

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| 4 CORNERS COMM BEHAVIOR HEALTH | \$ 439,199 | 0.2227974% | \$ 381,596 | 2,404,946 | (1,309,019) | 129,432 | 251,704 | 62,539 |
| ALPINE CITY | 146,203 | 0.0741661 | 127,028 | 800,572 | (435,754) | 43,086 | 83,789 | 20,818 |
| AMERICAN FORK CITY | 784,204 | 0.3978124 | 681,353 | 4,294,113 | (2,337,299) | 231,105 | 449,427 | 111,665 |
| ANNABELLA TOWN | 13,612 | 0.0069053 | 11,827 | 74,538 | (40,571) | 4,012 | 7,801 | 1,938 |
| ASH CREEK SS DISTRICT | 211,739 | 0.1074112 | 183,968 | 1,159,431 | (631,082) | 62,399 | 121,347 | 30,150 |
| ASHLEY VALLEY IMPROV DIST | 151,655 | 0.0769320 | 131,765 | 830,428 | (452,005) | 44,693 | 86,914 | 21,595 |
| ASHLEY VALLEY SEWER MGMT BOARD | 75,024 | 0.0380582 | 65,184 | 410,812 | (223,606) | 22,109 | 42,996 | 10,683 |
| BALLARD CITY | 40,244 | 0.0204150 | 34,966 | 220,366 | (119,946) | 11,860 | 23,064 | 5,730 |
| BEAR LAKE SSD | 41,069 | 0.0208336 | 35,683 | 224,884 | (122,405) | 12,103 | 23,537 | 5,848 |
| BEAR RIVER ASSN OF GOVTS | 230,216 | 0.1167843 | 200,022 | 1,260,607 | (686,152) | 67,845 | 131,937 | 32,781 |
| BEAR RIVER HEALTH DEPT | 886,273 | 0.4495900 | 770,035 | 4,853,017 | (2,641,512) | 261,184 | 507,923 | 126,198 |
| BEAR RIVER MENTAL HEALTH | 790,503 | 0.4010078 | 686,826 | 4,328,605 | (2,356,073) | 232,961 | 453,037 | 112,562 |
| BEAR RIVER WATER DISTRICT | 41,886 | 0.0212479 | 36,392 | 229,357 | (124,839) | 12,344 | 24,005 | 5,964 |
| BEAVER CITY | 190,782 | 0.0967800 | 165,760 | 1,044,674 | (568,619) | 56,223 | 109,337 | 27,166 |
| BEAVER COUNTY | 364,828 | 0.1850704 | 316,979 | 1,997,709 | (1,087,359) | 107,515 | 209,083 | 51,949 |
| BEAVER HOUSING AUTHORITY | 27,315 | 0.0138563 | 23,732 | 149,569 | (81,411) | 8,050 | 15,654 | 3,889 |
| BEAVER VALLEY HOSPITAL | 947,137 | 0.4804652 | 822,916 | 5,186,294 | (2,822,915) | 279,121 | 542,804 | 134,865 |
| BENCHLAND WATER COMPANY | 68,877 | 0.0349400 | 59,843 | 377,153 | (205,286) | 20,298 | 39,473 | 9,808 |
| BICKNELL TOWN | 6,883 | 0.0034916 | 5,980 | 37,689 | (20,514) | 2,028 | 3,945 | 980 |
| BIG COTTONWOOD CANYON IMP DIST | 4,007 | 0.0020326 | 3,481 | 21,941 | (11,942) | 1,181 | 2,296 | 571 |
| BIG PLAINS WATER & SEWER SSD | 10,015 | 0.0050805 | 8,702 | 54,841 | (29,850) | 2,951 | 5,740 | 1,426 |
| BLANDING CITY | 147,908 | 0.0750312 | 128,510 | 809,911 | (440,837) | 43,589 | 84,766 | 21,061 |
| BLUFFDALE CITY | 338,419 | 0.1716738 | 294,034 | 1,853,101 | (1,008,649) | 99,732 | 193,948 | 48,188 |
| BONA VISTA WATER IMPROVE | 94,281 | 0.0478272 | 81,916 | 516,262 | (281,003) | 27,785 | 54,033 | 13,425 |
| BOUNTIFUL IRRIGATION DISTRICT | 78,712 | 0.0399293 | 68,389 | 431,010 | (234,600) | 23,196 | 45,110 | 11,208 |
| BOX ELDER CO MOSQ DIST | 49,869 | 0.0252979 | 43,329 | 273,074 | (148,635) | 14,697 | 28,580 | 7,101 |
| BOX ELDER COUNTY | 1,015,837 | 0.5153155 | 882,606 | 5,562,479 | (3,027,674) | 299,367 | 582,176 | 144,647 |
| BRIGHAM CITY | 769,373 | 0.3902889 | 668,467 | 4,212,902 | (2,293,095) | 226,734 | 440,927 | 109,553 |
| BRYCE CANYON CITY | 2,743 | 0.0013914 | 2,383 | 15,019 | (8,175) | 808 | 1,572 | 391 |
| CACHE COUNTY | 1,350,693 | 0.6851816 | 1,173,544 | 7,396,068 | (4,025,702) | 398,049 | 774,081 | 192,328 |
| CACHE METRO PLANNING ORG | 18,910 | 0.0095926 | 16,430 | 103,546 | (56,360) | 5,573 | 10,837 | 2,693 |
| CACHE WATER DISTRICT | 4,564 | 0.0023152 | 3,965 | 24,991 | (13,603) | 1,345 | 2,616 | 650 |
| CARBON COUNTY | 572,527 | 0.2904324 | 497,438 | 3,135,019 | (1,706,401) | 168,724 | 328,115 | 81,523 |
| CARBON COUNTY REC/TRANS SSD | 46 | 0.0000233 | 40 | 252 | (137) | 14 | 26 | 7 |
| CASTLE DALE CITY | 13,957 | 0.0070799 | 12,126 | 76,423 | (41,597) | 4,113 | 7,998 | 1,987 |
| CASTLE VALLEY SSD | 87,212 | 0.0442409 | 75,774 | 477,550 | (259,932) | 25,701 | 49,981 | 12,418 |
| CEDAR CITY | 960,401 | 0.4871937 | 834,440 | 5,258,923 | (2,862,448) | 283,030 | 550,405 | 136,754 |
| CEDAR CITY HOUSING AUTH | 42,702 | 0.0216620 | 37,102 | 233,827 | (127,272) | 12,584 | 24,473 | 6,080 |
| CEDAR MTN FIRE PROTECTION DIST | 5,120 | 0.0025974 | 4,449 | 28,037 | (15,261) | 1,509 | 2,934 | 729 |
| CENTERFIELD CITY | 14,818 | 0.0075170 | 12,875 | 81,141 | (44,165) | 4,367 | 8,492 | 2,110 |
| CENTERVILLE CITY | 370,233 | 0.1878122 | 321,675 | 2,027,304 | (1,103,468) | 109,107 | 212,180 | 52,718 |
| CENTRAL DAVIS SEWER DIST | 189,472 | 0.0961156 | 164,622 | 1,037,502 | (564,716) | 55,837 | 108,586 | 26,979 |
| CENTRAL IRON CO WATER CONSERV | 29,636 | 0.0150339 | 25,749 | 162,281 | (88,330) | 8,734 | 16,984 | 4,220 |
| CENTRAL UT PUBLIC HEALTH | 261,194 | 0.1324989 | 226,937 | 1,430,235 | (778,481) | 76,974 | 149,690 | 37,192 |
| CENTRAL UTAH 911 | 370,868 | 0.1881343 | 322,227 | 2,030,781 | (1,105,360) | 109,295 | 212,544 | 52,809 |
| CENTRAL UTAH COUNSELING CENTER | 549,839 | 0.2789233 | 477,726 | 3,010,787 | (1,638,780) | 162,037 | 315,113 | 78,293 |
| CENTRAL UTAH WATER DIST | 1,454,861 | 0.7380241 | 1,264,050 | 7,966,466 | (4,336,172) | 428,747 | 833,780 | 207,161 |
| CENTRAL VALLEY TOWN | 9,907 | 0.0050255 | 8,607 | 54,247 | (29,527) | 2,920 | 5,678 | 1,411 |
| CENTRAL WASATCH COMMISSION | 17,328 | 0.0087903 | 15,056 | 94,885 | (51,646) | 5,107 | 9,931 | 2,467 |
| CENTRAL WEBER SEWER DIST | 311,821 | 0.1581809 | 270,924 | 1,707,455 | (929,373) | 91,893 | 178,704 | 44,401 |
| CITY OF AURORA | 8,417 | 0.0042697 | 7,313 | 46,088 | (25,086) | 2,480 | 4,824 | 1,198 |
| CITY OF BOUNTIFUL | 1,448,837 | 0.7349684 | 1,258,816 | 7,933,482 | (4,318,218) | 426,972 | 830,328 | 206,303 |
| CITY OF CEDAR HILLS | 225,829 | 0.1145589 | 196,211 | 1,236,585 | (673,077) | 66,552 | 129,422 | 32,156 |
| CITY OF DRAPER | 1,254,162 | 0.6362133 | 1,089,674 | 6,867,488 | (3,737,995) | 369,601 | 718,759 | 178,583 |
| CITY OF DUCHESNE | 32,289 | 0.0163796 | 28,054 | 176,807 | (96,236) | 9,516 | 18,505 | 4,598 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | | |
|---|--------------------------------------|--|---|------------------------|---|---|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | | | |
| 14,884 | 458,559 | — | — | 1,524 | 6,498 | 8,022 | 179,525 | (23,554) | — | 155,971 |
| 335 | 148,028 | — | — | 507 | 3,200 | 3,707 | 59,761 | (4,543) | — | 55,218 |
| — | 792,197 | — | — | 2,721 | 22,757 | 25,478 | 320,548 | (27,915) | — | 292,633 |
| — | 13,751 | — | — | 47 | 1,100 | 1,147 | 5,564 | (3,043) | — | 2,521 |
| 5,917 | 219,813 | — | — | 735 | 3,078 | 3,813 | 86,549 | 4,363 | — | 90,912 |
| 7,171 | 160,373 | — | — | 526 | 3,043 | 3,569 | 61,990 | (10,512) | — | 51,478 |
| 278 | 76,066 | — | — | 260 | 2,002 | 2,262 | 30,666 | (1,105) | — | 29,561 |
| 1,224 | 41,878 | — | — | 140 | 26 | 166 | 16,450 | 1,379 | — | 17,829 |
| 2,658 | 44,146 | — | — | 142 | — | 142 | 16,787 | 6,099 | — | 22,886 |
| 15,572 | 248,135 | — | — | 799 | 3,066 | 3,865 | 94,102 | 3,263 | — | 97,365 |
| 58,991 | 954,296 | — | — | 3,075 | 7,786 | 10,861 | 362,269 | 34,999 | — | 397,268 |
| 73,513 | 872,073 | — | — | 2,743 | 1,904 | 4,647 | 323,123 | 43,399 | — | 366,522 |
| 2,619 | 44,932 | — | — | 145 | — | 145 | 17,121 | 1,312 | — | 18,433 |
| 1,985 | 194,711 | — | — | 662 | 1,612 | 2,274 | 77,983 | (435) | — | 77,548 |
| 10,780 | 379,327 | — | — | 1,266 | 1,123 | 2,389 | 149,126 | (3,136) | — | 145,990 |
| 2,495 | 30,088 | — | — | 95 | — | 95 | 11,165 | 3,495 | — | 14,660 |
| 43,566 | 1,000,356 | — | — | 3,286 | — | 3,286 | 387,148 | 57,072 | — | 444,220 |
| 817 | 70,396 | — | — | 239 | 3,048 | 3,287 | 28,154 | (2,094) | — | 26,060 |
| 274 | 7,227 | — | — | 24 | 37 | 61 | 2,813 | 39 | — | 2,852 |
| 45 | 4,093 | — | — | 14 | 622 | 636 | 1,638 | (4,290) | — | (2,652) |
| 1,070 | 11,187 | — | — | 35 | 191 | 226 | 4,094 | 1,580 | — | 5,674 |
| — | 149,416 | — | — | 513 | 5,363 | 5,876 | 60,458 | (8,916) | — | 51,542 |
| 25,399 | 367,267 | — | — | 1,174 | 366 | 1,540 | 138,331 | 22,979 | — | 161,310 |
| 6,820 | 102,063 | — | — | 327 | — | 327 | 38,538 | 4,941 | — | 43,479 |
| 1,131 | 80,645 | — | — | 273 | 801 | 1,074 | 32,174 | (6,439) | — | 25,735 |
| 145 | 50,523 | — | — | 173 | 176 | 349 | 20,384 | 792 | — | 21,176 |
| 64,171 | 1,090,361 | — | — | 3,524 | — | 3,524 | 415,229 | 48,193 | — | 463,422 |
| 2,342 | 779,556 | — | — | 2,669 | 11,239 | 13,908 | 314,486 | (33,702) | — | 280,784 |
| 809 | 3,580 | — | — | 10 | — | 10 | 1,121 | 434 | — | 1,555 |
| 62,276 | 1,426,734 | — | — | 4,686 | — | 4,686 | 552,104 | 46,407 | — | 598,511 |
| 660 | 19,763 | — | — | 66 | 9 | 75 | 7,729 | 434 | — | 8,163 |
| 856 | 5,467 | — | — | 16 | 77 | 93 | 1,866 | 3,718 | — | 5,584 |
| — | 578,362 | — | — | 1,986 | 42,164 | 44,150 | 234,024 | (79,188) | — | 154,836 |
| 1 | 48 | — | — | — | 3,862 | 3,862 | 19 | (6,326) | — | (6,307) |
| — | 14,098 | — | — | 48 | 2,410 | 2,458 | 5,705 | (5,380) | — | 325 |
| 1,562 | 89,662 | — | — | 303 | 1,084 | 1,387 | 35,648 | 2,220 | — | 37,868 |
| 62,564 | 1,032,753 | — | — | 3,332 | — | 3,332 | 392,570 | 51,648 | — | 444,218 |
| 3,429 | 46,566 | — | — | 148 | — | 148 | 17,455 | 4,012 | — | 21,467 |
| 3,568 | 8,740 | — | — | 18 | 1,585 | 1,603 | 2,093 | 2,786 | — | 4,879 |
| 958 | 15,927 | — | — | 51 | 876 | 927 | 6,057 | (362) | — | 5,695 |
| 13,102 | 387,107 | — | — | 1,284 | 299 | 1,583 | 151,335 | 7,491 | — | 158,826 |
| 705 | 192,107 | — | — | 657 | 3,214 | 3,871 | 77,448 | 1,514 | — | 78,962 |
| 311 | 30,249 | — | — | 103 | 649 | 752 | 12,114 | (793) | — | 11,321 |
| 19 | 263,875 | — | — | 906 | 10,827 | 11,733 | 106,765 | (12,501) | — | 94,264 |
| 15,428 | 390,076 | — | — | 1,287 | 340 | 1,627 | 151,594 | 38,272 | — | 189,866 |
| 34,272 | 589,715 | — | — | 1,908 | 2,878 | 4,786 | 224,750 | 5,169 | — | 229,919 |
| 13,736 | 1,483,424 | — | — | 5,047 | 28,400 | 33,447 | 594,683 | 46,868 | — | 641,551 |
| 2,517 | 12,526 | — | — | 34 | 1,425 | 1,459 | 4,049 | 6,320 | — | 10,369 |
| 170 | 17,675 | — | — | 60 | 1,586 | 1,646 | 7,083 | 3,600 | — | 10,683 |
| 2,256 | 317,254 | — | — | 1,082 | 1,369 | 2,451 | 127,459 | (3) | — | 127,456 |
| 1,129 | 9,631 | — | — | 29 | 3,114 | 3,143 | 3,440 | 1,115 | — | 4,555 |
| — | 1,463,603 | — | — | 5,027 | 39,040 | 44,067 | 592,221 | (46,090) | — | 546,131 |
| 15,806 | 243,936 | — | — | 783 | — | 783 | 92,309 | 8,743 | — | 101,052 |
| 31,066 | 1,298,009 | — | — | 4,351 | 11,158 | 15,509 | 512,646 | (14,734) | — | 497,912 |
| 1,188 | 33,807 | — | — | 112 | 4,308 | 4,420 | 13,198 | (10,087) | — | 3,111 |

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| CITY OF ENTERPRISE | \$ 84,031 | 0.0426275% | \$ 73,010 | 460,135 | (250,453) | 24,764 | 48,158 | 11,965 |
| CITY OF GREEN RIVER | 60,389 | 0.0306341 | 52,469 | 330,674 | (179,987) | 17,797 | 34,609 | 8,599 |
| CITY OF HARRISVILLE | 117,607 | 0.0596600 | 102,183 | 643,989 | (350,525) | 34,659 | 67,401 | 16,746 |
| CITY OF HELPER | 35,922 | 0.0182224 | 31,210 | 196,698 | (107,064) | 10,586 | 20,587 | 5,115 |
| CITY OF HOLLADAY | 218,309 | 0.1107441 | 189,677 | 1,195,407 | (650,664) | 64,336 | 125,113 | 31,086 |
| CITY OF KANAB | 112,042 | 0.0568369 | 97,347 | 613,516 | (333,938) | 33,019 | 64,211 | 15,954 |
| CITY OF MILFORD | 51,947 | 0.0263520 | 45,134 | 284,452 | (154,828) | 15,309 | 29,771 | 7,397 |
| CITY OF MOAB | 495,027 | 0.2511179 | 430,102 | 2,710,646 | (1,475,413) | 145,884 | 283,699 | 70,488 |
| CITY OF MONTICELLO | 58,133 | 0.0294899 | 50,509 | 318,323 | (173,264) | 17,132 | 33,316 | 8,278 |
| CITY OF NAPLES | 59,956 | 0.0304145 | 52,092 | 328,304 | (178,697) | 17,669 | 34,361 | 8,537 |
| CITY OF NORTH SALT LAKE | 518,705 | 0.2631296 | 450,675 | 2,840,304 | (1,545,986) | 152,862 | 297,270 | 73,860 |
| CITY OF OREM | 2,204,909 | 1.1185100 | 1,915,727 | 12,073,552 | (6,571,671) | 649,786 | 1,263,632 | 313,962 |
| CITY OF RIVERTON | 976,824 | 0.4955248 | 848,710 | 5,348,852 | (2,911,396) | 287,870 | 559,817 | 139,092 |
| CITY OF SANTA CLARA | 298,281 | 0.1513124 | 259,160 | 1,633,314 | (889,018) | 87,903 | 170,945 | 42,473 |
| CITY OF SARATOGA SPRINGS | 811,603 | 0.4117115 | 705,158 | 4,444,145 | (2,418,961) | 239,179 | 465,129 | 115,566 |
| CITY OF SOUTH JORDAN | 2,147,622 | 1.0894493 | 1,865,953 | 11,759,861 | (6,400,928) | 632,904 | 1,230,801 | 305,805 |
| CITY OF SOUTH SALT LAKE | 1,042,802 | 0.5289942 | 906,034 | 5,710,131 | (3,108,042) | 307,313 | 597,629 | 148,487 |
| CITY OF ST GEORGE | 4,351,722 | 2.2075488 | 3,780,977 | 23,828,982 | (12,970,187) | 1,282,451 | 2,493,970 | 619,652 |
| CITY OF TAYLORSVILLE | 486,597 | 0.2468419 | 422,778 | 2,664,490 | (1,450,290) | 143,400 | 278,869 | 69,288 |
| CITY OF UINTAH | 21,025 | 0.0106654 | 18,267 | 115,126 | (62,663) | 6,196 | 12,049 | 2,994 |
| CITY OF WASHINGTON TERRACE | 160,406 | 0.0813711 | 139,368 | 878,345 | (478,086) | 47,272 | 91,929 | 22,841 |
| CITY OF WENDOVER | 34,046 | 0.0172710 | 29,581 | 186,429 | (101,474) | 10,033 | 19,512 | 4,848 |
| CITY OF WEST HAVEN | 168,171 | 0.0853103 | 146,115 | 920,866 | (501,230) | 49,560 | 96,379 | 23,946 |
| CITY OF WEST JORDAN | 2,342,924 | 1.1885222 | 2,035,640 | 12,829,286 | (6,983,019) | 690,459 | 1,342,728 | 333,614 |
| CITY OF WOODLAND HILLS | 59,476 | 0.0301712 | 51,676 | 325,678 | (177,267) | 17,528 | 34,086 | 8,469 |
| CLEARFIELD CITY | 713,417 | 0.3619035 | 619,850 | 3,906,501 | (2,126,320) | 210,244 | 408,859 | 101,585 |
| CLEVELAND TOWN | 2,117 | 0.0010737 | 1,839 | 11,590 | (6,308) | 624 | 1,213 | 301 |
| CLINTON CITY | 333,919 | 0.1693910 | 290,124 | 1,828,460 | (995,236) | 98,406 | 191,369 | 47,548 |
| COALVILLE CITY | 62,105 | 0.0315048 | 53,960 | 340,073 | (185,103) | 18,302 | 35,592 | 8,843 |
| COTTONWOOD HEIGHTS CITY | 321,616 | 0.1631498 | 279,435 | 1,761,091 | (958,567) | 94,780 | 184,318 | 45,796 |
| COTTONWOOD HEIGHTS P&R SRV | 164,138 | 0.0832640 | 142,610 | 898,778 | (489,208) | 48,371 | 94,067 | 23,372 |
| COTTONWOOD IMP DISTRICT | 311,131 | 0.1578312 | 270,325 | 1,703,680 | (927,318) | 91,690 | 178,309 | 44,303 |
| COUNCIL ON AGING GOLDEN AGE SS | 25,305 | 0.0128368 | 21,986 | 138,564 | (75,421) | 7,457 | 14,502 | 3,603 |
| DAGGETT COUNTY | 116,469 | 0.0590825 | 101,193 | 637,755 | (347,132) | 34,323 | 66,748 | 16,584 |
| DAVIS BEHAVIORAL HEALTH INC | 1,845,563 | 0.9362202 | 1,603,510 | 10,105,858 | (5,500,649) | 543,887 | 1,057,691 | 262,794 |
| DAVIS CO HOUSING AUTHORITY | 69,994 | 0.0355065 | 60,814 | 383,268 | (208,614) | 20,627 | 40,113 | 9,967 |
| DAVIS CO MOSQUITO ABATE | 56,575 | 0.0286995 | 49,155 | 309,792 | (168,620) | 16,673 | 32,423 | 8,056 |
| DAVIS COUNTY | 5,309,613 | 2.6934691 | 4,613,236 | 29,074,160 | (15,825,153) | 1,564,741 | 3,042,936 | 756,048 |
| DELTA CITY | 98,590 | 0.0500129 | 85,660 | 539,855 | (293,845) | 29,054 | 56,502 | 14,038 |
| DUCHESNE CO WATER CONSERV DIST | 32,648 | 0.0165618 | 28,366 | 178,773 | (97,307) | 9,621 | 18,711 | 4,649 |
| DUCHESNE COUNTY | 590,569 | 0.2995850 | 513,114 | 3,233,816 | (1,760,176) | 174,041 | 338,455 | 84,093 |
| E DUCHESNE CUL WATER IMP DIST | 14,430 | 0.0073202 | 12,538 | 79,017 | (43,009) | 4,253 | 8,270 | 2,055 |
| EAGLE MOUNTAIN CITY | 664,004 | 0.3368370 | 576,917 | 3,635,925 | (1,979,045) | 195,682 | 380,540 | 94,549 |
| EAST CARBON CITY | 34,931 | 0.0177200 | 30,350 | 191,275 | (104,112) | 10,294 | 20,019 | 4,974 |
| ELK RIDGE CITY | 26,565 | 0.0134758 | 23,081 | 145,462 | (79,175) | 7,829 | 15,224 | 3,783 |
| ELWOOD TOWN | 7,271 | 0.0036883 | 6,317 | 39,813 | (21,670) | 2,143 | 4,167 | 1,035 |
| EMERY COUNTY | 490,911 | 0.2490300 | 426,526 | 2,688,109 | (1,463,146) | 144,671 | 281,341 | 69,902 |
| EMERY COUNTY RECREATION SSD | 2,938 | 0.0014906 | 2,553 | 16,090 | (8,758) | 866 | 1,684 | 418 |
| EMERY WATER CONSERV DIST | 52,544 | 0.0266547 | 45,653 | 287,719 | (156,606) | 15,485 | 30,113 | 7,482 |
| ENOCH CITY | 93,852 | 0.0476092 | 81,543 | 513,909 | (279,722) | 27,658 | 53,786 | 13,364 |
| EPHRAIM CITY | 221,680 | 0.1124542 | 192,606 | 1,213,866 | (660,711) | 65,329 | 127,045 | 31,566 |
| ESCALANTE CITY | 35,101 | 0.0178063 | 30,498 | 192,207 | (104,619) | 10,344 | 20,117 | 4,998 |
| EUREKA CITY CORPORATION | 16,767 | 0.0085056 | 14,568 | 91,812 | (49,974) | 4,941 | 9,609 | 2,387 |
| FAIRVIEW CITY | 54,478 | 0.0276356 | 47,333 | 298,307 | (162,370) | 16,055 | 31,221 | 7,757 |
| FARMINGTON CITY | 461,272 | 0.2339896 | 400,765 | 2,525,758 | (1,374,778) | 135,934 | 264,349 | 65,680 |
| FARR WEST CITY | 85,924 | 0.0435875 | 74,654 | 470,497 | (256,093) | 25,322 | 49,243 | 12,235 |
| FERRON CITY | 19,900 | 0.0100949 | 17,290 | 108,968 | (59,311) | 5,865 | 11,405 | 2,834 |
| FILLMORE CITY | 70,492 | 0.0357592 | 61,247 | 385,996 | (210,099) | 20,774 | 40,399 | 10,037 |
| FIVE-COUNTY ASSN OF GOVTS | 335,782 | 0.1703359 | 291,743 | 1,838,660 | (1,000,788) | 98,955 | 192,436 | 47,813 |
| FOUNTAIN GREEN CITY | 20,008 | 0.0101496 | 17,384 | 109,558 | (59,633) | 5,896 | 11,466 | 2,849 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 2,191 | 87,078 | — | — | 292 | — | 292 | 34,348 | 4,008 | — | 38,356 |
| 1,004 | 62,009 | — | — | 210 | 4,215 | 4,425 | 24,684 | (5,159) | — | 19,525 |
| 9,543 | 128,349 | — | — | 408 | 2,676 | 3,084 | 48,073 | (7,296) | — | 40,777 |
| — | 36,288 | — | — | 125 | 3,359 | 3,484 | 14,683 | (5,067) | — | 9,616 |
| 21,050 | 241,585 | — | — | 757 | 5,413 | 6,170 | 89,235 | 14,256 | — | 103,491 |
| 8,659 | 121,843 | — | — | 389 | 531 | 920 | 45,798 | 1,579 | — | 47,377 |
| 51 | 52,528 | — | — | 180 | 559 | 739 | 21,234 | (23) | — | 21,211 |
| 287 | 500,358 | — | — | 1,717 | 50,245 | 51,962 | 202,345 | (76,426) | — | 125,919 |
| 1,519 | 60,245 | — | — | 202 | 12,236 | 12,438 | 23,762 | (8,918) | — | 14,844 |
| 3,567 | 64,134 | — | — | 208 | 8,432 | 8,640 | 24,507 | (11,329) | — | 13,178 |
| 6,212 | 530,204 | — | — | 1,800 | — | 1,800 | 212,024 | 11,054 | — | 223,078 |
| — | 2,227,380 | — | — | 7,650 | 23,233 | 30,883 | 901,270 | (40,433) | — | 860,837 |
| 2,180 | 988,959 | — | — | 3,389 | 19,718 | 23,107 | 399,283 | (2,965) | — | 396,318 |
| 2,219 | 303,540 | — | — | 1,035 | 439 | 1,474 | 121,924 | (2,958) | — | 118,966 |
| 80,569 | 900,443 | — | — | 2,816 | — | 2,816 | 331,748 | 88,816 | — | 420,564 |
| 41,673 | 2,211,183 | — | — | 7,451 | 768 | 8,219 | 877,853 | 38,232 | — | 916,085 |
| 41,079 | 1,094,508 | — | — | 3,618 | — | 3,618 | 426,251 | 33,008 | — | 459,259 |
| 14,661 | 4,410,734 | — | — | 15,098 | 5,842 | 20,940 | 1,778,792 | 20,105 | — | 1,798,897 |
| 50,442 | 541,999 | — | — | 1,688 | — | 1,688 | 198,900 | 64,193 | — | 263,093 |
| 1,305 | 22,544 | — | — | 73 | 2,388 | 2,461 | 8,594 | 1,933 | — | 10,527 |
| 3,595 | 165,637 | — | — | 557 | 4,270 | 4,827 | 65,567 | (17,289) | — | 48,278 |
| 706 | 35,099 | — | — | 118 | 2,218 | 2,336 | 13,917 | (4,422) | — | 9,495 |
| 17,658 | 187,543 | — | — | 583 | — | 583 | 68,741 | 19,826 | — | 88,567 |
| 41,519 | 2,408,320 | — | — | 8,128 | 104,264 | 112,392 | 957,684 | (163,164) | — | 794,520 |
| 7,007 | 67,090 | — | — | 206 | 1,807 | 2,013 | 24,311 | 8,944 | — | 33,255 |
| 30,911 | 751,599 | — | — | 2,475 | — | 2,475 | 291,614 | 23,506 | — | 315,120 |
| 212 | 2,350 | — | — | 7 | 355 | 362 | 865 | (157) | — | 708 |
| 1,316 | 338,639 | — | — | 1,158 | 1,987 | 3,145 | 136,491 | 1,633 | — | 138,124 |
| 2,714 | 65,451 | — | — | 215 | — | 215 | 25,386 | 4,655 | — | 30,041 |
| 3,962 | 328,856 | — | — | 1,116 | 9,871 | 10,987 | 131,462 | (121) | — | 131,341 |
| 1,168 | 166,978 | — | — | 569 | 8,520 | 9,089 | 67,092 | 2,032 | — | 69,124 |
| — | 314,302 | — | — | 1,079 | 18,785 | 19,864 | 127,177 | (27,159) | — | 100,018 |
| 1,381 | 26,943 | — | — | 88 | 13,010 | 13,098 | 10,344 | (18,219) | — | (7,875) |
| 3,216 | 120,871 | — | — | 404 | 2,862 | 3,266 | 47,607 | 8,409 | — | 56,016 |
| 127,322 | 1,991,694 | — | — | 6,403 | — | 6,403 | 754,385 | 146,737 | — | 901,122 |
| 4,400 | 75,107 | — | — | 243 | 1,948 | 2,191 | 28,610 | 5,857 | — | 34,467 |
| 2,393 | 59,545 | — | — | 196 | — | 196 | 23,125 | 2,274 | — | 25,399 |
| 42,888 | 5,406,613 | — | — | 18,421 | 40,458 | 58,879 | 2,170,336 | 153,268 | — | 2,323,604 |
| 743 | 100,337 | — | — | 342 | 1,832 | 2,174 | 40,299 | (2,604) | — | 37,695 |
| 445 | 33,426 | — | — | 113 | 2,871 | 2,984 | 13,345 | (6,905) | — | 6,440 |
| 3,374 | 599,963 | — | — | 2,049 | 42,033 | 44,082 | 241,399 | (11,849) | — | 229,550 |
| 130 | 14,708 | — | — | 50 | — | 50 | 5,898 | 533 | — | 6,431 |
| 45,807 | 716,578 | — | — | 2,304 | — | 2,304 | 271,416 | 48,916 | — | 320,332 |
| 7 | 35,294 | — | — | 121 | 2,742 | 2,863 | 14,278 | (2,424) | — | 11,854 |
| 4,336 | 31,172 | — | — | 92 | 4,964 | 5,056 | 10,858 | 5,375 | — | 16,233 |
| 3,056 | 10,401 | — | — | 25 | — | 25 | 2,972 | 5,005 | — | 7,977 |
| 1,257 | 497,171 | — | — | 1,703 | 2,483 | 4,186 | 200,663 | (2,965) | — | 197,698 |
| 30 | 2,998 | — | — | 10 | 143 | 153 | 1,201 | (80) | — | 1,121 |
| 2,078 | 55,158 | — | — | 182 | — | 182 | 21,478 | 544 | — | 22,022 |
| 6,934 | 101,742 | — | — | 326 | 619 | 945 | 38,362 | 3,869 | — | 42,231 |
| 699 | 224,639 | — | — | 769 | 6,828 | 7,597 | 90,613 | 4,940 | — | 95,553 |
| 390 | 35,849 | — | — | 122 | 2,226 | 2,348 | 14,348 | 936 | — | 15,284 |
| 473 | 17,410 | — | — | 58 | 430 | 488 | 6,854 | 897 | — | 7,751 |
| 3,034 | 58,067 | — | — | 189 | — | 189 | 22,268 | 3,313 | — | 25,581 |
| 1,366 | 467,329 | — | — | 1,600 | 11,205 | 12,805 | 188,543 | (10,988) | — | 177,555 |
| 1,646 | 88,446 | — | — | 298 | 4 | 302 | 35,122 | 2,866 | — | 37,988 |
| 243 | 20,347 | — | — | 69 | 329 | 398 | 8,134 | (681) | — | 7,453 |
| 1,160 | 72,370 | — | — | 245 | 2,533 | 2,778 | 28,814 | (77) | — | 28,737 |
| 17,625 | 356,829 | — | — | 1,165 | 1,881 | 3,046 | 137,253 | 5,664 | — | 142,917 |
| 607 | 20,818 | — | — | 69 | 124 | 193 | 8,178 | 28 | — | 8,206 |

