(33,114)	(1,403,780)	265,599	(3,793)	261,806
77-300	2,824,445	-	-	-	-	-	(1,464,986)	(16,608)	(274,442)	(8,685)	(1,764,721)	340,274	(995)	339,279
77-502	5,251,267	-	-	-	-	-	(2,723,733)	(30,879)	(510,249)	(1,767,513)	(5,032,374)	632,644	(202,464)	430,180
77-765	258,670	-	-	-	-	-	(134,167)	(1,521)	(25,134)	(13,929)	(174,751)	31,163	(1,595)	29,568
77-800	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-804	57,960	-	-	-	24,788	24,788	(30,063)	(341)	(5,632)	-	(36,036)	6,983	2,839	9,822
77-810	104,718	-	-	-	-	-	(54,315)	(616)	(10,175)	(25,535)	(90,641)	12,616	(2,925)	9,691
77-811	19,526	-	-	-	-	-	(10,128)	(115)	(1,897)	(29,942)	(42,082)	2,352	(3,430)	(1,078)
77-820	9,349	-	-	-	4,315	4,315	(4,849)	(55)	(908)	-	(5,812)	1,126	494	1,620
77-825	57,153	-	-	-	-	-	(29,644)	(336)	(5,553)	(14,968)	(50,501)	6,885	(1,715)	5,170
77-826	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-827	40,050	-	-	-	4,355	4,355	(20,773)	(236)	(3,892)	-	(24,901)	4,825	499	5,324
77-830	209,472	-	-	-	-	-	(108,649)	(1,232)	(20,354)	(19,210)	(149,445)	25,236	(2,200)	23,036
77-831	51,533	-	-	-	-	-	(26,729)	(303)	(5,007)	(7,073)	(39,112)	6,208	(810)	5,398
77-832	65,300	-	-	-	12,261	12,261	(33,870)	(384)	(6,345)	-	(40,599)	7,867	1,404	9,271
77-834	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-836	32,467	-	-	-	9,237	9,237	(16,840)	(191)	(3,155)	-	(20,186)	3,911	1,058	4,969
77-842	132,147	-	-	-	-	-	(68,542)	(777)	(12,840)	(89,344)	(171,503)	15,920	(10,234)	5,686
77-884	-	-	-	-	-	-	-	-	-	-	-	-	-	-
77-888	53,574	-	-	-	-	-	(27,788)	(315)	(5,206)	(7,540)	(40,849)	6,454	(864)	5,590
77-897	52,648	-	-	-	-	-	(27,307)	(310)	(5,116)	(7,011)	(39,744)	6,343	(803)	5,540
77-911	1,269,434	-	-	-	422,249	422,249	(658,431)	(7,465)	(123,347)	-	(789,243)	152,934	48,368	201,302
78-001	1,438,458	-	-	-	571	571	(746,101)	(8,458)	(139,770)	-	(894,329)	173,298	65	173,363
78-002	163,082	-	-	-	1,377	1,377	(84,587)	(959)	(15,846)	-	(101,392)	19,647	158	19,805
78-004	213,941	-	-	-	-	-	(110,967)	(1,258)	(20,788)	(10,043)	(143,056)	25,774	(1,150)	24,624