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|---|------------------------|
| FOX HOLLOW GOLF COURSE | \$ 25,784 | 0.0130795% | \$ 22,402 | 141,184 | (76,847) | 7,598 | 14,777 | 3,671 |
| FRANCIS CITY | 34,325 | 0.0174125 | 29,823 | 187,956 | (102,305) | 10,116 | 19,672 | 4,888 |
| FRUIT HEIGHTS CITY | 76,401 | 0.0387567 | 66,380 | 418,352 | (227,710) | 22,515 | 43,785 | 10,879 |
| GARFIELD COUNTY | 332,537 | 0.1686899 | 288,923 | 1,820,892 | (991,117) | 97,999 | 190,577 | 47,351 |
| GENOLA TOWN | 23,053 | 0.0116944 | 20,030 | 126,233 | (68,709) | 6,794 | 13,212 | 3,283 |
| GRAND COUNTY | 891,758 | 0.4523724 | 774,800 | 4,883,051 | (2,657,860) | 262,801 | 511,066 | 126,979 |
| GRAND COUNTY EMS SSD | 79,236 | 0.0401950 | 68,844 | 433,878 | (236,161) | 23,351 | 45,410 | 11,283 |
| GRAND WATER/SEWER SERVICE | 57,194 | 0.0290135 | 49,693 | 313,181 | (170,465) | 16,855 | 32,778 | 8,144 |
| GRANGER-HUNTER IMP DIST | 667,282 | 0.3384998 | 579,765 | 3,653,874 | (1,988,815) | 196,648 | 382,419 | 95,016 |
| GRANTSVILLE CITY | 252,173 | 0.1279229 | 219,100 | 1,380,840 | (751,596) | 74,315 | 144,520 | 35,908 |
| GREATER SALT LAKE MUNICIPAL SD | 361,001 | 0.1831294 | 313,655 | 1,976,757 | (1,075,955) | 106,387 | 206,890 | 51,404 |
| GUNNISON CITY | 56,805 | 0.0288160 | 49,355 | 311,049 | (169,305) | 16,740 | 32,555 | 8,089 |
| GUNNISON VALLEY HOSPITAL | 1,187,012 | 0.6021494 | 1,031,331 | 6,499,792 | (3,537,856) | 349,812 | 680,276 | 169,021 |
| GUNNISON VALLEY POLICE DEPT | 7,673 | 0.0038926 | 6,667 | 42,018 | (22,871) | 2,261 | 4,398 | 1,093 |
| HEBER CITY | 547,946 | 0.2779631 | 476,081 | 3,000,422 | (1,633,139) | 161,480 | 314,028 | 78,023 |
| HEBER LIGHT & POWER | 568,649 | 0.2884651 | 494,068 | 3,113,784 | (1,694,842) | 167,581 | 325,892 | 80,971 |
| HEBER VALLEY SSD | 42,409 | 0.0215134 | 36,847 | 232,222 | (126,399) | 12,498 | 24,305 | 6,039 |
| HERRIMAN CITY | 1,090,614 | 0.5532487 | 947,576 | 5,971,942 | (3,250,546) | 321,404 | 625,031 | 155,295 |
| HIGH VALLEY TRANSIT DISTRICT | 2,434 | 0.0012347 | 2,115 | 13,328 | (7,254) | 717 | 1,395 | 347 |
| HIGHLAND CITY | 266,951 | 0.1354191 | 231,939 | 1,461,757 | (795,639) | 78,670 | 152,989 | 38,012 |
| HINCKLEY TOWN | 14,869 | 0.0075430 | 12,919 | 81,422 | (44,318) | 4,382 | 8,522 | 2,117 |
| HOOPER CITY | 45,128 | 0.0228926 | 39,209 | 247,110 | (134,503) | 13,299 | 25,863 | 6,426 |
| HOOPER WATER IMPROV DIST | 112,991 | 0.0573184 | 98,172 | 618,713 | (336,767) | 33,298 | 64,755 | 16,089 |
| HOUSING AUTH OF CARBON CO | 54,505 | 0.0276492 | 47,356 | 298,454 | (162,450) | 16,062 | 31,237 | 7,761 |
| HOUSING AUTHORITY OF SLC | 519,695 | 0.2636319 | 451,535 | 2,845,726 | (1,548,937) | 153,154 | 297,837 | 74,001 |
| HOUSING AUTHORITY OGDEN CITY | 141,679 | 0.0718710 | 123,097 | 775,798 | (422,269) | 41,753 | 81,196 | 20,174 |
| HOUSING CONNECT | 566,426 | 0.2873377 | 492,137 | 3,101,614 | (1,688,218) | 166,926 | 324,619 | 80,655 |
| HUNTINGTON CITY | 33,015 | 0.0167481 | 28,685 | 180,784 | (98,401) | 9,730 | 18,921 | 4,701 |
| HURRICANE CITY | 641,727 | 0.3255364 | 557,562 | 3,513,943 | (1,912,650) | 189,117 | 367,773 | 91,377 |
| HURRICANE VALLEY FIRE SSD | 57,507 | 0.0291721 | 49,964 | 314,893 | (171,397) | 16,947 | 32,957 | 8,189 |
| HYDE PARK CITY | 109,843 | 0.0557215 | 95,437 | 601,476 | (327,385) | 32,371 | 62,951 | 15,641 |
| HYRUM CITY | 316,847 | 0.1607308 | 275,291 | 1,734,979 | (944,354) | 93,375 | 181,585 | 45,117 |
| IMPACT MITIGATION SSD | 15,403 | 0.0078136 | 13,383 | 84,342 | (45,908) | 4,539 | 8,827 | 2,193 |
| IRON COUNTY | 784,605 | 0.3980157 | 681,701 | 4,296,308 | (2,338,493) | 231,223 | 449,657 | 111,722 |
| IVINS CITY | 275,608 | 0.1398110 | 239,461 | 1,509,164 | (821,443) | 81,222 | 157,951 | 39,245 |
| JORDAN RIVER COMMISSION | 27,209 | 0.0138026 | 23,640 | 148,990 | (81,096) | 8,018 | 15,593 | 3,874 |
| JORDAN VALLEY WATER CONSERV | 1,539,890 | 0.7811578 | 1,337,927 | 8,432,065 | (4,589,599) | 453,805 | 882,510 | 219,269 |
| JORDANELLE SSD | 345,405 | 0.1752178 | 300,104 | 1,891,357 | (1,029,471) | 101,791 | 197,952 | 49,183 |
| JUAB COUNTY | 394,539 | 0.2001424 | 342,794 | 2,160,401 | (1,175,913) | 116,271 | 226,110 | 56,179 |
| JUAB SPECIAL SERVICE FIRE DIST | 16,236 | 0.0082364 | 14,107 | 88,906 | (48,392) | 4,785 | 9,305 | 2,312 |
| KAMAS CITY | 47,362 | 0.0240258 | 41,150 | 259,342 | (141,161) | 13,958 | 27,143 | 6,744 |
| KANE COUNTY | 503,758 | 0.2555473 | 437,688 | 2,758,459 | (1,501,437) | 148,457 | 288,704 | 71,731 |
| KANE COUNTY WATER CONSERV DIST | 99,158 | 0.0503010 | 86,153 | 542,965 | (295,537) | 29,222 | 56,827 | 14,119 |
| KANOSH TOWN CORPORATION | 4,436 | 0.0022505 | 3,855 | 24,293 | (13,223) | 1,307 | 2,542 | 632 |
| KAYSVILLE CITY | 779,094 | 0.3952201 | 676,913 | 4,266,131 | (2,322,068) | 229,599 | 446,498 | 110,937 |
| KEARNS IMPROVEMENT DIST | 321,961 | 0.1633251 | 279,735 | 1,762,983 | (959,597) | 94,882 | 184,516 | 45,845 |
| LAVERKIN CITY | 116,013 | 0.0588511 | 100,797 | 635,257 | (345,773) | 34,189 | 66,487 | 16,519 |
| LAYTON CITY | 1,303,233 | 0.6611063 | 1,132,309 | 7,136,191 | (3,884,250) | 384,062 | 746,882 | 185,570 |
| LEHI CITY | 1,925,125 | 0.9765806 | 1,672,637 | 10,541,521 | (5,737,782) | 567,334 | 1,103,288 | 274,123 |
| LEWISTON CITY | 30,550 | 0.0154973 | 26,543 | 167,283 | (91,053) | 9,003 | 17,508 | 4,350 |
| LINDON CITY | 421,701 | 0.2139210 | 366,393 | 2,309,131 | (1,256,867) | 124,275 | 241,676 | 60,047 |
| LOGAN CITY | 2,428,150 | 1.2317561 | 2,109,689 | 13,295,966 | (7,237,035) | 715,575 | 1,391,572 | 345,750 |
| LONE PEAK PS DISTRICT | 31,354 | 0.0159051 | 27,241 | 171,685 | (93,448) | 9,240 | 17,969 | 4,465 |
| MAESER WATER IMPROVE DIST | 67,420 | 0.0342008 | 58,577 | 369,174 | (200,943) | 19,869 | 38,638 | 9,600 |
| MAGNA MOSQUITO ABATEMENT | 24,161 | 0.0122566 | 20,992 | 132,302 | (72,012) | 7,120 | 13,847 | 3,440 |
| MANTI CITY | 88,046 | 0.0446643 | 76,499 | 482,121 | (262,420) | 25,947 | 50,459 | 12,537 |
| MAPLETON CITY | 302,669 | 0.1535384 | 262,973 | 1,657,342 | (902,096) | 89,196 | 173,459 | 43,098 |
| MARRIOTT-SLATERVILLE CITY | 55,559 | 0.0281839 | 48,272 | 304,226 | (165,591) | 16,373 | 31,841 | 7,911 |
| MAYFIELD TOWN | 7,267 | 0.0036865 | 6,314 | 39,793 | (21,660) | 2,142 | 4,165 | 1,035 |
| MENDON CITY | 10,208 | 0.0051784 | 8,869 | 55,897 | (30,425) | 3,008 | 5,850 | 1,454 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 102 | 26,148 | — | — | 89 | 3,188 | 3,277 | 10,539 | (3,890) | — | 6,649 |
| 3,034 | 37,710 | — | — | 119 | 1,978 | 2,097 | 14,031 | 4,804 | — | 18,835 |
| 6,778 | 83,957 | — | — | 265 | 1,793 | 2,058 | 31,229 | (5,304) | — | 25,925 |
| 5,840 | 341,767 | — | — | 1,154 | 8,632 | 9,786 | 135,926 | (3,145) | — | 132,781 |
| 950 | 24,239 | — | — | 80 | — | 80 | 9,423 | 1,258 | — | 10,681 |
| 39,310 | 940,156 | — | — | 3,094 | 6,622 | 9,716 | 364,511 | (14,453) | — | 350,058 |
| 10,211 | 90,255 | — | — | 275 | — | 275 | 32,388 | 29,441 | — | 61,829 |
| 2,191 | 59,968 | — | — | 198 | 1,802 | 2,000 | 23,378 | 6,552 | — | 29,930 |
| 7,065 | 681,148 | — | — | 2,315 | 33,826 | 36,141 | 272,755 | (66,516) | — | 206,239 |
| 30,902 | 285,645 | — | — | 875 | — | 875 | 103,077 | 28,943 | — | 132,020 |
| 55,655 | 420,336 | — | — | 1,252 | 9,290 | 10,542 | 147,561 | 249,525 | — | 397,086 |
| 4,573 | 61,957 | — | — | 197 | 2,319 | 2,516 | 23,219 | (4,146) | — | 19,073 |
| 93,689 | 1,292,798 | — | — | 4,118 | 9,244 | 13,362 | 485,198 | 38,879 | — | 524,077 |
| 235 | 7,987 | — | — | 27 | 1,534 | 1,561 | 3,137 | (2,245) | — | 892 |
| 22,541 | 576,072 | — | — | 1,901 | — | 1,901 | 223,976 | 58,507 | — | 282,483 |
| 7,686 | 582,130 | — | — | 1,973 | 1,827 | 3,800 | 232,439 | (11,375) | — | 221,064 |
| 685 | 43,527 | — | — | 147 | 310 | 457 | 17,335 | 1,893 | — | 19,228 |
| 11,316 | 1,113,046 | — | — | 3,784 | 21,320 | 25,104 | 445,795 | 51,949 | — | 497,744 |
| 718 | 3,177 | — | — | 8 | — | 8 | 995 | 386 | — | 1,381 |
| 18,767 | 288,438 | — | — | 926 | 2,243 | 3,169 | 109,118 | 4,243 | — | 113,361 |
| 1,752 | 16,773 | — | — | 52 | 269 | 321 | 6,078 | 496 | — | 6,574 |
| 271 | 45,859 | — | — | 157 | 7,405 | 7,562 | 18,446 | (6,675) | — | 11,771 |
| 3,333 | 117,475 | — | — | 392 | 44 | 436 | 46,186 | 5,240 | — | 51,426 |
| 1,538 | 56,598 | — | — | 189 | 1,638 | 1,827 | 22,279 | 5,192 | — | 27,471 |
| — | 524,992 | — | — | 1,803 | 41,217 | 43,020 | 212,429 | (46,417) | — | 166,012 |
| 6,447 | 149,570 | — | — | 492 | 324 | 816 | 57,912 | 4,983 | — | 62,895 |
| 4,452 | 576,652 | — | — | 1,965 | 26,807 | 28,772 | 231,530 | (586) | — | 230,944 |
| — | 33,352 | — | — | 115 | 689 | 804 | 13,495 | (925) | — | 12,570 |
| 2,432 | 650,699 | — | — | 2,226 | 36,409 | 38,635 | 262,310 | (31,579) | — | 230,731 |
| 18,325 | 76,418 | — | — | 200 | — | 200 | 23,506 | 15,571 | — | 39,077 |
| 4,150 | 115,113 | — | — | 381 | — | 381 | 44,899 | 2,037 | — | 46,936 |
| 9,226 | 329,303 | — | — | 1,099 | 59 | 1,158 | 129,513 | 31,522 | — | 161,035 |
| — | 15,559 | — | — | 53 | 2,223 | 2,276 | 6,296 | (1,219) | — | 5,077 |
| 8,490 | 801,092 | — | — | 2,722 | 26,561 | 29,283 | 320,712 | (51,330) | — | 269,382 |
| 7,954 | 286,372 | — | — | 956 | — | 956 | 112,657 | 1,272 | — | 113,929 |
| 488 | 27,973 | — | — | 94 | 163 | 257 | 11,122 | 3,805 | — | 14,927 |
| 9,342 | 1,564,926 | — | — | 5,342 | 9,166 | 14,508 | 629,439 | (71,364) | — | 558,075 |
| 19,496 | 368,422 | — | — | 1,198 | — | 1,198 | 141,187 | 32,289 | — | 173,476 |
| 21,988 | 420,548 | — | — | 1,369 | — | 1,369 | 161,270 | 11,340 | — | 172,610 |
| 1,630 | 18,032 | — | — | 56 | — | 56 | 6,637 | 6,118 | — | 12,755 |
| 986 | 48,831 | — | — | 164 | 379 | 543 | 19,359 | 1,332 | — | 20,691 |
| 11,462 | 520,354 | — | — | 1,748 | 33,125 | 34,873 | 205,914 | (24,648) | — | 181,266 |
| 9,590 | 109,758 | — | — | 344 | — | 344 | 40,531 | 10,596 | — | 51,127 |
| 2,054 | 6,535 | — | — | 15 | — | 15 | 1,813 | 1,612 | — | 3,425 |
| 4,095 | 791,129 | — | — | 2,703 | 745 | 3,448 | 318,459 | 20,827 | — | 339,286 |
| 9,081 | 334,324 | — | — | 1,117 | 5,705 | 6,822 | 131,604 | (22,629) | — | 108,975 |
| 1,810 | 119,005 | — | — | 402 | 1,935 | 2,337 | 47,421 | 1,440 | — | 48,861 |
| — | 1,316,514 | — | — | 4,521 | 18,524 | 23,045 | 532,704 | (30,563) | — | 502,141 |
| 10,073 | 1,954,818 | — | — | 6,679 | 4,116 | 10,795 | 786,906 | 40,149 | — | 827,055 |
| 244 | 31,105 | — | — | 106 | 4,684 | 4,790 | 12,487 | (3,609) | — | 8,878 |
| 10,509 | 436,507 | — | — | 1,463 | — | 1,463 | 172,373 | 9,633 | — | 182,006 |
| 2,917 | 2,455,814 | — | — | 8,424 | 41,739 | 50,163 | 992,521 | (38,544) | — | 953,977 |
| 209 | 31,883 | — | — | 109 | 8,537 | 8,646 | 12,816 | (5,661) | — | 7,155 |
| 466 | 68,573 | — | — | 234 | 993 | 1,227 | 27,558 | 115 | — | 27,673 |
| 690 | 25,097 | — | — | 84 | — | 84 | 9,876 | 1,116 | — | 10,992 |
| 426 | 89,369 | — | — | 305 | 5,475 | 5,780 | 35,989 | (3,053) | — | 32,936 |
| 17,178 | 322,931 | — | — | 1,050 | 407 | 1,457 | 123,718 | 13,243 | — | 136,961 |
| 1,921 | 58,046 | — | — | 193 | — | 193 | 22,710 | 7,014 | — | 29,724 |
| — | 7,342 | — | — | 25 | 698 | 723 | 2,970 | (1,439) | — | 1,531 |
| 4 | 10,316 | — | — | 35 | 5 | 40 | 4,173 | (513) | — | 3,660 |

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|---|------------------------|
| METRO WATER DIST SLC/SANDY | \$ 873,530 | 0.4431258% | \$ 758,963 | 4,783,240 | (2,603,532) | 257,429 | 500,620 | 124,384 |
| MIDVALE CITY | 686,817 | 0.3484096 | 596,738 | 3,760,844 | (2,047,039) | 202,405 | 393,614 | 97,797 |
| MIDVALLEY IMPROVEMENT DISTRICT | 125,240 | 0.0635322 | 108,815 | 685,787 | (373,276) | 36,908 | 71,775 | 17,833 |
| MIDWAY CITY | 180,311 | 0.0914683 | 156,662 | 987,338 | (537,411) | 53,138 | 103,336 | 25,675 |
| MILITARY INSTALLATION DEVEL | 64,908 | 0.0329267 | 56,395 | 355,421 | (193,457) | 19,128 | 37,199 | 9,242 |
| MILLARD CO CARE & REHAB INC | 246,999 | 0.1252983 | 214,605 | 1,352,510 | (736,175) | 72,791 | 141,555 | 35,171 |
| MILLARD COUNTY | 720,526 | 0.3655094 | 626,026 | 3,945,424 | (2,147,506) | 212,339 | 412,933 | 102,597 |
| MILLCREEK CITY | 431,473 | 0.2188781 | 374,883 | 2,362,640 | (1,285,992) | 127,155 | 247,277 | 61,438 |
| MILLVILLE CITY | 33,065 | 0.0167732 | 28,728 | 181,055 | (98,549) | 9,744 | 18,949 | 4,708 |
| MINERSVILLE TOWN | 22,522 | 0.0114250 | 19,568 | 123,325 | (67,126) | 6,637 | 12,907 | 3,207 |
| MOAB VALLEY FIRE PROTECTION | 1,909 | 0.0009684 | 1,659 | 10,453 | (5,690) | 563 | 1,094 | 272 |
| MONA CITY | 20,097 | 0.0101949 | 17,461 | 110,047 | (59,899) | 5,923 | 11,518 | 2,862 |
| MONROE CITY | 74,297 | 0.0376894 | 64,552 | 406,831 | (221,440) | 21,895 | 42,579 | 10,579 |
| MORGAN CITY CORPORATION | 165,688 | 0.0840506 | 143,958 | 907,269 | (493,829) | 48,828 | 94,956 | 23,593 |
| MORGAN COUNTY | 232,699 | 0.1180440 | 202,180 | 1,274,204 | (693,553) | 68,576 | 133,360 | 33,135 |
| MORONI CITY | 19,005 | 0.0096409 | 16,512 | 104,067 | (56,644) | 5,601 | 10,892 | 2,706 |
| MOUNT PLEASANT CITY | 126,415 | 0.0641278 | 109,835 | 692,216 | (376,775) | 37,254 | 72,448 | 18,000 |
| MOUNTAIN GREEN SEWER IMP DIST | 4,609 | 0.0023383 | 4,005 | 25,240 | (13,738) | 1,358 | 2,642 | 656 |
| MOUNTAIN REGIONAL WATER SSD | 303,720 | 0.1540714 | 263,886 | 1,663,096 | (905,228) | 89,506 | 174,062 | 43,247 |
| MOUNTAINLAND ASSN OF GOVT | 521,635 | 0.2646157 | 453,220 | 2,856,346 | (1,554,718) | 153,726 | 298,949 | 74,277 |
| MT OLYMPUS IMPROVEMENT DIST | 298,117 | 0.1512294 | 259,018 | 1,632,418 | (888,530) | 87,855 | 170,851 | 42,450 |
| MURRAY CITY | 2,587,677 | 1.3126809 | 2,248,293 | 14,169,494 | (7,712,498) | 762,588 | 1,482,996 | 368,465 |
| MYTON CITY | 5,493 | 0.0027865 | 4,773 | 30,078 | (16,372) | 1,619 | 3,148 | 782 |
| N TOOEE FIRE PROTECTION SD | 2,398 | 0.0012163 | 2,083 | 13,129 | (7,146) | 707 | 1,374 | 341 |
| N UT ENVIRONMENTAL RSRC AGCY | 103,556 | 0.0525322 | 89,974 | 567,049 | (308,647) | 30,518 | 59,348 | 14,746 |
| NEBO CREDIT UNION | 183,032 | 0.0928486 | 159,026 | 1,002,237 | (545,521) | 53,939 | 104,895 | 26,062 |
| NEPHI CITY | 311,644 | 0.1580911 | 270,770 | 1,706,485 | (928,845) | 91,841 | 178,603 | 44,376 |
| NIBLEY CITY CORPORATION | 119,814 | 0.0607796 | 104,100 | 656,074 | (357,103) | 35,309 | 68,666 | 17,061 |
| NORTH DAVIS CO SEWER DIST | 488,657 | 0.2478867 | 424,568 | 2,675,768 | (1,456,428) | 144,007 | 280,049 | 69,581 |
| NORTH DAVIS FIRE DISTRICT | 14,882 | 0.0075493 | 12,930 | 81,490 | (44,355) | 4,386 | 8,529 | 2,119 |
| NORTH EMERY WATER USERS SSD | 7,889 | 0.0040020 | 6,854 | 43,199 | (23,513) | 2,325 | 4,521 | 1,123 |
| NORTH FORK SSD | 32,462 | 0.0164676 | 28,205 | 177,756 | (96,753) | 9,567 | 18,604 | 4,622 |
| NORTH LOGAN CITY | 133,571 | 0.0677583 | 116,053 | 731,405 | (398,106) | 39,363 | 76,550 | 19,020 |
| NORTH OGDEN CITY | 409,796 | 0.2078820 | 356,050 | 2,243,944 | (1,221,386) | 120,767 | 234,854 | 58,352 |
| NORTH PARK POLICE AGENCY | 9,563 | 0.0048512 | 8,309 | 52,365 | (28,503) | 2,818 | 5,481 | 1,362 |
| NORTH POINTE SOLID WASTE | 183,912 | 0.0932952 | 159,791 | 1,007,058 | (548,145) | 54,199 | 105,400 | 26,188 |
| NORTH VIEW FIRE DISTRICT | 3,074 | 0.0015593 | 2,671 | 16,832 | (9,161) | 906 | 1,762 | 438 |
| NORTHEASTERN COUNSELING CTR | 439,817 | 0.2231111 | 382,133 | 2,408,332 | (1,310,862) | 129,614 | 252,059 | 62,627 |
| OGDEN CITY CORP | 2,737,837 | 1.3888544 | 2,378,759 | 14,991,735 | (8,160,047) | 806,840 | 1,569,053 | 389,847 |
| OQUIRRH REC AND PARKS DISTRICT | 146,490 | 0.0743119 | 127,278 | 802,146 | (436,611) | 43,171 | 83,954 | 20,859 |
| ORANGEVILLE CITY | 15,855 | 0.0080431 | 13,776 | 86,820 | (47,256) | 4,673 | 9,087 | 2,258 |
| ORDERVILLE TOWN | 25,000 | 0.0126818 | 21,721 | 136,891 | (74,510) | 7,367 | 14,327 | 3,560 |
| PANGUITCH CITY CORPORATION | 54,125 | 0.0274564 | 47,026 | 296,373 | (161,317) | 15,950 | 31,019 | 7,707 |
| PARK CITY | 2,446,414 | 1.2410208 | 2,125,557 | 13,395,972 | (7,291,468) | 720,957 | 1,402,038 | 348,351 |
| PARK CITY FIRE SERVICE | 145,648 | 0.0738846 | 126,546 | 797,534 | (434,100) | 42,922 | 83,471 | 20,739 |
| PAROWAN CITY | 168,751 | 0.0856044 | 146,619 | 924,041 | (502,958) | 49,731 | 96,711 | 24,029 |
| PAYSON CITY | 949,252 | 0.4815379 | 824,753 | 5,197,873 | (2,829,218) | 279,744 | 544,016 | 135,166 |
| PERRY CITY | 74,837 | 0.0379633 | 65,022 | 409,788 | (223,049) | 22,054 | 42,889 | 10,656 |
| PIUTE COUNTY | 72,306 | 0.0366796 | 62,823 | 395,931 | (215,507) | 21,309 | 41,439 | 10,296 |
| PLAIN CITY | 53,516 | 0.0271479 | 46,498 | 293,043 | (159,504) | 15,771 | 30,670 | 7,620 |
| PLEASANT GROVE CITY | 568,981 | 0.2886334 | 494,357 | 3,115,600 | (1,695,831) | 167,678 | 326,082 | 81,018 |
| PLEASANT VIEW CITY | 174,356 | 0.0884476 | 151,489 | 954,731 | (519,663) | 51,383 | 99,923 | 24,827 |
| POWDER MOUNTAIN WATER & SEWER | 39,660 | 0.0201186 | 34,458 | 217,167 | (118,204) | 11,688 | 22,729 | 5,647 |
| PRICE CITY | 416,975 | 0.2115238 | 362,287 | 2,283,255 | (1,242,783) | 122,882 | 238,968 | 59,374 |
| PRICE RIVER WATER IMPROVE | 209,764 | 0.1064093 | 182,252 | 1,148,616 | (625,195) | 61,817 | 120,215 | 29,869 |
| PROVIDENCE CITY | 153,407 | 0.0778207 | 133,287 | 840,021 | (457,226) | 45,209 | 87,918 | 21,844 |
| PROVO CITY CORP | 3,835,782 | 1.9458219 | 3,332,704 | 21,003,819 | (11,432,442) | 1,130,404 | 2,198,285 | 546,186 |
| PROVO HOUSING AUTHORITY | 137,240 | 0.0696192 | 119,240 | 751,492 | (409,039) | 40,445 | 78,652 | 19,542 |
| PROVO RESER WATER USERS | 5,709 | 0.0028959 | 4,960 | 31,259 | (17,015) | 1,682 | 3,272 | 813 |
| PROVO RIVER WATER USERS | 176,208 | 0.0893871 | 153,098 | 964,873 | (525,183) | 51,928 | 100,985 | 25,091 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | |
| 32,787 | 915,220 | — | — | 3,031 | 945 | 3,976 | 357,061 | 26,755 | — | 383,816 |
| 6,825 | 700,641 | — | — | 2,383 | 690 | 3,073 | 280,740 | (3,306) | — | 277,434 |
| 2,927 | 129,443 | — | — | 435 | — | 435 | 51,193 | (676) | — | 50,517 |
| 18,051 | 200,200 | — | — | 626 | — | 626 | 73,703 | 24,304 | — | 98,007 |
| 4,972 | 70,541 | — | — | 225 | 3,331 | 3,556 | 26,532 | 22,319 | — | 48,851 |
| 3,521 | 253,038 | — | — | 857 | 13,452 | 14,309 | 100,963 | (2,189) | — | 98,774 |
| 10,235 | 738,104 | — | — | 2,500 | 6,526 | 9,026 | 294,519 | (25,500) | — | 269,019 |
| 38,767 | 474,637 | — | — | 1,497 | — | 1,497 | 176,367 | 70,310 | — | 246,677 |
| 4,451 | 37,852 | — | — | 115 | — | 115 | 13,515 | 1,714 | — | 15,229 |
| 801 | 23,552 | — | — | 78 | 2,525 | 2,603 | 9,206 | (9,326) | — | (120) |
| 402 | 2,331 | — | — | 7 | 8,151 | 8,158 | 780 | (4,121) | — | (3,341) |
| 5,682 | 25,985 | — | — | 70 | — | 70 | 8,215 | 12,226 | — | 20,441 |
| 636 | 75,689 | — | — | 258 | 5,544 | 5,802 | 30,369 | (16,475) | — | 13,894 |
| 5,925 | 173,302 | — | — | 575 | 8,514 | 9,089 | 67,726 | 11,186 | — | 78,912 |
| 3,494 | 238,565 | — | — | 807 | 23,395 | 24,202 | 95,117 | (24,536) | — | 70,581 |
| 445 | 19,644 | — | — | 66 | 1,074 | 1,140 | 7,768 | 1,339 | — | 9,107 |
| 4,367 | 132,069 | — | — | 439 | — | 439 | 51,673 | 5,005 | — | 56,678 |
| 1,223 | 5,879 | — | — | 16 | 2,855 | 2,871 | 1,884 | 6,156 | — | 8,040 |
| 7,432 | 314,247 | — | — | 1,054 | 11,672 | 12,726 | 124,147 | (21,889) | — | 102,258 |
| 23,315 | 550,267 | — | — | 1,810 | 8,004 | 9,814 | 213,221 | 44,872 | — | 258,093 |
| — | 301,156 | — | — | 1,034 | 18,567 | 19,601 | 121,857 | (21,887) | — | 99,970 |
| — | 2,614,049 | — | — | 8,978 | 102,230 | 111,208 | 1,057,728 | (95,364) | — | 962,364 |
| — | 5,549 | — | — | 19 | 5,532 | 5,551 | 2,245 | (5,576) | — | (3,331) |
| 1,471 | 3,893 | — | — | 8 | — | 8 | 980 | 1,439 | — | 2,419 |
| 6,447 | 111,059 | — | — | 359 | 1,843 | 2,202 | 42,329 | 11,184 | — | 53,513 |
| 8,258 | 193,154 | — | — | 635 | — | 635 | 74,815 | 15,914 | — | 90,729 |
| 9,967 | 324,787 | — | — | 1,081 | 2,345 | 3,426 | 127,386 | (4,567) | — | 122,819 |
| 2,191 | 123,227 | — | — | 416 | 3,887 | 4,303 | 48,975 | (6,807) | — | 42,168 |
| — | 493,637 | — | — | 1,695 | 20,627 | 22,322 | 199,741 | (20,745) | — | 178,996 |
| 697 | 15,731 | — | — | 52 | 4 | 56 | 6,083 | 418 | — | 6,501 |
| 439 | 8,408 | — | — | 27 | — | 27 | 3,225 | 1,077 | — | 4,302 |
| 919 | 33,712 | — | — | 113 | — | 113 | 13,269 | 3,272 | — | 16,541 |
| 11,888 | 146,821 | — | — | 463 | 1,334 | 1,797 | 54,598 | (1,998) | — | 52,600 |
| 12,524 | 426,497 | — | — | 1,422 | — | 1,422 | 167,507 | 24,212 | — | 191,719 |
| 1,169 | 10,830 | — | — | 33 | 2,252 | 2,285 | 3,909 | (2,642) | — | 1,267 |
| 909 | 186,696 | — | — | 638 | 5,464 | 6,102 | 75,175 | (6,459) | — | 68,716 |
| 173 | 3,279 | — | — | 11 | 60 | 71 | 1,256 | (2,163) | — | (907) |
| 24,161 | 468,461 | — | — | 1,526 | 521 | 2,047 | 179,778 | 33,992 | — | 213,770 |
| 50,252 | 2,815,992 | — | — | 9,499 | 19,054 | 28,553 | 1,119,107 | (52,016) | — | 1,067,091 |
| 3,165 | 151,149 | — | — | 508 | 3,323 | 3,831 | 59,879 | (13,845) | — | 46,034 |
| 324 | 16,342 | — | — | 55 | 1,086 | 1,141 | 6,481 | (1,731) | — | 4,750 |
| 2,849 | 28,103 | — | — | 87 | — | 87 | 10,219 | 3,646 | — | 13,865 |
| 3,393 | 58,069 | — | — | 188 | — | 188 | 22,124 | 4,173 | — | 26,297 |
| 130,349 | 2,601,695 | — | — | 8,488 | 48,977 | 57,465 | 999,986 | (146,065) | — | 853,921 |
| 22,810 | 169,942 | — | — | 505 | — | 505 | 59,535 | 19,394 | — | 78,929 |
| 4,918 | 175,389 | — | — | 585 | 6,317 | 6,902 | 68,978 | (11,917) | — | 57,061 |
| 50,099 | 1,009,025 | — | — | 3,293 | 30 | 3,323 | 388,012 | 36,274 | — | 424,286 |
| — | 75,599 | — | — | 260 | 3,115 | 3,375 | 30,590 | (1,066) | — | 29,524 |
| — | 73,044 | — | — | 251 | 8,209 | 8,460 | 29,556 | (10,013) | — | 19,543 |
| — | 54,061 | — | — | 186 | 3,185 | 3,371 | 21,875 | (7,973) | — | 13,902 |
| — | 574,778 | — | — | 1,974 | 15,851 | 17,825 | 232,574 | (21,884) | — | 210,690 |
| 11,973 | 188,106 | — | — | 605 | 2,198 | 2,803 | 71,269 | (2,689) | — | 68,580 |
| 1,988 | 42,052 | — | — | 138 | — | 138 | 16,211 | 12,233 | — | 28,444 |
| — | 421,224 | — | — | 1,447 | 12,399 | 13,846 | 170,441 | (35,725) | — | 134,716 |
| — | 211,901 | — | — | 728 | 11,028 | 11,756 | 85,742 | (15,432) | — | 70,310 |
| 13,277 | 168,248 | — | — | 532 | — | 532 | 62,706 | 21,451 | — | 84,157 |
| — | 3,874,875 | — | — | 13,308 | 90,337 | 103,645 | 1,567,899 | (83,718) | — | 1,484,181 |
| 5,346 | 143,985 | — | — | 476 | 3,477 | 3,953 | 56,098 | 9,111 | — | 65,209 |
| 417 | 6,184 | — | — | 20 | — | 20 | 2,333 | 2,342 | — | 4,675 |
| 4,418 | 182,422 | — | — | 611 | 5,304 | 5,915 | 72,026 | 154 | — | 72,180 |

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| RECREATION & HABILITATION SRVS | \$ 9,028 | 0.0045796% | \$ 7,844 | 49,434 | (26,907) | 2,660 | 5,174 | 1,285 |
| REDMOND TOWN | 21,261 | 0.0107854 | 18,473 | 116,421 | (63,368) | 6,266 | 12,185 | 3,027 |
| RICH COUNTY | 109,541 | 0.0555681 | 95,174 | 599,820 | (326,484) | 32,282 | 62,778 | 15,598 |
| RICHFIELD CITY | 176,247 | 0.0894067 | 153,131 | 965,084 | (525,298) | 51,940 | 101,007 | 25,096 |
| RICHMOND CITY | 54,694 | 0.0277452 | 47,521 | 299,490 | (163,014) | 16,118 | 31,345 | 7,788 |
| RIVERDALE CITY | 335,952 | 0.1704221 | 291,890 | 1,839,590 | (1,001,295) | 99,005 | 192,534 | 47,837 |
| ROOSEVELT CITY | 222,392 | 0.1128156 | 193,225 | 1,217,767 | (662,834) | 65,539 | 127,453 | 31,667 |
| ROOSEVELT CITY HOUSING | 8,574 | 0.0043493 | 7,449 | 46,948 | (25,554) | 2,527 | 4,914 | 1,221 |
| ROY CITY | 622,532 | 0.3157992 | 540,885 | 3,408,837 | (1,855,440) | 183,460 | 356,773 | 88,644 |
| ROY WATER CONSERV DIST | 100,587 | 0.0510259 | 87,395 | 550,790 | (299,797) | 29,643 | 57,646 | 14,323 |
| S UTAH VALLEY ELECTRIC SVC DST | 220,109 | 0.1116572 | 191,241 | 1,205,263 | (656,028) | 64,866 | 126,144 | 31,342 |
| S UTAH VALLEY SOLID WASTE | 191,361 | 0.0970737 | 166,263 | 1,047,844 | (570,345) | 56,394 | 109,669 | 27,248 |
| SALEM CITY | 438,995 | 0.2226939 | 381,419 | 2,403,829 | (1,308,411) | 129,372 | 251,588 | 62,509 |
| SALINA CITY | 51,838 | 0.0262963 | 45,039 | 283,851 | (154,501) | 15,277 | 29,708 | 7,381 |
| SALT LAKE CITY CORP | 19,130,961 | 9.7047854 | 16,621,860 | 104,756,533 | (57,019,297) | 5,637,888 | 10,963,943 | 2,724,102 |
| SALT LAKE CITY PUBLIC LIBRARY | 1,074,776 | 0.5452141 | 933,815 | 5,885,214 | (3,203,340) | 316,736 | 615,953 | 153,040 |
| SALT LAKE CO SERV AREA 3 | 33,283 | 0.0168840 | 28,918 | 182,251 | (99,200) | 9,809 | 19,075 | 4,739 |
| SALT LAKE COUNTY | 25,373,406 | 12.8714637 | 22,045,583 | 138,938,667 | (75,624,733) | 7,477,526 | 14,541,480 | 3,612,979 |
| SAN JUAN COUNTY | 643,970 | 0.3266739 | 559,510 | 3,526,222 | (1,919,333) | 189,778 | 369,059 | 91,696 |
| SAN JUAN MENTAL HEALTH | 116,951 | 0.0593270 | 101,612 | 640,394 | (348,569) | 34,465 | 67,024 | 16,653 |
| SAN RAFAEL SPECIAL SERV DIST | 3,529 | 0.0017902 | 3,066 | 19,324 | (10,518) | 1,040 | 2,022 | 503 |
| SANDY CITY | 2,779,499 | 1.4099887 | 2,414,957 | 15,219,865 | (8,284,219) | 819,117 | 1,592,929 | 395,779 |
| SANDY SUBURBAN IMP DIST | 221,317 | 0.1122698 | 192,290 | 1,211,876 | (659,628) | 65,222 | 126,836 | 31,514 |
| SANPETE COUNTY | 401,358 | 0.2036013 | 348,718 | 2,197,737 | (1,196,235) | 118,280 | 230,018 | 57,150 |
| SANTAQUIN CITY | 275,670 | 0.1398423 | 239,515 | 1,509,502 | (821,627) | 81,240 | 157,986 | 39,253 |
| SEVEN COUNTY INFRASTRUCTURE | 20,696 | 0.0104989 | 17,982 | 113,328 | (61,685) | 6,099 | 11,861 | 2,947 |
| SEVIER COUNTY | 481,124 | 0.2440653 | 418,023 | 2,634,518 | (1,433,976) | 141,787 | 275,732 | 68,508 |
| SIX-COUNTY ASSOC OF GOVT | 182,523 | 0.0925907 | 158,585 | 999,453 | (544,005) | 53,790 | 104,604 | 25,990 |
| SLC MOSQUITO ABATEMENT | 105,365 | 0.0534497 | 91,546 | 576,953 | (314,037) | 31,051 | 60,385 | 15,003 |
| SMITHFIELD CITY CORP | 261,672 | 0.1327415 | 227,353 | 1,432,854 | (779,907) | 77,115 | 149,964 | 37,260 |
| SNYDERVILLE BASIN SRD | 185,651 | 0.0941774 | 161,302 | 1,016,581 | (553,328) | 54,711 | 106,397 | 26,435 |
| SNYDERVILLE BASIN W R D | 610,773 | 0.3098341 | 530,668 | 3,344,448 | (1,820,393) | 179,995 | 350,034 | 86,969 |
| SO DAVIS METRO FIRE AGENCY | 27,930 | 0.0141686 | 24,267 | 152,940 | (83,246) | 8,231 | 16,007 | 3,977 |
| SO DAVIS RECREATION CENTER | 112,862 | 0.0572527 | 98,059 | 618,004 | (336,381) | 33,260 | 64,681 | 16,071 |
| SO SL VALLEY MOSQ ABATE | 44,005 | 0.0223231 | 38,234 | 240,963 | (131,157) | 12,968 | 25,219 | 6,266 |
| SO UTAH VALLEY ANIMAL SVCS SSD | 23,618 | 0.0119808 | 20,520 | 129,325 | (70,392) | 6,960 | 13,535 | 3,363 |
| SO UTAH VALLEY POWER SYSTEMS | 28,107 | 0.0142580 | 24,420 | 153,905 | (83,771) | 8,283 | 16,108 | 4,002 |
| SOLID WASTE SSD #1 | 164,954 | 0.0836783 | 143,320 | 903,250 | (491,642) | 48,612 | 94,535 | 23,488 |
| SOUTH DAVIS SEWER DIST | 429,795 | 0.2180273 | 373,426 | 2,353,456 | (1,280,993) | 126,661 | 246,315 | 61,200 |
| SOUTH DAVIS WATER DIST | 64,879 | 0.0329120 | 56,370 | 355,263 | (193,370) | 19,120 | 37,182 | 9,238 |
| SOUTH OGDEN CITY | 339,314 | 0.1721276 | 294,811 | 1,858,000 | (1,011,315) | 99,996 | 194,460 | 48,316 |
| SOUTH OGDEN CONSERV DIST | 266,361 | 0.1351201 | 231,427 | 1,458,529 | (793,882) | 78,497 | 152,651 | 37,928 |
| SOUTH VALLEY SEWER DISTRICT | 526,193 | 0.2669281 | 457,181 | 2,881,307 | (1,568,304) | 155,069 | 301,561 | 74,926 |
| SOUTH VALLEY WATER RECLAMATION | 569,104 | 0.2886958 | 494,463 | 3,116,274 | (1,696,197) | 167,715 | 326,153 | 81,036 |
| SOUTH WEBER CITY | 104,024 | 0.0527693 | 90,381 | 569,609 | (310,040) | 30,656 | 59,616 | 14,812 |
| SOUTHEASTERN UTAH AOG | 169,119 | 0.0857911 | 146,939 | 926,056 | (504,055) | 49,839 | 96,922 | 24,081 |
| SOUTHEASTERN UTAH HEALTH | 231,190 | 0.1172786 | 200,869 | 1,265,942 | (689,056) | 68,132 | 132,495 | 32,920 |
| SPANISH FORK CITY | 1,799,859 | 0.9130355 | 1,563,801 | 9,855,595 | (5,364,430) | 530,418 | 1,031,498 | 256,286 |
| SPRING CITY | 38,346 | 0.0194523 | 33,317 | 209,974 | (114,290) | 11,301 | 21,976 | 5,460 |
| SPRINGVILLE CITY | 1,511,226 | 0.7666174 | 1,313,023 | 8,275,111 | (4,504,168) | 445,358 | 866,083 | 215,187 |
| ST GEORGE HOUSING AUTH | 26,653 | 0.0135203 | 23,157 | 145,942 | (79,437) | 7,854 | 15,275 | 3,795 |
| STANSBURY PARK IMPROV DIST | 84,740 | 0.0429869 | 73,626 | 464,014 | (252,564) | 24,973 | 48,564 | 12,066 |
| STANSBURY SERVICE AGENCY | 51,515 | 0.0261325 | 44,758 | 282,082 | (153,538) | 15,181 | 29,523 | 7,335 |
| STATEWIDE ASSOC PUBLIC ATTYS | 12,754 | 0.0064699 | 11,081 | 69,838 | (38,013) | 3,759 | 7,309 | 1,816 |
| SUMMIT COUNTY | 2,323,977 | 1.1789108 | 2,019,178 | 12,725,537 | (6,926,548) | 684,875 | 1,331,870 | 330,917 |
| SUMMIT COUNTY SERVICE AREA 3 | 6,899 | 0.0034999 | 5,994 | 37,779 | (20,563) | 2,033 | 3,954 | 982 |
| SUNSET CITY | 86,646 | 0.0439538 | 75,282 | 474,451 | (258,245) | 25,534 | 49,657 | 12,338 |
| SW BEHAVIORAL HEALTH CENTER | 1,266,619 | 0.6425324 | 1,100,497 | 6,935,699 | (3,775,122) | 373,272 | 725,898 | 180,357 |
| SW MOSQUITO ABATEMENT/CONTROL | 25,656 | 0.0130146 | 22,291 | 140,484 | (76,466) | 7,561 | 14,703 | 3,653 |
| SW UT PUBLIC HEALTH DEPT | 405,469 | 0.2056870 | 352,290 | 2,220,251 | (1,208,489) | 119,492 | 232,374 | 57,736 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| — | 9,119 | — | — | 31 | 326 | 357 | 3,690 | (482) | — | 3,208 |
| 1,202 | 22,680 | — | — | 74 | 1,067 | 1,141 | 8,691 | (701) | — | 7,990 |
| 259 | 110,917 | — | — | 380 | 5,663 | 6,043 | 44,776 | (5,009) | — | 39,767 |
| — | 178,043 | — | — | 611 | 15,125 | 15,736 | 72,042 | (19,098) | — | 52,944 |
| 822 | 56,073 | — | — | 190 | 438 | 628 | 22,356 | 848 | — | 23,204 |
| 6,291 | 345,667 | — | — | 1,166 | 5,305 | 6,471 | 137,322 | (8,631) | — | 128,691 |
| — | 224,659 | — | — | 772 | 6,281 | 7,053 | 90,904 | (16,140) | — | 74,764 |
| 232 | 8,894 | — | — | 30 | — | 30 | 3,505 | 288 | — | 3,793 |
| 10,808 | 639,685 | — | — | 2,160 | 15,740 | 17,900 | 254,464 | (31,569) | — | 222,895 |
| 2,711 | 104,323 | — | — | 349 | — | 349 | 41,116 | 7,654 | — | 48,770 |
| 8,128 | 230,480 | — | — | 764 | — | 764 | 89,971 | 19,627 | — | 109,598 |
| 6,470 | 199,781 | — | — | 664 | 482 | 1,146 | 78,220 | 5,025 | — | 83,245 |
| 48,395 | 491,864 | — | — | 1,523 | — | 1,523 | 179,442 | 34,648 | — | 214,090 |
| 412 | 52,778 | — | — | 180 | 6,260 | 6,440 | 21,189 | (1,865) | — | 19,324 |
| — | 19,325,933 | — | — | 66,372 | 121,244 | 187,616 | 7,819,894 | (281,110) | — | 7,538,784 |
| 22,508 | 1,108,237 | — | — | 3,729 | 493 | 4,222 | 439,321 | 74,064 | — | 513,385 |
| 1,268 | 34,891 | — | — | 115 | — | 115 | 13,605 | 450 | — | 14,055 |
| 34,510 | 25,666,495 | — | — | 88,029 | 408,744 | 496,773 | 10,371,545 | (376,439) | — | 9,995,106 |
| 1,757 | 652,290 | — | — | 2,234 | 60,072 | 62,306 | 263,226 | (82,435) | — | 180,791 |
| — | 118,142 | — | — | 406 | 5,914 | 6,320 | 47,804 | (5,943) | — | 41,861 |
| 1,041 | 4,606 | — | — | 12 | — | 12 | 1,443 | 559 | — | 2,002 |
| 20,609 | 2,828,434 | — | — | 9,643 | 60,588 | 70,231 | 1,136,137 | (109,747) | — | 1,026,390 |
| 2,190 | 225,762 | — | — | 768 | 10,692 | 11,460 | 90,464 | 345 | — | 90,809 |
| 10,133 | 415,581 | — | — | 1,392 | 705 | 2,097 | 164,057 | 19,592 | — | 183,649 |
| 6,875 | 285,354 | — | — | 956 | 2,363 | 3,319 | 112,682 | 16,186 | — | 128,868 |
| 6,106 | 27,013 | — | — | 72 | — | 72 | 8,460 | 3,277 | — | 11,737 |
| 2,365 | 488,392 | — | — | 1,669 | 5,335 | 7,004 | 196,662 | 6,236 | — | 202,898 |
| 1,934 | 186,318 | — | — | 633 | 311 | 944 | 74,607 | (23) | — | 74,584 |
| 4,829 | 111,268 | — | — | 366 | — | 366 | 43,069 | 3,084 | — | 46,153 |
| 6,058 | 270,397 | — | — | 908 | 958 | 1,866 | 106,960 | 10,439 | — | 117,399 |
| 5,141 | 192,684 | — | — | 644 | 14,237 | 14,881 | 75,886 | (5,513) | — | 70,373 |
| 10,268 | 627,266 | — | — | 2,119 | 4,049 | 6,168 | 249,657 | 11,536 | — | 261,193 |
| 1,742 | 29,957 | — | — | 97 | — | 97 | 11,417 | 1,049 | — | 12,466 |
| 1,469 | 115,481 | — | — | 392 | 5,559 | 5,951 | 46,133 | 4,427 | — | 50,560 |
| 340 | 44,793 | — | — | 153 | 1,172 | 1,325 | 17,987 | 727 | — | 18,714 |
| 1,599 | 25,457 | — | — | 82 | — | 82 | 9,654 | 1,158 | — | 10,812 |
| 4,364 | 32,757 | — | — | 98 | 210 | 308 | 11,489 | 2,961 | — | 14,450 |
| 59,697 | 226,332 | — | — | 572 | — | 572 | 67,426 | 59,332 | — | 126,758 |
| 23,302 | 457,478 | — | — | 1,491 | — | 1,491 | 175,681 | 30,249 | — | 205,930 |
| 1,039 | 66,579 | — | — | 225 | 200 | 425 | 26,520 | (1,773) | — | 24,747 |
| 3,146 | 345,918 | — | — | 1,177 | 38,121 | 39,298 | 138,696 | (24,519) | — | 114,177 |
| 10,229 | 279,305 | — | — | 924 | — | 924 | 108,877 | 11,109 | — | 119,986 |
| — | 531,556 | — | — | 1,826 | 35,918 | 37,744 | 215,085 | (24,999) | — | 190,086 |
| 7,822 | 582,726 | — | — | 1,974 | 370 | 2,344 | 232,624 | 14,075 | — | 246,699 |
| 7,647 | 112,731 | — | — | 361 | — | 361 | 42,520 | 7,239 | — | 49,759 |
| 7,079 | 177,921 | — | — | 587 | — | 587 | 69,129 | 16,345 | — | 85,474 |
| 14,874 | 248,421 | — | — | 802 | — | 802 | 94,500 | 27,889 | — | 122,389 |
| 44,909 | 1,863,111 | — | — | 6,244 | 12,785 | 19,029 | 735,703 | 71,870 | — | 807,573 |
| 6,383 | 45,120 | — | — | 133 | 1,730 | 1,863 | 15,674 | 6,817 | — | 22,491 |
| 36,783 | 1,563,411 | — | — | 5,243 | 13,692 | 18,935 | 617,723 | (42,026) | — | 575,697 |
| 26 | 26,950 | — | — | 92 | 1,509 | 1,601 | 10,894 | (2,852) | — | 8,042 |
| 3,043 | 88,646 | — | — | 294 | — | 294 | 34,638 | 14,260 | — | 48,898 |
| 11,314 | 63,353 | — | — | 179 | 472 | 651 | 21,057 | 10,769 | — | 31,826 |
| 365 | 13,249 | — | — | 44 | 407 | 451 | 5,213 | 5,077 | — | 10,290 |
| 14,233 | 2,361,895 | — | — | 8,063 | 25,576 | 33,639 | 949,939 | (4,251) | — | 945,688 |
| 3,384 | 10,353 | — | — | 24 | — | 24 | 2,820 | 3,180 | — | 6,000 |
| 4,413 | 91,942 | — | — | 301 | 3,214 | 3,515 | 35,417 | 1,061 | — | 36,478 |
| 28,434 | 1,307,961 | — | — | 4,394 | 7,844 | 12,238 | 517,738 | (17,938) | — | 499,800 |
| 207 | 26,124 | — | — | 89 | 2,320 | 2,409 | 10,487 | (1,342) | — | 9,145 |
| 1,890 | 411,492 | — | — | 1,407 | 840 | 2,247 | 165,738 | 2,971 | — | 168,709 |

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| SYRACUSE CITY CORP | \$ 499,412 | 0.2533424% | \$ 433,912 | 2,734,658 | (1,488,483) | 147,176 | 286,213 | 71,112 |
| TAYLOR WEST WEBER WTR IMP DIST | 22,669 | 0.0114997 | 19,696 | 124,131 | (67,565) | 6,681 | 12,992 | 3,228 |
| TAYLORSVILLE-BENNION IMP | 407,801 | 0.2068697 | 354,316 | 2,233,017 | (1,215,438) | 120,179 | 233,710 | 58,068 |
| TIMBERLAKES WATER SSD | 40,849 | 0.0207218 | 35,491 | 223,678 | (121,748) | 12,038 | 23,410 | 5,817 |
| TIMPANOGOS SSD | 362,755 | 0.1840191 | 315,179 | 1,986,361 | (1,081,182) | 106,904 | 207,895 | 51,654 |
| TOOELE CITY | 804,792 | 0.4082560 | 699,240 | 4,406,845 | (2,398,659) | 237,172 | 461,226 | 114,596 |
| TOOELE COUNTY | 1,681,943 | 0.8532190 | 1,461,350 | 9,209,917 | (5,012,985) | 495,668 | 963,921 | 239,496 |
| TOOELE COUNTY HOUSING | 54,326 | 0.0275587 | 47,201 | 297,477 | (161,918) | 16,010 | 31,134 | 7,736 |
| TOOELE VALLEY MOSQUITO ABTMNT | 5,914 | 0.0030003 | 5,139 | 32,386 | (17,628) | 1,743 | 3,390 | 842 |
| TOQUERVILLE CITY | 30,876 | 0.0156629 | 26,827 | 169,070 | (92,025) | 9,099 | 17,695 | 4,397 |
| TORREY TOWN | 2,579 | 0.0013082 | 2,241 | 14,121 | (7,686) | 760 | 1,478 | 367 |
| TOWN OF ALTA | 85,493 | 0.0433691 | 74,280 | 468,140 | (254,810) | 25,195 | 48,996 | 12,174 |
| TOWN OF APPLE VALLEY | 4,827 | 0.0024487 | 4,194 | 26,432 | (14,387) | 1,423 | 2,766 | 687 |
| TOWN OF BRIAN HEAD | 110,784 | 0.0561989 | 96,255 | 606,629 | (330,190) | 32,648 | 63,490 | 15,775 |
| TOWN OF DANIEL | 9,077 | 0.0046045 | 7,886 | 49,702 | (27,053) | 2,675 | 5,202 | 1,292 |
| TOWN OF GARDEN CITY | 49,361 | 0.0250397 | 42,887 | 270,286 | (147,118) | 14,547 | 28,289 | 7,029 |
| TOWN OF GOSHEN | 5,879 | 0.0029821 | 5,108 | 32,190 | (17,521) | 1,732 | 3,369 | 837 |
| TOWN OF HIDEOUT | 73,968 | 0.0375224 | 64,266 | 405,029 | (220,458) | 21,798 | 42,391 | 10,532 |
| TOWN OF LEVAN | 29,644 | 0.0150378 | 25,756 | 162,323 | (88,353) | 8,736 | 16,989 | 4,221 |
| TOWN OF MANILA | 15,474 | 0.0078499 | 13,445 | 84,734 | (46,121) | 4,560 | 8,868 | 2,203 |
| TOWN OF MANTUA | 22,524 | 0.0114262 | 19,570 | 123,338 | (67,133) | 6,638 | 12,909 | 3,207 |
| TOWN OF RANDOLPH | 8,112 | 0.0041149 | 7,048 | 44,418 | (24,177) | 2,391 | 4,649 | 1,155 |
| TOWN OF SPRINGDALE | 189,510 | 0.0961348 | 164,655 | 1,037,710 | (564,828) | 55,848 | 108,608 | 26,985 |
| TRANS-JORDAN CITIES | 322,972 | 0.1638377 | 280,613 | 1,768,516 | (962,609) | 95,180 | 185,095 | 45,989 |
| TREMONTON CITY | 265,324 | 0.1345942 | 230,526 | 1,452,852 | (790,792) | 78,191 | 152,057 | 37,780 |
| TRICOUNTY HEALTH DEPT | 200,211 | 0.1015636 | 173,953 | 1,096,310 | (596,725) | 59,002 | 114,741 | 28,509 |
| TRIDELL-LAPOINT WATER | 8,058 | 0.0040879 | 7,002 | 44,126 | (24,018) | 2,375 | 4,618 | 1,147 |
| UINTAH ANIMAL CONTROL/SHELTER | 28,790 | 0.0146046 | 25,014 | 157,647 | (85,808) | 8,484 | 16,499 | 4,099 |
| UINTAH BASIN ASSN OF GOVT | 210,747 | 0.1069082 | 183,107 | 1,154,001 | (628,126) | 62,107 | 120,779 | 30,009 |
| UINTAH BASIN ASST COUNCIL | 10,537 | 0.0053455 | 9,155 | 57,701 | (31,407) | 3,105 | 6,039 | 1,500 |
| UINTAH CO CARE CENTER SSD | 268,028 | 0.1359657 | 232,875 | 1,467,657 | (798,850) | 78,988 | 153,607 | 38,165 |
| UINTAH COUNTY | 1,080,142 | 0.5479364 | 938,477 | 5,914,599 | (3,219,334) | 318,318 | 619,029 | 153,804 |
| UINTAH FIRE SUPPRESSION SSD | 6,918 | 0.0035093 | 6,011 | 37,880 | (20,618) | 2,039 | 3,965 | 985 |
| UINTAH HIGHLANDS IMPROV DIST | 26,940 | 0.0136661 | 23,407 | 147,516 | (80,294) | 7,939 | 15,439 | 3,836 |
| UINTAH MOSQUITO ABATE DISTRICT | 33,860 | 0.0171764 | 29,419 | 185,408 | (100,918) | 9,978 | 19,405 | 4,821 |
| UINTAH RECREATION DISTRICT | 123,693 | 0.0627470 | 107,470 | 677,311 | (368,662) | 36,452 | 70,888 | 17,613 |
| UINTAH TRANSPORTATION SSD | 5,556 | 0.0028182 | 4,827 | 30,421 | (16,558) | 1,637 | 3,184 | 791 |
| UINTAH WATER CONSERV DIST | 72,240 | 0.0366460 | 62,765 | 395,569 | (215,309) | 21,289 | 41,401 | 10,286 |
| UNIFIED FIRE AUTHORITY | 562,102 | 0.2851438 | 488,380 | 3,077,933 | (1,675,328) | 165,651 | 322,140 | 80,039 |
| UNIFIED POLICE DEPARTMENT | 695,491 | 0.3528100 | 604,275 | 3,808,343 | (2,072,893) | 204,961 | 398,586 | 99,033 |
| UPPER COUNTRY WATER DIST | 14,857 | 0.0075369 | 12,909 | 81,356 | (44,282) | 4,378 | 8,515 | 2,116 |
| UT MUNICIPAL POWER AGENCY | 435,744 | 0.2210447 | 378,594 | 2,386,027 | (1,298,721) | 128,413 | 249,724 | 62,047 |
| UT PUBLIC EMPLOYEES ASSN | 25,602 | 0.0129873 | 22,244 | 140,189 | (76,305) | 7,545 | 14,672 | 3,645 |
| UTAH ASSOCIATION OF COUNTIES | 81,084 | 0.0411322 | 70,449 | 443,994 | (241,667) | 23,895 | 46,469 | 11,546 |
| UTAH CO HOUSING AUTHORITY | 132,222 | 0.0670739 | 114,881 | 724,017 | (394,085) | 38,966 | 75,776 | 18,827 |
| UTAH COUNTIES INDEMNITY POOL | 89,388 | 0.0453451 | 77,665 | 489,469 | (266,420) | 26,343 | 51,228 | 12,728 |
| UTAH COUNTY | 6,320,770 | 3.2064105 | 5,491,776 | 34,611,012 | (18,838,878) | 1,862,729 | 3,622,430 | 900,029 |
| UTAH LAKE COMMISSION | 4,085 | 0.0020721 | 3,549 | 22,367 | (12,174) | 1,204 | 2,341 | 582 |
| UTAH LAKE DISTRIBUTING CO | 8,192 | 0.0041554 | 7,117 | 44,855 | (24,415) | 2,414 | 4,695 | 1,166 |
| UTAH LOCAL GOVERNMENTS TRUST | 260,199 | 0.1319942 | 226,073 | 1,424,787 | (775,516) | 76,681 | 149,120 | 37,050 |
| UTAH ZOOLOGICAL SOCIETY | 663,665 | 0.3366653 | 576,623 | 3,634,072 | (1,978,036) | 195,582 | 380,346 | 94,501 |
| UTOPIA | 731,785 | 0.3712209 | 635,808 | 4,007,076 | (2,181,064) | 215,657 | 419,385 | 104,201 |
| VALLEY EMERGENCY COMM CTR | 1,125,135 | 0.5707604 | 977,569 | 6,160,969 | (3,353,434) | 331,577 | 644,814 | 160,211 |
| VERNAL CITY | 315,175 | 0.1598827 | 273,839 | 1,725,825 | (939,372) | 92,882 | 180,627 | 44,879 |
| VINEYARD TOWN | 230,355 | 0.1168548 | 200,143 | 1,261,368 | (686,566) | 67,886 | 132,016 | 32,801 |
| WASATCH BEHAVIORAL HEALTH | 3,669,278 | 1.8613572 | 3,188,037 | 20,092,080 | (10,936,180) | 1,081,335 | 2,102,861 | 522,477 |
| WASATCH COUNTY | 1,513,117 | 0.7675762 | 1,314,665 | 8,285,461 | (4,509,801) | 445,915 | 867,166 | 215,456 |
| WASATCH COUNTY FIRE DISTRICT | 19,155 | 0.0097170 | 16,643 | 104,888 | (57,091) | 5,645 | 10,978 | 2,728 |
| WASATCH FRONT REGIONAL COUNCIL | 359,641 | 0.1824391 | 312,472 | 1,969,306 | (1,071,899) | 105,986 | 206,110 | 51,210 |
| WASATCH FRONT WASTE/RECYCLING | 659,018 | 0.3343075 | 572,585 | 3,608,621 | (1,964,183) | 194,212 | 377,683 | 93,839 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | |
| 33,439 | 537,940 | — | — | 1,733 | — | 1,733 | 204,138 | 46,220 | — | 250,358 |
| 671 | 23,572 | — | — | 79 | 1,068 | 1,147 | 9,266 | (5,750) | — | 3,516 |
| 9,135 | 421,092 | — | — | 1,415 | — | 1,415 | 166,691 | 11,479 | — | 178,170 |
| 216 | 41,481 | — | — | 142 | 1,573 | 1,715 | 16,697 | (5,525) | — | 11,172 |
| 3,609 | 370,062 | — | — | 1,259 | 10,500 | 11,759 | 148,278 | 7,380 | — | 155,658 |
| 14,424 | 827,418 | — | — | 2,792 | — | 2,792 | 328,963 | 31,402 | — | 360,365 |
| 21,696 | 1,720,781 | — | — | 5,835 | 8,980 | 14,815 | 687,504 | 6,663 | — | 694,167 |
| 8,327 | 63,207 | — | — | 188 | 1,336 | 1,524 | 22,206 | 2,068 | — | 24,274 |
| 226 | 6,201 | — | — | 21 | — | 21 | 2,418 | 607 | — | 3,025 |
| 4,087 | 35,278 | — | — | 107 | 333 | 440 | 12,621 | 1,560 | — | 14,181 |
| — | 2,605 | — | — | 9 | 438 | 447 | 1,054 | (310) | — | 744 |
| 3,388 | 89,753 | — | — | 297 | 1,637 | 1,934 | 34,946 | 1,917 | — | 36,863 |
| 1,424 | 6,300 | — | — | 17 | 2,504 | 2,521 | 1,973 | (2,643) | — | (670) |
| 4,903 | 116,816 | — | — | 384 | 267 | 651 | 45,284 | 4,828 | — | 50,112 |
| 121 | 9,290 | — | — | 31 | 1,800 | 1,831 | 3,710 | (110) | — | 3,600 |
| 4,844 | 54,709 | — | — | 171 | 1,289 | 1,460 | 20,176 | 6,069 | — | 26,245 |
| 17 | 5,955 | — | — | 20 | 832 | 852 | 2,403 | (1,270) | — | 1,133 |
| 29,879 | 104,600 | — | — | 257 | — | 257 | 30,235 | 21,550 | — | 51,785 |
| 927 | 30,873 | — | — | 103 | — | 103 | 12,117 | 1,084 | — | 13,201 |
| 2,899 | 18,530 | — | — | 54 | 19 | 73 | 6,325 | 1,852 | — | 8,177 |
| 418 | 23,172 | — | — | 78 | — | 78 | 9,207 | 2,432 | — | 11,639 |
| 208 | 8,403 | — | — | 28 | 734 | 762 | 3,316 | (114) | — | 3,202 |
| 12,382 | 203,823 | — | — | 657 | 301 | 958 | 77,463 | 12,918 | — | 90,381 |
| 15,080 | 341,344 | — | — | 1,121 | 2,857 | 3,978 | 132,017 | (2,854) | — | 129,163 |
| 5,403 | 273,431 | — | — | 921 | 3,901 | 4,822 | 108,453 | 1,612 | — | 110,065 |
| 119,868 | 322,120 | — | — | 695 | — | 695 | 81,838 | 105,936 | — | 187,774 |
| 123 | 8,263 | — | — | 28 | 225 | 253 | 3,294 | 339 | — | 3,633 |
| — | 29,082 | — | — | 100 | 8,268 | 8,368 | 11,768 | (12,286) | — | (518) |
| 2,371 | 215,266 | — | — | 731 | 2,884 | 3,615 | 86,144 | 12,588 | — | 98,732 |
| 706 | 11,350 | — | — | 37 | — | 37 | 4,307 | 590 | — | 4,897 |
| — | 270,760 | — | — | 930 | 61,854 | 62,784 | 109,558 | (91,077) | — | 18,481 |
| — | 1,091,151 | — | — | 3,747 | 236,828 | 240,575 | 441,515 | (265,209) | — | 176,306 |
| 105 | 7,094 | — | — | 24 | 247 | 271 | 2,828 | 293 | — | 3,121 |
| 3,025 | 30,239 | — | — | 93 | — | 93 | 11,012 | 7,507 | — | 18,519 |
| 1,081 | 35,285 | — | — | 117 | 681 | 798 | 13,840 | (398) | — | 13,442 |
| — | 124,953 | — | — | 429 | 33,378 | 33,807 | 50,560 | (33,919) | — | 16,641 |
| 23 | 5,635 | — | — | 19 | 6,648 | 6,667 | 2,271 | (13,345) | — | (11,074) |
| 198 | 73,174 | — | — | 251 | 11,422 | 11,673 | 29,529 | (17,377) | — | 12,152 |
| 10,092 | 577,922 | — | — | 1,950 | 20,939 | 22,889 | 229,762 | 24,257 | — | 254,019 |
| — | 702,580 | — | — | 2,413 | 51,586 | 53,999 | 284,286 | (192,683) | — | 91,603 |
| 811 | 15,820 | — | — | 52 | 7,959 | 8,011 | 6,073 | (4,690) | — | 1,383 |
| 3,114 | 443,298 | — | — | 1,512 | 10,208 | 11,720 | 178,113 | 5,742 | — | 183,855 |
| 271 | 26,133 | — | — | 89 | 2,734 | 2,823 | 10,465 | (1,344) | — | 9,121 |
| 420 | 82,330 | — | — | 281 | 9,975 | 10,256 | 33,143 | (11,270) | — | 21,873 |
| 3,979 | 137,548 | — | — | 459 | — | 459 | 54,047 | (11,901) | — | 42,146 |
| 1,930 | 92,229 | — | — | 310 | 198 | 508 | 36,538 | 5,034 | — | 41,572 |
| 59,348 | 6,444,536 | — | — | 21,929 | 94,324 | 116,253 | 2,583,652 | 6,206 | — | 2,589,858 |
| 360 | 4,487 | — | — | 14 | — | 14 | 1,670 | 290 | — | 1,960 |
| 1,197 | 9,472 | — | — | 28 | — | 28 | 3,348 | 2,765 | — | 6,113 |
| 10,458 | 273,309 | — | — | 903 | 8,132 | 9,035 | 106,358 | 7,991 | — | 114,349 |
| 11,013 | 681,442 | — | — | 2,303 | 59,514 | 61,817 | 271,277 | (153,676) | — | 117,601 |
| 63,789 | 803,032 | — | — | 2,539 | — | 2,539 | 299,121 | 109,163 | — | 408,284 |
| 3,453 | 1,140,055 | — | — | 3,904 | 11,927 | 15,831 | 459,906 | 58,647 | — | 518,553 |
| — | 318,388 | — | — | 1,093 | 23,536 | 24,629 | 128,830 | (52,060) | — | 76,770 |
| 22,949 | 255,652 | — | — | 799 | — | 799 | 94,159 | 39,953 | — | 134,112 |
| 342,642 | 4,049,315 | — | — | 12,730 | — | 12,730 | 1,499,839 | 433,986 | — | 1,933,825 |
| 10,866 | 1,539,403 | — | — | 5,250 | 16,806 | 22,056 | 618,495 | (37,734) | — | 580,761 |
| 4,139 | 23,490 | — | — | 66 | — | 66 | 7,830 | 8,052 | — | 15,882 |
| — | 363,306 | — | — | 1,248 | 9,814 | 11,062 | 147,005 | (17,167) | — | 129,838 |
| 31,243 | 696,977 | — | — | 2,286 | — | 2,286 | 269,377 | 49,835 | — | 319,212 |

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts *(Concluded)*

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| WASATCH INTEGRATED WASTE MGMT | \$ 423,439 | 0.2148029% | \$ 367,903 | 2,318,651 | (1,262,049) | 124,787 | 242,673 | 60,294 |
| WASHINGTON CITY | 1,092,497 | 0.5542038 | 949,212 | 5,982,252 | (3,256,158) | 321,959 | 626,110 | 155,563 |
| WASHINGTON CO SOLID WASTE | 87,961 | 0.0446212 | 76,425 | 481,655 | (262,166) | 25,922 | 50,411 | 12,525 |
| WASHINGTON CO WAT CON DIST | 409,252 | 0.2076062 | 355,577 | 2,240,967 | (1,219,765) | 120,607 | 234,542 | 58,274 |
| WASHINGTON COUNTY | 2,010,817 | 1.0200504 | 1,747,090 | 11,010,748 | (5,993,183) | 592,587 | 1,152,398 | 286,325 |
| WASTE MANAGEMENT SERV DIST #5 | 27,128 | 0.0137617 | 23,570 | 148,548 | (80,855) | 7,995 | 15,547 | 3,863 |
| WAYNE COUNTY | 135,465 | 0.0687190 | 117,698 | 741,775 | (403,750) | 39,922 | 77,635 | 19,289 |
| WEBER AREA DISPATCH 911 | 29,875 | 0.0151551 | 25,957 | 163,589 | (89,042) | 8,804 | 17,121 | 4,254 |
| WEBER BASIN WATER CONSERV | 947,208 | 0.4805015 | 822,978 | 5,186,686 | (2,823,129) | 279,142 | 542,845 | 134,875 |
| WEBER CO MOSQUITO ABATE | 93,306 | 0.0473322 | 81,068 | 510,919 | (278,095) | 27,497 | 53,473 | 13,286 |
| WEBER COUNTY CORP | 4,196,887 | 2.1290038 | 3,646,449 | 22,981,143 | (12,508,705) | 1,236,821 | 2,405,234 | 597,605 |
| WEBER FIRE DISTRICT | 23,640 | 0.0119921 | 20,539 | 129,447 | (70,458) | 6,967 | 13,548 | 3,366 |
| WEBER HUMAN SERVICES | 2,056,867 | 1.0434111 | 1,787,101 | 11,262,910 | (6,130,436) | 606,158 | 1,178,790 | 292,882 |
| WELLINGTON CITY | 14,911 | 0.0075642 | 12,956 | 81,650 | (44,443) | 4,394 | 8,546 | 2,123 |
| WELLSVILLE CITY CORP | 44,492 | 0.0225701 | 38,657 | 243,629 | (132,608) | 13,112 | 25,498 | 6,335 |
| WEST BOUNTIFUL CITY | 109,251 | 0.0554212 | 94,923 | 598,234 | (325,621) | 32,196 | 62,612 | 15,557 |
| WEST KANE COUNTY SSD #1 | 39,167 | 0.0198688 | 34,030 | 214,470 | (116,737) | 11,543 | 22,447 | 5,577 |
| WEST POINT CITY | 169,551 | 0.0860103 | 147,314 | 928,422 | (505,343) | 49,967 | 97,170 | 24,143 |
| WEST VALLEY CITY | 3,356,047 | 1.7024609 | 2,915,888 | 18,376,903 | (10,002,604) | 989,026 | 1,923,349 | 477,875 |
| WHITE CITY WATER IMP DIST | 81,611 | 0.0414000 | 70,908 | 446,885 | (243,241) | 24,051 | 46,771 | 11,621 |
| WILLARD CITY CORP | 59,747 | 0.0303087 | 51,911 | 327,162 | (178,075) | 17,608 | 34,241 | 8,508 |
| WOODS CROSS CITY | 207,878 | 0.1054525 | 180,614 | 1,138,288 | (619,573) | 61,261 | 119,135 | 29,600 |
| | \$197,129,149 | 100.0000000% | \$171,274,888 | 1,079,431,728 | (587,537,947) | 58,093,898 | 112,974,607 | 28,069,681 |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| CANYONLANDS CARE CENTER | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| GRAND CO CEMETERY MTCE DIST | — | 0.0000000 | — | — | — | — | — | — |
| SIX-CO ECONOMIC DEVELOP | — | 0.0000000 | — | — | — | — | — | — |
| SUMMIT MOSQUITO ABATEMENT DIST | — | 0.0000000 | — | — | — | — | — | — |
| SUNNYSIDE CITY | — | 0.0000000 | — | — | — | — | — | — |
| VALLEY MENTAL HEALTH | — | 0.0000000 | — | — | — | — | — | — |
| GRAND TOTAL | \$197,129,149 | 100.0000000% | \$171,274,888 | 1,079,431,728 | (587,537,947) | 58,093,898 | 112,974,607 | 28,069,681 |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | |
| 59,300 | 487,054 | — | — | 1,469 | — | 1,469 | 173,083 | 65,159 | — | 238,242 |
| 45,739 | 1,149,371 | — | — | 3,790 | — | 3,790 | 446,565 | 37,716 | — | 484,281 |
| — | 88,858 | — | — | 305 | 11,960 | 12,265 | 35,955 | (8,683) | — | 27,272 |
| 5,709 | 419,132 | — | — | 1,420 | 1,314 | 2,734 | 167,284 | 10,759 | — | 178,043 |
| 20,714 | 2,052,024 | — | — | 6,976 | 12,125 | 19,101 | 821,933 | 18,993 | — | 840,926 |
| 1,688 | 29,093 | — | — | 94 | 133 | 227 | 11,089 | (491) | — | 10,598 |
| 6,303 | 143,149 | — | — | 470 | 7,574 | 8,044 | 55,372 | 4,491 | — | 59,863 |
| 477 | 30,656 | — | — | 104 | 310,703 | 310,807 | 12,212 | (303,220) | — | (291,008) |
| 20,963 | 977,825 | — | — | 3,286 | 40,840 | 44,126 | 387,177 | 12,011 | — | 399,188 |
| 3,052 | 97,308 | — | — | 324 | — | 324 | 38,139 | 247 | — | 38,386 |
| 88,708 | 4,328,368 | — | — | 14,561 | 28,521 | 43,082 | 1,715,503 | (57,703) | — | 1,657,800 |
| 1,409 | 25,290 | — | — | 82 | — | 82 | 9,663 | 3,430 | — | 13,093 |
| 58,622 | 2,136,452 | — | — | 7,136 | — | 7,136 | 840,757 | 34,648 | — | 875,405 |
| 82 | 15,145 | — | — | 52 | 426 | 478 | 6,095 | (2,157) | — | 3,938 |
| 944 | 45,889 | — | — | 154 | 11,073 | 11,227 | 18,186 | (11,221) | — | 6,965 |
| 4,725 | 115,090 | — | — | 379 | 2,915 | 3,294 | 44,657 | (9,628) | — | 35,029 |
| 288 | 39,855 | — | — | 136 | 1,454 | 1,590 | 16,010 | 435 | — | 16,445 |
| 19,282 | 190,562 | — | — | 588 | 853 | 1,441 | 69,305 | 13,611 | — | 82,916 |
| 48,843 | 3,439,093 | — | — | 11,643 | 11,442 | 23,085 | 1,371,804 | (21,868) | — | 1,349,936 |
| 274 | 82,717 | — | — | 283 | 348 | 631 | 33,359 | (2,389) | — | 30,970 |
| 3,700 | 64,057 | — | — | 207 | 122 | 329 | 24,422 | 8,359 | — | 32,781 |
| 9,010 | 219,006 | — | — | 721 | 5,766 | 6,487 | 84,971 | 2,601 | — | 87,572 |
| 4,189,117 | 203,327,303 | — | — | 683,914 | 3,636,925 | 4,320,839 | 80,577,716 | (192,080) | — | 80,385,636 |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 127 | 127 | — | (6,674) | — | (6,674) |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| 4,189,117 | 203,327,303 | — | — | 683,914 | 3,637,051 | 4,320,965 | 80,577,716 | (198,754) | — | 80,378,962 |

**Noncontributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|---|------------------------|
| ACTIVE RE ENTRY INC | \$ 76,869 | 0.0105182% | \$ 227,117 | 567,656 | (57,837) | 39,535 | 39,030 | 12,996 |
| ALPINE SCHOOL DISTRICT | 65,773,348 | 9.0000080 | 194,334,932 | 485,720,376 | (49,489,261) | 33,828,536 | 33,396,507 | 11,119,974 |
| ALPINE UNISERV | 44,528 | 0.0060929 | 131,562 | 328,827 | (33,504) | 22,902 | 22,609 | 7,528 |
| AMERICAN LEADERSHIP ACADEMY | 930,045 | 0.1272614 | 2,747,924 | 6,868,156 | (699,785) | 478,340 | 472,231 | 157,238 |
| AMES CHARTER SCHOOL | 400,693 | 0.0548282 | 1,183,892 | 2,959,017 | (301,489) | 206,084 | 203,452 | 67,743 |
| BEAVER SCHOOL DISTRICT | 1,510,541 | 0.2066928 | 4,463,066 | 11,154,979 | (1,136,563) | 776,901 | 766,979 | 255,380 |
| BOX ELDER SCHOOL DISTRICT | 11,087,382 | 1.5171271 | 32,758,948 | 81,877,655 | (8,342,381) | 5,702,460 | 5,629,633 | 1,874,489 |
| CACHE COUNTY SCHOOL DISTRICT | 15,942,242 | 2.1814353 | 47,103,189 | 117,729,626 | (11,995,281) | 8,199,411 | 8,094,695 | 2,695,276 |
| CANYONS SCHOOL DISTRICT | 30,985,901 | 4.2399143 | 91,551,414 | 228,823,438 | (23,314,449) | 15,936,663 | 15,733,133 | 5,238,633 |
| CARBON SCHOOL DISTRICT | 3,063,098 | 0.4191349 | 9,050,276 | 22,620,242 | (2,304,744) | 1,575,412 | 1,555,292 | 517,863 |
| CITY OF ENTERPRISE | 103 | 0.0000140 | 302 | 756 | (77) | 53 | 52 | 17 |
| COLOR COUNTRY UNISERV | 25,481 | 0.0034867 | 75,287 | 188,173 | (19,173) | 13,106 | 12,938 | 4,308 |
| DAGGETT SCHOOL DISTRICT | 358,368 | 0.0490368 | 1,058,839 | 2,646,461 | (269,644) | 184,316 | 181,962 | 60,587 |
| DAVIS SCHOOL DISTRICT | 61,226,682 | 8.3778710 | 180,901,283 | 452,144,337 | (46,068,253) | 31,490,096 | 31,087,931 | 10,351,292 |
| DAVIS TECHNICAL COLLEGE | 941,187 | 0.1287861 | 2,780,846 | 6,950,442 | (708,169) | 484,071 | 477,889 | 159,122 |
| DAVIS UNISERV | 42,548 | 0.0058221 | 125,715 | 314,212 | (32,015) | 21,884 | 21,604 | 7,194 |
| DUCHESNE SCHOOL DISTRICT | 4,251,380 | 0.5817319 | 12,561,192 | 31,395,421 | (3,198,828) | 2,186,569 | 2,158,644 | 718,760 |
| EAST HOLLYWOOD HIGH SCHOOL | 220,858 | 0.0302208 | 652,550 | 1,630,983 | (166,178) | 113,592 | 112,141 | 37,339 |
| EDUCATORS MUTUAL INSURANCE | 1,295,042 | 0.1772053 | 3,826,350 | 9,563,572 | (974,417) | 666,066 | 657,559 | 218,946 |
| EMERY SCHOOL DISTRICT | 2,517,428 | 0.3444689 | 7,438,031 | 18,590,602 | (1,894,166) | 1,294,763 | 1,278,228 | 425,609 |
| ESPERANZA ELEMENTARY SCHOOL | 239,333 | 0.0327488 | 707,137 | 1,767,416 | (180,079) | 123,094 | 121,522 | 40,463 |
| FAST FORWARD CHARTER HS | 250,430 | 0.0342673 | 739,925 | 1,849,368 | (188,429) | 128,801 | 127,156 | 42,339 |
| GARFIELD SCHOOL DISTRICT | 1,090,346 | 0.1491960 | 3,221,552 | 8,051,941 | (820,399) | 560,786 | 553,625 | 184,339 |
| GRAND SCHOOL DISTRICT | 1,706,285 | 0.2334772 | 5,041,415 | 12,600,504 | (1,283,845) | 877,576 | 866,368 | 288,473 |
| GRANITE SCHOOL DISTRICT | 58,534,122 | 8.0094382 | 172,945,805 | 432,260,431 | (44,042,314) | 30,105,259 | 29,720,780 | 9,896,074 |
| GRANITE UNISERV | 45,428 | 0.0062160 | 134,221 | 335,471 | (34,181) | 23,364 | 23,066 | 7,680 |
| HEBER VALLEY HISTORIC RAILROAD | 92,225 | 0.0126195 | 272,490 | 681,060 | (69,392) | 47,433 | 46,827 | 15,592 |
| HIGH DESERT UNISERV | 15,048 | 0.0020591 | 44,462 | 111,127 | (11,323) | 7,740 | 7,641 | 2,544 |
| HIGH SCHOOL ACTIVITIES ASSN | 149,031 | 0.0203924 | 440,328 | 1,100,555 | (112,134) | 76,649 | 75,670 | 25,196 |
| INTECH COLLEGIATE HIGH SCHOOL | 157,318 | 0.0215264 | 464,814 | 1,161,756 | (118,369) | 80,912 | 79,878 | 26,597 |
| IRON SCHOOL DISTRICT | 8,492,440 | 1.1620517 | 25,091,893 | 62,714,632 | (6,389,892) | 4,367,830 | 4,312,048 | 1,435,775 |
| ITINERIS HIGH SCHOOL | 302,402 | 0.0413788 | 893,482 | 2,233,168 | (227,534) | 155,531 | 153,545 | 51,126 |
| JORDAN SCHOOL DISTRICT | 46,517,856 | 6.3652085 | 137,442,363 | 343,523,191 | (35,001,021) | 23,925,055 | 23,619,505 | 7,864,544 |
| JORDAN UNISERV | 16,683 | 0.0022829 | 49,294 | 123,206 | (12,553) | 8,581 | 8,471 | 2,821 |
| JUAB SCHOOL DISTRICT | 2,198,625 | 0.3008458 | 6,496,088 | 16,236,312 | (1,654,291) | 1,130,796 | 1,116,354 | 371,711 |
| KANE SCHOOL DISTRICT | 1,475,615 | 0.2019138 | 4,359,874 | 10,897,062 | (1,110,284) | 758,938 | 749,246 | 249,475 |
| LOGAN SCHOOL DISTRICT | 4,992,672 | 0.6831656 | 14,751,425 | 36,869,684 | (3,756,592) | 2,567,830 | 2,535,036 | 844,086 |
| MILLARD SCHOOL DISTRICT | 3,532,281 | 0.4833350 | 10,436,532 | 26,085,050 | (2,657,763) | 1,816,722 | 1,793,521 | 597,185 |
| MONTICELLO ACADEMY | 538,791 | 0.0737247 | 1,591,919 | 3,978,840 | (405,398) | 277,111 | 273,572 | 91,091 |
| MORGAN SCHOOL DISTRICT | 2,467,331 | 0.3376139 | 7,290,013 | 18,220,645 | (1,856,472) | 1,268,997 | 1,252,791 | 417,139 |
| MURRAY SCHOOL DISTRICT | 6,234,526 | 0.8530931 | 18,420,627 | 46,040,481 | (4,690,990) | 3,206,541 | 3,165,589 | 1,054,041 |
| NEBO SCHOOL DISTRICT | 28,968,022 | 3.9638004 | 85,589,355 | 213,921,879 | (21,796,153) | 14,898,827 | 14,708,552 | 4,897,480 |
| NOAH WEBSTER ACADEMY INC | 282,564 | 0.0386643 | 834,869 | 2,086,669 | (212,607) | 145,328 | 143,472 | 47,772 |
| NORTH SANPETE SCHOOL DISTRICT | 2,582,468 | 0.3533685 | 7,630,198 | 19,070,903 | (1,943,103) | 1,328,214 | 1,311,251 | 436,605 |
| NORTH SUMMIT SCHOOL DISTRICT | 1,375,649 | 0.1882351 | 4,064,514 | 10,158,838 | (1,035,068) | 707,524 | 698,488 | 232,574 |
| NUAMES CHARTER SCHOOL | 958,063 | 0.1310953 | 2,830,708 | 7,075,067 | (720,867) | 492,751 | 486,458 | 161,975 |
| OGDEN SCHOOL DISTRICT | 10,224,117 | 1.3990033 | 30,208,330 | 75,502,645 | (7,692,842) | 5,258,466 | 5,191,309 | 1,728,541 |
| OGDEN-WEBER TECH COLLEGE | 620,006 | 0.0848377 | 1,831,879 | 4,578,596 | (466,506) | 318,881 | 314,809 | 104,821 |
| PARK CITY SCHOOL DISTRICT | 7,056,534 | 0.9655714 | 20,849,343 | 52,110,810 | (5,309,486) | 3,629,315 | 3,582,965 | 1,193,013 |
| PIUTE SCHOOL DISTRICT | 453,682 | 0.0620790 | 1,340,456 | 3,350,334 | (341,360) | 233,338 | 230,358 | 76,702 |
| PROVO SCHOOL DISTRICT | 12,481,796 | 1.7079299 | 36,878,905 | 92,175,068 | (9,391,568) | 6,419,635 | 6,337,649 | 2,110,236 |
| RICH SCHOOL DISTRICT | 794,239 | 0.1086786 | 2,346,670 | 5,865,263 | (597,602) | 408,493 | 403,276 | 134,278 |
| SALT LAKE ARTS ACADEMY | 392,105 | 0.0536532 | 1,158,520 | 2,895,603 | (295,028) | 201,668 | 199,092 | 66,291 |
| SALT LAKE SCHOOL DISTRICT | 27,522,211 | 3.7659649 | 81,317,543 | 203,244,918 | (20,708,295) | 14,155,219 | 13,974,440 | 4,653,044 |
| SAN JUAN SCHOOL DISTRICT | 3,954,212 | 0.5410693 | 11,683,175 | 29,200,906 | (2,975,233) | 2,033,730 | 2,007,757 | 668,519 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | | |
|---|--------------------------------------|--|---|------------------------|---|---|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | | | |
| 4,501 | 96,062 | — | — | — | 18,754 | 18,754 | 64,817 | (5,315) | — | 59,502 |
| 5,497,812 | 83,842,829 | — | — | — | — | — | 55,461,291 | 5,695,016 | — | 61,156,307 |
| 19,697 | 72,736 | — | — | — | — | — | 37,547 | 13,044 | — | 50,591 |
| 15,650 | 1,123,459 | — | — | — | 165,689 | 165,689 | 784,231 | (38,580) | — | 745,651 |
| — | 477,279 | — | — | — | 34,486 | 34,486 | 337,871 | (31,747) | — | 306,124 |
| 15,955 | 1,815,215 | — | — | — | 82,191 | 82,191 | 1,273,715 | (20,526) | — | 1,253,189 |
| 162,144 | 13,368,726 | — | — | — | 283,523 | 283,523 | 9,349,084 | 364,555 | — | 9,713,639 |
| 602,138 | 19,591,520 | — | — | — | — | — | 13,442,790 | 652,378 | — | 14,095,168 |
| 425,817 | 37,334,246 | — | — | — | 168,704 | 168,704 | 26,127,879 | 702,489 | — | 26,830,368 |
| — | 3,648,567 | — | — | — | 202,969 | 202,969 | 2,582,860 | (166,834) | — | 2,416,026 |
| 130 | 252 | — | — | — | — | — | 86 | 66 | — | 152 |
| 3,613 | 33,965 | — | — | — | — | — | 21,486 | 3,355 | — | 24,841 |
| 21,498 | 448,363 | — | — | — | 19,880 | 19,880 | 302,182 | 524 | — | 302,706 |
| 3,156,524 | 76,085,843 | — | — | — | 1,489,161 | 1,489,161 | 51,627,458 | 934,235 | — | 52,561,693 |
| 26,610 | 1,147,692 | — | — | — | 160,137 | 160,137 | 793,626 | (51,130) | — | 742,496 |
| 34,016 | 84,698 | — | — | — | — | — | 35,878 | 26,984 | — | 62,862 |
| 49,705 | 5,113,678 | — | — | — | 179,423 | 179,423 | 3,584,841 | 51,474 | — | 3,636,315 |
| — | 263,072 | — | — | — | 35,041 | 35,041 | 186,231 | (31,159) | — | 155,072 |
| — | 1,542,571 | — | — | — | 313,451 | 313,451 | 1,092,003 | (290,244) | — | 801,759 |
| 325 | 2,998,925 | — | — | — | 200,504 | 200,504 | 2,122,741 | (193,156) | — | 1,929,585 |
| 304,044 | 589,123 | — | — | — | — | — | 201,810 | 174,116 | — | 375,926 |
| 35,332 | 333,628 | — | — | — | 907 | 907 | 211,167 | 17,042 | — | 228,209 |
| 38,714 | 1,337,464 | — | — | — | 11,517 | 11,517 | 919,399 | (42,494) | — | 876,905 |
| — | 2,032,417 | — | — | — | 234,524 | 234,524 | 1,438,771 | (190,652) | — | 1,248,119 |
| — | 69,722,113 | — | — | — | 6,943,076 | 6,943,076 | 49,357,043 | (4,106,975) | — | 45,250,068 |
| — | 54,110 | — | — | — | 22,503 | 22,503 | 38,305 | (21,276) | — | 17,029 |
| 23,570 | 133,422 | — | — | — | 5,066 | 5,066 | 77,766 | 21,380 | — | 99,146 |
| 5,523 | 23,448 | — | — | — | — | — | 12,689 | 2,978 | — | 15,667 |
| 12,077 | 189,592 | — | — | — | — | — | 125,665 | 7,513 | — | 133,178 |
| 35,299 | 222,686 | — | — | — | — | — | 132,653 | 22,619 | — | 155,272 |
| 554,523 | 10,670,176 | — | — | — | 83,114 | 83,114 | 7,160,981 | 270,117 | — | 7,431,098 |
| 5,636 | 365,838 | — | — | — | 7,983 | 7,983 | 254,991 | 22,627 | — | 277,618 |
| 523,770 | 55,932,874 | — | — | — | 520,167 | 520,167 | 39,224,707 | 2,742,137 | — | 41,966,844 |
| 620 | 20,493 | — | — | — | 37,502 | 37,502 | 14,068 | (22,186) | — | (8,118) |
| 29,435 | 2,648,296 | — | — | — | 27,253 | 27,253 | 1,853,920 | 8,167 | — | 1,862,087 |
| 26,018 | 1,783,677 | — | — | — | — | — | 1,244,266 | 13,253 | — | 1,257,519 |
| 409,075 | 6,356,027 | — | — | — | 91,187 | 91,187 | 4,209,912 | 53,529 | — | 4,263,441 |
| 68,659 | 4,276,087 | — | — | — | 30,048 | 30,048 | 2,978,484 | (94,116) | — | 2,884,368 |
| 253,299 | 895,073 | — | — | — | — | — | 454,318 | 211,045 | — | 665,363 |
| 281,985 | 3,220,912 | — | — | — | — | — | 2,080,498 | 382,337 | — | 2,462,835 |
| 59,476 | 7,485,647 | — | — | — | 221,753 | 221,753 | 5,257,067 | 120,442 | — | 5,377,509 |
| 1,429,153 | 35,934,012 | — | — | — | — | — | 24,426,366 | 1,541,905 | — | 25,968,271 |
| 49,394 | 385,966 | — | — | — | — | — | 238,263 | 47,520 | — | 285,783 |
| 267,145 | 3,343,215 | — | — | — | — | — | 2,177,584 | 179,987 | — | 2,357,571 |
| 29,563 | 1,668,149 | — | — | — | 33,007 | 33,007 | 1,159,972 | (11,456) | — | 1,148,516 |
| 164,468 | 1,305,652 | — | — | — | — | — | 807,856 | 272,103 | — | 1,079,959 |
| — | 12,178,316 | — | — | — | 199,539 | 199,539 | 8,621,162 | (390,243) | — | 8,230,919 |
| 56,761 | 795,272 | — | — | — | 157,541 | 157,541 | 522,800 | (208,870) | — | 313,930 |
| — | 8,405,293 | — | — | — | 631,077 | 631,077 | 5,950,199 | (579,877) | — | 5,370,322 |
| 42,397 | 582,795 | — | — | — | 8,002 | 8,002 | 382,553 | 2,951 | — | 385,504 |
| 722,847 | 15,590,367 | — | — | — | 473,583 | 473,583 | 10,524,879 | 136,720 | — | 10,661,599 |
| 32,096 | 978,143 | — | — | — | 9,314 | 9,314 | 669,717 | (19,370) | — | 650,347 |
| 22,277 | 489,328 | — | — | — | 2,655 | 2,655 | 330,630 | 63,562 | — | 394,192 |
| 24,594 | 32,807,297 | — | — | — | 923,782 | 923,782 | 23,207,232 | (992,403) | — | 22,214,829 |
| 176,173 | 4,886,179 | — | — | — | 192,839 | 192,839 | 3,334,264 | (288,760) | — | 3,045,504 |

**Noncontributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts (Concluded)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| SEVIER SCHOOL DISTRICT | \$ 4,523,080 | 0.6189096% | \$ 13,363,961 | 33,401,860 | (3,403,261) | 2,326,310 | 2,296,600 | 764,695 |
| SOLDIER HOLLOW CHARTER SCHOOL | 207,845 | 0.0284401 | 614,100 | 1,534,880 | (156,386) | 106,898 | 105,533 | 35,139 |
| SOUTH SANPETE SCHOOL DISTRICT | 2,993,173 | 0.4095668 | 8,843,674 | 22,103,863 | (2,252,127) | 1,539,448 | 1,519,788 | 506,041 |
| SOUTH SUMMIT SCHOOL DISTRICT | 1,964,697 | 0.2688366 | 5,804,922 | 14,508,811 | (1,478,279) | 1,010,482 | 997,577 | 332,161 |
| SOUTHERN UTAH UNIVERSITY | 2,903,963 | 0.3973599 | 8,580,093 | 21,445,070 | (2,185,003) | 1,493,566 | 1,474,491 | 490,959 |
| SOUTHWEST EDUC DEVELOPMENT CTR | 103,313 | 0.0141367 | 305,250 | 762,942 | (77,735) | 53,136 | 52,457 | 17,467 |
| SOUTHWEST TECHNICAL COLLEGE | 464,078 | 0.0635015 | 1,371,172 | 3,427,105 | (349,182) | 238,685 | 235,636 | 78,459 |
| STATE OF UTAH | 174,487,431 | 23.8757542 | 515,543,219 | 1,288,547,775 | (131,288,043) | 89,742,344 | 88,596,231 | 29,499,724 |
| SUCCESS ACADEMY | 301,267 | 0.0412235 | 890,129 | 2,224,786 | (226,680) | 154,948 | 152,969 | 50,934 |
| SUMMIT ACADEMY HIGH SCHOOL | 261,857 | 0.0358309 | 773,688 | 1,933,754 | (197,027) | 134,678 | 132,958 | 44,271 |
| SUMMIT ACADEMY INC | 1,228,855 | 0.1681488 | 3,630,795 | 9,074,803 | (924,617) | 632,025 | 623,953 | 207,757 |
| TINTIC SCHOOL DISTRICT | 402,664 | 0.0550980 | 1,189,717 | 2,973,577 | (302,973) | 207,098 | 204,453 | 68,076 |
| TOOELE SCHOOL DISTRICT | 14,111,222 | 1.9308902 | 41,693,231 | 104,207,987 | (10,617,583) | 7,257,681 | 7,164,992 | 2,385,715 |
| TOOELE TECHNICAL COLLEGE | 327,904 | 0.0448683 | 968,830 | 2,421,492 | (246,722) | 168,648 | 166,494 | 55,437 |
| UINTAH BASIN TECHNICAL COLLEGE | 871,245 | 0.1192156 | 2,574,193 | 6,433,933 | (655,543) | 448,098 | 442,376 | 147,297 |
| UINTAH SCHOOL DISTRICT | 6,015,260 | 0.8230901 | 17,772,780 | 44,421,253 | (4,526,009) | 3,093,768 | 3,054,257 | 1,016,970 |
| UTAH ARTS ACADEMY | 199,539 | 0.0273036 | 589,560 | 1,473,545 | (150,137) | 102,627 | 101,316 | 33,735 |
| UTAH CO ACADEMY OF SCIENCES | 364,398 | 0.0498619 | 1,076,656 | 2,690,991 | (274,181) | 187,417 | 185,024 | 61,607 |
| UTAH COMMUNICATIONS AUTHORITY | 478,753 | 0.0655096 | 1,414,532 | 3,535,480 | (360,224) | 246,232 | 243,088 | 80,940 |
| UTAH EDUCATION ASSOCIATION | 388,157 | 0.0531129 | 1,146,854 | 2,866,444 | (292,057) | 199,637 | 197,087 | 65,624 |
| UTAH HOUSING CORPORATION | 1,296,023 | 0.1773396 | 3,829,250 | 9,570,820 | (975,155) | 666,570 | 658,058 | 219,112 |
| UTAH RETIREMENT SYSTEMS | 6,312,959 | 0.8638252 | 18,652,363 | 46,619,681 | (4,750,004) | 3,246,880 | 3,205,413 | 1,067,301 |
| UTAH SAFETY COUNCIL | 69,836 | 0.0095559 | 206,338 | 515,721 | (52,546) | 35,918 | 35,459 | 11,807 |
| UTAH SCHOOL BOARD ASSOCIATION | 169,494 | 0.0231925 | 500,790 | 1,251,673 | (127,531) | 87,174 | 86,061 | 28,656 |
| UTAH SCHOOL BOARD RISK MGMT | 214,837 | 0.0293969 | 634,760 | 1,586,518 | (161,648) | 110,495 | 109,084 | 36,321 |
| UTAH SCHOOL EMPLOYEES ASSN | 80,576 | 0.0110255 | 238,071 | 595,034 | (60,627) | 41,442 | 40,913 | 13,623 |
| UTAH STATE FAIR CORP | 116,245 | 0.0159063 | 343,461 | 858,445 | (87,466) | 59,787 | 59,024 | 19,653 |
| WASATCH SCHOOL DISTRICT | 8,327,002 | 1.1394142 | 24,603,087 | 61,492,911 | (6,265,413) | 4,282,742 | 4,228,047 | 1,407,805 |
| WASATCH UNISERV | 35,368 | 0.0048396 | 104,500 | 261,188 | (26,612) | 18,191 | 17,958 | 5,980 |
| WASHINGTON SCHOOL DISTRICT | 27,012,329 | 3.6961958 | 79,811,036 | 199,479,558 | (20,324,648) | 13,892,976 | 13,715,547 | 4,566,841 |
| WAYNE SCHOOL DISTRICT | 496,505 | 0.0679386 | 1,466,981 | 3,666,570 | (373,581) | 255,362 | 252,101 | 83,942 |
| WEBER COUNTY SCHOOL DISTRICT | 30,710,827 | 4.2022749 | 90,738,676 | 226,792,081 | (23,107,477) | 15,795,187 | 15,593,464 | 5,192,128 |
| WOODLAND PEAKS UNISERV | 40,794 | 0.0055819 | 120,529 | 301,249 | (30,694) | 20,981 | 20,713 | 6,897 |
| WORKERS' COMPENSATION FUND | 5,924,654 | 0.8106920 | 17,505,071 | 43,752,141 | (4,457,835) | 3,047,167 | 3,008,251 | 1,001,652 |
| | \$730,814,329 | 100.0000000% | \$2,159,275,108 | 5,396,888,271 | (549,880,189) | 375,872,293 | 371,071,969 | 123,555,162 |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| BRIDGERLAND TECHNICAL COLLEGE | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| LIBERTY ACADEMY CHARTER | — | 0.0000000 | — | — | — | — | — | — |
| OGDEN WEBER/NEA/UEA UNISERV | — | 0.0000000 | — | — | — | — | — | — |
| PROVO CITY CORP | — | 0.0000000 | — | — | — | — | — | — |
| PROVO HOUSING AUTHORITY | — | 0.0000000 | — | — | — | — | — | — |
| UINTAH FIRE SUPPRESSION SSD | — | 0.0000000 | — | — | — | — | — | — |
| USU SPACE DYNAMICS LAB | — | 0.0000000 | — | — | — | — | — | — |
| UTAH DAIRY COMMISSION | — | 0.0000000 | — | — | — | — | — | — |
| WHITE CITY WATER IMP DIST | — | 0.0000000 | — | — | — | — | — | — |
| GRAND TOTAL | \$730,814,329 | 100.0000000% | \$2,159,275,108 | 5,396,888,271 | (549,880,189) | 375,872,293 | 371,071,969 | 123,555,162 |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 136,428 | 5,524,033 | — | — | — | 6,686 | 6,686 | 3,813,944 | (37,610) | — | 3,776,334 |
| 22,527 | 270,097 | — | — | — | 3,245 | 3,245 | 175,258 | 28,937 | — | 204,195 |
| — | 3,565,277 | — | — | — | 316,014 | 316,014 | 2,523,898 | (355,648) | — | 2,168,250 |
| 208,939 | 2,549,159 | — | — | — | 2,154 | 2,154 | 1,656,668 | 194,234 | — | 1,850,902 |
| 16,257 | 3,475,273 | — | — | — | 225,943 | 225,943 | 2,448,675 | (85,897) | — | 2,362,778 |
| 17,473 | 140,533 | — | — | — | 1,707 | 1,707 | 87,115 | 5,714 | — | 92,829 |
| 76,656 | 629,436 | — | — | — | — | — | 391,319 | 67,498 | — | 458,817 |
| 5,695,205 | 213,533,504 | — | — | — | 6,374,919 | 6,374,919 | 147,131,002 | (8,149,639) | — | 138,981,363 |
| 17,892 | 376,743 | — | — | — | — | — | 254,034 | 46,996 | — | 301,030 |
| 8,092 | 319,999 | — | — | — | 56,396 | 56,396 | 220,803 | 1,741 | — | 222,544 |
| 7,846 | 1,471,581 | — | — | — | 61,731 | 61,731 | 1,036,193 | 6,037 | — | 1,042,230 |
| — | 479,627 | — | — | — | 6,980 | 6,980 | 339,534 | (9,996) | — | 329,538 |
| 1,408,223 | 18,216,611 | — | — | — | — | — | 11,898,841 | 1,439,342 | — | 13,338,183 |
| 19,169 | 409,748 | — | — | — | 23,063 | 23,063 | 276,495 | 23,049 | — | 299,544 |
| 143,396 | 1,181,167 | — | — | — | — | — | 734,649 | 100,507 | — | 835,156 |
| 158,553 | 7,323,548 | — | — | — | 523,291 | 523,291 | 5,072,178 | 132,451 | — | 5,204,629 |
| 4,296 | 241,974 | — | — | — | 97,710 | 97,710 | 168,255 | (40,244) | — | 128,011 |
| 23,082 | 457,130 | — | — | — | 6,310 | 6,310 | 307,267 | 24,474 | — | 331,741 |
| 6,682 | 576,942 | — | — | — | 86,487 | 86,487 | 403,694 | (75,874) | — | 327,820 |
| 32,828 | 495,176 | — | — | — | 4,862 | 4,862 | 327,301 | 44,661 | — | 371,962 |
| 17,372 | 1,561,112 | — | — | — | 4,987 | 4,987 | 1,092,830 | 17,230 | — | 1,110,060 |
| 87,031 | 7,606,625 | — | — | — | 341,683 | 341,683 | 5,323,202 | (261,776) | — | 5,061,426 |
| — | 83,184 | — | — | — | 25,065 | 25,065 | 58,887 | (15,305) | — | 43,582 |
| 15,175 | 217,066 | — | — | — | 26,502 | 26,502 | 142,921 | (30,882) | — | 112,039 |
| 23,027 | 278,927 | — | — | — | 6,919 | 6,919 | 181,154 | (2,227) | — | 178,927 |
| 16,756 | 112,734 | — | — | — | 6,912 | 6,912 | 67,943 | (10,144) | — | 57,799 |
| 9,596 | 148,060 | — | — | — | 8,408 | 8,408 | 98,020 | 139 | — | 98,159 |
| 1,121,954 | 11,040,548 | — | — | — | — | — | 7,021,481 | 1,132,981 | — | 8,154,462 |
| 1,462 | 43,591 | — | — | — | 486 | 486 | 29,823 | 2,863 | — | 32,686 |
| 1,600,274 | 33,775,638 | — | — | — | — | — | 22,777,290 | 1,441,027 | — | 24,218,317 |
| — | 591,405 | — | — | — | 126,893 | 126,893 | 418,662 | (77,510) | — | 341,152 |
| 797,393 | 37,378,172 | — | — | — | — | — | 25,895,931 | 793,742 | — | 26,689,673 |
| 2,536 | 51,127 | — | — | — | 4,264 | 4,264 | 34,398 | 3,168 | — | 37,566 |
| — | 7,057,070 | — | — | — | 802,332 | 802,332 | 4,995,776 | (1,440,409) | — | 3,555,367 |
| 27,416,178 | 897,915,602 | — | — | — | 23,373,799 | 23,373,799 | 616,236,015 | 1,874,433 | — | 618,110,448 |
| — | — | — | — | — | 409,179 | 409,179 | — | (1,367,780) | — | (1,367,780) |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 7,641 | 7,641 | — | (29,602) | — | (29,602) |
| — | — | — | — | — | — | — | — | — | — | — |
| 88 | 88 | — | — | — | 90 | 90 | — | 27 | — | 27 |
| — | — | — | — | — | — | — | — | (260) | — | (260) |
| — | — | — | — | — | — | — | — | (390,384) | — | (390,384) |
| — | — | — | — | — | 2,782 | 2,782 | — | (25,447) | — | (25,447) |
| — | — | — | — | — | — | — | — | — | — | — |
| 27,416,266 | 897,915,690 | — | — | — | 23,793,490 | 23,793,490 | 616,236,015 | 60,986 | — | 616,297,001 |

**Noncontributory Retirement System
Higher Education Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| BRIDGERLAND TECHNICAL COLLEGE | \$ 1,010,132 | 2.0122338% | \$ (35,225) | 5,361,093 | (4,556,220) | 244,404 | 684,243 | 7,705 |
| DIXIE TECHNICAL COLLEGE | 189,993 | 0.3784754 | (6,625) | 1,008,353 | (856,967) | 45,969 | 128,697 | 1,449 |
| MOUNTAINLAND TECHNICAL COLLEGE | 380,668 | 0.7583093 | (13,275) | 2,020,325 | (1,717,009) | 92,104 | 257,857 | 2,904 |
| SALT LAKE COMMUNITY COLLEGE | 3,775,857 | 7.5216967 | (131,671) | 20,039,679 | (17,031,074) | 913,579 | 2,557,690 | 28,802 |
| SNOW COLLEGE | 1,063,252 | 2.1180511 | (37,078) | 5,643,017 | (4,795,818) | 257,257 | 720,226 | 8,110 |
| UNIVERSITY OF UTAH | 16,682,836 | 33.2330431 | (581,763) | 88,541,128 | (75,248,236) | 4,036,459 | 11,300,620 | 127,258 |
| UNIVERSITY OF UTAH HOSPITAL | 8,430,042 | 16.7930641 | (293,972) | 44,740,917 | (38,023,857) | 2,039,672 | 5,710,342 | 64,304 |
| USU SPACE DYNAMICS LAB | 935,476 | 1.8635145 | (32,622) | 4,964,868 | (4,219,481) | 226,341 | 633,673 | 7,136 |
| UTAH STATE UNIVERSITY | 8,091,262 | 16.1181976 | (282,158) | 42,942,904 | (36,495,784) | 1,957,704 | 5,480,859 | 61,720 |
| UTAH TECH UNIVERSITY | 1,254,605 | 2.4992366 | (43,750) | 6,658,590 | (5,658,920) | 303,555 | 849,845 | 9,570 |
| UTAH VALLEY UNIVERSITY | 4,714,947 | 9.3924097 | (164,419) | 25,023,725 | (21,266,854) | 1,140,795 | 3,193,811 | 35,966 |
| WEBER STATE UNIVERSITY | 3,670,474 | 7.3117681 | (127,996) | 19,480,376 | (16,555,741) | 888,082 | 2,486,306 | 27,998 |
| | \$ 50,199,545 | 100.0000000% | \$ (1,750,554) | 266,424,975 | (226,425,961) | 12,145,921 | 34,004,169 | 382,922 |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| NONE | \$ — | 0.0000000% | — | — | — | — | — | — |
| GRAND TOTAL | \$ 50,199,545 | 100.0000000% | \$ (1,750,554) | 266,424,975 | (226,425,961) | 12,145,921 | 34,004,169 | 382,922 |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | | | |
| 12,391 | 948,743 | 38,747 | — | — | — | 38,747 | (1,071,056) | 35,618 | — | (1,035,438) |
| 43 | 176,158 | 7,288 | — | — | — | 7,288 | (201,452) | 1,235 | — | (200,217) |
| 20,429 | 373,294 | 14,602 | — | — | — | 14,602 | (403,627) | 24,529 | — | (379,098) |
| 703 | 3,500,774 | 144,835 | — | — | 46,554 | 191,389 | (4,003,589) | (32,141) | — | (4,035,730) |
| 13,946 | 999,539 | 40,784 | — | — | — | 40,784 | (1,127,379) | 22,179 | — | (1,105,200) |
| 3,181 | 15,467,518 | 639,925 | — | — | 429,297 | 1,069,222 | (17,689,018) | (401,386) | — | (18,090,404) |
| 344,796 | 8,159,114 | 323,361 | — | — | — | 323,361 | (8,938,478) | 425,639 | — | (8,512,839) |
| 59,455 | 926,605 | 35,883 | — | — | — | 35,883 | (991,897) | 72,240 | — | (919,657) |
| 1,497 | 7,501,780 | 310,366 | — | — | 73,112 | 383,478 | (8,579,266) | (39,985) | — | (8,619,251) |
| 19,928 | 1,182,898 | 48,124 | — | — | — | 48,124 | (1,330,274) | 29,195 | — | (1,301,079) |
| 876 | 4,371,448 | 180,857 | — | — | 54,180 | 235,037 | (4,999,317) | (33,956) | — | (5,033,273) |
| 95,519 | 3,497,905 | 140,793 | — | — | — | 140,793 | (3,891,850) | 127,744 | — | (3,764,106) |
| 572,765 | 47,105,777 | 1,925,565 | — | — | 603,143 | 2,528,708 | (53,227,203) | 230,912 | — | (52,996,291) |
| — | — | — | — | — | — | — | — | — | — | — |
| 572,765 | 47,105,777 | 1,925,565 | — | — | 603,143 | 2,528,708 | (53,227,203) | 230,912 | — | (52,996,291) |

**Contributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| BOX ELDER COUNTY | \$ 10,463 | 0.5246761% | \$ 53,962 | 276,832 | (135,192) | — | 16,087 | — |
| CENTERVILLE CITY | 16,632 | 0.8340881 | 85,784 | 440,086 | (214,917) | — | 25,574 | — |
| CITY OF NAPLES | 7,201 | 0.3611368 | 37,142 | 190,545 | (93,053) | — | 11,073 | — |
| CITY OF OREM | 57,313 | 2.8741268 | 295,597 | 1,516,461 | (740,568) | — | 88,124 | — |
| CITY OF ST GEORGE | 19,899 | 0.9979093 | 102,632 | 526,522 | (257,128) | — | 30,597 | — |
| CORINNE CITY | 27,229 | 1.3655027 | 140,438 | 720,473 | (351,845) | — | 41,868 | — |
| DAVIS & WEBER COUNTY CANAL CO | 104,174 | 5.2241286 | 537,288 | 2,756,381 | (1,346,087) | — | 160,177 | — |
| DAVIS CO HOUSING AUTHORITY | 24,801 | 1.2437082 | 127,912 | 656,212 | (320,463) | — | 38,133 | — |
| DDI VANTAGE | 601,060 | 30.1420808 | 3,100,035 | 15,903,716 | (7,766,627) | — | 924,185 | — |
| DUCHESNE COUNTY | 94,589 | 4.7434836 | 487,855 | 2,502,781 | (1,222,240) | — | 145,440 | — |
| EMERY CO CARE & REHAB CTR | 134,595 | 6.7496772 | 694,187 | 3,561,299 | (1,739,170) | — | 206,952 | — |
| EMERY TOWN | 3,062 | 0.1535363 | 15,791 | 81,010 | (39,561) | — | 4,708 | — |
| FIVE-COUNTY ASSN OF GOVTS | 13,397 | 0.6718165 | 69,095 | 354,467 | (173,105) | — | 20,599 | — |
| GARLAND CITY | 19,118 | 0.9587089 | 98,601 | 505,839 | (247,028) | — | 29,395 | — |
| HONEYVILLE CITY | 9,668 | 0.4848524 | 49,866 | 255,820 | (124,931) | — | 14,866 | — |
| IRON COUNTY | 8,589 | 0.4307475 | 44,301 | 227,273 | (110,989) | — | 13,207 | — |
| JORDAN VALLEY WATER CONSERV | 13,150 | 0.6594409 | 67,822 | 347,938 | (169,916) | — | 20,219 | — |
| KEARNS IMPROVEMENT DIST | 14,980 | 0.7512046 | 77,259 | 396,354 | (193,561) | — | 23,033 | — |
| LAYTON CITY | 21,576 | 1.0819943 | 111,280 | 570,887 | (278,794) | — | 33,175 | — |
| LOGAN CITY | 6,732 | 0.3375988 | 34,721 | 178,126 | (86,988) | — | 10,351 | — |
| MOUNTAINLAND ASSN OF GOVT | 5,176 | 0.2595501 | 26,694 | 136,945 | (66,878) | — | 7,958 | — |
| MURRAY CITY | 37,502 | 1.8806667 | 193,422 | 992,287 | (484,586) | — | 57,663 | — |
| NORTH DAVIS CO SEWER DIST | 14,452 | 0.7247645 | 74,540 | 382,404 | (186,748) | — | 22,222 | — |
| OAKLEY CITY | 29,185 | 1.4635605 | 150,523 | 772,211 | (377,112) | — | 44,874 | — |
| OGDEN CITY CORP | 57,864 | 2.9017715 | 298,440 | 1,531,047 | (747,691) | — | 88,971 | — |
| PARK CITY | 28,076 | 1.4079842 | 144,808 | 742,888 | (362,791) | — | 43,170 | — |
| PROVO CITY CORP | 36,683 | 1.8395722 | 189,195 | 970,604 | (473,997) | — | 56,403 | — |
| PROVO HOUSING AUTHORITY | 16,436 | 0.8242395 | 84,771 | 434,889 | (212,379) | — | 25,272 | — |
| SALT LAKE CITY CORP | 214,545 | 10.7590642 | 1,106,542 | 5,676,752 | (2,772,258) | — | 329,883 | — |
| SALT LAKE COUNTY | 81,827 | 4.1034906 | 422,033 | 2,165,104 | (1,057,335) | — | 125,817 | — |
| SANDY CITY | 63,892 | 3.2040664 | 329,530 | 1,690,546 | (825,583) | — | 98,240 | — |
| SOUTH DAVIS SEWER DIST | 53,742 | 2.6950887 | 277,183 | 1,421,996 | (694,436) | — | 82,634 | — |
| TOWN OF PARAGONAH | 8,783 | 0.4404748 | 45,302 | 232,406 | (113,496) | — | 13,505 | — |
| UTAH COUNTY | 5,714 | 0.2865484 | 29,471 | 151,190 | (73,834) | — | 8,786 | — |
| UTAH LEAGUE CITIES/TOWNS | 109,116 | 5.4719761 | 562,779 | 2,887,152 | (1,409,949) | — | 167,776 | — |
| WEST VALLEY CITY | 13,830 | 0.6935457 | 71,329 | 365,932 | (178,704) | — | 21,265 | — |
| WESTERN UINTAH BASIN MAD | 9,038 | 0.4532175 | 46,612 | 239,129 | (116,779) | — | 13,896 | — |
| | \$ 1,994,089 | 100.0000000% | \$ 10,284,742 | 52,762,504 | (25,766,719) | — | 3,066,098 | — |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| CARBON COUNTY | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| GRAND COUNTY | — | 0.0000000% | — | — | — | — | — | — |
| JUAB COUNTY | — | 0.0000000% | — | — | — | — | — | — |
| CLINTON CITY | — | 0.0000000% | — | — | — | — | — | — |
| VERNAL CITY | — | 0.0000000% | — | — | — | — | — | — |
| CITY OF WEST JORDAN | — | 0.0000000% | — | — | — | — | — | — |
| GARFIELD COUNTY | — | 0.0000000% | — | — | — | — | — | — |
| WEBER COUNTY CORP | — | 0.0000000% | — | — | — | — | — | — |
| TOWN OF MANILA | — | 0.0000000% | — | — | — | — | — | — |
| WEBER RIVER WATER USERS | — | 0.0000000% | — | — | — | — | — | — |
| GRAND TOTAL | \$ 1,994,089 | 100.0000000% | \$ 10,284,742 | 52,762,504 | (25,766,719) | — | 3,066,098 | — |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | |
|---|--------------------------------------|--|---|------------------------|---|---|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Proportionate Share of Nonemployer Contributions |
| — | 16,087 | — | — | — | — | — | 117,016 | (8,503) | — | 108,513 |
| — | 25,574 | — | — | — | — | — | 186,023 | (1,147) | — | 184,876 |
| — | 11,073 | — | — | — | — | — | 80,543 | (3,695) | — | 76,848 |
| — | 88,124 | — | — | — | — | — | 641,004 | 133,385 | — | 774,389 |
| — | 30,597 | — | — | — | — | — | 222,559 | (14,051) | — | 208,508 |
| — | 41,868 | — | — | — | — | — | 304,542 | (16,237) | — | 288,305 |
| — | 160,177 | — | — | — | — | — | 1,165,115 | (111,694) | — | 1,053,421 |
| — | 38,133 | — | — | — | — | — | 277,379 | (4,807) | — | 272,572 |
| — | 924,185 | — | — | — | — | — | 6,722,455 | (336,755) | — | 6,385,700 |
| — | 145,440 | — | — | — | — | — | 1,057,918 | (19,022) | — | 1,038,896 |
| — | 206,952 | — | — | — | — | — | 1,505,351 | (123,263) | — | 1,382,088 |
| — | 4,708 | — | — | — | — | — | 34,243 | 1,154 | — | 35,397 |
| — | 20,599 | — | — | — | — | — | 149,832 | (7,677) | — | 142,155 |
| — | 29,395 | — | — | — | — | — | 213,817 | 28,943 | — | 242,760 |
| — | 14,866 | — | — | — | — | — | 108,135 | (2,655) | — | 105,480 |
| — | 13,207 | — | — | — | — | — | 96,068 | (6,794) | — | 89,274 |
| — | 20,219 | — | — | — | — | — | 147,072 | 35,730 | — | 182,802 |
| — | 23,033 | — | — | — | — | — | 167,538 | 90,061 | — | 257,599 |
| — | 33,175 | — | — | — | — | — | 241,312 | 30,780 | — | 272,092 |
| — | 10,351 | — | — | — | — | — | 75,293 | (3,727) | — | 71,566 |
| — | 7,958 | — | — | — | — | — | 57,886 | 90,213 | — | 148,099 |
| — | 57,663 | — | — | — | — | — | 419,437 | (12,600) | — | 406,837 |
| — | 22,222 | — | — | — | — | — | 161,641 | (10,820) | — | 150,821 |
| — | 44,874 | — | — | — | — | — | 326,411 | (35,156) | — | 291,255 |
| — | 88,971 | — | — | — | — | — | 647,169 | 2,398 | — | 649,567 |
| — | 43,170 | — | — | — | — | — | 314,017 | 15,683 | — | 329,700 |
| — | 56,403 | — | — | — | — | — | 410,272 | (21,682) | — | 388,590 |
| — | 25,272 | — | — | — | — | — | 183,827 | 62,031 | — | 245,858 |
| — | 329,883 | — | — | — | — | — | 2,399,547 | (42,344) | — | 2,357,203 |
| — | 125,817 | — | — | — | — | — | 915,184 | 194,156 | — | 1,109,340 |
| — | 98,240 | — | — | — | — | — | 714,589 | 85,238 | — | 799,827 |
| — | 82,634 | — | — | — | — | — | 601,074 | (28,109) | — | 572,965 |
| — | 13,505 | — | — | — | — | — | 98,237 | (6,126) | — | 92,111 |
| — | 8,786 | — | — | — | — | — | 63,908 | 138,213 | — | 202,121 |
| — | 167,776 | — | — | — | — | — | 1,220,391 | (182,975) | — | 1,037,416 |
| — | 21,265 | — | — | — | — | — | 154,678 | (9,974) | — | 144,704 |
| — | 13,896 | — | — | — | — | — | 101,079 | (2,626) | — | 98,453 |
| — | 3,066,098 | — | — | — | — | — | 22,302,562 | (104,454) | — | 22,198,108 |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | 2,305 | — | 2,305 |
| — | — | — | — | — | — | — | — | 45,428 | — | 45,428 |
| — | — | — | — | — | — | — | — | 38,610 | — | 38,610 |
| — | — | — | — | — | — | — | — | 22,851 | — | 22,851 |
| — | 3,066,098 | — | — | — | — | — | 22,302,562 | 4,740 | — | 22,307,302 |

**Contributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| ALPINE SCHOOL DISTRICT | \$ 54,354 | 4.6768470% | \$ 611,207 | 3,228,186 | (1,640,933) | — | 122,358 | — |
| BOX ELDER SCHOOL DISTRICT | 16,109 | 1.3860691 | 181,142 | 956,732 | (486,321) | — | 36,263 | — |
| CACHE COUNTY SCHOOL DISTRICT | 38,089 | 3.2773773 | 428,313 | 2,262,205 | (1,149,911) | — | 85,744 | — |
| DAVIS SCHOOL DISTRICT | 84,527 | 7.2731181 | 950,508 | 5,020,258 | (2,551,869) | — | 190,283 | — |
| DUCHESNE SCHOOL DISTRICT | 13,338 | 1.1476706 | 149,986 | 792,178 | (402,675) | — | 30,026 | — |
| EMERY SCHOOL DISTRICT | 10,119 | 0.8706621 | 113,785 | 600,973 | (305,483) | — | 22,779 | — |
| GRANITE SCHOOL DISTRICT | 148,666 | 12.7919029 | 1,671,745 | 8,829,591 | (4,488,207) | — | 334,668 | — |
| JORDAN SCHOOL DISTRICT | 43,374 | 3.7321097 | 487,741 | 2,576,083 | (1,309,460) | — | 97,641 | — |
| MURRAY SCHOOL DISTRICT | 12,386 | 1.0657198 | 139,277 | 735,611 | (373,922) | — | 27,882 | — |
| PROVO SCHOOL DISTRICT | 14,171 | 1.2193744 | 159,357 | 841,671 | (427,833) | — | 31,902 | — |
| SALT LAKE SCHOOL DISTRICT | 105,044 | 9.0384566 | 1,181,216 | 6,238,781 | (3,171,261) | — | 236,469 | — |
| SAN JUAN SCHOOL DISTRICT | 1,518 | 0.1306531 | 17,075 | 90,183 | (45,841) | — | 3,418 | — |
| SOUTHERN UTAH UNIVERSITY | 3,075 | 0.2645466 | 34,573 | 182,603 | (92,820) | — | 6,921 | — |
| STATE OF UTAH | 442,688 | 38.0910603 | 4,978,034 | 26,292,297 | (13,364,746) | — | 996,557 | — |
| UINTAH SCHOOL DISTRICT | 25,344 | 2.1807183 | 284,993 | 1,505,237 | (765,134) | — | 57,053 | — |
| UTAH HOUSING CORPORATION | 56,665 | 4.8756941 | 637,194 | 3,365,440 | (1,710,701) | — | 127,560 | — |
| WASHINGTON SCHOOL DISTRICT | 29,579 | 2.5451424 | 332,619 | 1,756,781 | (892,997) | — | 66,587 | — |
| WORKERS' COMPENSATION FUND | 63,140 | 5.4328776 | 710,011 | 3,750,035 | (1,906,196) | — | 142,138 | — |
| | \$ 1,162,184 | 100.0000000% | \$ 13,068,776 | 69,024,845 | (35,086,310) | — | 2,616,249 | — |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| CARBON SCHOOL DISTRICT | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| EDUCATORS MUTUAL INSURANCE | — | 0.0000000 | — | — | — | — | — | — |
| IRON SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| JUAB SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| KANE SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| LOGAN SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| MILLARD SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| NEBO SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| NORTH SANPETE SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| OGDEN-WEBER TECH COLLEGE | — | 0.0000000 | — | — | — | — | — | — |
| PARK CITY SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| SEVIER SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| TOOELE SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| WEBER COUNTY SCHOOL DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| GRAND TOTAL | \$ 1,162,184 | 100.0000000% | \$ 13,068,776 | 69,024,845 | (35,086,310) | — | 2,616,249 | — |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | |
| — | 122,358 | — | — | — | — | — | 747,400 | 45,795 | — | 793,195 |
| — | 36,263 | — | — | — | — | — | 221,506 | (9,271) | — | 212,235 |
| — | 85,744 | — | — | — | — | — | 523,753 | (27,736) | — | 496,017 |
| — | 190,283 | — | — | — | — | — | 1,162,307 | 78,816 | — | 1,241,123 |
| — | 30,026 | — | — | — | — | — | 183,408 | (12,531) | — | 170,877 |
| — | 22,779 | — | — | — | — | — | 139,139 | 6,060 | — | 145,199 |
| — | 334,668 | — | — | — | — | — | 2,044,256 | 48,122 | — | 2,092,378 |
| — | 97,641 | — | — | — | — | — | 596,423 | (18,285) | — | 578,138 |
| — | 27,882 | — | — | — | — | — | 170,311 | (11,103) | — | 159,208 |
| — | 31,902 | — | — | — | — | — | 194,866 | 11,590 | — | 206,456 |
| — | 236,469 | — | — | — | — | — | 1,444,423 | (5,728) | — | 1,438,695 |
| — | 3,418 | — | — | — | — | — | 20,879 | 2,727 | — | 23,606 |
| — | 6,921 | — | — | — | — | — | 42,277 | 6,303 | — | 48,580 |
| — | 996,557 | — | — | — | — | — | 6,087,279 | (77,771) | — | 6,009,508 |
| — | 57,053 | — | — | — | — | — | 348,497 | (23,328) | — | 325,169 |
| — | 127,560 | — | — | — | — | — | 779,178 | 23,677 | — | 802,855 |
| — | 66,587 | — | — | — | — | — | 406,736 | (28,979) | — | 377,757 |
| — | 142,138 | — | — | — | — | — | 868,220 | 13,724 | — | 881,944 |
| — | 2,616,249 | — | — | — | — | — | 15,980,858 | 22,082 | — | 16,002,940 |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | 26,074 | — | 26,074 |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | 2,616,249 | — | — | — | — | — | 15,980,858 | 48,156 | — | 16,029,014 |