78-005	392,854	-	-	-	43,985	43,985	(203,766)	(2,310)	(38,172)	-	(244,248)	47,329	5,038	52,367
78-006	516,465	-	-	-	5,121	5,121	(267,880)	(3,037)	(50,183)	-	(321,100)	62,221	587	62,808
78-013	1,166,295	-	-	-	-	-	(604,935)	(6,858)	(113,325)	(35,581)	(760,699)	140,509	(4,076)	136,433
78-016	487,270	-	-	-	-	-	(252,738)	(2,865)	(47,347)	(46,358)	(349,308)	58,704	(5,310)	53,394
78-017	260,399	-	-	-	-	-	(135,064)	(1,531)	(25,302)	(7,520)	(169,417)	31,371	(861)	30,510
78-018	253,400	-	-	-	15,465	15,465	(131,434)	(1,490)	(24,622)	-	(157,546)	30,528	1,772	32,300
78-023	197,375	-	-	-	-	-	(102,374)	(1,161)	(19,178)	(25,456)	(148,169)	23,779	(2,916)	20,863
78-026	393,225	-	-	-	2,206	2,206	(203,958)	(2,312)	(38,208)	-	(244,478)	47,374	253	47,627
78-027	514,562	-	-	-	68,162	68,162	(266,894)	(3,026)	(49,998)	-	(319,918)	61,992	7,808	69,800
78-028	543,769	-	-	-	-	-	(282,043)	(3,197)	(52,836)	(10,382)	(348,458)	65,510	(1,189)	64,321
78-029	348,110	-	-	-	5,768	5,768	(180,558)	(2,047)	(33,825)	-	(216,430)	41,938	661	42,599
78-030	263,669	-	-	-	-	-	(136,760)	(1,550)	(25,620)	(15,653)	(179,583)	31,765	(1,793)	29,972
78-031	363,007	-	-	-	31,077	31,077	(188,285)	(2,135)	(35,272)	-	(225,692)	43,733	3,560	47,293
78-032	208,566	-	-	-	-	-	(108,179)	(1,226)	(20,266)	(52,000)	(181,671)	25,127	(5,956)	19,171
78-144	763,485	-	-	-	-	-	(396,005)	(4,489)	(74,185)	(27,759)	(502,438)	91,980	(3,180)	88,800
78-173	835,943	-	-	-	33,813	33,813	(433,588)	(4,916)	(81,226)	-	(519,730)	100,710	3,873	104,583
78-203	3,217,240	-	-	-	405,041	405,041	(1,668,721)	(18,918)	(312,609)	-	(2,000,248)	387,595	46,397	433,992
78-338	838,873	-	-	-	2,310	2,310	(435,108)	(4,933)	(81,511)	-	(521,552)	101,063	265	101,328
78-356	443,883	-	-	-	-	-	(230,234)	(2,610)	(43,131)	(13,030)	(289,005)	53,477	(1,492)	51,985
78-718	524,952	-	-	-	-	-	(272,283)	(3,087)	(51,008)	(112,561)	(438,939)	63,243	(12,894)	50,349
78-803	109,101	-	-	-	-	-	(56,588)	(642)	(10,601)	(746)	(68,577)	13,144	(85)	13,059
78-805	59,211	-	-	-	-	-	(30,712)	(348)	(5,753)	(12,890)	(49,703)	7,133	(1,476)	5,657