**Contributory Retirement System
Higher Education Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| SALT LAKE COMMUNITY COLLEGE | \$ 40,000 | 7.0246501% | \$ (64,907) | 905,269 | (900,346) | — | 118,911 | — |
| UNIVERSITY OF UTAH | 191,965 | 33.7118195 | (311,493) | 4,344,452 | (4,320,826) | — | 570,661 | — |
| UNIVERSITY OF UTAH HOSPITAL | 243,324 | 42.7312342 | (394,832) | 5,506,785 | (5,476,840) | — | 723,337 | — |
| UTAH STATE UNIVERSITY | 14,427 | 2.5335377 | (23,410) | 326,498 | (324,722) | — | 42,887 | — |
| UTAH VALLEY UNIVERSITY | 72,989 | 12.8179547 | (118,436) | 1,651,853 | (1,642,871) | — | 216,977 | — |
| WEBER STATE UNIVERSITY | 6,724 | 1.1808038 | (10,910) | 152,171 | (151,343) | — | 19,988 | — |
| | \$ 569,429 | 100.0000000% | \$ (923,988) | 12,887,028 | (12,816,948) | — | 1,692,761 | — |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| SNOW COLLEGE | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| UTAH TECH UNIVERSITY | — | 0.0000000 | — | — | — | — | — | — |
| GRAND TOTAL | \$ 569,429 | 100.0000000% | \$ (923,988) | 12,887,028 | (12,816,948) | — | 1,692,761 | — |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | |
| — | 118,911 | — | — | — | — | — | 534,760 | (37,575) | — | 497,185 |
| — | 570,661 | — | — | — | — | — | 2,566,353 | (47,690) | — | 2,518,663 |
| — | 723,337 | — | — | — | — | — | 3,252,966 | (14,578) | — | 3,238,388 |
| — | 42,887 | — | — | — | — | — | 192,869 | (34,944) | — | 157,925 |
| — | 216,977 | — | — | — | — | — | 975,782 | 34,458 | — | 1,010,240 |
| — | 19,988 | — | — | — | — | — | 89,890 | 31,512 | — | 121,402 |
| — | 1,692,761 | — | — | — | — | — | 7,612,620 | (68,817) | — | 7,543,803 |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | 66,145 | — | 66,145 |
| — | 1,692,761 | — | — | — | — | — | 7,612,620 | (2,672) | — | 7,609,948 |

**Public Safety Retirement System
Other Division A with Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| AMERICAN FORK CITY | \$ 620,938 | 1.0091230% | \$ 1,304,872 | 4,202,346 | (1,051,458) | 5,777 | 302,449 | 34,997 |
| BEAVER COUNTY | 867,216 | 1.4093649 | 1,822,414 | 5,869,095 | (1,468,491) | 8,068 | 422,408 | 48,878 |
| BIG WATER MUNICIPAL CORP | 6,965 | 0.0113199 | 14,637 | 47,140 | (11,795) | 65 | 3,393 | 393 |
| BLANDING CITY | 67,729 | 0.1100701 | 142,329 | 458,371 | (114,688) | 630 | 32,990 | 3,817 |
| BOX ELDER COUNTY | 1,227,731 | 1.9952583 | 2,580,018 | 8,308,963 | (2,078,963) | 11,423 | 598,009 | 69,198 |
| BRIGHAM CITY | 432,319 | 0.7025866 | 908,497 | 2,925,820 | (732,061) | 4,022 | 210,576 | 24,366 |
| CACHE COUNTY | 1,893,289 | 3.0768976 | 3,978,659 | 12,813,292 | (3,205,979) | 17,615 | 922,192 | 106,710 |
| CARBON COUNTY | 642,783 | 1.0446252 | 1,350,779 | 4,350,190 | (1,088,449) | 5,980 | 313,090 | 36,229 |
| CEDAR CITY | 644,736 | 1.0477991 | 1,354,883 | 4,363,407 | (1,091,756) | 5,999 | 314,041 | 36,339 |
| CENTERVILLE CITY | 446,580 | 0.7257636 | 938,467 | 3,022,337 | (756,211) | 4,155 | 217,522 | 25,170 |
| CITY OF DRAPER | 918,998 | 1.4935183 | 1,931,231 | 6,219,540 | (1,556,174) | 8,550 | 447,630 | 51,797 |
| CITY OF HARRISVILLE | 155,317 | 0.2524143 | 326,391 | 1,051,143 | (263,004) | 1,445 | 75,652 | 8,754 |
| CITY OF HELPER | 44,129 | 0.0717165 | 92,735 | 298,653 | (74,725) | 411 | 21,495 | 2,487 |
| CITY OF KANAB | 102,049 | 0.1658458 | 214,451 | 690,641 | (172,803) | 949 | 49,706 | 5,752 |
| CITY OF MOAB | 248,030 | 0.4030882 | 521,223 | 1,678,602 | (419,999) | 2,308 | 120,812 | 13,979 |
| CITY OF NAPLES | 56,847 | 0.0923848 | 119,460 | 384,723 | (96,261) | 529 | 27,689 | 3,204 |
| CITY OF NORTH SALT LAKE | 539,704 | 0.8771052 | 1,134,163 | 3,652,577 | (913,901) | 5,021 | 262,882 | 30,419 |
| CITY OF SOUTH JORDAN | 1,002,501 | 1.6292235 | 2,106,708 | 6,784,664 | (1,697,573) | 9,327 | 488,303 | 56,503 |
| CITY OF SOUTH SALT LAKE | 1,409,488 | 2.2906424 | 2,961,972 | 9,539,047 | (2,386,739) | 13,114 | 686,540 | 79,442 |
| CITY OF ST GEORGE | 2,362,205 | 3.8389609 | 4,964,064 | 15,986,794 | (4,000,013) | 21,978 | 1,150,594 | 133,139 |
| CLEARFIELD CITY | 453,040 | 0.7362625 | 952,042 | 3,066,058 | (767,150) | 4,215 | 220,669 | 25,534 |
| CLINTON CITY | 320,152 | 0.5202979 | 672,784 | 2,166,705 | (542,125) | 2,979 | 155,941 | 18,044 |
| DAGGETT COUNTY | 23,315 | 0.0378911 | 48,996 | 157,792 | (39,481) | 217 | 11,357 | 1,314 |
| DAVIS COUNTY | 3,109,682 | 5.0537300 | 6,534,851 | 21,045,523 | (5,265,744) | 28,932 | 1,514,679 | 175,268 |
| DUCHESNE COUNTY | 470,189 | 0.7641328 | 988,081 | 3,182,120 | (796,190) | 4,375 | 229,022 | 26,501 |
| EAST CARBON CITY | 32,606 | 0.0529905 | 68,521 | 220,671 | (55,214) | 303 | 15,882 | 1,838 |
| EMERY COUNTY | 469,990 | 0.7638088 | 987,662 | 3,180,771 | (795,852) | 4,373 | 228,925 | 26,490 |
| ENOCH CITY | 82,809 | 0.1345779 | 174,019 | 560,430 | (140,224) | 770 | 40,335 | 4,667 |
| EPHRAIM CITY | 165,519 | 0.2689948 | 347,830 | 1,120,190 | (280,280) | 1,540 | 80,622 | 9,329 |
| FAIRVIEW CITY | 30,215 | 0.0491048 | 63,496 | 204,490 | (51,165) | 281 | 14,717 | 1,703 |
| FARMINGTON CITY | 405,565 | 0.6591081 | 852,276 | 2,744,760 | (686,759) | 3,773 | 197,545 | 22,859 |
| FOUNTAIN GREEN CITY | 661 | 0.0010746 | 1,390 | 4,475 | (1,120) | 6 | 322 | 37 |
| GARFIELD COUNTY | 359,179 | 0.5837226 | 754,797 | 2,430,828 | (608,211) | 3,342 | 174,950 | 20,244 |
| GARLAND CITY | 39,986 | 0.0649841 | 84,029 | 270,617 | (67,710) | 372 | 19,477 | 2,254 |
| GRAND COUNTY | 472,874 | 0.7684953 | 993,722 | 3,200,287 | (800,735) | 4,400 | 230,330 | 26,652 |
| GRANTSVILLE CITY | 226,501 | 0.3681007 | 475,982 | 1,532,902 | (383,543) | 2,107 | 110,325 | 12,766 |
| HEBER CITY | 340,666 | 0.5536366 | 715,894 | 2,305,539 | (576,863) | 3,170 | 165,933 | 19,201 |
| HURRICANE CITY | 512,082 | 0.8322154 | 1,076,117 | 3,465,640 | (867,128) | 4,764 | 249,427 | 28,862 |
| IRON COUNTY | 1,049,212 | 1.7051365 | 2,204,869 | 7,100,793 | (1,776,670) | 9,762 | 511,055 | 59,136 |
| IVINS CITY | 184,475 | 0.2998011 | 387,665 | 1,248,478 | (312,378) | 1,716 | 89,855 | 10,397 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | |
| 44,885 | 388,108 | — | — | — | — | — | 385,590 | 47,867 | — | 433,457 |
| — | 479,354 | — | — | — | 101,691 | 101,691 | 538,525 | (111,862) | — | 426,663 |
| 383 | 4,234 | — | — | — | 23 | 23 | 4,325 | 158 | — | 4,483 |
| 3,207 | 40,644 | — | — | — | 1,794 | 1,794 | 42,058 | (2,223) | — | 39,835 |
| — | 678,630 | — | — | — | 106,993 | 106,993 | 762,397 | (6,304) | — | 756,093 |
| — | 238,964 | — | — | — | 56,400 | 56,400 | 268,462 | (68,262) | — | 200,200 |
| 169,583 | 1,216,100 | — | — | — | — | — | 1,175,696 | 100,557 | — | 1,276,253 |
| — | 355,299 | — | — | — | 21,582 | 21,582 | 399,156 | (53,866) | — | 345,290 |
| 94,738 | 451,117 | — | — | — | — | — | 400,369 | 99,048 | — | 499,417 |
| 27,069 | 273,916 | — | — | — | — | — | 277,318 | 31,239 | — | 308,557 |
| 69,942 | 577,919 | — | — | — | — | — | 570,680 | 150,284 | — | 720,964 |
| 22,876 | 108,727 | — | — | — | 2,623 | 2,623 | 96,449 | 26,182 | — | 122,631 |
| 885 | 25,278 | — | — | — | 596 | 596 | 27,403 | (10,691) | — | 16,712 |
| 8,742 | 65,149 | — | — | — | — | — | 63,370 | 7,105 | — | 70,475 |
| 53,968 | 191,067 | — | — | — | 844 | 844 | 154,022 | 23,208 | — | 177,230 |
| 2,280 | 33,702 | — | — | — | 17,251 | 17,251 | 35,301 | (16,024) | — | 19,277 |
| 48,736 | 347,058 | — | — | — | — | — | 335,146 | 81,822 | — | 416,968 |
| 16,123 | 570,256 | — | — | — | 34,214 | 34,214 | 622,534 | (89,304) | — | 533,230 |
| 140,096 | 919,192 | — | — | — | — | — | 875,265 | 230,968 | — | 1,106,233 |
| 25,890 | 1,331,601 | — | — | — | — | — | 1,466,884 | 62,868 | — | 1,529,752 |
| 29,502 | 279,920 | — | — | — | 9,624 | 9,624 | 281,329 | (21,455) | — | 259,874 |
| 20,671 | 197,635 | — | — | — | — | — | 198,808 | 47,153 | — | 245,961 |
| — | 12,888 | — | — | — | 4,203 | 4,203 | 14,478 | (18,647) | — | (4,169) |
| — | 1,718,879 | — | — | — | 334,271 | 334,271 | 1,931,053 | (265,836) | — | 1,665,217 |
| 2,581 | 262,479 | — | — | — | 71,983 | 71,983 | 291,979 | (54,024) | — | 237,955 |
| 3,357 | 21,380 | — | — | — | 927 | 927 | 20,248 | 506 | — | 20,754 |
| 5,250 | 265,038 | — | — | — | 20,539 | 20,539 | 291,855 | (63,990) | — | 227,865 |
| 13,716 | 59,488 | — | — | — | — | — | 51,423 | 15,506 | — | 66,929 |
| 6,845 | 98,336 | — | — | — | — | — | 102,784 | 20,665 | — | 123,449 |
| 4,379 | 21,080 | — | — | — | — | — | 18,763 | 5,418 | — | 24,181 |
| 61,161 | 285,338 | — | — | — | — | — | 251,848 | 96,974 | — | 348,822 |
| — | 365 | — | — | — | 13,100 | 13,100 | 411 | (12,859) | — | (12,448) |
| — | 198,536 | — | — | — | 84,189 | 84,189 | 223,043 | (162,164) | — | 60,879 |
| 1,609 | 23,712 | — | — | — | 5,110 | 5,110 | 24,831 | 4,907 | — | 29,738 |
| 67,733 | 329,115 | — | — | — | — | — | 293,646 | 96,476 | — | 390,122 |
| 29,669 | 154,867 | — | — | — | 693 | 693 | 140,653 | 17,522 | — | 158,175 |
| — | 188,304 | — | — | — | 50,722 | 50,722 | 211,547 | (4,773) | — | 206,774 |
| 43,351 | 326,404 | — | — | — | 895 | 895 | 317,993 | 40,894 | — | 358,887 |
| 6,299 | 586,252 | — | — | — | 16,403 | 16,403 | 651,540 | (16,158) | — | 635,382 |
| 17,353 | 119,321 | — | — | — | — | — | 114,555 | 24,026 | — | 138,581 |

**Public Safety Retirement System
Other Division A with Social Security**

Schedule of Employer Allocations and Pension Amounts *(Continued)*

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------|------------------------|--------------------------------|---|--|--|--|---|------------------------|
| JUAB COUNTY | \$ 275,754 | 0.4481441% | \$ 579,484 | 1,866,231 | (466,945) | 2,566 | 134,315 | 15,542 |
| KAMAS CITY | 51,786 | 0.0841597 | 108,825 | 350,471 | (87,690) | 482 | 25,224 | 2,919 |
| KANE COUNTY | 696,091 | 1.1312589 | 1,462,802 | 4,710,963 | (1,178,717) | 6,476 | 339,055 | 39,233 |
| KAYSVILLE CITY | 639,948 | 1.0400172 | 1,344,820 | 4,331,000 | (1,083,648) | 5,954 | 311,709 | 36,069 |
| LAVERKIN CITY | 91,026 | 0.1479311 | 191,286 | 616,038 | (154,137) | 847 | 44,337 | 5,130 |
| LAYTON CITY | 1,383,949 | 2.2491376 | 2,908,303 | 9,366,206 | (2,343,493) | 12,876 | 674,100 | 78,002 |
| LEHI CITY | 1,048,693 | 1.7042929 | 2,203,778 | 7,097,280 | (1,775,791) | 9,757 | 510,802 | 59,107 |
| LINDON CITY | 269,171 | 0.4374458 | 565,650 | 1,821,679 | (455,798) | 2,504 | 131,109 | 15,171 |
| MAPLETON CITY | 173,430 | 0.2818517 | 364,455 | 1,173,730 | (293,676) | 1,614 | 84,475 | 9,775 |
| MILLARD COUNTY | 616,546 | 1.0019865 | 1,295,644 | 4,172,627 | (1,044,022) | 5,736 | 300,310 | 34,750 |
| MORGAN COUNTY | 237,033 | 0.3852160 | 498,113 | 1,604,176 | (401,377) | 2,205 | 115,455 | 13,360 |
| MORONI CITY | 3,404 | 0.0055320 | 7,153 | 23,037 | (5,764) | 32 | 1,658 | 192 |
| MOUNT PLEASANT CITY | 85,264 | 0.1385669 | 179,177 | 577,042 | (144,380) | 793 | 41,531 | 4,806 |
| MURRAY CITY | 1,521,538 | 2.4727429 | 3,197,442 | 10,297,378 | (2,576,479) | 14,156 | 741,118 | 85,757 |
| NEPHI CITY | 132,603 | 0.2155008 | 278,659 | 897,422 | (224,541) | 1,234 | 64,589 | 7,474 |
| NORTH OGDEN CITY | 335,679 | 0.5455320 | 705,414 | 2,271,789 | (568,418) | 3,123 | 163,504 | 18,920 |
| NORTH PARK POLICE AGENCY | 151,048 | 0.2454773 | 317,421 | 1,022,254 | (255,776) | 1,405 | 73,573 | 8,513 |
| PARK CITY | 968,874 | 1.5745754 | 2,036,044 | 6,557,090 | (1,640,632) | 9,014 | 471,924 | 54,608 |
| PAROWAN CITY | 90,024 | 0.1463034 | 189,181 | 609,259 | (152,441) | 838 | 43,849 | 5,074 |
| PAYSON CITY | 440,396 | 0.7157143 | 925,472 | 2,980,488 | (745,740) | 4,097 | 214,510 | 24,822 |
| PERRY CITY | 100,968 | 0.1640889 | 212,179 | 683,324 | (170,973) | 939 | 49,180 | 5,691 |
| PIUTE COUNTY | 57,963 | 0.0941989 | 121,806 | 392,278 | (98,151) | 539 | 28,233 | 3,267 |
| PLEASANT GROVE CITY | 400,466 | 0.6508207 | 841,560 | 2,710,248 | (678,124) | 3,726 | 195,061 | 22,571 |
| PLEASANT VIEW CITY | 195,262 | 0.3173324 | 410,335 | 1,321,485 | (330,645) | 1,817 | 95,109 | 11,005 |
| PRICE CITY | 219,236 | 0.3562940 | 460,715 | 1,483,734 | (371,241) | 2,040 | 106,787 | 12,357 |
| RICH COUNTY | 98,623 | 0.1602779 | 207,251 | 667,454 | (167,002) | 918 | 48,038 | 5,559 |
| RICHFIELD CITY | 161,000 | 0.2616510 | 338,334 | 1,089,607 | (272,628) | 1,498 | 78,421 | 9,074 |
| RIVERDALE CITY | 440,484 | 0.7158572 | 925,657 | 2,981,083 | (745,889) | 4,098 | 214,553 | 24,827 |
| ROOSEVELT CITY | 208,302 | 0.3385232 | 437,736 | 1,409,731 | (352,725) | 1,938 | 101,460 | 11,740 |
| ROY CITY | 691,525 | 1.1238388 | 1,453,208 | 4,680,063 | (1,170,986) | 6,434 | 336,831 | 38,976 |
| SALEM CITY | 225,874 | 0.3670809 | 474,663 | 1,528,655 | (382,481) | 2,102 | 110,020 | 12,731 |
| SALINA CITY | 39,716 | 0.0645455 | 83,462 | 268,790 | (67,253) | 370 | 19,345 | 2,239 |
| SALT LAKE COUNTY | 8,925,695 | 14.5056797 | 18,756,930 | 60,406,789 | (15,114,217) | 83,041 | 4,347,570 | 503,070 |
| SAN JUAN COUNTY | 392,625 | 0.6380791 | 825,084 | 2,657,188 | (664,848) | 3,653 | 191,242 | 22,129 |
| SANPETE COUNTY | 594,662 | 0.9664207 | 1,249,654 | 4,024,518 | (1,006,964) | 5,533 | 289,651 | 33,516 |
| SANTAQUIN CITY | 234,059 | 0.3803828 | 491,863 | 1,584,049 | (396,341) | 2,178 | 114,006 | 13,192 |
| SEVIER COUNTY | 750,008 | 1.2188829 | 1,576,107 | 5,075,860 | (1,270,017) | 6,978 | 365,317 | 42,272 |
| SMITHFIELD CITY CORP | 179,250 | 0.2913098 | 376,685 | 1,213,117 | (303,531) | 1,668 | 87,310 | 10,103 |
| SOUTH OGDEN CITY | 452,041 | 0.7346382 | 949,942 | 3,059,294 | (765,458) | 4,206 | 220,182 | 25,478 |
| SPANISH FORK CITY | 763,007 | 1.2400088 | 1,603,424 | 5,163,836 | (1,292,030) | 7,099 | 371,649 | 43,005 |
| SPRING CITY | 15,374 | 0.0249847 | 32,307 | 104,045 | (26,033) | 143 | 7,488 | 866 |
| SPRINGVILLE CITY | 433,287 | 0.7041606 | 910,532 | 2,932,374 | (733,702) | 4,031 | 211,047 | 24,421 |
| STOCKTON TOWN | 27,546 | 0.0447659 | 57,886 | 186,421 | (46,644) | 256 | 13,417 | 1,553 |
| SUMMIT COUNTY | 2,033,297 | 3.3044331 | 4,272,879 | 13,760,831 | (3,443,061) | 18,918 | 990,388 | 114,601 |
| SUNSET CITY | 124,874 | 0.2029404 | 262,417 | 845,116 | (211,454) | 1,162 | 60,824 | 7,038 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | |
| — | 152,423 | — | — | — | 25,618 | 25,618 | 171,238 | (22,065) | — | 149,173 |
| 673 | 29,298 | — | — | — | 365 | 365 | 32,158 | 1,793 | — | 33,951 |
| 40,895 | 425,659 | — | — | — | — | — | 432,259 | 47,311 | — | 479,570 |
| 65,804 | 419,536 | — | — | — | — | — | 397,395 | 124,348 | — | 521,743 |
| 1,231 | 51,545 | — | — | — | 7,039 | 7,039 | 56,525 | (2,381) | — | 54,144 |
| 124,028 | 889,006 | — | — | — | 9,409 | 9,409 | 859,406 | 26,437 | — | 885,843 |
| 73,634 | 653,300 | — | — | — | — | — | 651,218 | 130,715 | — | 781,933 |
| 17,893 | 166,677 | — | — | — | 19,195 | 19,195 | 167,150 | (46,729) | — | 120,421 |
| 25,158 | 121,022 | — | — | — | — | — | 107,697 | 29,178 | — | 136,875 |
| — | 340,796 | — | — | — | 63,590 | 63,590 | 382,864 | (122,981) | — | 259,883 |
| 11,877 | 142,897 | — | — | — | 3,373 | 3,373 | 147,193 | 56,599 | — | 203,792 |
| 2,858 | 4,740 | — | — | — | 14,842 | 14,842 | 2,114 | (9,423) | — | (7,309) |
| 3,595 | 50,725 | — | — | — | 4,887 | 4,887 | 52,947 | (10,624) | — | 42,323 |
| — | 841,031 | — | — | — | 104,792 | 104,792 | 944,846 | (181,696) | — | 763,150 |
| 1,369 | 74,666 | — | — | — | — | — | 82,344 | (12,670) | — | 69,674 |
| 15,201 | 200,748 | — | — | — | 6,381 | 6,381 | 208,450 | 10,756 | — | 219,206 |
| 20,876 | 104,367 | — | — | — | — | — | 93,798 | 6,785 | — | 100,583 |
| 124,283 | 659,829 | — | — | — | 1,021 | 1,021 | 601,652 | 118,477 | — | 720,129 |
| 5,778 | 55,539 | — | — | — | — | — | 55,903 | 20,474 | — | 76,377 |
| 11,443 | 254,872 | — | — | — | — | — | 273,478 | 62,986 | — | 336,464 |
| 4,387 | 60,197 | — | — | — | 2,844 | 2,844 | 62,699 | (5,426) | — | 57,273 |
| 1,839 | 33,878 | — | — | — | 6 | 6 | 35,994 | 4,567 | — | 40,561 |
| 14,602 | 235,960 | — | — | — | 34,017 | 34,017 | 248,682 | 19,090 | — | 267,772 |
| 6,690 | 114,621 | — | — | — | 2,740 | 2,740 | 121,254 | 30,543 | — | 151,797 |
| 4,669 | 125,853 | — | — | — | 9,619 | 9,619 | 136,142 | (71,443) | — | 64,699 |
| 5,865 | 60,380 | — | — | — | — | — | 61,243 | 3,103 | — | 64,346 |
| — | 88,993 | — | — | — | 25,507 | 25,507 | 99,978 | (52,782) | — | 47,196 |
| — | 243,478 | — | — | — | 13,406 | 13,406 | 273,532 | (18,495) | — | 255,037 |
| 50,490 | 165,628 | — | — | — | 10,981 | 10,981 | 129,351 | 12,006 | — | 141,357 |
| 52,778 | 435,019 | — | — | — | 25,839 | 25,839 | 429,424 | (45,551) | — | 383,873 |
| 31,295 | 156,148 | — | — | — | — | — | 140,263 | 45,021 | — | 185,284 |
| 68 | 22,022 | — | — | — | 7,124 | 7,124 | 24,663 | (6,753) | — | 17,910 |
| 7,890 | 4,941,571 | — | — | — | 192,084 | 192,084 | 5,542,683 | (242,045) | — | 5,300,638 |
| 4,284 | 221,308 | — | — | — | 13,930 | 13,930 | 243,813 | (1,943) | — | 241,870 |
| 9,413 | 338,113 | — | — | — | 22,544 | 22,544 | 369,274 | 81,555 | — | 450,829 |
| 19,203 | 148,579 | — | — | — | — | — | 145,346 | 8,502 | — | 153,848 |
| 2,296 | 416,863 | — | — | — | — | — | 465,741 | 7,455 | — | 473,196 |
| 35,464 | 134,545 | — | — | — | — | — | 111,311 | 62,876 | — | 174,187 |
| 11,549 | 261,415 | — | — | — | 2,922 | 2,922 | 280,709 | (5,545) | — | 275,164 |
| 25,018 | 446,771 | — | — | — | 75,736 | 75,736 | 473,813 | 18,449 | — | 492,262 |
| 15,037 | 23,534 | — | — | — | — | — | 9,547 | 14,600 | — | 24,147 |
| 26,887 | 266,386 | — | — | — | 11,020 | 11,020 | 269,063 | 20,246 | — | 289,309 |
| 7,197 | 22,423 | — | — | — | — | — | 17,105 | 9,373 | — | 26,478 |
| 84,600 | 1,208,507 | — | — | — | 26,520 | 26,520 | 1,262,639 | (42,299) | — | 1,220,340 |
| 18,981 | 88,005 | — | — | — | 282 | 282 | 77,544 | 17,283 | — | 94,827 |

**Public Safety Retirement System
Other Division A with Social Security**

Schedule of Employer Allocations and Pension Amounts *(Concluded)*

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| SYRACUSE CITY CORP | \$ 474,364 | 0.7709177% | \$ 996,854 | 3,210,375 | (803,259) | 4,413 | 231,056 | 26,736 |
| TOOELE CITY | 652,383 | 1.0602273 | 1,370,953 | 4,415,162 | (1,104,706) | 6,070 | 317,766 | 36,770 |
| TOOELE COUNTY | 872,620 | 1.4181467 | 1,833,770 | 5,905,665 | (1,477,641) | 8,119 | 425,040 | 49,183 |
| TOWN OF BRIAN HEAD | 124,771 | 0.2027732 | 262,201 | 844,419 | (211,280) | 1,161 | 60,774 | 7,032 |
| TOWN OF SPRINGDALE | 263,435 | 0.4281243 | 553,597 | 1,782,861 | (446,085) | 2,451 | 128,315 | 14,848 |
| TREMONTON CITY | 171,734 | 0.2790947 | 360,890 | 1,162,249 | (290,803) | 1,598 | 83,649 | 9,679 |
| UINTAH COUNTY | 930,771 | 1.5126520 | 1,955,972 | 6,299,219 | (1,576,111) | 8,660 | 453,364 | 52,460 |
| UNIFIED FIRE AUTHORITY | 31,544 | 0.0512641 | 66,288 | 213,482 | (53,415) | 293 | 15,365 | 1,778 |
| VERNAL CITY | 261,265 | 0.4245970 | 549,036 | 1,768,172 | (442,410) | 2,431 | 127,258 | 14,725 |
| WASATCH COUNTY | 1,237,673 | 2.0114163 | 2,600,912 | 8,376,250 | (2,095,799) | 11,515 | 602,852 | 69,758 |
| WASHINGTON CITY | 382,161 | 0.6210725 | 803,093 | 2,586,366 | (647,128) | 3,556 | 186,145 | 21,539 |
| WASHINGTON COUNTY | 2,130,052 | 3.4616749 | 4,476,205 | 14,415,641 | (3,606,899) | 19,818 | 1,037,516 | 120,054 |
| WAYNE COUNTY | 65,172 | 0.1059156 | 136,957 | 441,070 | (110,359) | 606 | 31,744 | 3,673 |
| WEBER AREA DISPATCH 911 | 867,458 | 1.4097571 | 1,822,921 | 5,870,728 | (1,468,899) | 8,071 | 422,525 | 48,892 |
| WEBER COUNTY CORP | 3,424,550 | 5.5654411 | 7,196,532 | 23,176,469 | (5,798,922) | 31,862 | 1,668,046 | 193,015 |
| WELLINGTON CITY | 44,153 | 0.0717557 | 92,785 | 298,816 | (74,766) | 411 | 21,506 | 2,489 |
| WEST BOUNTIFUL CITY | 136,845 | 0.2223956 | 287,574 | 926,134 | (231,726) | 1,273 | 66,655 | 7,713 |
| WILLARD CITY CORP | 45,791 | 0.0744173 | 96,227 | 309,900 | (77,539) | 426 | 22,304 | 2,581 |
| | \$ 61,532,414 | 100.0000000% | \$ 129,307,482 | 416,435,442 | (104,195,195) | 572,491 | 29,971,497 | 3,468,099 |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| CENTERFIELD CITY | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| CITY OF MONTICELLO | — | 0.0000000 | — | — | — | — | — | — |
| CITY OF TAYLORSVILLE | — | 0.0000000 | — | — | — | — | — | — |
| ESCALANTE CITY | — | 0.0000000 | — | — | — | — | — | — |
| GUNNISON CITY | — | 0.0000000 | — | — | — | — | — | — |
| NORTH LOGAN CITY | — | 0.0000000 | — | — | — | — | — | — |
| GRAND TOTAL | \$ 61,532,414 | 100.0000000% | \$ 129,307,482 | 416,435,442 | (104,195,195) | 572,491 | 29,971,497 | 3,468,099 |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 37,239 | 299,444 | — | — | — | — | — | 294,571 | 51,224 | — | 345,795 |
| 78,068 | 438,674 | — | — | — | — | — | 405,118 | 102,287 | — | 507,405 |
| — | 482,342 | — | — | — | 67,775 | 67,775 | 541,880 | (131,947) | — | 409,933 |
| 7,222 | 76,189 | — | — | — | 5,417 | 5,417 | 77,481 | 16,684 | — | 94,165 |
| 43,015 | 188,629 | — | — | — | — | — | 163,588 | 53,816 | — | 217,404 |
| — | 94,926 | — | — | — | 18,077 | 18,077 | 106,643 | (29,692) | — | 76,951 |
| 15,065 | 529,549 | — | — | — | 5,739 | 5,739 | 577,991 | (66) | — | 577,925 |
| 266 | 17,702 | — | — | — | 13,882 | 13,882 | 19,588 | (43,382) | — | (23,794) |
| — | 144,414 | — | — | — | 30,120 | 30,120 | 162,240 | (99,119) | — | 63,121 |
| 48,124 | 732,249 | — | — | — | — | — | 768,571 | 157,818 | — | 926,389 |
| 18,522 | 229,762 | — | — | — | 1,882 | 1,882 | 237,315 | 81,383 | — | 318,698 |
| — | 1,177,388 | — | — | — | 206,055 | 206,055 | 1,322,722 | (262,329) | — | 1,060,393 |
| — | 36,023 | — | — | — | 10,804 | 10,804 | 40,471 | (11,535) | — | 28,936 |
| 383,036 | 862,524 | — | — | — | — | — | 538,675 | 1,065,411 | — | 1,604,086 |
| — | 1,892,923 | — | — | — | 306,845 | 306,845 | 2,126,580 | (935,659) | — | 1,190,921 |
| 17,771 | 42,177 | — | — | — | — | — | 27,418 | 20,660 | — | 48,078 |
| 11,636 | 87,277 | — | — | — | 6,059 | 6,059 | 84,978 | (15,488) | — | 69,490 |
| 1,347 | 26,658 | — | — | — | 571 | 571 | 28,435 | 2,791 | — | 31,226 |
| 2,691,288 | 36,703,375 | — | — | — | 2,367,527 | 2,367,527 | 38,210,450 | 365,440 | — | 38,575,890 |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | 7,265 | 7,265 | — | (36,970) | — | (36,970) |
| — | — | — | — | — | 924 | 924 | — | (1,147) | — | (1,147) |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| — | — | — | — | — | — | — | — | — | — | — |
| 2,691,288 | 36,703,375 | — | — | — | 2,375,716 | 2,375,716 | 38,210,450 | 327,324 | — | 38,537,774 |

**Public Safety Retirement System
State of Utah**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------|------------------------|--------------------------------|--|--|--|--|--|------------------------|
| SNOW COLLEGE | \$ 34,040 | 0.0602599% | \$ 47,538 | 178,727 | (60,323) | 3,071 | 15,248 | 972 |
| SOUTHERN UTAH UNIVERSITY | 100,311 | 0.1775761 | 140,088 | 526,680 | (177,763) | 9,050 | 44,933 | 2,865 |
| STATE OF UTAH | 54,508,187 | 96.4933644 | 76,122,512 | 286,193,552 | (96,595,188) | 4,917,784 | 24,416,179 | 1,556,779 |
| UNIVERSITY OF UTAH | 1,468,289 | 2.5992446 | 2,050,514 | 7,709,204 | (2,601,987) | 132,470 | 657,699 | 41,935 |
| UTAH STATE UNIVERSITY | 225,904 | 0.3999075 | 315,482 | 1,186,102 | (400,329) | 20,381 | 101,191 | 6,452 |
| UTAH TECH UNIVERSITY | 152,321 | 0.2696475 | 212,722 | 799,758 | (269,932) | 13,743 | 68,230 | 4,350 |
| GRAND TOTAL | \$ 56,489,052 | 100.0000000% | \$ 78,888,856 | 296,594,023 | (100,105,522) | 5,096,499 | 25,303,480 | 1,613,353 |

Columns may not add to total due to rounding.

**Public Safety Retirement System
Salt Lake City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|------------------------|------------------------|--------------------------------|--|--|--|--|--|------------------------|
| SALT LAKE CITY CORP | \$ 16,505,799 | 100.0000000% | \$ 62,282,792 | 122,001,965 | 13,241,318 | 1,783,690 | 6,281,381 | 1,047,161 |

**Public Safety Retirement System
Ogden City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|------------------------|------------------------|--------------------------------|--|--|--|--|--|------------------------|
| OGDEN CITY CORP | \$ 3,517,070 | 100.0000000% | \$ 12,415,057 | 24,553,389 | 2,462,350 | 306,301 | 1,214,375 | — |

**Public Safety Retirement System
Provo City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|------------------------|------------------------|--------------------------------|--|--|--|--|--|------------------------|
| PROVO CITY CORP | \$ 2,551,891 | 100.0000000% | \$ 8,985,869 | 19,154,981 | 665,680 | 180,830 | 995,105 | 183,167 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 4,150 | 23,441 | — | — | — | 1,271 | 1,271 | 15,060 | 2,046 | — | 17,106 |
| 2,815 | 59,663 | — | — | — | — | — | 44,379 | 11,936 | — | 56,315 |
| 160,819 | 31,051,561 | — | — | — | — | — | 24,114,943 | 455,865 | — | 24,570,808 |
| 165,117 | 997,221 | — | — | — | 19,486 | 19,486 | 649,585 | 159,538 | — | 809,123 |
| 16,391 | 144,415 | — | — | — | 658 | 658 | 99,942 | 29,948 | — | 129,890 |
| 4,900 | 91,223 | — | — | — | 6,826 | 6,826 | 67,388 | 28,231 | — | 95,619 |
| 354,193 | 32,367,525 | — | — | — | 28,241 | 28,241 | 24,991,297 | 687,564 | — | 25,678,861 |

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| — | 9,112,232 | 155,194 | — | — | — | 155,194 | 8,808,230 | — | — | 8,808,230 |

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| — | 1,520,676 | — | — | — | — | — | 2,414,415 | — | — | 2,414,415 |

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| — | 1,359,102 | 1,093,885 | — | — | — | 1,093,885 | 760,932 | — | — | 760,932 |

**Public Safety Retirement System
Logan City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|------------------------|------------------------|--------------------------------|--|--|--|--|--|------------------------|
| LOGAN CITY | \$1,132,937.00 | 100.00000000% | \$3,226,301.00 | 8,703,941.00 | (1,238,683.00) | — | 602,603.00 | — |

**Public Safety Retirement System
Bountiful City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|------------------------|------------------------|--------------------------------|--|--|--|--|--|------------------------|
| CITY OF BOUNTIFUL | \$ 1,244,459 | 100.00000000% | \$ 4,690,801 | 8,519,447 | 1,524,964 | — | 369,494 | 40,008 |

**Public Safety Retirement System
Other Division B without Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|-----------------------------|------------------------|--------------------------------|--|--|--|--|--|------------------------|
| CITY OF OREM | \$ 1,992,575 | 7.4062483% | \$ 3,441,499 | 11,356,992 | (3,014,948) | 1,187,685 | 973,994 | 254,108 |
| CITY OF RIVERTON | 694,323 | 2.5807451 | 1,199,208 | 3,957,402 | (1,050,574) | 413,855 | 339,393 | 88,545 |
| CITY OF SARATOGA SPRINGS | 557,438 | 2.0719538 | 962,785 | 3,177,204 | (843,454) | 332,264 | 272,482 | 71,089 |
| CITY OF TAYLORSVILLE | 1,256,998 | 4.6721660 | 2,171,039 | 7,164,458 | (1,901,953) | 749,241 | 614,436 | 160,302 |
| CITY OF WENDOVER | 17,999 | 0.0668992 | 31,086 | 102,586 | (27,233) | 10,728 | 8,798 | 2,295 |
| CITY OF WEST JORDAN | 1,950,631 | 7.2503448 | 3,369,054 | 11,117,925 | (2,951,482) | 1,162,684 | 953,492 | 248,759 |
| COTTONWOOD HEIGHTS CITY | 564,496 | 2.0981894 | 974,976 | 3,217,435 | (854,134) | 336,471 | 275,933 | 71,989 |
| GUNNISON VALLEY POLICE DEPT | 68,400 | 0.2542358 | 118,137 | 389,854 | (103,495) | 40,770 | 33,435 | 8,723 |
| HERRIMAN CITY | 855,129 | 3.1784507 | 1,476,947 | 4,873,944 | (1,293,889) | 509,705 | 417,998 | 109,052 |
| LONE PEAK PS DISTRICT | 359,399 | 1.3358570 | 620,739 | 2,048,448 | (543,803) | 214,222 | 175,678 | 45,833 |
| SANDY CITY | 2,216,319 | 8.2378866 | 3,827,940 | 12,632,255 | (3,353,493) | 1,321,049 | 1,083,363 | 282,641 |
| TOWN OF MANTUA | 15,055 | 0.0559581 | 26,002 | 85,808 | (22,780) | 8,974 | 7,359 | 1,920 |
| UNIFIED POLICE DEPARTMENT | 7,177,183 | 26.6770422 | 12,396,158 | 40,907,480 | (10,859,735) | 4,277,999 | 3,508,292 | 915,288 |
| UTAH COUNTY | 5,531,648 | 20.5607127 | 9,554,050 | 31,528,494 | (8,369,889) | 3,297,169 | 2,703,936 | 705,437 |
| WEST VALLEY CITY | 3,347,789 | 12.4434773 | 5,782,173 | 19,081,250 | (5,065,511) | 1,995,468 | 1,636,440 | 426,935 |
| WOODS CROSS CITY | 298,589 | 1.1098330 | 515,712 | 1,701,856 | (451,793) | 177,976 | 145,954 | 38,078 |
| | \$ 26,903,970 | 100.00000000% | \$ 46,467,505 | 153,343,391 | (40,708,166) | 16,036,260 | 13,150,983 | 3,430,994 |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| — | 602,603 | 187,540 | — | — | — | 187,540 | 36,350 | — | — | 36,350 |

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| — | 409,502 | 385,932 | — | — | — | 385,932 | 636,758 | — | — | 636,758 |