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\*  
As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	Total Deferred Inflows of Resources	Proportionate Share of OPEB Expense	Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer OPEB Expense
78-833	79,357	-	-	-	15,775	15,775	(41,161)	(467)	(7,711)	-	(49,339)	9,561	1,807	11,368
78-865	39,985	-	-	-	-	-	(20,740)	(235)	(3,885)	(7,817)	(32,677)	4,817	(895)	3,922
79-001	1,574,000	-	-	-	539,385	539,385	(816,404)	(9,256)	(152,941)	-	(978,601)	189,627	61,785	251,412
79-019	174,277	-	-	-	2,313	2,313	(90,394)	(1,025)	(16,934)	-	(108,353)	20,996	265	21,261
79-023	17,819	-	-	-	-	-	(9,242)	(105)	(1,731)	(5,294)	(16,372)	2,147	(606)	1,541
79-029	473,960	-	-	-	-	-	(245,834)	(2,787)	(46,053)	(67,255)	(361,929)	57,100	(7,704)	49,396
79-031	799,583	-	-	-	40,013	40,013	(414,728)	(4,702)	(77,693)	-	(497,123)	96,329	4,583	100,912
79-032	518,949	-	-	-	57,464	57,464	(269,169)	(3,052)	(50,425)	-	(322,646)	62,520	6,582	69,102
79-132	707,959	-	-	-	-	-	(367,205)	(4,163)	(68,790)	(103,692)	(543,850)	85,291	(11,878)	73,413
79-172	1,103,487	-	-	-	-	-	(572,358)	(6,489)	(107,222)	(104,014)	(790,083)	132,942	(11,914)	121,028
79-198	856,533	-	-	-	17,162	17,162	(444,267)	(5,037)	(83,227)	-	(532,531)	103,190	1,966	105,156
79-354	538,232	-	-	-	13,001	13,001	(279,171)	(3,165)	(52,298)	-	(334,634)	64,843	1,489	66,332
79-763	554,939	-	-	-	-	-	(287,836)	(3,263)	(53,922)	(84,881)	(429,902)	66,856	(9,723)	57,133
79-800	126,072	-	-	-	-	-	(65,391)	(741)	(12,250)	(5,419)	(83,801)	15,188	(621)	14,567
80-020	490,095	-	-	-	-	-	(254,203)	(2,882)	(47,621)	(3,974)	(308,680)	59,044	(455)	58,589
80-022	814,421	-	-	-	27,503	27,503	(422,425)	(4,789)	(79,135)	-	(506,349)	98,117	3,150	101,267
80-345	2,431,668	-	-	-	-	-	(1,261,260)	(14,299)	(236,278)	(93,179)	(1,605,016)	292,954	(10,673)	282,281
81-015	364,935	-	-	-	50,581	50,581	(189,285)	(2,146)	(35,460)	-	(226,891)	43,965	5,794	49,759
81-016	427,240	-	-	-	14,586	14,586	(221,601)	(2,512)	(41,514)	-	(265,627)	51,471	1,671	53,142
81-200	997,840	-	-	-	68,018	68,018	(517,560)	(5,868)	(96,957)	-	(620,385)	120,214	7,791	128,005
81-768	335,085	-	-	-	7,950	7,950	(173,802)	(1,970)	(32,559)	-	(208,331)	40,369	911	41,280
82-019	1,144,460	-	-	-	-	-	(593,610)	(6,730)	(111,204)	(19,367)	(730,911)	137,878	(2,218)	135,660
83-001	731,103	-	-	-	-	-	(379,209)	(4,299)	(71,039)	(37,683)	(492,230)	88,079	(4,317)	83,762
83-003	809,367	-	-	-	41,546	41,546	(419,803)	(4,759)	(78,644)	-	(503,206)	97,508	4,759	102,267