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 81,603 | 2,497,390 | — | — | 28,050 | 29,817 | 57,867 | 2,039,855 | 38,322 | — | 2,078,177 |
| 45,594 | 887,387 | — | — | 9,774 | 14,809 | 24,583 | 710,798 | 149,091 | — | 859,889 |
| 17,759 | 693,594 | — | — | 7,847 | 1,035 | 8,882 | 570,665 | 26,445 | — | 597,110 |
| 488,964 | 2,012,943 | — | — | 17,695 | — | 17,695 | 1,286,825 | 353,220 | — | 1,640,045 |
| 622 | 22,443 | — | — | 253 | 2,590 | 2,843 | 18,426 | 2,320 | — | 20,746 |
| — | 2,364,935 | — | — | 27,459 | 114,730 | 142,189 | 1,996,916 | (134,631) | — | 1,862,285 |
| 22,603 | 706,996 | — | — | 7,947 | 2,564 | 10,511 | 577,891 | (5,955) | — | 571,936 |
| 3,020 | 85,948 | — | — | 963 | 8,510 | 9,473 | 70,023 | (5,064) | — | 64,959 |
| — | 1,036,755 | — | — | 12,038 | 47,784 | 59,822 | 875,420 | 100,966 | — | 976,386 |
| — | 435,733 | — | — | 5,059 | 22,920 | 27,979 | 367,926 | (19,050) | — | 348,876 |
| 84,164 | 2,771,217 | — | — | 31,200 | — | 31,200 | 2,268,908 | 62,781 | — | 2,331,689 |
| 2,873 | 21,126 | — | — | 212 | 1,493 | 1,705 | 15,412 | (155) | — | 15,257 |
| — | 8,701,579 | — | — | 101,035 | 323,840 | 424,875 | 7,347,485 | (478,561) | — | 6,868,924 |
| 1,816 | 6,708,358 | — | — | 77,870 | 108,547 | 186,417 | 5,662,905 | (20,011) | — | 5,642,894 |
| 15,642 | 4,074,485 | — | — | 47,127 | 443 | 47,570 | 3,427,227 | (45,372) | — | 3,381,855 |
| 17,966 | 379,974 | — | — | 4,203 | 10,230 | 14,433 | 305,674 | 17,403 | — | 323,077 |
| 782,627 | 33,400,864 | — | — | 378,732 | 689,312 | 1,068,044 | 27,542,356 | 41,749 | — | 27,584,105 |

**Firefighter Retirement System
Division A with Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| AMERICAN FORK CITY | \$ 45,798 | 3.1168623% | \$ (809,462) | 645,157 | (1,989,929) | 142,832 | 216,566 | 100,612 |
| BRIGHAM CITY | 20,541 | 1.3979869 | (363,063) | 289,368 | (892,530) | 64,064 | 97,135 | 45,127 |
| CACHE COUNTY | 20,473 | 1.3933482 | (361,858) | 288,408 | (889,569) | 63,851 | 96,813 | 44,977 |
| CEDAR CITY | 30,694 | 2.0889058 | (542,498) | 432,381 | (1,333,640) | 95,725 | 145,142 | 67,430 |
| CEDAR MTN FIRE PROTECTION DIST | 4,649 | 0.3164294 | (82,178) | 65,497 | (202,021) | 14,501 | 21,986 | 10,214 |
| CITY OF DRAPER | 91,007 | 6.1936704 | (1,608,522) | 1,282,023 | (3,954,285) | 283,828 | 430,349 | 199,931 |
| CITY OF KANAB | 1,283 | 0.0872966 | (22,671) | 18,069 | (55,734) | 4,000 | 6,066 | 2,818 |
| CITY OF SANTA CLARA | 4,584 | 0.3119669 | (81,019) | 64,574 | (199,172) | 14,296 | 21,676 | 10,070 |
| CITY OF SOUTH JORDAN | 107,832 | 7.3387121 | (1,905,894) | 1,519,035 | (4,685,325) | 336,301 | 509,909 | 236,893 |
| CITY OF SOUTH SALT LAKE | 106,576 | 7.2532299 | (1,883,694) | 1,501,341 | (4,630,750) | 332,383 | 503,970 | 234,134 |
| CITY OF ST GEORGE | 68,963 | 4.6934300 | (1,218,903) | 971,490 | (2,996,472) | 215,079 | 326,109 | 151,503 |
| CLINTON CITY | 17,222 | 1.1721039 | (304,400) | 242,613 | (748,318) | 53,712 | 81,440 | 37,835 |
| EPHRAIM CITY | 2,906 | 0.1977748 | (51,363) | 40,937 | (126,267) | 9,063 | 13,742 | 6,384 |
| FARMINGTON CITY | 23,058 | 1.5692631 | (407,544) | 324,821 | (1,001,880) | 71,912 | 109,036 | 50,656 |
| HURRICANE VALLEY FIRE SSD | 28,968 | 1.9714694 | (511,999) | 408,073 | (1,258,664) | 90,344 | 136,982 | 63,639 |
| KAYSVILLE CITY | 12,715 | 0.8653352 | (224,731) | 179,115 | (552,464) | 39,654 | 60,125 | 27,933 |
| LAYTON CITY | 103,812 | 7.0651362 | (1,834,845) | 1,462,407 | (4,510,664) | 323,764 | 490,901 | 228,062 |
| LEHI CITY | 68,348 | 4.6515811 | (1,208,035) | 962,827 | (2,969,754) | 213,161 | 323,202 | 150,153 |
| MAPLETON CITY | 2,378 | 0.1618612 | (42,036) | 33,504 | (103,339) | 7,417 | 11,246 | 5,225 |
| MOAB VALLEY FIRE PROTECTION | 4,544 | 0.3092371 | (80,310) | 64,009 | (197,429) | 14,171 | 21,486 | 9,982 |
| MURRAY CITY | 135,468 | 9.2195216 | (2,394,348) | 1,908,342 | (5,886,109) | 422,490 | 640,592 | 297,605 |
| N TOOEE FIRE PROTECTION SD | 5,309 | 0.3613449 | (93,843) | 74,795 | (230,697) | 16,559 | 25,107 | 11,664 |
| NORTH DAVIS FIRE DISTRICT | 42,766 | 2.9104953 | (755,868) | 602,441 | (1,858,176) | 133,375 | 202,227 | 93,950 |
| NORTH FORK SSD | 3,654 | 0.2486903 | (64,586) | 51,476 | (158,774) | 11,396 | 17,280 | 8,028 |
| NORTH SUMMIT FIRE SERVICE DIST | 2,877 | 0.1958032 | (50,851) | 40,529 | (125,009) | 8,973 | 13,605 | 6,321 |
| NORTH VIEW FIRE DISTRICT | 33,380 | 2.2717625 | (589,986) | 470,230 | (1,450,383) | 104,105 | 157,847 | 73,332 |
| PAYSON CITY | 5,876 | 0.3999148 | (103,860) | 82,778 | (255,321) | 18,326 | 27,787 | 12,909 |
| PLEASANT GROVE CITY | 22,594 | 1.5377085 | (399,349) | 318,289 | (981,734) | 70,466 | 106,843 | 49,637 |
| PRICE CITY | 3,667 | 0.2495349 | (64,805) | 51,651 | (159,313) | 11,435 | 17,338 | 8,055 |
| RIVERDALE CITY | 18,788 | 1.2786416 | (332,069) | 264,665 | (816,336) | 58,594 | 88,843 | 41,274 |
| ROY CITY | 32,048 | 2.1811005 | (566,441) | 451,464 | (1,392,501) | 99,950 | 151,547 | 70,406 |
| SANTAQUIN CITY | 4,347 | 0.2958401 | (76,831) | 61,236 | (188,876) | 13,557 | 20,556 | 9,550 |
| SMITHFIELD CITY CORP | 9,235 | 0.6284888 | (163,221) | 130,090 | (401,252) | 28,801 | 43,669 | 20,288 |
| SO DAVIS METRO FIRE AGENCY | 156,457 | 10.6480007 | (2,765,334) | 2,204,024 | (6,798,106) | 487,952 | 739,845 | 343,716 |
| SOUTH OGDEN CITY | 36,094 | 2.4564412 | (637,948) | 508,457 | (1,568,290) | 112,568 | 170,679 | 79,294 |
| SPANISH FORK CITY | 7,859 | 0.5348745 | (138,909) | 110,713 | (341,485) | 24,511 | 37,164 | 17,266 |
| SPRINGVILLE CITY | 13,127 | 0.8934019 | (232,020) | 184,925 | (570,383) | 40,941 | 62,075 | 28,839 |
| STATE OF UTAH | 48,564 | 3.3051337 | (858,357) | 684,127 | (2,110,129) | 151,460 | 229,648 | 106,689 |
| SYRACUSE CITY CORP | 45,394 | 3.0894007 | (802,330) | 639,473 | (1,972,396) | 141,574 | 214,658 | 99,726 |
| TOOELE CITY | 2,110 | 0.1435920 | (37,291) | 29,722 | (91,675) | 6,580 | 9,977 | 4,635 |
| UINTAH FIRE SUPPRESSION SSD | 3,522 | 0.2397265 | (62,258) | 49,621 | (153,051) | 10,986 | 16,657 | 7,738 |
| WASATCH COUNTY FIRE DISTRICT | 48,115 | 3.2745829 | (850,423) | 677,804 | (2,090,624) | 150,060 | 227,525 | 105,703 |
| WASHINGTON CITY | 21,752 | 1.4803984 | (384,466) | 306,427 | (945,145) | 67,840 | 102,861 | 47,787 |
| | \$ 1,469,358 | 100.0000000% | \$ (25,970,419) | 20,698,928 | (63,843,971) | 4,582,557 | 6,948,211 | 3,227,990 |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| CITY OF WASHINGTON TERRACE | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| HURRICANE CITY | — | 0.0000000 | — | — | — | — | — | — |
| IVINS CITY | — | 0.0000000 | — | — | — | — | — | — |
| LEEDS AREA SS DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| MORGAN COUNTY | — | 0.0000000 | — | — | — | — | — | — |
| NORTH LOGAN CITY | — | 0.0000000 | — | — | — | — | — | — |
| GRAND TOTAL | \$ 1,469,358 | 100.0000000% | \$ (25,970,419) | 20,698,928 | (63,843,971) | 4,582,557 | 6,948,211 | 3,227,990 |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | | |
|---|--------------------------------------|--|---|------------------------|---|---|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | |
| 220 | 460,230 | 4,137 | — | — | 52,642 | 56,779 | (25,030) | (21,108) | (209,278) | (255,416) |
| 23,158 | 229,484 | 1,856 | — | — | 6,757 | 8,613 | (11,227) | (867) | (93,866) | (105,960) |
| 128 | 205,769 | 1,850 | — | — | 94,178 | 96,028 | (11,189) | (27,521) | (93,555) | (132,265) |
| 1,161 | 309,458 | 2,773 | — | — | 79,193 | 81,966 | (16,775) | (22,325) | (140,257) | (179,357) |
| 44 | 46,745 | 420 | — | — | 52,320 | 52,740 | (2,541) | (14,230) | (21,246) | (38,017) |
| 133,376 | 1,047,484 | 8,222 | — | — | 43,456 | 51,678 | (49,739) | (12,924) | (415,866) | (478,529) |
| 37,757 | 50,641 | 116 | — | — | 1,786 | 1,902 | (701) | 9,434 | (5,861) | 2,872 |
| 21,492 | 67,534 | 414 | — | — | 1,161 | 1,575 | (2,505) | 3,660 | (20,947) | (19,792) |
| 49,312 | 1,132,415 | 9,742 | — | — | 39,254 | 48,996 | (58,934) | 9,976 | (492,749) | (541,707) |
| 132,925 | 1,203,412 | 9,628 | — | — | 35,721 | 45,349 | (58,248) | 39,302 | (487,009) | (505,955) |
| 180,051 | 872,742 | 6,230 | — | — | 5,217 | 11,447 | (37,691) | 48,172 | (315,134) | (304,653) |
| 10,107 | 183,094 | 1,556 | — | — | 55,301 | 56,857 | (9,413) | (8,893) | (78,699) | (97,005) |
| — | 29,189 | 263 | — | — | 39,644 | 39,907 | (1,588) | (10,827) | (13,279) | (25,694) |
| — | 231,604 | 2,083 | — | — | 84,838 | 86,921 | (12,602) | (24,787) | (105,366) | (142,755) |
| 3,792 | 294,757 | 2,617 | — | — | 77,677 | 80,294 | (15,832) | (22,166) | (132,372) | (170,370) |
| 2,893 | 130,605 | 1,149 | — | — | 41,651 | 42,800 | (6,949) | (14,358) | (58,102) | (79,409) |
| 378,958 | 1,421,685 | 9,378 | — | — | 16,630 | 26,008 | (56,737) | 106,531 | (474,380) | (424,586) |
| 145,416 | 831,932 | 6,175 | — | — | 3,906 | 10,081 | (37,355) | 37,908 | (312,325) | (311,772) |
| — | 23,888 | 215 | — | — | 39,689 | 39,904 | (1,300) | (10,470) | (10,868) | (22,638) |
| 983 | 46,622 | 410 | — | — | 2,492 | 2,902 | (2,483) | (621) | (20,763) | (23,867) |
| 345,174 | 1,705,861 | 12,238 | — | — | 380 | 12,618 | (74,038) | 93,899 | (619,033) | (599,172) |
| 2,998 | 56,328 | 480 | — | — | 7,151 | 7,631 | (2,902) | (1,327) | (24,262) | (28,491) |
| 14,669 | 444,221 | 3,863 | — | — | 26,531 | 30,394 | (23,373) | 99 | (195,422) | (218,696) |
| 2,250 | 38,954 | 330 | — | — | 2,600 | 2,930 | (1,997) | (1,510) | (16,698) | (20,205) |
| — | 28,899 | 260 | — | — | 49,007 | 49,267 | (1,572) | (12,886) | (13,147) | (27,605) |
| 61 | 335,345 | 3,016 | — | — | 38,001 | 41,017 | (18,244) | (13,410) | (152,535) | (184,189) |
| 78 | 59,100 | 531 | — | — | 22,942 | 23,473 | (3,212) | (5,985) | (26,852) | (36,049) |
| 5,483 | 232,429 | 2,041 | — | — | 20,495 | 22,536 | (12,349) | 97 | (103,247) | (115,499) |
| 76 | 36,904 | 331 | — | — | 390 | 721 | (2,004) | (9) | (16,755) | (18,768) |
| 24,139 | 212,850 | 1,697 | — | — | 7,882 | 9,579 | (10,268) | 6,184 | (85,853) | (89,937) |
| 142,022 | 463,925 | 2,895 | — | — | — | 2,895 | (17,516) | 47,075 | (146,447) | (116,888) |
| — | 43,663 | 393 | — | — | 54,390 | 54,783 | (2,376) | (15,105) | (19,864) | (37,345) |
| 5,412 | 98,170 | 834 | — | — | 6,648 | 7,482 | (5,047) | 1,271 | (42,199) | (45,975) |
| 4,628 | 1,576,141 | 14,134 | — | — | 62,232 | 76,366 | (85,510) | (9,759) | (714,946) | (810,215) |
| 555 | 363,096 | 3,261 | — | — | 22,852 | 26,113 | (19,727) | (6,484) | (164,935) | (191,146) |
| — | 78,941 | 710 | — | — | 133,871 | 134,581 | (4,295) | (35,201) | (35,913) | (75,409) |
| 217 | 132,072 | 1,186 | — | — | 96,857 | 98,043 | (7,175) | (25,669) | (59,986) | (92,830) |
| 43,448 | 531,245 | 4,387 | — | — | 54,220 | 58,607 | (26,542) | (1,629) | (221,919) | (250,090) |
| 8,525 | 464,483 | 4,101 | — | — | 273,497 | 277,598 | (24,810) | (70,109) | (207,434) | (302,353) |
| — | 21,192 | 191 | — | — | 35,939 | 36,130 | (1,153) | (9,450) | (9,641) | (20,244) |
| 14,988 | 50,369 | 318 | — | — | 39 | 357 | (1,925) | 5,014 | (16,096) | (13,007) |
| 107,801 | 591,089 | 4,347 | — | — | 20,633 | 24,980 | (26,297) | 17,906 | (219,868) | (228,259) |
| 1,151 | 219,639 | 1,965 | — | — | 171,434 | 173,399 | (11,888) | (44,252) | (99,399) | (155,539) |
| 1,845,449 | 16,604,207 | 132,743 | — | — | 1,881,506 | 2,014,249 | (803,059) | (17,357) | (6,714,373) | (7,534,789) |
| 2,383 | 2,383 | — | — | — | 159 | 159 | — | 838 | — | 838 |
| — | — | — | — | — | — | — | — | 1,031 | — | 1,031 |
| 410 | 410 | — | — | — | — | — | — | 2,023 | — | 2,023 |
| — | — | — | — | — | — | — | — | 1,158 | — | 1,158 |
| 211 | 211 | — | — | — | 1,073 | 1,073 | — | (1,821) | — | (1,821) |
| 42,989 | 42,989 | — | — | — | 402 | 402 | — | 13,544 | — | 13,544 |
| 1,891,441 | 16,650,199 | 132,743 | — | — | 1,883,140 | 2,015,883 | (803,059) | (584) | (6,714,373) | (7,518,016) |

**Firefighter Retirement System
Division B without Social Security**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| BLUFFDALE CITY | \$ 7,562 | 0.1370124% | \$ (172,457) | 53,593 | (358,081) | 8,306 | 29,418 | 11,928 |
| CITY OF OREM | 199,635 | 3.6168934 | (4,552,561) | 1,414,766 | (9,452,723) | 219,255 | 776,584 | 314,891 |
| CITY OF SARATOGA SPRINGS | 39,539 | 0.7163530 | (901,669) | 280,205 | (1,872,183) | 43,425 | 153,808 | 62,367 |
| CITY OF WEST JORDAN | 306,422 | 5.5515953 | (6,987,757) | 2,171,534 | (14,509,051) | 336,536 | 1,191,985 | 483,329 |
| LOGAN CITY | 138,191 | 2.5036739 | (3,151,358) | 979,325 | (6,543,332) | 151,772 | 537,564 | 217,973 |
| LONE PEAK PS DISTRICT | 39,940 | 0.7236051 | (910,797) | 283,042 | (1,891,136) | 43,865 | 155,365 | 62,998 |
| OGDEN CITY CORP | 237,764 | 4.3076846 | (5,422,055) | 1,684,972 | (11,258,100) | 261,131 | 924,904 | 375,032 |
| PARK CITY FIRE SERVICE | 266,433 | 4.8270979 | (6,075,837) | 1,888,144 | (12,615,583) | 292,617 | 1,036,427 | 420,253 |
| PROVO CITY CORP | 264,422 | 4.7906658 | (6,029,980) | 1,873,893 | (12,520,368) | 290,409 | 1,028,605 | 417,081 |
| SALT LAKE CITY CORP | 1,413,930 | 25.6168793 | (32,243,802) | 10,020,171 | (66,949,514) | 1,552,888 | 5,500,207 | 2,230,238 |
| SANDY CITY | 274,813 | 4.9789224 | (6,266,938) | 1,947,530 | (13,012,375) | 301,821 | 1,069,026 | 433,471 |
| UNIFIED FIRE AUTHORITY | 1,707,056 | 30.9275887 | (38,928,359) | 12,097,481 | (80,829,010) | 1,874,820 | 6,640,472 | 2,692,595 |
| WEBER FIRE DISTRICT | 220,824 | 4.0007754 | (5,035,750) | 1,564,923 | (10,455,995) | 242,526 | 859,008 | 348,313 |
| WEST VALLEY CITY | 402,994 | 7.3012528 | (9,190,040) | 2,855,922 | (19,081,767) | 442,600 | 1,567,654 | 635,656 |
| | \$ 5,519,524 | 100.0000000% | \$ (125,869,360) | 39,115,501 | (261,349,218) | 6,061,971 | 21,471,027 | 8,706,125 |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| NONE | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| GRAND TOTAL | \$ 5,519,524 | 100.0000000% | \$ (125,869,360) | 39,115,501 | (261,349,218) | 6,061,971 | 21,471,027 | 8,706,125 |

Columns may not add to total due to rounding.

Judges Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| STATE OF UTAH | \$ 9,378,006 | 100.0000000% | \$ 35,268,363 | 68,697,896 | 6,908,639 | 7,013,069 | 4,293,863 | 2,437,427 |

Utah Governors and Legislators Retirement Plan

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| STATE OF UTAH | \$ 422,455 | 100.0000000% | \$ 1,043,978 | 2,265,342 | (724) | — | 123,331 | — |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | | |
|---|--------------------------------------|--|---|------------------------|---|---|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | |
| — | 49,652 | 221 | — | — | 132,769 | 132,990 | (7,636) | (51,965) | (21,955) | (81,556) |
| 46,615 | 1,357,345 | 5,842 | — | — | 323 | 6,165 | (201,586) | 28,555 | (579,566) | (752,597) |
| 137 | 259,737 | 1,157 | — | — | 83,717 | 84,874 | (39,926) | (36,715) | (114,787) | (191,428) |
| 113,476 | 2,125,326 | 8,966 | — | — | 377,856 | 386,822 | (309,415) | (82,660) | (889,580) | (1,281,655) |
| 105,074 | 1,012,383 | 4,044 | — | — | 23,215 | 27,259 | (139,541) | 26,626 | (401,185) | (514,100) |
| 24,107 | 286,335 | 1,169 | — | — | 128,193 | 129,362 | (40,330) | (37,144) | (115,949) | (193,423) |
| 152,815 | 1,713,882 | 6,957 | — | — | 165,902 | 172,859 | (240,087) | 26,143 | (690,257) | (904,201) |
| 9,200 | 1,758,497 | 7,796 | — | — | 104,519 | 112,315 | (269,036) | (38,744) | (773,487) | (1,081,267) |
| 31,534 | 1,767,629 | 7,737 | — | — | 112,204 | 119,941 | (267,005) | (24,926) | (767,649) | (1,059,580) |
| 1,120,410 | 10,403,743 | 41,374 | — | — | 100,387 | 141,761 | (1,427,743) | 392,953 | (4,104,812) | (5,139,602) |
| 80,339 | 1,884,657 | 8,042 | — | — | 90,711 | 98,753 | (277,498) | (20,356) | (797,815) | (1,095,669) |
| 500,258 | 11,708,145 | 49,952 | — | — | 113,983 | 163,935 | (1,723,732) | 131,632 | (4,955,795) | (6,547,895) |
| 471 | 1,450,318 | 6,462 | — | — | 472,989 | 479,451 | (222,981) | (194,927) | (641,079) | (1,058,987) |
| 139,752 | 2,785,662 | 11,792 | — | — | 76,199 | 87,991 | (406,931) | 13,339 | (1,169,942) | (1,563,534) |
| 2,324,188 | 38,563,311 | 161,511 | — | — | 1,982,967 | 2,144,478 | (5,573,447) | 131,812 | (16,023,858) | (21,465,493) |
| — | — | — | — | — | — | — | — | — | — | — |
| 2,324,188 | 38,563,311 | 161,511 | — | — | 1,982,967 | 2,144,478 | (5,573,447) | 131,812 | (16,023,858) | (21,465,493) |

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | | |
|---|--------------------------------------|--|---|------------------------|---|---|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | |
| — | 13,744,359 | — | — | — | — | — | 9,691,343 | — | (1,335,491) | 8,355,852 |

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | | |
|---|--------------------------------------|--|---|------------------------|---|---|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | |
| — | 123,331 | — | — | — | — | — | 46,416 | — | — | 46,416 |

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| 4 CORNERS COMM BEHAVIOR HEALTH | \$ 287,279 | 0.1358814% | \$ 147,960 | 646,506 | (236,106) | 49,976 | 59,653 | 48,035 |
| ACTIVE RE ENTRY INC | 6,755 | 0.0031949 | 3,479 | 15,201 | (5,551) | 1,175 | 1,403 | 1,129 |
| ALPINE CITY | 34,622 | 0.0163762 | 17,832 | 77,916 | (28,455) | 6,023 | 7,189 | 5,789 |
| ALPINE SCHOOL DISTRICT | 12,534,346 | 5.9286751 | 6,455,697 | 28,207,857 | (10,301,585) | 2,180,496 | 2,602,729 | 2,095,826 |
| ALPINE UNISERV | 7,187 | 0.0033995 | 3,702 | 16,174 | (5,907) | 1,250 | 1,492 | 1,202 |
| AMERICAN FORK CITY | 169,283 | 0.0800700 | 87,188 | 380,963 | (139,129) | 29,449 | 35,151 | 28,305 |
| AMERICAN LEADERSHIP ACADEMY | 295,661 | 0.1398459 | 152,277 | 665,368 | (242,994) | 51,434 | 61,393 | 49,436 |
| AMES CHARTER SCHOOL | 50,021 | 0.0236598 | 25,763 | 112,570 | (41,111) | 8,702 | 10,387 | 8,364 |
| ASH CREEK SS DISTRICT | 43,030 | 0.0203529 | 22,162 | 96,836 | (35,365) | 7,486 | 8,935 | 7,195 |
| ASHLEY VALLEY IMPROV DIST | 22,140 | 0.0104720 | 11,403 | 49,824 | (18,196) | 3,851 | 4,597 | 3,702 |
| BALLARD CITY | 2,299 | 0.0010875 | 1,184 | 5,174 | (1,890) | 400 | 477 | 384 |
| BEAR LAKE SSD | 4,453 | 0.0021062 | 2,293 | 10,021 | (3,660) | 775 | 925 | 745 |
| BEAR RIVER ASSN OF GOVTS | 66,319 | 0.0313685 | 34,157 | 149,247 | (54,505) | 11,537 | 13,771 | 11,089 |
| BEAR RIVER HEALTH DEPT | 276,761 | 0.1309064 | 142,543 | 622,835 | (227,461) | 48,146 | 57,469 | 46,276 |
| BEAR RIVER MENTAL HEALTH | 342,434 | 0.1619694 | 176,367 | 770,629 | (281,436) | 59,570 | 71,106 | 57,257 |
| BEAR RIVER WATER DISTRICT | 26,401 | 0.0124875 | 13,598 | 59,414 | (21,698) | 4,593 | 5,482 | 4,414 |
| BEAVER CITY | 64,280 | 0.0304042 | 33,107 | 144,659 | (52,830) | 11,182 | 13,348 | 10,748 |
| BEAVER COUNTY | 124,387 | 0.0588343 | 64,064 | 279,926 | (102,230) | 21,639 | 25,829 | 20,798 |
| BEAVER HOUSING AUTHORITY | 9,215 | 0.0043588 | 4,746 | 20,739 | (7,574) | 1,603 | 1,914 | 1,541 |
| BEAVER SCHOOL DISTRICT | 240,649 | 0.1138256 | 123,944 | 541,567 | (197,782) | 41,864 | 49,970 | 40,238 |
| BEAVER VALLEY HOSPITAL | 164,713 | 0.0779081 | 84,834 | 370,677 | (135,372) | 28,654 | 34,202 | 27,541 |
| BENCHLAND WATER COMPANY | 11,052 | 0.0052275 | 5,692 | 24,872 | (9,083) | 1,923 | 2,295 | 1,848 |
| BIG COTTONWOOD CANYON IMP DIST | 6,098 | 0.0028845 | 3,141 | 13,724 | (5,012) | 1,061 | 1,266 | 1,020 |
| BLANDING CITY | 30,147 | 0.0142596 | 15,527 | 67,845 | (24,777) | 5,245 | 6,260 | 5,041 |
| BLUFFDALE CITY | 130,508 | 0.0617294 | 67,217 | 293,700 | (107,260) | 22,703 | 27,100 | 21,822 |
| BONA VISTA WATER IMPROVE | 16,243 | 0.0076829 | 8,366 | 36,554 | (13,350) | 2,826 | 3,373 | 2,716 |
| BOUNTIFUL IRRIGATION DISTRICT | 15,900 | 0.0075204 | 8,189 | 35,781 | (13,067) | 2,766 | 3,302 | 2,659 |
| BOX ELDER CO MOSQ DIST | 6,652 | 0.0031462 | 3,426 | 14,969 | (5,467) | 1,157 | 1,381 | 1,112 |
| BOX ELDER COUNTY | 252,427 | 0.1193967 | 130,010 | 568,074 | (207,462) | 43,913 | 52,416 | 42,208 |
| BOX ELDER SCHOOL DISTRICT | 2,022,678 | 0.9567151 | 1,041,761 | 4,551,925 | (1,662,375) | 351,868 | 420,005 | 338,205 |
| BRIDGERLAND TECHNICAL COLLEGE | 59,055 | 0.0279327 | 30,416 | 132,900 | (48,535) | 10,273 | 12,263 | 9,874 |
| BRIGHAM CITY | 232,328 | 0.1098900 | 119,659 | 522,842 | (190,943) | 40,416 | 48,242 | 38,847 |
| BRYCE CANYON CITY | 4,177 | 0.0019755 | 2,151 | 9,399 | (3,433) | 727 | 867 | 698 |
| CACHE COUNTY | 486,023 | 0.2298861 | 250,322 | 1,093,768 | (399,447) | 84,549 | 100,922 | 81,266 |
| CACHE COUNTY SCHOOL DISTRICT | 2,878,569 | 1.3615469 | 1,482,580 | 6,478,061 | (2,365,805) | 500,761 | 597,728 | 481,316 |
| CANYONS SCHOOL DISTRICT | 7,507,911 | 3.5511996 | 3,866,879 | 16,896,141 | (6,170,516) | 1,306,089 | 1,559,001 | 1,255,373 |
| CARBON COUNTY | 218,667 | 0.1034282 | 112,622 | 492,098 | (179,715) | 38,040 | 45,406 | 36,563 |
| CARBON SCHOOL DISTRICT | 598,915 | 0.2832833 | 308,465 | 1,347,825 | (492,229) | 104,188 | 124,363 | 100,143 |
| CASTLE DALE CITY | 6,965 | 0.0032945 | 3,587 | 15,675 | (5,724) | 1,212 | 1,446 | 1,165 |
| CASTLE VALLEY SSD | 25,243 | 0.0119396 | 13,001 | 56,807 | (20,746) | 4,391 | 5,242 | 4,221 |
| CEDAR CITY | 267,995 | 0.1267600 | 138,028 | 603,107 | (220,256) | 46,621 | 55,649 | 44,811 |
| CEDAR CITY HOUSING AUTH | 9,519 | 0.0045026 | 4,903 | 21,423 | (7,824) | 1,656 | 1,977 | 1,592 |
| CEDAR MTN FIRE PROTECTION DIST | 7,491 | 0.0035431 | 3,858 | 16,858 | (6,156) | 1,303 | 1,555 | 1,253 |
| CENTERVILLE CITY | 79,825 | 0.0377565 | 41,113 | 179,640 | (65,605) | 13,886 | 16,575 | 13,347 |
| CENTRAL DAVIS SEWER DIST | 41,187 | 0.0194812 | 21,213 | 92,689 | (33,850) | 7,165 | 8,552 | 6,887 |
| CENTRAL IRON CO WATER CONSERV | 29,307 | 0.0138623 | 15,095 | 65,955 | (24,087) | 5,098 | 6,086 | 4,900 |
| CENTRAL UT PUBLIC HEALTH | 133,259 | 0.0630309 | 68,634 | 299,893 | (109,522) | 23,182 | 27,671 | 22,282 |
| CENTRAL UTAH 911 | 121,692 | 0.0575595 | 62,676 | 273,861 | (100,015) | 21,170 | 25,269 | 20,348 |
| CENTRAL UTAH COUNSELING CENTER | 229,039 | 0.1083344 | 117,965 | 515,441 | (188,240) | 39,844 | 47,560 | 38,297 |
| CENTRAL UTAH WATER DIST | 294,926 | 0.1394984 | 151,899 | 663,715 | (242,391) | 51,306 | 61,241 | 49,314 |
| CENTRAL VALLEY TOWN | 3,678 | 0.0017396 | 1,894 | 8,277 | (3,023) | 640 | 764 | 615 |
| CENTRAL WASATCH COMMISSION | 9,100 | 0.0043042 | 4,687 | 20,479 | (7,479) | 1,583 | 1,890 | 1,522 |
| CENTRAL WEBER SEWER DIST | 134,312 | 0.0635289 | 69,176 | 302,262 | (110,387) | 23,365 | 27,890 | 22,458 |
| CITY OF AURORA | 5,232 | 0.0024748 | 2,695 | 11,775 | (4,300) | 910 | 1,086 | 875 |
| CITY OF BOUNTIFUL | 447,967 | 0.2118860 | 230,721 | 1,008,126 | (368,170) | 77,929 | 93,019 | 74,903 |

Utah Retirement Systems

| Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | |
|---|--------------------------------------|--|---|-------------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | | | |
| 26,575 | 184,239 | 5,870 | — | 376 | 5,830 | 12,076 | 280,670 | 2,934 | — | 283,604 |
| 2,007 | 5,714 | 138 | — | 9 | 1,004 | 1,151 | 6,599 | 133 | — | 6,732 |
| 3,386 | 22,387 | 707 | — | 45 | 950 | 1,702 | 33,826 | 396 | — | 34,222 |
| 1,240,551 | 8,119,602 | 256,134 | — | 16,422 | 308,430 | 580,986 | 12,245,971 | 138,078 | — | 12,384,049 |
| 147 | 4,091 | 147 | — | 9 | 77 | 233 | 7,022 | 11 | — | 7,033 |
| 14,604 | 107,509 | 3,459 | — | 222 | 3,877 | 7,558 | 165,389 | 1,695 | — | 167,084 |
| 32,606 | 194,869 | 6,042 | — | 387 | 8,678 | 15,107 | 288,859 | 3,608 | — | 292,467 |
| 6,701 | 34,154 | 1,022 | — | 66 | 1,338 | 2,426 | 48,870 | 648 | — | 49,518 |
| 4,049 | 27,665 | 879 | — | 56 | 663 | 1,598 | 42,040 | 408 | — | 42,448 |
| 2,409 | 14,559 | 452 | — | 29 | 1,026 | 1,507 | 21,630 | 257 | — | 21,887 |
| 141 | 1,402 | 47 | — | 3 | 66 | 116 | 2,246 | 20 | — | 2,266 |
| 661 | 3,106 | 91 | — | 6 | 568 | 665 | 4,350 | 18 | — | 4,368 |
| 9,511 | 45,908 | 1,355 | — | 87 | 2,323 | 3,765 | 64,793 | 1,006 | — | 65,799 |
| 29,217 | 181,108 | 5,656 | — | 363 | 7,538 | 13,557 | 270,394 | 3,176 | — | 273,570 |
| 36,032 | 223,965 | 6,998 | — | 449 | 7,880 | 15,327 | 334,556 | 3,827 | — | 338,383 |
| 2,881 | 17,370 | 539 | — | 35 | 693 | 1,267 | 25,794 | 335 | — | 26,129 |
| 5,812 | 41,090 | 1,314 | — | 84 | 1,475 | 2,873 | 62,801 | 641 | — | 63,442 |
| 13,603 | 81,869 | 2,542 | — | 163 | 3,542 | 6,247 | 121,525 | 1,542 | — | 123,067 |
| 592 | 5,650 | 188 | — | 12 | 42 | 242 | 9,003 | 58 | — | 9,061 |
| 25,594 | 157,666 | 4,918 | — | 315 | 6,013 | 11,246 | 235,112 | 2,761 | — | 237,873 |
| 15,268 | 105,665 | 3,366 | — | 216 | 4,187 | 7,769 | 160,923 | 1,765 | — | 162,688 |
| 1,807 | 7,873 | 226 | — | 14 | 456 | 696 | 10,798 | 195 | — | 10,993 |
| 1,074 | 4,421 | 125 | — | 8 | 189 | 322 | 5,958 | 111 | — | 6,069 |
| 3,141 | 19,687 | 616 | — | 39 | 874 | 1,529 | 29,454 | 367 | — | 29,821 |
| 11,940 | 83,565 | 2,667 | — | 171 | 3,616 | 6,454 | 127,505 | 1,438 | — | 128,943 |
| 2,326 | 11,241 | 332 | — | 21 | 499 | 852 | 15,869 | 245 | — | 16,114 |
| 1,898 | 10,625 | 325 | — | 21 | 439 | 785 | 15,534 | 209 | — | 15,743 |
| 552 | 4,202 | 136 | — | 9 | 185 | 330 | 6,499 | 68 | — | 6,567 |
| 24,800 | 163,337 | 5,158 | — | 331 | 5,502 | 10,991 | 246,620 | 2,688 | — | 249,308 |
| 205,834 | 1,315,912 | 41,333 | — | 2,650 | 47,757 | 91,740 | 1,976,142 | 22,436 | — | 1,998,578 |
| 5,398 | 37,808 | 1,207 | — | 77 | 1,862 | 3,146 | 57,696 | 689 | — | 58,385 |
| 24,166 | 151,671 | 4,748 | — | 304 | 5,786 | 10,838 | 226,983 | 2,718 | — | 229,701 |
| 42 | 2,334 | 85 | — | 5 | — | 90 | 4,080 | 4 | — | 4,084 |
| 40,714 | 307,451 | 9,932 | — | 637 | 8,173 | 18,742 | 474,841 | 4,444 | — | 479,285 |
| 314,941 | 1,894,746 | 58,822 | — | 3,771 | 75,046 | 137,639 | 2,812,342 | 34,221 | — | 2,846,563 |
| 785,295 | 4,905,758 | 153,421 | — | 9,837 | 203,155 | 366,413 | 7,335,178 | 87,431 | — | 7,422,609 |
| 18,740 | 138,749 | 4,468 | — | 286 | 5,502 | 10,256 | 213,636 | 2,328 | — | 215,964 |
| 62,529 | 391,223 | 12,239 | — | 785 | 16,323 | 29,347 | 585,136 | 7,061 | — | 592,197 |
| 881 | 4,704 | 142 | — | 9 | 480 | 631 | 6,805 | 66 | — | 6,871 |
| 2,851 | 16,705 | 516 | — | 33 | 547 | 1,096 | 24,662 | 308 | — | 24,970 |
| 25,957 | 173,038 | 5,476 | — | 351 | 6,086 | 11,913 | 261,829 | 2,872 | — | 264,701 |
| 786 | 6,011 | 195 | — | 12 | 249 | 456 | 9,300 | 95 | — | 9,395 |
| 1,765 | 5,876 | 153 | — | 10 | 375 | 538 | 7,318 | 163 | — | 7,481 |
| 9,239 | 53,047 | 1,631 | — | 105 | 1,962 | 3,698 | 77,988 | 964 | — | 78,952 |
| 3,391 | 25,995 | 842 | — | 54 | 932 | 1,828 | 40,239 | 342 | — | 40,581 |
| 3,689 | 19,773 | 599 | — | 38 | 899 | 1,536 | 28,633 | 386 | — | 29,019 |
| 13,311 | 86,446 | 2,723 | — | 175 | 2,911 | 5,809 | 130,193 | 1,407 | — | 131,600 |
| 8,634 | 75,421 | 2,487 | — | 159 | 2,186 | 4,832 | 118,892 | 1,037 | — | 119,929 |
| 24,601 | 150,302 | 4,680 | — | 300 | 4,848 | 9,828 | 223,770 | 2,531 | — | 226,301 |
| 30,186 | 192,047 | 6,027 | — | 386 | 8,199 | 14,612 | 288,141 | 3,538 | — | 291,679 |
| 675 | 2,694 | 75 | — | 5 | 256 | 336 | 3,593 | 50 | — | 3,643 |
| 1,538 | 6,533 | 186 | — | 12 | 846 | 1,044 | 8,891 | 108 | — | 8,999 |
| 12,529 | 86,242 | 2,745 | — | 176 | 3,316 | 6,237 | 131,222 | 1,440 | — | 132,662 |
| 919 | 3,790 | 107 | — | 7 | 192 | 306 | 5,112 | 74 | — | 5,186 |
| 40,985 | 286,836 | 9,154 | — | 587 | 10,670 | 20,411 | 437,661 | 4,694 | — | 442,355 |