83-013	675,577	-	-	-	14,076	14,076	(350,409)	(3,973)	(65,644)	-	(420,026)	81,390	1,612	83,002
83-014	2,393,786	-	-	-	-	-	(1,241,611)	(14,076)	(232,597)	(100,971)	(1,589,255)	288,390	(11,566)	276,824
83-015	2,750,955	-	-	-	317,297	317,297	(1,426,868)	(16,176)	(267,302)	-	(1,710,346)	331,420	36,346	367,766
83-161	2,427,062	-	-	-	111,617	111,617	(1,258,871)	(14,272)	(235,830)	-	(1,508,973)	292,399	12,786	305,185
83-167	4,930,046	-	-	-	41,397	41,397	(2,557,122)	(28,990)	(479,037)	-	(3,065,149)	593,945	4,742	598,687
83-225	1,460,619	-	-	-	57,976	57,976	(757,595)	(8,589)	(141,924)	-	(908,108)	175,967	6,641	182,608
83-273	2,547,655	-	-	-	-	-	(1,321,421)	(14,981)	(247,548)	(248,502)	(1,832,452)	306,928	(28,465)	278,463
83-769	609,035	-	-	-	-	-	(315,895)	(3,581)	(59,178)	(154,804)	(533,458)	73,373	(17,732)	55,641
83-800	64,319	-	-	-	-	-	(33,361)	(378)	(6,250)	(11,290)	(51,279)	7,749	(1,293)	6,456
83-887	64,303	-	-	-	-	-	(33,353)	(378)	(6,248)	(4,844)	(44,823)	7,747	(555)	7,192
83-900	1,674,040	-	-	-	254,288	254,288	(868,293)	(9,844)	(162,661)	-	(1,040,798)	201,679	29,128	230,807
84-005	648,998	-	-	-	62,930	62,930	(336,623)	(3,816)	(63,061)	-	(403,500)	78,188	7,208	85,396
84-020	968,219	-	-	-	-	-	(502,197)	(5,693)	(94,079)	(14,661)	(616,630)	116,646	(1,679)	114,967
84-023	366,251	-	-	-	31,679	31,679	(189,968)	(2,154)	(35,587)	-	(227,709)	44,124	3,629	47,753
84-024	315,676	-	-	-	5,657	5,657	(163,735)	(1,856)	(30,673)	-	(196,264)	38,031	648	38,679
84-160	1,170,679	-	-	-	288,982	288,982	(607,209)	(6,884)	(113,751)	-	(727,844)	141,037	33,102	174,139
84-249	423,151	-	-	-	41,102	41,102	(219,480)	(2,488)	(41,116)	-	(263,084)	50,979	4,708	55,687
84-734	426,458	-	-	-	-	-	(221,196)	(2,508)	(41,438)	(11,341)	(276,483)	51,377	(1,299)	50,078
84-753	560,460	-	-	-	-	-	(290,700)	(3,296)	(54,458)	(37,764)	(386,218)	67,521	(4,326)	63,195
85-001	675,224	-	-	-	-	-	(350,226)	(3,970)	(65,609)	(10,417)	(430,222)	81,347	(1,193)	80,154
85-005	484,584	-	-	-	-	-	(251,345)	(2,849)	(47,086)	(28,724)	(330,004)	58,380	(3,290)	55,090
85-006	538,570	-	-	-	29,006	29,006	(279,346)	(3,167)	(52,331)	-	(334,844)	64,884	3,323	68,207
85-010	419,816	-	-	-	28,501	28,501	(217,750)	(2,469)	(40,792)	-	(261,011)	50,577	3,265	53,842
85-011	471,048	-	-	-	-	-	(244,324)	(2,770)	(45,770)	(18,756)	(311,620)	56,749	(2,148)	54,601
85-014	726,440	-	-	-	32,478	32,478	(376,791)	(4,272)	(70,586)	-	(451,649)	87,518	3,720	91,238
85-016	404,988	-	-	-	-	-	(210,060)	(2,381)	(39,351)	(23,651)	(275,443)	48,791	(2,709)	46,082

**School Employees Retirement System of Ohio**

**Supplementary Information—Schedule of OPEB Amounts by Employer\***  
**As of and for the Year Ended June 30, 2024**

\* 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, 2024					Deferred Inflows of Resources for the year ended June 30, 2024					Pension Expense for the year ended June 30, 2024		
		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	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	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
85-021	600,210	-	-	-	-	-	(311,317)	(3,529)	(58,320)	(36,767)	(409,933)	72,310	(4,212)	68,098
85-208	2,207,279	-	-	-	52,363	52,363	(1,144,874)	(12,979)	(214,474)	-	(1,372,327)	265,921	5,998	271,919
85-235	716,105	-	-	-	21,846	21,846	(371,430)	(4,211)	(69,582)	-	(445,223)	86,272	2,502	88,774
85-364	386,649	-	-	-	35,168	35,168	(200,547)	(2,274)	(37,569)	-	(240,390)	46,581	4,028	50,609
85-709	548,230	-	-	-	58,407	58,407	(284,357)	(3,224)	(53,270)	-	(340,851)	66,048	6,690	72,738
85-870	8,018	-	-	-	-	-	(4,159)	(47)	(779)	(1,896)	(6,881)	966	(217)	749
85-907	301,188	-	-	-	-	-	(156,221)	(1,771)	(29,266)	(100,327)	(287,585)	36,286	(11,492)	24,794
86-007	291,850	-	-	-	14,509	14,509	(151,377)	(1,716)	(28,358)	-	(181,451)	35,161	1,662	36,823
86-016	210,189	-	-	-	15,707	15,707	(109,021)	(1,236)	(20,423)	-	(130,680)	25,322	1,799	27,121
86-020	266,482	-	-	-	14,244	14,244	(138,219)	(1,567)	(25,893)	-	(165,679)	32,104	1,632	33,736
86-021	294,428	-	-	-	15,143	15,143	(152,714)	(1,731)	(28,609)	-	(183,054)	35,471	1,735	37,206
86-022	351,287	-	-	-	-	-	(182,206)	(2,066)	(34,133)	(22,238)	(240,643)	42,321	(2,547)	39,774
86-213	1,005,240	-	-	-	139,805	139,805	(521,399)	(5,911)	(97,676)	-	(624,986)	121,106	16,014	137,120
86-351	486,272	-	-	-	-	-	(252,220)	(2,859)	(47,249)	(43,230)	(345,558)	58,583	(4,952)	53,631
87-001	1,675,636	-	-	-	35,226	35,226	(869,121)	(9,853)	(162,816)	-	(1,041,790)	201,871	4,035	205,906
87-012	601,405	-	-	-	38,719	38,719	(311,937)	(3,536)	(58,437)	-	(373,910)	72,454	4,435	76,889
87-019	327,235	-	-	-	-	-	(169,730)	(1,924)	(31,796)	(26,518)	(229,968)	39,423	(3,038)	36,385
87-026	475,877	-	-	-	38,662	38,662	(246,828)	(2,798)	(46,239)	-	(295,865)	57,331	4,429	61,760
87-035	663,706	-	-	-	-	-	(344,252)	(3,903)	(64,490)	(42,633)	(455,278)	79,960	(4,884)	75,076
87-036	622,218	-	-	-	-	-	(322,732)	(3,659)	(60,459)	(13,830)	(400,680)	74,961	(1,584)	73,377
87-037	721,397	-	-	-	83,894	83,894	(374,175)	(4,242)	(70,096)	-	(448,513)	86,910	9,610	96,520
87-113	1,422,549	-	-	-	-	-	(737,849)	(8,365)	(138,225)	(128)	(884,567)	171,381	(15)	171,366
87-361	2,206,537	-	-	-	-	-	(1,144,489)	(12,975)	(214,402)	(93,446)	(1,465,312)	265,831	(10,704)	255,127
87-383	891,200	-	-	-	-	-	(462,249)	(5,240)	(86,595)	(6,936)	(561,020)	107,367	(794)	106,573
87-701	1,047,048	-	-	-	-	-	(543,084)	(6,157)	(101,738)	(46,069)	(697,048)	126,143	(5,277)	120,866
87-738	3,191,307	-	-	-	-	-	(1,655,270)	(18,766)	(310,089)	(262,290)	(2,246,415)	384,471	(30,045)	354,426
88-012	401,112	-	-	-	-	-	(208,049)	(2,359)	(38,975)	(26,949)	(276,332)	48,324	(3,087)	45,237
88-314	379,626	-	-	-	30,367	30,367	(196,905)	(2,232)	(36,887)	-	(236,024)	45,735	3,478	49,213
88-371	711,273	-	-	-	-	-	(368,924)	(4,182)	(69,112)	(2,063)	(444,281)	85,690	(236)	85,454
<b>TOTAL</b>	<b>\$ 1,018,495,336</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,227,718</b>	<b>\$ 35,227,718</b>	<b>\$ (528,274,243)</b>	<b>\$ (5,989,002)</b>	<b>\$ (98,963,963)</b>	<b>\$ (35,227,709)</b>	<b>\$ (668,454,917)</b>	<b>\$ 122,702,734</b>	<b>\$ -</b>	<b>\$ 122,702,734</b>



# OHIO AUDITOR OF STATE KEITH FABER



## **SCHOOL EMPLOYEES RETIREMENT SYSTEM OF OHIO GASB 68 PENSION SCHEDULES AND GASB 75 OPEB SCHEDULES**

### **FRANKLIN COUNTY**

#### **AUDITOR OF STATE OF OHIO CERTIFICATION**

This is a true and correct copy of the report, which is required to be filed pursuant to Section 117.26, Revised Code, and which is filed in the Office of the Ohio Auditor of State in Columbus, Ohio.



**Certified for Release 4/22/2025**

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)