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| CITY OF CEDAR HILLS | \$ 42,474 | 0.0200899% | \$ 21,876 | 95,585 | (34,908) | 7,389 | 8,820 | 7,102 |
| CITY OF DRAPER | 402,537 | 0.1903978 | 207,323 | 905,888 | (330,833) | 70,026 | 83,586 | 67,307 |
| CITY OF DUCHESNE | 20,331 | 0.0096164 | 10,471 | 45,754 | (16,709) | 3,537 | 4,222 | 3,399 |
| CITY OF ENTERPRISE | 4,655 | 0.0022019 | 2,398 | 10,476 | (3,826) | 810 | 967 | 778 |
| CITY OF GREEN RIVER | 29,318 | 0.0138671 | 15,100 | 65,978 | (24,095) | 5,100 | 6,088 | 4,902 |
| CITY OF HARRISVILLE | 15,835 | 0.0074899 | 8,156 | 35,636 | (13,014) | 2,755 | 3,288 | 2,648 |
| CITY OF HELPER | 19,843 | 0.0093858 | 10,220 | 44,656 | (16,309) | 3,452 | 4,120 | 3,318 |
| CITY OF HOLLADAY | 28,398 | 0.0134319 | 14,626 | 63,907 | (23,339) | 4,940 | 5,897 | 4,748 |
| CITY OF KANAB | 78,266 | 0.0370194 | 40,310 | 176,133 | (64,324) | 13,615 | 16,252 | 13,087 |
| CITY OF MILFORD | 15,118 | 0.0071509 | 7,787 | 34,023 | (12,425) | 2,630 | 3,139 | 2,528 |
| CITY OF MOAB | 235,557 | 0.1114174 | 121,322 | 530,109 | (193,597) | 40,978 | 48,913 | 39,387 |
| CITY OF MONTICELLO | 29,499 | 0.0139526 | 15,193 | 66,385 | (24,244) | 5,132 | 6,125 | 4,932 |
| CITY OF NAPLES | 4,379 | 0.0020714 | 2,256 | 9,855 | (3,599) | 762 | 909 | 732 |
| CITY OF NORTH SALT LAKE | 129,309 | 0.0611624 | 66,599 | 291,003 | (106,275) | 22,495 | 26,851 | 21,621 |
| CITY OF OREM | 648,058 | 0.3065277 | 333,776 | 1,458,419 | (532,618) | 112,737 | 134,568 | 108,360 |
| CITY OF RIVERTON | 260,581 | 0.1232535 | 134,210 | 586,424 | (214,164) | 45,331 | 54,109 | 43,571 |
| CITY OF SANTA CLARA | 105,944 | 0.0501107 | 54,565 | 238,420 | (87,072) | 18,430 | 21,999 | 17,714 |
| CITY OF SARATOGA SPRINGS | 348,951 | 0.1650519 | 179,724 | 785,295 | (286,792) | 60,704 | 72,459 | 58,347 |
| CITY OF SOUTH JORDAN | 555,833 | 0.2629057 | 286,276 | 1,250,871 | (456,821) | 96,694 | 115,417 | 92,939 |
| CITY OF SOUTH SALT LAKE | 408,802 | 0.1933612 | 210,550 | 919,987 | (335,982) | 71,116 | 84,887 | 68,354 |
| CITY OF ST GEORGE | 1,413,830 | 0.6687335 | 728,180 | 3,181,746 | (1,161,982) | 245,952 | 293,579 | 236,402 |
| CITY OF TAYLORSVILLE | 84,366 | 0.0399045 | 43,452 | 189,860 | (69,338) | 14,676 | 17,518 | 14,107 |
| CITY OF UINTAH | 4,810 | 0.0022752 | 2,477 | 10,825 | (3,953) | 837 | 999 | 804 |
| CITY OF WASHINGTON TERRACE | 32,472 | 0.0153591 | 16,724 | 73,077 | (26,688) | 5,649 | 6,743 | 5,430 |
| CITY OF WENDOVER | 21,686 | 0.0102573 | 11,169 | 48,803 | (17,823) | 3,773 | 4,503 | 3,626 |
| CITY OF WEST HAVEN | 82,112 | 0.0388387 | 42,291 | 184,789 | (67,486) | 14,284 | 17,050 | 13,730 |
| CITY OF WEST JORDAN | 642,556 | 0.3039256 | 330,943 | 1,446,038 | (528,097) | 111,780 | 133,425 | 107,440 |
| CITY OF WOODLAND HILLS | 8,921 | 0.0042196 | 4,595 | 20,076 | (7,332) | 1,552 | 1,852 | 1,492 |
| CLEARFIELD CITY | 227,324 | 0.1075229 | 117,081 | 511,580 | (186,830) | 39,546 | 47,203 | 38,010 |
| CLEVELAND TOWN | 3,222 | 0.0015238 | 1,659 | 7,250 | (2,648) | 560 | 669 | 539 |
| CLINTON CITY | 66,950 | 0.0316672 | 34,482 | 150,668 | (55,024) | 11,647 | 13,902 | 11,195 |
| COALVILLE CITY | 18,419 | 0.0087122 | 9,487 | 41,452 | (15,138) | 3,204 | 3,825 | 3,080 |
| COLOR COUNTRY UNISERV | 2,387 | 0.0011289 | 1,229 | 5,371 | (1,962) | 415 | 496 | 399 |
| COTTONWOOD HEIGHTS CITY | 178,498 | 0.0844284 | 91,934 | 401,699 | (146,702) | 31,052 | 37,065 | 29,846 |
| COTTONWOOD HEIGHTS P&R SRV | 55,782 | 0.0263845 | 28,730 | 125,534 | (45,845) | 9,704 | 11,583 | 9,327 |
| COTTONWOOD IMP DISTRICT | 61,844 | 0.0292518 | 31,852 | 139,176 | (50,828) | 10,758 | 12,842 | 10,341 |
| COUNCIL ON AGING GOLDEN AGE SS | 6,736 | 0.0031863 | 3,470 | 15,160 | (5,536) | 1,172 | 1,399 | 1,126 |
| DAGGETT COUNTY | 39,740 | 0.0187966 | 20,467 | 89,432 | (32,661) | 6,913 | 8,252 | 6,645 |
| DAGGETT SCHOOL DISTRICT | 73,644 | 0.0348333 | 37,930 | 165,732 | (60,526) | 12,811 | 15,292 | 12,314 |
| DAVIS & WEBER COUNTY CANAL CO | 19,904 | 0.0094147 | 10,252 | 44,794 | (16,359) | 3,463 | 4,133 | 3,328 |
| DAVIS BEHAVIORAL HEALTH INC | 711,532 | 0.3365504 | 366,468 | 1,601,263 | (584,785) | 123,779 | 147,748 | 118,973 |
| DAVIS CO HOUSING AUTHORITY | 24,074 | 0.0113871 | 12,399 | 54,178 | (19,786) | 4,188 | 4,999 | 4,025 |
| DAVIS CO MOSQUITO ABATE | 4,259 | 0.0020145 | 2,194 | 9,585 | (3,500) | 741 | 884 | 712 |
| DAVIS COUNTY | 1,376,649 | 0.6511471 | 709,030 | 3,098,072 | (1,131,424) | 239,484 | 285,858 | 230,185 |
| DAVIS SCHOOL DISTRICT | 11,650,412 | 5.5105793 | 6,000,435 | 26,218,613 | (9,575,107) | 2,026,726 | 2,419,182 | 1,948,027 |
| DAVIS TECHNICAL COLLEGE | 169,495 | 0.0801702 | 87,297 | 381,439 | (139,303) | 29,486 | 35,195 | 28,341 |
| DDI VANTAGE | 234,937 | 0.1111237 | 121,002 | 528,712 | (193,087) | 40,870 | 48,784 | 39,283 |
| DELTA CITY | 25,416 | 0.0120218 | 13,090 | 57,198 | (20,889) | 4,421 | 5,278 | 4,250 |
| DIXIE TECHNICAL COLLEGE | 21,035 | 0.0099493 | 10,834 | 47,337 | (17,288) | 3,659 | 4,368 | 3,517 |
| DUCHESNE CO WATER CONSERV DIST | 4,361 | 0.0020626 | 2,246 | 9,814 | (3,584) | 759 | 905 | 729 |
| DUCHESNE COUNTY | 198,533 | 0.0939048 | 102,252 | 446,787 | (163,168) | 34,537 | 41,225 | 33,196 |
| DUCHESNE SCHOOL DISTRICT | 1,070,524 | 0.5063518 | 551,363 | 2,409,155 | (879,830) | 186,230 | 222,292 | 178,999 |
| EAGLE MOUNTAIN CITY | 289,069 | 0.1367281 | 148,882 | 650,534 | (237,577) | 50,287 | 60,025 | 48,334 |
| EAST CARBON CITY | 10,295 | 0.0048695 | 5,302 | 23,168 | (8,461) | 1,791 | 2,138 | 1,721 |
| EAST HOLLYWOOD HIGH SCHOOL | 68,121 | 0.0322207 | 35,085 | 153,302 | (55,986) | 11,850 | 14,145 | 11,390 |
| EDUCATORS MUTUAL INSURANCE | 21,594 | 0.0102140 | 11,122 | 48,597 | (17,748) | 3,757 | 4,484 | 3,611 |
| ELK RIDGE CITY | 33,802 | 0.0159882 | 17,409 | 76,070 | (27,781) | 5,880 | 7,019 | 5,652 |
| ELWOOD TOWN | 11,104 | 0.0052520 | 5,719 | 24,988 | (9,126) | 1,932 | 2,306 | 1,857 |
| EMERY CO CARE & REHAB CTR | 78,300 | 0.0370353 | 40,328 | 176,209 | (64,352) | 13,621 | 16,259 | 13,092 |
| EMERY COUNTY | 119,580 | 0.0565607 | 61,589 | 269,108 | (98,279) | 20,802 | 24,831 | 19,995 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | |
| 5,002 | 28,313 | 868 | — | 56 | 1,343 | 2,267 | 41,497 | 539 | — | 42,036 |
| 39,924 | 260,843 | 8,226 | — | 527 | 9,735 | 18,488 | 393,276 | 4,479 | — | 397,755 |
| 1,546 | 12,704 | 415 | — | 27 | 329 | 771 | 19,863 | 179 | — | 20,042 |
| 821 | 3,376 | 95 | — | 6 | 399 | 500 | 4,548 | 60 | — | 4,608 |
| 3,189 | 19,279 | 599 | — | 38 | 750 | 1,387 | 28,643 | 331 | — | 28,974 |
| 2,318 | 11,009 | 324 | — | 21 | 871 | 1,216 | 15,471 | 232 | — | 15,703 |
| 1,385 | 12,275 | 405 | — | 26 | 525 | 956 | 19,387 | 141 | — | 19,528 |
| 1,765 | 17,350 | 580 | — | 37 | 1,052 | 1,669 | 27,744 | 194 | — | 27,938 |
| 8,704 | 51,658 | 1,599 | — | 103 | 2,001 | 3,703 | 76,465 | 941 | — | 77,406 |
| 1,370 | 9,667 | 309 | — | 20 | 457 | 786 | 14,771 | 167 | — | 14,938 |
| 21,632 | 150,910 | 4,814 | — | 309 | 5,206 | 10,329 | 230,138 | 2,457 | — | 232,595 |
| 3,393 | 19,582 | 603 | — | 39 | 1,032 | 1,674 | 28,820 | 348 | — | 29,168 |
| 1,431 | 3,834 | 89 | — | 6 | 1,223 | 1,318 | 4,279 | 107 | — | 4,386 |
| 11,065 | 82,032 | 2,642 | — | 169 | 2,580 | 5,391 | 126,334 | 1,236 | — | 127,570 |
| 52,353 | 408,018 | 13,243 | — | 849 | 12,872 | 26,964 | 633,148 | 6,048 | — | 639,196 |
| 27,953 | 170,964 | 5,325 | — | 341 | 7,283 | 12,949 | 254,586 | 3,201 | — | 257,787 |
| 8,727 | 66,870 | 2,165 | — | 139 | 1,801 | 4,105 | 103,506 | 949 | — | 104,455 |
| 32,507 | 224,017 | 7,131 | — | 457 | 7,187 | 14,775 | 340,923 | 3,616 | — | 344,539 |
| 49,730 | 354,780 | 11,358 | — | 728 | 12,579 | 24,665 | 543,045 | 5,700 | — | 548,745 |
| 35,543 | 259,900 | 8,354 | — | 536 | 8,580 | 17,470 | 399,397 | 3,947 | — | 403,344 |
| 131,660 | 907,593 | 28,891 | — | 1,852 | 33,794 | 64,537 | 1,381,302 | 15,034 | — | 1,396,336 |
| 7,259 | 53,560 | 1,724 | — | 111 | 2,115 | 3,950 | 82,425 | 858 | — | 83,283 |
| 438 | 3,078 | 98 | — | 6 | 397 | 501 | 4,700 | 8 | — | 4,708 |
| 4,467 | 22,289 | 664 | — | 43 | 1,105 | 1,812 | 31,725 | 470 | — | 32,195 |
| 2,321 | 14,223 | 443 | — | 28 | 1,987 | 2,458 | 21,187 | 122 | — | 21,309 |
| 8,306 | 53,370 | 1,678 | — | 108 | 1,593 | 3,379 | 80,223 | 845 | — | 81,068 |
| 52,854 | 405,499 | 13,130 | — | 842 | 14,838 | 28,810 | 627,773 | 6,424 | — | 634,197 |
| 906 | 5,802 | 182 | — | 12 | 247 | 441 | 8,716 | 103 | — | 8,819 |
| 17,129 | 141,888 | 4,645 | — | 298 | 4,494 | 9,437 | 222,094 | 2,044 | — | 224,138 |
| 319 | 2,087 | 66 | — | 4 | 281 | 351 | 3,147 | 23 | — | 3,170 |
| 4,745 | 41,489 | 1,368 | — | 88 | 1,188 | 2,644 | 65,410 | 561 | — | 65,971 |
| 1,565 | 11,674 | 376 | — | 24 | 464 | 864 | 17,995 | 188 | — | 18,183 |
| 196 | 1,506 | 49 | — | 3 | 67 | 119 | 2,332 | 26 | — | 2,358 |
| 18,797 | 116,760 | 3,648 | — | 234 | 4,317 | 8,199 | 174,391 | 2,015 | — | 176,406 |
| 3,999 | 34,613 | 1,140 | — | 73 | 934 | 2,147 | 54,498 | 476 | — | 54,974 |
| 5,133 | 39,074 | 1,264 | — | 81 | 1,150 | 2,495 | 60,421 | 565 | — | 60,986 |
| 1,514 | 5,211 | 138 | — | 9 | 1,432 | 1,579 | 6,581 | 62 | — | 6,643 |
| 2,975 | 24,785 | 812 | — | 52 | 692 | 1,556 | 38,825 | 342 | — | 39,167 |
| 6,978 | 47,395 | 1,505 | — | 96 | 1,724 | 3,325 | 71,950 | 759 | — | 72,709 |
| 1,815 | 12,739 | 407 | — | 26 | 1,181 | 1,614 | 19,447 | 113 | — | 19,560 |
| 75,081 | 465,581 | 14,540 | — | 932 | 18,150 | 33,622 | 695,161 | 8,188 | — | 703,349 |
| 1,767 | 14,979 | 492 | — | 32 | 476 | 1,000 | 23,521 | 207 | — | 23,728 |
| 469 | 2,806 | 87 | — | 6 | 256 | 349 | 4,161 | 35 | — | 4,196 |
| 148,231 | 903,758 | 28,131 | — | 1,804 | 33,604 | 63,539 | 1,344,976 | 15,914 | — | 1,360,890 |
| 1,171,001 | 7,564,936 | 238,072 | — | 15,264 | 279,740 | 533,076 | 11,382,374 | 129,256 | — | 11,511,630 |
| 19,554 | 112,576 | 3,464 | — | 222 | 4,649 | 8,335 | 165,596 | 2,151 | — | 167,747 |
| 19,179 | 148,116 | 4,801 | — | 308 | 6,359 | 11,468 | 229,531 | 2,361 | — | 231,892 |
| 2,006 | 15,955 | 519 | — | 33 | 661 | 1,213 | 24,832 | 263 | — | 25,095 |
| 1,817 | 13,361 | 430 | — | 28 | 263 | 721 | 20,551 | 180 | — | 20,731 |
| 674 | 3,067 | 89 | — | 6 | 145 | 240 | 4,260 | 71 | — | 4,331 |
| 15,487 | 124,445 | 4,057 | — | 260 | 6,504 | 10,821 | 193,965 | 1,774 | — | 195,739 |
| 108,759 | 696,280 | 21,876 | — | 1,403 | 28,200 | 51,479 | 1,045,895 | 12,337 | — | 1,058,232 |
| 28,778 | 187,424 | 5,907 | — | 379 | 6,342 | 12,628 | 282,419 | 3,131 | — | 285,550 |
| 1,418 | 7,068 | 210 | — | 13 | 428 | 651 | 10,058 | 151 | — | 10,209 |
| 5,094 | 42,479 | 1,392 | — | 89 | 2,663 | 4,144 | 66,553 | 552 | — | 67,105 |
| 1,483 | 13,335 | 441 | — | 28 | 2,103 | 2,572 | 21,098 | 112 | — | 21,210 |
| 2,572 | 21,123 | 691 | — | 44 | 771 | 1,506 | 33,024 | 315 | — | 33,339 |
| 1,839 | 7,934 | 227 | — | 15 | 306 | 548 | 10,848 | 165 | — | 11,013 |
| 9,170 | 52,142 | 1,600 | — | 103 | 1,990 | 3,693 | 76,498 | 913 | — | 77,411 |
| 9,529 | 75,157 | 2,444 | — | 157 | 2,276 | 4,877 | 116,829 | 1,135 | — | 117,964 |

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| EMERY COUNTY RECREATION SSD | \$ 4,494 | 0.0021258% | \$ 2,315 | 10,114 | (3,694) | 782 | 933 | 751 |
| EMERY SCHOOL DISTRICT | 392,214 | 0.1855152 | 202,006 | 882,657 | (322,349) | 68,230 | 81,442 | 65,581 |
| EMERY TOWN | 3,649 | 0.0017262 | 1,880 | 8,213 | (2,999) | 635 | 758 | 610 |
| EMERY WATER CONSERV DIST | 18,489 | 0.0087451 | 9,522 | 41,608 | (15,195) | 3,216 | 3,839 | 3,091 |
| ENOCH CITY | 45,720 | 0.0216252 | 23,548 | 102,890 | (37,576) | 7,953 | 9,494 | 7,645 |
| EPHRAIM CITY | 79,377 | 0.0375451 | 40,883 | 178,635 | (65,238) | 13,809 | 16,483 | 13,272 |
| ESCALANTE CITY | 6,067 | 0.0028695 | 3,125 | 13,653 | (4,986) | 1,055 | 1,260 | 1,014 |
| ESPERANZA ELEMENTARY SCHOOL | 117,223 | 0.0554457 | 60,374 | 263,803 | (96,342) | 20,392 | 24,341 | 19,600 |
| EUREKA CITY CORPORATION | 3,351 | 0.0015850 | 1,726 | 7,541 | (2,754) | 583 | 696 | 560 |
| FAIRVIEW CITY | 13,655 | 0.0064589 | 7,033 | 30,731 | (11,223) | 2,376 | 2,836 | 2,283 |
| FARMINGTON CITY | 157,225 | 0.0743667 | 80,977 | 353,827 | (129,219) | 27,351 | 32,647 | 26,289 |
| FARR WEST CITY | 15,696 | 0.0074242 | 8,084 | 35,323 | (12,900) | 2,731 | 3,259 | 2,625 |
| FAST FORWARD CHARTER HS | 50,005 | 0.0236521 | 25,755 | 112,534 | (41,098) | 8,699 | 10,383 | 8,361 |
| FERRON CITY | 10,408 | 0.0049227 | 5,360 | 23,422 | (8,554) | 1,811 | 2,161 | 1,740 |
| FILLMORE CITY | 20,548 | 0.0097192 | 10,583 | 46,243 | (16,888) | 3,575 | 4,267 | 3,436 |
| FIVE-COUNTY ASSN OF GOVTS | 148,240 | 0.0701166 | 76,350 | 333,606 | (121,834) | 25,788 | 30,782 | 24,787 |
| FOX HOLLOW GOLF COURSE | 17,275 | 0.0081709 | 8,897 | 38,876 | (14,198) | 3,005 | 3,587 | 2,888 |
| FRANCIS CITY | 9,618 | 0.0045491 | 4,953 | 21,644 | (7,904) | 1,673 | 1,997 | 1,608 |
| FRUIT HEIGHTS CITY | 13,642 | 0.0064526 | 7,026 | 30,701 | (11,212) | 2,373 | 2,833 | 2,281 |
| GARFIELD COUNTY | 87,192 | 0.0412414 | 44,908 | 196,221 | (71,660) | 15,168 | 18,105 | 14,579 |
| GARFIELD SCHOOL DISTRICT | 236,898 | 0.1120515 | 122,012 | 533,126 | (194,699) | 41,211 | 49,191 | 39,611 |
| GARLAND CITY | 6,660 | 0.0031504 | 3,430 | 14,989 | (5,474) | 1,159 | 1,383 | 1,114 |
| GRAND COUNTY | 314,201 | 0.1486151 | 161,826 | 707,091 | (258,232) | 54,659 | 65,243 | 52,536 |
| GRAND COUNTY EMS SSD | 67,177 | 0.0317742 | 34,599 | 151,177 | (55,210) | 11,686 | 13,949 | 11,232 |
| GRAND SCHOOL DISTRICT | 508,481 | 0.2405089 | 261,889 | 1,144,310 | (417,905) | 88,456 | 105,585 | 85,022 |
| GRAND WATER/SEWER SERVICE | 26,711 | 0.0126341 | 13,757 | 60,111 | (21,953) | 4,647 | 5,546 | 4,466 |
| GRANGER-HUNTER IMP DIST | 188,785 | 0.0892944 | 97,232 | 424,851 | (155,157) | 32,841 | 39,201 | 31,566 |
| GRANITE SCHOOL DISTRICT | 11,013,344 | 5.2092495 | 5,672,319 | 24,784,925 | (9,051,520) | 1,915,900 | 2,286,896 | 1,841,505 |
| GRANITE UNISERV | 4,277 | 0.0020229 | 2,203 | 9,625 | (3,515) | 744 | 888 | 715 |
| GRANTSVILLE CITY | 132,027 | 0.0624481 | 67,999 | 297,120 | (108,509) | 22,968 | 27,415 | 22,076 |
| GREATER SALT LAKE MUNICIPAL SD | 129,032 | 0.0610315 | 66,457 | 290,380 | (106,047) | 22,447 | 26,793 | 21,575 |
| GUNNISON CITY | 12,207 | 0.0057740 | 6,287 | 27,472 | (10,033) | 2,124 | 2,535 | 2,041 |
| GUNNISON VALLEY HOSPITAL | 326,902 | 0.1546230 | 168,368 | 735,676 | (268,671) | 56,869 | 67,881 | 54,660 |
| HEBER CITY | 219,926 | 0.1040239 | 113,271 | 494,932 | (180,751) | 38,259 | 45,667 | 36,773 |
| HEBER LIGHT & POWER | 132,676 | 0.0627548 | 68,333 | 298,579 | (109,042) | 23,080 | 27,550 | 22,184 |
| HEBER VALLEY HISTORIC RAILROAD | 32,647 | 0.0154420 | 16,815 | 73,471 | (26,832) | 5,679 | 6,779 | 5,459 |
| HERRIMAN CITY | 345,380 | 0.1633626 | 177,885 | 777,258 | (283,857) | 60,083 | 71,717 | 57,750 |
| HIGH DESERT UNISERV | 2,427 | 0.0011478 | 1,250 | 5,461 | (1,994) | 422 | 504 | 406 |
| HIGH SCHOOL ACTIVITIES ASSN | 9,015 | 0.0042640 | 4,643 | 20,288 | (7,409) | 1,568 | 1,872 | 1,507 |
| HIGH VALLEY TRANSIT DISTRICT | 1,520 | 0.0007189 | 783 | 3,420 | (1,249) | 264 | 316 | 254 |
| HIGHLAND CITY | 63,372 | 0.0299748 | 32,639 | 142,616 | (52,084) | 11,024 | 13,159 | 10,596 |
| HINCKLEY TOWN | 5,133 | 0.0024281 | 2,644 | 11,553 | (4,219) | 893 | 1,066 | 858 |
| HONEYVILLE CITY | 2,256 | 0.0010671 | 1,162 | 5,077 | (1,854) | 392 | 468 | 377 |
| HOOPER CITY | 31,286 | 0.0147980 | 16,113 | 70,407 | (25,713) | 5,443 | 6,496 | 5,231 |
| HOOPER WATER IMPROV DIST | 14,671 | 0.0069393 | 7,556 | 33,016 | (12,058) | 2,552 | 3,046 | 2,453 |
| HOUSING AUTH OF CARBON CO | 16,469 | 0.0077899 | 8,482 | 37,063 | (13,536) | 2,865 | 3,420 | 2,754 |
| HOUSING AUTHORITY OF SLC | 242,198 | 0.1145585 | 124,742 | 545,054 | (199,055) | 42,133 | 50,292 | 40,497 |
| HOUSING AUTHORITY OGDEN CITY | 37,200 | 0.0175953 | 19,159 | 83,716 | (30,573) | 6,471 | 7,724 | 6,220 |
| HOUSING CONNECT | 363,992 | 0.1721660 | 187,470 | 819,143 | (299,153) | 63,321 | 75,582 | 60,862 |
| HUNTINGTON CITY | 1,145 | 0.0005414 | 590 | 2,576 | (941) | 199 | 238 | 191 |
| HURRICANE CITY | 247,417 | 0.1170268 | 127,430 | 556,798 | (203,344) | 43,041 | 51,376 | 41,370 |
| HURRICANE VALLEY FIRE SSD | 14,341 | 0.0067830 | 7,386 | 32,273 | (11,786) | 2,495 | 2,978 | 2,398 |
| HYDE PARK CITY | 33,650 | 0.0159163 | 17,331 | 75,728 | (27,656) | 5,854 | 6,987 | 5,627 |
| HYRUM CITY | 46,841 | 0.0221557 | 24,125 | 105,414 | (38,497) | 8,149 | 9,727 | 7,832 |
| INTECH COLLEGIATE HIGH SCHOOL | 53,531 | 0.0253198 | 27,571 | 120,468 | (43,995) | 9,312 | 11,116 | 8,951 |
| IRON COUNTY | 318,626 | 0.1507085 | 164,106 | 717,051 | (261,869) | 55,429 | 66,162 | 53,276 |
| IRON SCHOOL DISTRICT | 1,474,078 | 0.6972305 | 759,210 | 3,317,331 | (1,211,498) | 256,433 | 306,089 | 246,476 |
| ITINERIS HIGH SCHOOL | 66,998 | 0.0316898 | 34,507 | 150,776 | (55,064) | 11,655 | 13,912 | 11,203 |
| IVINS CITY | 92,659 | 0.0438271 | 47,723 | 208,524 | (76,153) | 16,119 | 19,240 | 15,493 |
| JORDAN RIVER COMMISSION | 1,361 | 0.0006439 | 701 | 3,064 | (1,119) | 237 | 283 | 228 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 295 | 2,761 | 92 | — | 6 | 192 | 290 | 4,391 | 38 | — | 4,429 |
| 41,808 | 257,061 | 8,015 | — | 514 | 10,023 | 18,552 | 383,191 | 4,560 | — | 387,751 |
| 728 | 2,731 | 75 | — | 5 | 127 | 207 | 3,566 | 66 | — | 3,632 |
| 1,344 | 11,490 | 378 | — | 24 | 660 | 1,062 | 18,063 | 148 | — | 18,211 |
| 4,823 | 29,915 | 934 | — | 60 | 1,144 | 2,138 | 44,668 | 514 | — | 45,182 |
| 8,218 | 51,782 | 1,622 | — | 104 | 1,815 | 3,541 | 77,551 | 881 | — | 78,432 |
| 608 | 3,937 | 124 | — | 8 | 84 | 216 | 5,927 | 52 | — | 5,979 |
| 4,192 | 68,525 | 2,395 | — | 154 | — | 2,549 | 114,526 | 414 | — | 114,940 |
| 514 | 2,353 | 68 | — | 4 | 82 | 154 | 3,274 | 51 | — | 3,325 |
| 1,753 | 9,248 | 279 | — | 18 | 347 | 644 | 13,341 | 174 | — | 13,515 |
| 9,829 | 96,116 | 3,213 | — | 206 | 2,710 | 6,129 | 153,608 | 1,212 | — | 154,820 |
| 2,356 | 10,971 | 321 | — | 21 | 455 | 797 | 15,335 | 242 | — | 15,577 |
| 5,253 | 32,696 | 1,022 | — | 66 | 1,800 | 2,888 | 48,855 | 594 | — | 49,449 |
| 1,118 | 6,830 | 213 | — | 14 | 346 | 573 | 10,168 | 125 | — | 10,293 |
| 1,385 | 12,663 | 420 | — | 27 | 542 | 989 | 20,075 | 154 | — | 20,229 |
| 13,064 | 94,421 | 3,029 | — | 194 | 3,095 | 6,318 | 144,829 | 1,462 | — | 146,291 |
| 2,551 | 12,031 | 353 | — | 23 | 496 | 872 | 16,877 | 226 | — | 17,103 |
| 1,238 | 6,516 | 197 | — | 13 | 444 | 654 | 9,396 | 92 | — | 9,488 |
| 1,529 | 9,016 | 279 | — | 18 | 1,012 | 1,309 | 13,328 | 122 | — | 13,450 |
| 8,645 | 56,497 | 1,782 | — | 114 | 1,977 | 3,873 | 85,186 | 939 | — | 86,125 |
| 27,995 | 158,008 | 4,841 | — | 310 | 5,782 | 10,933 | 231,448 | 2,852 | — | 234,300 |
| 1,255 | 4,911 | 136 | — | 9 | 1,046 | 1,191 | 6,507 | 79 | — | 6,586 |
| 27,829 | 200,267 | 6,421 | — | 412 | 6,659 | 13,492 | 306,972 | 3,196 | — | 310,168 |
| 8,936 | 45,803 | 1,373 | — | 88 | 1,428 | 2,889 | 65,631 | 910 | — | 66,541 |
| 50,051 | 329,114 | 10,391 | — | 666 | 13,571 | 24,628 | 496,783 | 5,706 | — | 502,489 |
| 2,448 | 17,107 | 546 | — | 35 | 1,311 | 1,892 | 26,096 | 214 | — | 26,310 |
| 21,107 | 124,715 | 3,858 | — | 247 | 5,706 | 9,811 | 184,442 | 2,357 | — | 186,799 |
| 1,217,232 | 7,261,533 | 225,053 | — | 14,430 | 308,450 | 547,933 | 10,759,962 | 133,595 | — | 10,893,557 |
| 747 | 3,094 | 87 | — | 6 | 121 | 214 | 4,178 | 71 | — | 4,249 |
| 13,126 | 85,585 | 2,698 | — | 173 | 2,665 | 5,536 | 128,990 | 1,373 | — | 130,363 |
| 18,638 | 89,453 | 2,637 | — | 169 | 2,815 | 5,621 | 126,064 | 1,830 | — | 127,894 |
| 1,394 | 8,094 | 249 | — | 16 | 315 | 580 | 11,926 | 144 | — | 12,070 |
| 35,332 | 214,742 | 6,680 | — | 428 | 7,667 | 14,775 | 319,381 | 3,552 | — | 322,933 |
| 22,734 | 143,433 | 4,494 | — | 288 | 7,122 | 11,904 | 214,867 | 2,286 | — | 217,153 |
| 11,191 | 84,005 | 2,711 | — | 174 | 2,736 | 5,621 | 129,623 | 1,338 | — | 130,961 |
| 1,998 | 19,915 | 667 | — | 43 | 623 | 1,333 | 31,896 | 272 | — | 32,168 |
| 36,030 | 225,580 | 7,058 | — | 453 | 8,437 | 15,948 | 337,434 | 4,031 | — | 341,465 |
| 194 | 1,526 | 50 | — | 3 | 71 | 124 | 2,371 | 26 | — | 2,397 |
| 996 | 5,943 | 184 | — | 12 | 267 | 463 | 8,808 | 109 | — | 8,917 |
| 16 | 850 | 31 | — | 2 | — | 33 | 1,485 | 1 | — | 1,486 |
| 9,358 | 44,137 | 1,295 | — | 83 | 2,174 | 3,552 | 61,914 | 881 | — | 62,795 |
| 714 | 3,531 | 105 | — | 7 | 684 | 796 | 5,015 | 35 | — | 5,050 |
| 357 | 1,594 | 46 | — | 3 | 63 | 112 | 2,204 | 30 | — | 2,234 |
| 3,413 | 20,583 | 639 | — | 41 | 1,702 | 2,382 | 30,566 | 330 | — | 30,896 |
| 1,693 | 9,744 | 300 | — | 19 | 372 | 691 | 14,333 | 182 | — | 14,515 |
| 2,081 | 11,120 | 337 | — | 22 | 442 | 801 | 16,090 | 217 | — | 16,307 |
| 23,441 | 156,363 | 4,949 | — | 317 | 8,995 | 14,261 | 236,626 | 2,352 | — | 238,978 |
| 3,870 | 24,285 | 760 | — | 49 | 951 | 1,760 | 36,344 | 441 | — | 36,785 |
| 39,476 | 239,241 | 7,438 | — | 477 | 9,850 | 17,765 | 355,617 | 4,395 | — | 360,012 |
| 14 | 642 | 23 | — | 1 | 22 | 46 | 1,118 | (3) | — | 1,115 |
| 21,474 | 157,261 | 5,056 | — | 324 | 4,428 | 9,808 | 241,725 | 2,376 | — | 244,101 |
| 1,596 | 9,467 | 293 | — | 19 | 336 | 648 | 14,011 | 146 | — | 14,157 |
| 2,003 | 20,471 | 688 | — | 44 | 366 | 1,098 | 32,876 | 200 | — | 33,076 |
| 4,913 | 30,621 | 957 | — | 61 | 1,042 | 2,060 | 45,764 | 519 | — | 46,283 |
| 5,564 | 34,943 | 1,094 | — | 70 | 1,470 | 2,634 | 52,299 | 630 | — | 52,929 |
| 32,354 | 207,221 | 6,511 | — | 417 | 8,116 | 15,044 | 311,296 | 3,560 | — | 314,856 |
| 157,095 | 966,093 | 30,122 | — | 1,931 | 36,000 | 68,053 | 1,440,164 | 16,847 | — | 1,457,011 |
| 7,535 | 44,305 | 1,369 | — | 88 | 1,639 | 3,096 | 65,457 | 830 | — | 66,287 |
| 9,881 | 60,733 | 1,893 | — | 121 | 2,506 | 4,520 | 90,527 | 1,117 | — | 91,644 |
| 669 | 1,417 | 28 | — | 2 | 634 | 664 | 1,330 | 14 | — | 1,344 |

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| JORDAN SCHOOL DISTRICT | \$ 10,662,979 | 5.0435289% | \$ 5,491,867 | 23,996,448 | (8,763,567) | 1,854,950 | 2,214,144 | 1,782,921 |
| JORDAN UNISERV | 16,324 | 0.0077212 | 8,408 | 36,736 | (13,416) | 2,840 | 3,390 | 2,729 |
| JORDAN VALLEY WATER CONSERV | 368,920 | 0.1744973 | 190,009 | 830,235 | (303,204) | 64,178 | 76,606 | 61,686 |
| JORDANELLE SSD | 106,544 | 0.0503948 | 54,875 | 239,772 | (87,565) | 18,535 | 22,124 | 17,815 |
| JUAB COUNTY | 101,516 | 0.0480165 | 52,285 | 228,456 | (83,433) | 17,660 | 21,080 | 16,974 |
| JUAB SCHOOL DISTRICT | 423,672 | 0.2003942 | 218,208 | 953,449 | (348,202) | 73,703 | 87,974 | 70,841 |
| JUAB SPECIAL SERVICE FIRE DIST | 12,259 | 0.0057986 | 6,314 | 27,589 | (10,076) | 2,133 | 2,546 | 2,050 |
| KAMAS CITY | 11,409 | 0.0053965 | 5,876 | 25,676 | (9,377) | 1,985 | 2,369 | 1,908 |
| KANE COUNTY | 242,717 | 0.1148038 | 125,009 | 546,221 | (199,482) | 42,223 | 50,400 | 40,584 |
| KANE COUNTY WATER CONSERV DIST | 26,780 | 0.0126668 | 13,793 | 60,267 | (22,010) | 4,659 | 5,561 | 4,478 |
| KANE SCHOOL DISTRICT | 299,887 | 0.1418448 | 154,454 | 674,879 | (246,468) | 52,169 | 62,271 | 50,143 |
| KANOSH TOWN CORPORATION | 6,760 | 0.0031973 | 3,482 | 15,212 | (5,556) | 1,176 | 1,404 | 1,130 |
| KAYSVILLE CITY | 183,997 | 0.0870296 | 94,766 | 414,075 | (151,221) | 32,008 | 38,207 | 30,766 |
| KEARNS IMPROVEMENT DIST | 46,615 | 0.0220486 | 24,009 | 104,904 | (38,311) | 8,109 | 9,679 | 7,794 |
| LAVERKIN CITY | 24,413 | 0.0115473 | 12,574 | 54,941 | (20,064) | 4,247 | 5,069 | 4,082 |
| LAYTON CITY | 377,128 | 0.1783793 | 194,236 | 848,705 | (309,949) | 65,606 | 78,310 | 63,058 |
| LEHI CITY | 654,793 | 0.3097134 | 337,245 | 1,473,576 | (538,154) | 113,909 | 135,966 | 109,486 |
| LEWISTON CITY | 26,360 | 0.0124682 | 13,577 | 59,322 | (21,665) | 4,586 | 5,474 | 4,408 |
| LINDON CITY | 91,280 | 0.0431750 | 47,013 | 205,421 | (75,020) | 15,879 | 18,954 | 15,263 |
| LOGAN CITY | 674,628 | 0.3190950 | 347,461 | 1,518,212 | (554,455) | 117,359 | 140,085 | 112,802 |
| LOGAN SCHOOL DISTRICT | 976,724 | 0.4619850 | 503,053 | 2,198,064 | (802,739) | 169,913 | 202,815 | 163,315 |
| LONE PEAK PS DISTRICT | 4,696 | 0.0022213 | 2,419 | 10,569 | (3,860) | 817 | 975 | 785 |
| MANTI CITY | 34,502 | 0.0163192 | 17,770 | 77,645 | (28,356) | 6,002 | 7,164 | 5,769 |
| MAPLETON CITY | 86,987 | 0.0411445 | 44,802 | 195,760 | (71,492) | 15,132 | 18,063 | 14,545 |
| MARRIOTT-SLATERVILLE CITY | 18,876 | 0.0089280 | 9,722 | 42,478 | (15,513) | 3,284 | 3,919 | 3,156 |
| MAYFIELD TOWN | 159 | 0.0000752 | 82 | 358 | (131) | 28 | 33 | 27 |
| METRO WATER DIST SLC/SANDY | 161,122 | 0.0762096 | 82,984 | 362,595 | (132,421) | 28,029 | 33,457 | 26,941 |
| MIDVALE CITY | 281,614 | 0.1332020 | 145,043 | 633,758 | (231,450) | 48,990 | 58,477 | 47,088 |
| MIDVALLEY IMPROVEMENT DISTRICT | 13,771 | 0.0065135 | 7,093 | 30,990 | (11,318) | 2,396 | 2,859 | 2,303 |
| MIDWAY CITY | 54,566 | 0.0258093 | 28,104 | 122,797 | (44,846) | 9,492 | 11,330 | 9,124 |
| MILITARY INSTALLATION DEVEL | 18,743 | 0.0088654 | 9,653 | 42,180 | (15,404) | 3,261 | 3,892 | 3,134 |
| MILLARD CO CARE & REHAB INC | 69,830 | 0.0330294 | 35,966 | 157,150 | (57,391) | 12,148 | 14,500 | 11,676 |
| MILLARD COUNTY | 184,939 | 0.0874749 | 95,251 | 416,194 | (151,995) | 32,172 | 38,402 | 30,923 |
| MILLARD SCHOOL DISTRICT | 643,755 | 0.3044923 | 331,560 | 1,448,734 | (529,082) | 111,989 | 133,674 | 107,640 |
| MILLCREEK CITY | 97,317 | 0.0460303 | 50,122 | 219,006 | (79,982) | 16,929 | 20,208 | 16,272 |
| MINERSVILLE TOWN | 2,316 | 0.0010954 | 1,193 | 5,212 | (1,903) | 403 | 481 | 387 |
| MOAB VALLEY FIRE PROTECTION | 3,046 | 0.0014408 | 1,569 | 6,855 | (2,504) | 530 | 633 | 509 |
| MONA CITY | 11,544 | 0.0054604 | 5,946 | 25,980 | (9,488) | 2,008 | 2,397 | 1,930 |
| MONROE CITY | 13,509 | 0.0063896 | 6,958 | 30,401 | (11,102) | 2,350 | 2,805 | 2,259 |
| MONTECELLO ACADEMY | 220,637 | 0.1043601 | 113,637 | 496,532 | (181,335) | 38,382 | 45,815 | 36,892 |
| MORGAN CITY CORPORATION | 46,592 | 0.0220378 | 23,997 | 104,853 | (38,293) | 8,105 | 9,675 | 7,791 |
| MORGAN COUNTY | 81,275 | 0.0384424 | 41,860 | 182,904 | (66,797) | 14,139 | 16,876 | 13,590 |
| MORGAN SCHOOL DISTRICT | 532,866 | 0.2520428 | 274,448 | 1,199,187 | (437,946) | 92,698 | 110,649 | 89,099 |
| MORONI CITY | 8,091 | 0.0038271 | 4,167 | 18,209 | (6,650) | 1,408 | 1,680 | 1,353 |
| MOUNT PLEASANT CITY | 35,341 | 0.0167162 | 18,202 | 79,533 | (29,046) | 6,148 | 7,339 | 5,909 |
| MOUNTAIN GREEN SEWER IMP DIST | 7,075 | 0.0033463 | 3,644 | 15,921 | (5,814) | 1,231 | 1,469 | 1,183 |
| MOUNTAIN REGIONAL WATER SSD | 98,534 | 0.0466060 | 50,749 | 221,745 | (80,982) | 17,141 | 20,460 | 16,476 |
| MOUNTAINLAND ASSN OF GOVT | 143,040 | 0.0676570 | 73,671 | 321,903 | (117,560) | 24,883 | 29,702 | 23,917 |
| MOUNTAINLAND TECHNICAL COLLEGE | 4,204 | 0.0019886 | 2,165 | 9,461 | (3,455) | 731 | 873 | 703 |
| MT OLYMPUS IMPROVEMENT DIST | 57,243 | 0.0270756 | 29,482 | 128,822 | (47,046) | 9,958 | 11,886 | 9,571 |
| MURRAY CITY | 561,199 | 0.2654440 | 289,040 | 1,262,948 | (461,232) | 97,627 | 116,532 | 93,836 |
| MURRAY SCHOOL DISTRICT | 1,101,451 | 0.5209802 | 567,292 | 2,478,755 | (905,248) | 191,610 | 228,714 | 184,170 |
| MYTON CITY | 4,838 | 0.0022884 | 2,492 | 10,888 | (3,976) | 842 | 1,005 | 809 |
| N UT ENVIRONMENTAL RSRC AGCY | 33,609 | 0.0158968 | 17,310 | 75,635 | (27,622) | 5,847 | 6,979 | 5,620 |
| NEBO CREDIT UNION | 55,184 | 0.0261018 | 28,422 | 124,189 | (45,354) | 9,600 | 11,459 | 9,227 |
| NEBO SCHOOL DISTRICT | 5,524,241 | 2.6129349 | 2,845,208 | 12,432,001 | (4,540,200) | 961,006 | 1,147,096 | 923,690 |
| NEPHI CITY | 99,446 | 0.0470375 | 51,219 | 223,798 | (81,732) | 17,300 | 20,650 | 16,628 |
| NIBLEY CITY CORPORATION | 43,612 | 0.0206280 | 22,462 | 98,145 | (35,843) | 7,587 | 9,056 | 7,292 |
| NOAH WEBSTER ACADEMY INC | 77,775 | 0.0367872 | 40,057 | 175,029 | (63,921) | 13,530 | 16,150 | 13,005 |
| NORTH DAVIS CO SEWER DIST | 77,994 | 0.0368906 | 40,170 | 175,521 | (64,101) | 13,568 | 16,195 | 13,041 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Nonemployer Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | |
| 1,203,230 | 7,055,245 | 217,894 | — | 13,971 | 286,866 | 518,731 | 10,417,658 | 131,065 | — | 10,548,723 |
| 1,233 | 10,192 | 334 | — | 21 | 299 | 654 | 15,949 | 109 | — | 16,058 |
| 34,826 | 237,296 | 7,539 | — | 483 | 7,682 | 15,704 | 360,433 | 3,863 | — | 364,296 |
| 11,566 | 70,040 | 2,177 | — | 140 | 2,500 | 4,817 | 104,093 | 1,257 | — | 105,350 |
| 10,770 | 66,484 | 2,074 | — | 133 | 2,220 | 4,427 | 99,180 | 1,121 | — | 100,301 |
| 43,202 | 275,720 | 8,658 | — | 555 | 10,013 | 19,226 | 413,924 | 4,704 | — | 418,628 |
| 1,603 | 8,332 | 251 | — | 16 | 224 | 491 | 11,977 | 156 | — | 12,133 |
| 1,164 | 7,426 | 233 | — | 15 | 238 | 486 | 11,147 | 130 | — | 11,277 |
| 19,313 | 152,520 | 4,960 | — | 318 | 5,824 | 11,102 | 237,133 | 2,389 | — | 239,522 |
| 2,424 | 17,122 | 547 | — | 35 | 696 | 1,278 | 26,164 | 285 | — | 26,449 |
| 27,760 | 192,343 | 6,128 | — | 393 | 7,140 | 13,661 | 292,987 | 3,197 | — | 296,184 |
| 505 | 4,215 | 138 | — | 9 | 52 | 199 | 6,604 | 45 | — | 6,649 |
| 17,907 | 118,888 | 3,760 | — | 241 | 4,193 | 8,194 | 179,764 | 1,923 | — | 181,687 |
| 4,124 | 29,706 | 953 | — | 61 | 1,610 | 2,624 | 45,542 | 419 | — | 45,961 |
| 2,171 | 15,569 | 499 | — | 32 | 516 | 1,047 | 23,852 | 242 | — | 24,094 |
| 35,252 | 242,226 | 7,706 | — | 494 | 9,884 | 18,084 | 368,451 | 4,222 | — | 372,673 |
| 64,739 | 424,100 | 13,380 | — | 858 | 14,912 | 29,150 | 639,728 | 7,066 | — | 646,794 |
| 2,902 | 17,370 | 539 | — | 35 | 712 | 1,286 | 25,754 | 306 | — | 26,060 |
| 9,698 | 59,794 | 1,865 | — | 120 | 1,994 | 3,979 | 89,180 | 1,057 | — | 90,237 |
| 61,764 | 432,010 | 13,786 | — | 884 | 15,332 | 30,002 | 659,106 | 7,020 | — | 666,126 |
| 105,757 | 641,800 | 19,959 | — | 1,280 | 26,999 | 48,238 | 954,253 | 11,782 | — | 966,035 |
| 639 | 3,216 | 96 | — | 6 | 163 | 265 | 4,588 | 48 | — | 4,636 |
| 3,356 | 22,291 | 705 | — | 45 | 854 | 1,604 | 33,708 | 367 | — | 34,075 |
| 6,608 | 54,348 | 1,778 | — | 114 | 1,266 | 3,158 | 84,986 | 749 | — | 85,735 |
| 2,137 | 12,496 | 386 | — | 25 | 362 | 773 | 18,441 | 217 | — | 18,658 |
| 291 | 379 | 3 | — | — | 129 | 132 | 155 | 20 | — | 175 |
| 14,447 | 102,874 | 3,292 | — | 211 | 2,774 | 6,277 | 157,415 | 1,556 | — | 158,971 |
| 25,347 | 179,902 | 5,755 | — | 369 | 6,353 | 12,477 | 275,135 | 2,887 | — | 278,022 |
| 1,566 | 9,124 | 281 | — | 18 | 395 | 694 | 13,454 | 177 | — | 13,631 |
| 4,551 | 34,497 | 1,115 | — | 71 | 1,242 | 2,428 | 53,310 | 519 | — | 53,829 |
| 3,937 | 14,224 | 383 | — | 25 | 697 | 1,105 | 18,312 | 377 | — | 18,689 |
| 10,276 | 48,600 | 1,427 | — | 91 | 6,715 | 8,233 | 68,224 | 833 | — | 69,057 |
| 20,747 | 122,244 | 3,779 | — | 242 | 4,757 | 8,778 | 180,684 | 2,239 | — | 182,923 |
| 66,289 | 419,592 | 13,155 | — | 843 | 15,631 | 29,629 | 628,944 | 7,082 | — | 636,026 |
| 13,363 | 66,772 | 1,989 | — | 128 | 2,758 | 4,875 | 95,078 | 1,404 | — | 96,482 |
| 526 | 1,797 | 47 | — | 3 | 154 | 204 | 2,263 | 49 | — | 2,312 |
| 30 | 1,702 | 62 | — | 4 | — | 66 | 2,976 | 3 | — | 2,979 |
| 1,482 | 7,817 | 236 | — | 15 | 212 | 463 | 11,279 | 146 | — | 11,425 |
| 2,246 | 9,660 | 276 | — | 18 | 454 | 748 | 13,198 | 216 | — | 13,414 |
| 24,707 | 145,796 | 4,509 | — | 289 | 5,707 | 10,505 | 215,561 | 2,563 | — | 218,124 |
| 5,859 | 31,430 | 952 | — | 61 | 1,184 | 2,197 | 45,520 | 580 | — | 46,100 |
| 5,456 | 50,061 | 1,661 | — | 106 | 1,221 | 2,988 | 79,405 | 622 | — | 80,027 |
| 57,340 | 349,786 | 10,889 | — | 698 | 13,463 | 25,050 | 520,607 | 6,289 | — | 526,896 |
| 537 | 4,978 | 165 | — | 11 | 232 | 408 | 7,905 | 57 | — | 7,962 |
| 4,596 | 23,992 | 722 | — | 46 | 1,128 | 1,896 | 34,528 | 521 | — | 35,049 |
| 270 | 4,153 | 145 | — | 9 | 221 | 375 | 6,912 | 7 | — | 6,919 |
| 7,568 | 61,645 | 2,014 | — | 129 | 1,511 | 3,654 | 96,267 | 833 | — | 97,100 |
| 15,922 | 94,424 | 2,923 | — | 187 | 3,298 | 6,408 | 139,749 | 1,685 | — | 141,434 |
| 42 | 2,349 | 86 | — | 6 | — | 92 | 4,108 | 4 | — | 4,112 |
| 5,702 | 37,117 | 1,170 | — | 75 | 1,507 | 2,752 | 55,926 | 644 | — | 56,570 |
| 57,800 | 365,795 | 11,468 | — | 735 | 14,593 | 26,796 | 548,288 | 6,422 | — | 554,710 |
| 120,884 | 725,378 | 22,508 | — | 1,443 | 29,891 | 53,842 | 1,076,110 | 13,262 | — | 1,089,372 |
| 538 | 3,194 | 99 | — | 6 | 142 | 247 | 4,727 | 55 | — | 4,782 |
| 5,509 | 23,955 | 687 | — | 44 | 1,052 | 1,783 | 32,836 | 495 | — | 33,331 |
| 6,020 | 36,306 | 1,128 | — | 72 | 1,264 | 2,464 | 53,915 | 653 | — | 54,568 |
| 530,409 | 3,562,201 | 112,886 | — | 7,238 | 137,248 | 257,372 | 5,397,146 | 59,641 | — | 5,456,787 |
| 11,200 | 65,778 | 2,032 | — | 130 | 2,774 | 4,936 | 97,158 | 1,237 | — | 98,395 |
| 4,706 | 28,641 | 891 | — | 57 | 1,334 | 2,282 | 42,608 | 535 | — | 43,143 |
| 6,443 | 49,128 | 1,589 | — | 102 | 2,827 | 4,518 | 75,986 | 732 | — | 76,718 |
| 7,744 | 50,548 | 1,594 | — | 102 | 1,740 | 3,436 | 76,199 | 854 | — | 77,053 |

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| NORTH DAVIS FIRE DISTRICT | \$ 1,954 | 0.0009244% | \$ 1,007 | 4,398 | (1,606) | 340 | 406 | 327 |
| NORTH EMERY WATER USERS SSD | 12,014 | 0.0056826 | 6,188 | 27,037 | (9,874) | 2,090 | 2,495 | 2,009 |
| NORTH FORK SSD | 3,820 | 0.0018068 | 1,967 | 8,597 | (3,139) | 665 | 793 | 639 |
| NORTH LOGAN CITY | 95,311 | 0.0450813 | 49,089 | 214,491 | (78,333) | 16,580 | 19,791 | 15,937 |
| NORTH OGDEN CITY | 131,618 | 0.0622543 | 67,788 | 296,198 | (108,172) | 22,896 | 27,330 | 22,007 |
| NORTH PARK POLICE AGENCY | 8,622 | 0.0040781 | 4,441 | 19,403 | (7,086) | 1,500 | 1,790 | 1,442 |
| NORTH POINTE SOLID WASTE | 70,746 | 0.0334625 | 36,437 | 159,210 | (58,144) | 12,307 | 14,690 | 11,829 |
| NORTH SANPETE SCHOOL DISTRICT | 378,278 | 0.1789235 | 194,829 | 851,295 | (310,895) | 65,806 | 78,549 | 63,251 |
| NORTH SUMMIT SCHOOL DISTRICT | 177,851 | 0.0841227 | 91,601 | 400,245 | (146,170) | 30,939 | 36,930 | 29,738 |
| NORTHEASTERN COUNSELING CTR | 149,911 | 0.0709070 | 77,210 | 337,366 | (123,207) | 26,079 | 31,129 | 25,066 |
| NUAMES CHARTER SCHOOL | 136,583 | 0.0646029 | 70,346 | 307,372 | (112,253) | 23,760 | 28,361 | 22,838 |
| OAKLEY CITY | 13,695 | 0.0064779 | 7,054 | 30,821 | (11,256) | 2,382 | 2,844 | 2,290 |
| OGDEN CITY CORP | 918,378 | 0.4343878 | 473,002 | 2,066,760 | (754,786) | 159,763 | 190,699 | 153,559 |
| OGDEN SCHOOL DISTRICT | 2,544,922 | 1.2037337 | 1,310,738 | 5,727,207 | (2,091,591) | 442,719 | 528,447 | 425,528 |
| OGDEN-WEBER TECH COLLEGE | 66,500 | 0.0314543 | 34,250 | 149,655 | (54,655) | 11,569 | 13,809 | 11,119 |
| OQUIRRH REC AND PARKS DISTRICT | 21,197 | 0.0100260 | 10,917 | 47,702 | (17,421) | 3,687 | 4,401 | 3,544 |
| ORANGEVILLE CITY | 5,077 | 0.0024014 | 2,615 | 11,426 | (4,173) | 883 | 1,054 | 849 |
| ORDERVILLE TOWN | 8,604 | 0.0040698 | 4,432 | 19,364 | (7,072) | 1,497 | 1,787 | 1,439 |
| PANGUITCH CITY CORPORATION | 19,648 | 0.0092935 | 10,120 | 44,217 | (16,148) | 3,418 | 4,080 | 3,285 |
| PARK CITY | 1,366,167 | 0.6461891 | 703,631 | 3,074,483 | (1,122,809) | 237,661 | 283,681 | 228,432 |
| PARK CITY FIRE SERVICE | 92,131 | 0.0435774 | 47,451 | 207,336 | (75,719) | 16,027 | 19,131 | 15,405 |
| PARK CITY SCHOOL DISTRICT | 1,519,541 | 0.7187345 | 782,625 | 3,419,644 | (1,248,863) | 264,342 | 315,529 | 254,077 |
| PAROWAN CITY | 24,458 | 0.0115684 | 12,597 | 55,041 | (20,101) | 4,255 | 5,079 | 4,090 |
| PAYSON CITY | 241,653 | 0.1143006 | 124,461 | 543,827 | (198,607) | 42,038 | 50,179 | 40,406 |
| PERRY CITY | 32,708 | 0.0154707 | 16,846 | 73,608 | (26,882) | 5,690 | 6,792 | 5,469 |
| PIUTE COUNTY | 11,735 | 0.0055508 | 6,044 | 26,410 | (9,645) | 2,042 | 2,437 | 1,962 |
| PIUTE SCHOOL DISTRICT | 105,021 | 0.0496744 | 54,090 | 236,344 | (86,314) | 18,270 | 21,807 | 17,560 |
| PLAIN CITY | 12,089 | 0.0057179 | 6,226 | 27,205 | (9,935) | 2,103 | 2,510 | 2,021 |
| PLEASANT GROVE CITY | 157,569 | 0.0745294 | 81,155 | 354,601 | (129,501) | 27,411 | 32,719 | 26,347 |
| PLEASANT VIEW CITY | 45,517 | 0.0215295 | 23,443 | 102,435 | (37,409) | 7,918 | 9,452 | 7,611 |
| POWDER MOUNTAIN WATER & SEWER | 28,536 | 0.0134976 | 14,697 | 64,220 | (23,453) | 4,964 | 5,926 | 4,771 |
| PRICE CITY | 74,789 | 0.0353747 | 38,519 | 168,308 | (61,467) | 13,010 | 15,530 | 12,505 |
| PRICE RIVER WATER IMPROVE | 47,061 | 0.0222598 | 24,239 | 105,909 | (38,678) | 8,187 | 9,772 | 7,869 |
| PROVIDENCE CITY | 38,398 | 0.0181619 | 19,776 | 86,412 | (31,558) | 6,680 | 7,973 | 6,420 |
| PROVO CITY CORP | 1,278,232 | 0.6045963 | 658,341 | 2,876,590 | (1,050,538) | 222,363 | 265,422 | 213,729 |
| PROVO HOUSING AUTHORITY | 27,992 | 0.0132402 | 14,417 | 62,995 | (23,006) | 4,870 | 5,813 | 4,680 |
| PROVO RIVER WATER USERS | 37,839 | 0.0178975 | 19,488 | 85,154 | (31,098) | 6,582 | 7,857 | 6,327 |
| PROVO SCHOOL DISTRICT | 2,695,726 | 1.2750631 | 1,388,408 | 6,066,583 | (2,215,532) | 468,953 | 559,761 | 450,743 |
| RICH COUNTY | 36,316 | 0.0171774 | 18,704 | 81,728 | (29,847) | 6,318 | 7,541 | 6,072 |
| RICH SCHOOL DISTRICT | 103,814 | 0.0491034 | 53,468 | 233,628 | (85,321) | 18,060 | 21,557 | 17,358 |
| RICHFIELD CITY | 24,273 | 0.0114809 | 12,501 | 54,625 | (19,949) | 4,223 | 5,040 | 4,059 |
| RICHMOND CITY | 31,092 | 0.0147064 | 16,014 | 69,971 | (25,554) | 5,409 | 6,456 | 5,199 |
| RIVERDALE CITY | 70,026 | 0.0331220 | 36,066 | 157,590 | (57,552) | 12,182 | 14,541 | 11,709 |
| ROOSEVELT CITY | 65,806 | 0.0311260 | 33,893 | 148,093 | (54,084) | 11,448 | 13,665 | 11,003 |
| ROY CITY | 154,067 | 0.0728727 | 79,351 | 346,719 | (126,623) | 26,802 | 31,992 | 25,761 |
| S UTAH VALLEY ELECTRIC SVC DST | 46,180 | 0.0218430 | 23,785 | 103,926 | (37,954) | 8,034 | 9,589 | 7,722 |
| S UTAH VALLEY SOLID WASTE | 74,101 | 0.0350496 | 38,165 | 166,761 | (60,902) | 12,891 | 15,387 | 12,390 |
| SALEM CITY | 148,009 | 0.0700073 | 76,231 | 333,086 | (121,644) | 25,748 | 30,734 | 24,748 |
| SALINA CITY | 24,142 | 0.0114192 | 12,434 | 54,331 | (19,842) | 4,200 | 5,013 | 4,037 |
| SALT LAKE ARTS ACADEMY | 66,729 | 0.0315625 | 34,368 | 150,170 | (54,843) | 11,608 | 13,856 | 11,158 |
| SALT LAKE CITY CORP | 6,315,996 | 2.9874303 | 3,252,994 | 14,213,801 | (5,190,918) | 1,098,741 | 1,311,502 | 1,056,077 |
| SALT LAKE CITY PUBLIC LIBRARY | 329,310 | 0.1557619 | 169,608 | 741,095 | (270,650) | 57,287 | 68,381 | 55,063 |
| SALT LAKE CO SERV AREA 3 | 8,361 | 0.0039547 | 4,306 | 18,816 | (6,872) | 1,454 | 1,736 | 1,398 |
| SALT LAKE COMMUNITY COLLEGE | 443,118 | 0.2095921 | 228,224 | 997,212 | (364,184) | 77,085 | 92,012 | 74,092 |
| SALT LAKE COUNTY | 6,924,889 | 3.2754333 | 3,566,599 | 15,584,081 | (5,691,348) | 1,204,665 | 1,437,938 | 1,157,888 |
| SALT LAKE SCHOOL DISTRICT | 4,471,326 | 2.1149120 | 2,302,914 | 10,062,474 | (3,674,842) | 777,839 | 928,461 | 747,636 |
| SAN JUAN COUNTY | 165,894 | 0.0784671 | 85,442 | 373,336 | (136,343) | 28,859 | 34,448 | 27,739 |
| SAN JUAN MENTAL HEALTH | 51,984 | 0.0245882 | 26,774 | 116,987 | (42,724) | 9,043 | 10,794 | 8,692 |
| SAN JUAN SCHOOL DISTRICT | 760,370 | 0.3596506 | 391,621 | 1,711,170 | (624,924) | 132,275 | 157,889 | 127,139 |
| SAN RAFAEL SPECIAL SERV DIST | 5,718 | 0.0027045 | 2,945 | 12,868 | (4,699) | 995 | 1,187 | 956 |

Utah Retirement Systems

| Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | | |
| 65 | 1,138 | 40 | — | 3 | 70 | 113 | 1,909 | — | — | 1,909 | |
| 1,237 | 7,831 | 246 | — | 16 | 411 | 673 | 11,738 | 132 | — | 11,870 | |
| 491 | 2,588 | 78 | — | 5 | 601 | 684 | 3,732 | (4) | — | 3,728 | |
| 10,862 | 63,170 | 1,948 | — | 125 | 2,493 | 4,566 | 93,118 | 1,167 | — | 94,285 | |
| 10,424 | 82,657 | 2,690 | — | 172 | 2,840 | 5,702 | 128,589 | 1,285 | — | 129,874 | |
| 1,341 | 6,073 | 176 | — | 11 | 233 | 420 | 8,424 | 133 | — | 8,557 | |
| 6,968 | 45,794 | 1,446 | — | 93 | 1,706 | 3,245 | 69,118 | 780 | — | 69,898 | |
| 36,339 | 243,945 | 7,730 | — | 496 | 8,760 | 16,986 | 369,575 | 4,051 | — | 373,626 | |
| 17,852 | 115,459 | 3,634 | — | 233 | 3,972 | 7,839 | 173,760 | 1,930 | — | 175,690 | |
| 15,337 | 97,611 | 3,063 | — | 196 | 3,896 | 7,155 | 146,462 | 1,764 | — | 148,226 | |
| 15,566 | 90,525 | 2,791 | — | 179 | 4,244 | 7,214 | 133,440 | 1,709 | — | 135,149 | |
| 1,861 | 9,377 | 280 | — | 18 | 571 | 869 | 13,380 | 185 | — | 13,565 | |
| 93,984 | 598,005 | 18,767 | — | 1,203 | 24,238 | 44,208 | 897,249 | 10,512 | — | 907,761 | |
| 245,177 | 1,641,871 | 52,004 | — | 3,334 | 67,240 | 122,578 | 2,486,371 | 28,388 | — | 2,514,759 | |
| 5,345 | 41,842 | 1,359 | — | 87 | 1,090 | 2,536 | 64,970 | 591 | — | 65,561 | |
| 3,226 | 14,858 | 433 | — | 28 | 2,049 | 2,510 | 20,709 | 197 | — | 20,906 | |
| 580 | 3,366 | 104 | — | 7 | 329 | 440 | 4,960 | 38 | — | 4,998 | |
| 853 | 5,576 | 176 | — | 11 | 150 | 337 | 8,406 | 81 | — | 8,487 | |
| 1,541 | 12,324 | 402 | — | 26 | 453 | 881 | 19,196 | 190 | — | 19,386 | |
| 108,533 | 858,307 | 27,917 | — | 1,790 | 28,672 | 58,379 | 1,334,735 | 13,192 | — | 1,347,927 | |
| 4,779 | 55,342 | 1,883 | — | 121 | 861 | 2,865 | 90,011 | 493 | — | 90,504 | |
| 166,733 | 1,000,681 | 31,051 | — | 1,991 | 43,725 | 76,767 | 1,484,582 | 18,719 | — | 1,503,301 | |
| 3,302 | 16,726 | 500 | — | 32 | 1,202 | 1,734 | 23,895 | 300 | — | 24,195 | |
| 20,998 | 153,621 | 4,938 | — | 317 | 4,886 | 10,141 | 236,094 | 2,388 | — | 238,482 | |
| 2,541 | 20,492 | 668 | — | 43 | 662 | 1,373 | 31,955 | 279 | — | 32,234 | |
| 1,075 | 7,516 | 240 | — | 15 | 307 | 562 | 11,465 | 132 | — | 11,597 | |
| 10,180 | 67,817 | 2,146 | — | 138 | 2,273 | 4,557 | 102,605 | 1,073 | — | 103,678 | |
| 1,799 | 8,433 | 247 | — | 16 | 688 | 951 | 11,811 | 157 | — | 11,968 | |
| 17,328 | 103,805 | 3,220 | — | 206 | 4,553 | 7,979 | 153,944 | 1,931 | — | 155,875 | |
| 3,100 | 28,081 | 930 | — | 60 | 694 | 1,684 | 44,470 | 365 | — | 44,835 | |
| 3,356 | 19,017 | 583 | — | 37 | 477 | 1,097 | 27,880 | 344 | — | 28,224 | |
| 7,836 | 48,881 | 1,528 | — | 98 | 2,108 | 3,734 | 73,068 | 890 | — | 73,958 | |
| 4,310 | 30,138 | 962 | — | 62 | 1,141 | 2,165 | 45,979 | 488 | — | 46,467 | |
| 3,541 | 24,614 | 785 | — | 50 | 1,094 | 1,929 | 37,514 | 359 | — | 37,873 | |
| 110,640 | 812,154 | 26,120 | — | 1,675 | 30,635 | 58,430 | 1,248,824 | 12,989 | — | 1,261,813 | |
| 2,010 | 17,373 | 572 | — | 37 | 1,628 | 2,237 | 27,348 | 169 | — | 27,517 | |
| 3,550 | 24,316 | 773 | — | 50 | 956 | 1,779 | 36,968 | 366 | — | 37,334 | |
| 265,847 | 1,745,304 | 55,086 | — | 3,532 | 74,070 | 132,688 | 2,633,706 | 30,191 | — | 2,663,897 | |
| 2,897 | 22,828 | 742 | — | 48 | 893 | 1,683 | 35,481 | 341 | — | 35,822 | |
| 9,887 | 66,862 | 2,121 | — | 136 | 2,414 | 4,671 | 101,425 | 1,077 | — | 102,502 | |
| 3,701 | 17,023 | 496 | — | 32 | 837 | 1,365 | 23,714 | 355 | — | 24,069 | |
| 2,085 | 19,149 | 635 | — | 41 | 532 | 1,208 | 30,377 | 253 | — | 30,630 | |
| 7,484 | 45,916 | 1,431 | — | 92 | 1,664 | 3,187 | 68,415 | 800 | — | 69,215 | |
| 6,952 | 43,068 | 1,345 | — | 86 | 3,259 | 4,690 | 64,292 | 561 | — | 64,853 | |
| 12,803 | 97,358 | 3,148 | — | 202 | 3,509 | 6,859 | 150,522 | 1,478 | — | 152,000 | |
| 6,030 | 31,375 | 944 | — | 61 | 1,469 | 2,474 | 45,118 | 657 | — | 45,775 | |
| 9,170 | 49,838 | 1,514 | — | 97 | 1,747 | 3,358 | 72,397 | 887 | — | 73,284 | |
| 13,933 | 95,163 | 3,025 | — | 194 | 2,442 | 5,661 | 144,604 | 1,428 | — | 146,032 | |
| 1,880 | 15,130 | 493 | — | 32 | 472 | 997 | 23,587 | 180 | — | 23,767 | |
| 6,620 | 43,242 | 1,364 | — | 87 | 1,889 | 3,340 | 65,194 | 768 | — | 65,962 | |
| 581,526 | 4,047,846 | 129,065 | — | 8,275 | 142,691 | 280,031 | 6,170,685 | 66,185 | — | 6,236,870 | |
| 30,064 | 210,795 | 6,729 | — | 431 | 7,447 | 14,607 | 321,734 | 3,411 | — | 325,145 | |
| 994 | 5,582 | 171 | — | 11 | 161 | 343 | 8,169 | 100 | — | 8,269 | |
| 26,209 | 269,398 | 9,055 | — | 581 | 15,013 | 24,649 | 432,923 | 3,902 | — | 436,825 | |
| 605,928 | 4,406,419 | 141,507 | — | 9,073 | 160,565 | 311,145 | 6,765,569 | 70,971 | — | 6,836,540 | |
| 450,373 | 2,904,309 | 91,370 | — | 5,858 | 118,186 | 215,414 | 4,368,455 | 50,530 | — | 4,418,985 | |
| 15,804 | 106,850 | 3,390 | — | 217 | 4,831 | 8,438 | 162,078 | 1,749 | — | 163,827 | |
| 5,946 | 34,475 | 1,062 | — | 68 | 1,393 | 2,523 | 50,788 | 608 | — | 51,396 | |
| 71,390 | 488,693 | 15,538 | — | 996 | 19,112 | 35,646 | 742,876 | 8,256 | — | 751,132 | |
| 58 | 3,196 | 117 | — | 7 | — | 124 | 5,586 | 5 | — | 5,591 | |

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| SANDY CITY | \$ 699,735 | 0.3309709% | \$ 360,392 | 1,574,716 | (575,090) | 121,727 | 145,298 | 117,000 |
| SANDY SUBURBAN IMP DIST | 10,399 | 0.0049188 | 5,356 | 23,403 | (8,547) | 1,809 | 2,159 | 1,739 |
| SANPETE COUNTY | 105,893 | 0.0500867 | 54,539 | 238,306 | (87,030) | 18,421 | 21,988 | 17,706 |
| SANTAQUIN CITY | 83,529 | 0.0395088 | 43,021 | 187,978 | (68,650) | 14,531 | 17,345 | 13,967 |
| SEVIER COUNTY | 154,672 | 0.0731591 | 79,662 | 348,081 | (127,120) | 26,907 | 32,117 | 25,862 |
| SEVIER SCHOOL DISTRICT | 672,939 | 0.3182964 | 346,591 | 1,514,412 | (553,067) | 117,066 | 139,734 | 112,520 |
| SIX-COUNTY ASSOC OF GOVT | 50,140 | 0.0237158 | 25,824 | 112,837 | (41,208) | 8,722 | 10,411 | 8,384 |
| SLC MOSQUITO ABATEMENT | 43,836 | 0.0207342 | 22,577 | 98,651 | (36,027) | 7,626 | 9,102 | 7,330 |
| SMITHFIELD CITY CORP | 55,147 | 0.0260844 | 28,403 | 124,106 | (45,324) | 9,594 | 11,451 | 9,221 |
| SNOW COLLEGE | 54,291 | 0.0256795 | 27,962 | 122,180 | (44,620) | 9,445 | 11,273 | 9,078 |
| SNYDERVILLE BASIN SRD | 134,223 | 0.0634869 | 69,130 | 302,062 | (110,314) | 23,350 | 27,871 | 22,443 |
| SNYDERVILLE BASIN W R D | 75,576 | 0.0357469 | 38,925 | 170,079 | (62,113) | 13,147 | 15,693 | 12,637 |
| SO DAVIS METRO FIRE AGENCY | 5,047 | 0.0023874 | 2,600 | 11,359 | (4,148) | 878 | 1,048 | 844 |
| SO DAVIS RECREATION CENTER | 53,367 | 0.0252422 | 27,486 | 120,099 | (43,861) | 9,284 | 11,081 | 8,923 |
| SO SL VALLEY MOSQ ABATE | 11,208 | 0.0053015 | 5,773 | 25,224 | (9,212) | 1,950 | 2,327 | 1,874 |
| SO UTAH VALLEY ANIMAL SVCS SSD | 10,638 | 0.0050317 | 5,479 | 23,940 | (8,743) | 1,851 | 2,209 | 1,779 |
| SO UTAH VALLEY POWER SYSTEMS | 12,386 | 0.0058587 | 6,380 | 27,875 | (10,180) | 2,155 | 2,572 | 2,071 |
| SOLDIER HOLLOW CHARTER SCHOOL | 68,570 | 0.0324331 | 35,316 | 154,312 | (56,355) | 11,929 | 14,238 | 11,465 |
| SOLID WASTE SSD #1 | 116,910 | 0.0552980 | 60,214 | 263,101 | (96,085) | 20,338 | 24,276 | 19,548 |
| SOUTH DAVIS SEWER DIST | 95,684 | 0.0452581 | 49,281 | 215,332 | (78,640) | 16,645 | 19,869 | 15,999 |
| SOUTH DAVIS WATER DIST | 5,124 | 0.0024237 | 2,639 | 11,532 | (4,211) | 891 | 1,064 | 857 |
| SOUTH OGDEN CITY | 65,161 | 0.0308210 | 33,561 | 146,642 | (53,554) | 11,336 | 13,531 | 10,895 |
| SOUTH OGDEN CONSERV DIST | 69,790 | 0.0330104 | 35,945 | 157,059 | (57,358) | 12,141 | 14,492 | 11,669 |
| SOUTH SANPETE SCHOOL DISTRICT | 501,629 | 0.2372677 | 258,359 | 1,128,889 | (412,273) | 87,264 | 104,162 | 83,876 |
| SOUTH SUMMIT SCHOOL DISTRICT | 244,850 | 0.1158125 | 126,108 | 551,021 | (201,234) | 42,594 | 50,842 | 40,940 |
| SOUTH VALLEY SEWER DISTRICT | 176,738 | 0.0835960 | 91,027 | 397,739 | (145,255) | 30,746 | 36,699 | 29,552 |
| SOUTH VALLEY WATER RECLAMATION | 93,306 | 0.0441333 | 48,056 | 209,980 | (76,685) | 16,232 | 19,375 | 15,601 |
| SOUTH WEBER CITY | 58,797 | 0.0278107 | 30,283 | 132,320 | (48,323) | 10,228 | 12,209 | 9,831 |
| SOUTHEASTERN UTAH AOG | 102,524 | 0.0484934 | 52,804 | 230,725 | (84,261) | 17,835 | 21,289 | 17,143 |
| SOUTHEASTERN UTAH HEALTH | 147,634 | 0.0698302 | 76,038 | 332,243 | (121,336) | 25,683 | 30,656 | 24,685 |
| SOUTHERN UTAH UNIVERSITY | 733,948 | 0.3471534 | 378,013 | 1,651,710 | (603,209) | 127,679 | 152,403 | 122,721 |
| SOUTHWEST EDUC DEVELOPMENT CTR | 27,890 | 0.0131919 | 14,365 | 62,765 | (22,922) | 4,852 | 5,791 | 4,663 |
| SOUTHWEST TECHNICAL COLLEGE | 199,598 | 0.0944085 | 102,801 | 449,183 | (164,043) | 34,722 | 41,446 | 33,374 |
| SPANISH FORK CITY | 527,350 | 0.2494337 | 271,607 | 1,186,773 | (433,413) | 91,739 | 109,503 | 88,176 |
| SPRING CITY | 3,726 | 0.0017624 | 1,919 | 8,385 | (3,062) | 648 | 774 | 623 |
| SPRINGVILLE CITY | 403,003 | 0.1906183 | 207,563 | 906,937 | (331,216) | 70,107 | 83,683 | 67,385 |
| ST GEORGE HOUSING AUTH | 6,254 | 0.0029583 | 3,221 | 14,075 | (5,140) | 1,088 | 1,299 | 1,046 |
| STANSBURY PARK IMPROV DIST | 8,629 | 0.0040814 | 4,444 | 19,419 | (7,092) | 1,501 | 1,792 | 1,443 |
| STANSBURY SERVICE AGENCY | 61,507 | 0.0290923 | 31,678 | 138,417 | (50,550) | 10,700 | 12,772 | 10,284 |
| STATE OF UTAH | 36,538,517 | 17.2825112 | 18,818,815 | 82,227,922 | (30,029,855) | 6,356,302 | 7,587,138 | 6,109,477 |
| SUCCESS ACADEMY | 63,740 | 0.0301488 | 32,829 | 143,444 | (52,386) | 11,088 | 13,236 | 10,658 |
| SUMMIT ACADEMY HIGH SCHOOL | 161,586 | 0.0764291 | 83,223 | 363,640 | (132,802) | 28,110 | 33,553 | 27,018 |
| SUMMIT ACADEMY INC | 507,646 | 0.2401136 | 261,458 | 1,142,429 | (417,218) | 88,311 | 105,412 | 84,882 |
| SUMMIT COUNTY | 628,286 | 0.2971755 | 323,593 | 1,413,922 | (516,368) | 109,298 | 130,462 | 105,054 |
| SUMMIT COUNTY SERVICE AREA 3 | 10,387 | 0.0049132 | 5,350 | 23,376 | (8,537) | 1,807 | 2,157 | 1,737 |
| SUNSET CITY | 28,547 | 0.0135024 | 14,703 | 64,243 | (23,462) | 4,966 | 5,928 | 4,773 |
| SW BEHAVIORAL HEALTH CENTER | 438,202 | 0.2072672 | 225,692 | 986,150 | (360,145) | 76,230 | 90,992 | 73,270 |
| SW MOSQUITO ABATEMENT/CONTROL | 12,648 | 0.0059823 | 6,514 | 28,463 | (10,395) | 2,200 | 2,626 | 2,115 |
| SW UT PUBLIC HEALTH DEPT | 153,921 | 0.0728040 | 79,276 | 346,392 | (126,503) | 26,776 | 31,961 | 25,737 |
| SYRACUSE CITY CORP | 180,818 | 0.0855258 | 93,129 | 406,921 | (148,608) | 31,455 | 37,546 | 30,234 |
| TAYLOR WEST WEBER WTR IMP DIST | 18,465 | 0.0087340 | 9,510 | 41,555 | (15,176) | 3,212 | 3,834 | 3,088 |
| TAYLORSVILLE-BENNION IMP | 75,221 | 0.0355791 | 38,742 | 169,281 | (61,822) | 13,086 | 15,619 | 12,577 |
| TIMBERLAKES WATER SSD | 26,127 | 0.0123581 | 13,457 | 58,798 | (21,473) | 4,545 | 5,425 | 4,369 |
| TIMPANOGOS SSD | 107,443 | 0.0508200 | 55,338 | 241,795 | (88,304) | 18,691 | 22,310 | 17,965 |
| TINTIC SCHOOL DISTRICT | 53,622 | 0.0253631 | 27,618 | 120,674 | (44,071) | 9,328 | 11,135 | 8,966 |
| TOOELE CITY | 254,563 | 0.1204066 | 131,110 | 572,879 | (209,217) | 44,284 | 52,859 | 42,565 |
| TOOELE COUNTY | 591,647 | 0.2798457 | 304,722 | 1,331,469 | (486,256) | 102,924 | 122,854 | 98,927 |
| TOOELE COUNTY HOUSING | 17,348 | 0.0082056 | 8,935 | 39,041 | (14,258) | 3,018 | 3,602 | 2,901 |
| TOOELE SCHOOL DISTRICT | 2,803,962 | 1.3262582 | 1,444,154 | 6,310,162 | (2,304,488) | 487,782 | 582,236 | 468,841 |
| TOOELE TECHNICAL COLLEGE | 62,203 | 0.0294216 | 32,037 | 139,984 | (51,123) | 10,821 | 12,916 | 10,401 |

Utah Retirement Systems

| Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | | |
| 71,639 | 455,664 | 14,299 | — | 917 | 19,128 | 34,344 | 683,637 | 8,205 | — | 691,842 | |
| 519 | 6,226 | 213 | — | 14 | 137 | 364 | 10,160 | 69 | — | 10,229 | |
| 10,459 | 68,574 | 2,164 | — | 139 | 2,962 | 5,265 | 103,457 | 1,184 | — | 104,641 | |
| 8,631 | 54,474 | 1,707 | — | 109 | 1,831 | 3,647 | 81,607 | 899 | — | 82,506 | |
| 13,293 | 98,179 | 3,161 | — | 203 | 3,091 | 6,455 | 151,114 | 1,477 | — | 152,591 | |
| 70,907 | 440,227 | 13,751 | — | 882 | 16,127 | 30,760 | 657,457 | 7,650 | — | 665,107 | |
| 7,438 | 34,955 | 1,025 | — | 66 | 1,451 | 2,542 | 48,986 | 739 | — | 49,725 | |
| 3,896 | 27,954 | 896 | — | 57 | 1,020 | 1,973 | 42,828 | 456 | — | 43,284 | |
| 5,175 | 35,441 | 1,127 | — | 72 | 1,762 | 2,961 | 53,879 | 552 | — | 54,431 | |
| 4,147 | 33,943 | 1,109 | — | 71 | 2,150 | 3,330 | 53,042 | 534 | — | 53,576 | |
| 11,219 | 84,883 | 2,743 | — | 176 | 4,072 | 6,991 | 131,135 | 1,120 | — | 132,255 | |
| 5,667 | 47,144 | 1,544 | — | 99 | 1,340 | 2,983 | 73,837 | 674 | — | 74,511 | |
| 631 | 3,401 | 103 | — | 7 | 134 | 244 | 4,931 | 67 | — | 4,998 | |
| 5,145 | 34,433 | 1,091 | — | 70 | 1,057 | 2,218 | 52,139 | 562 | — | 52,701 | |
| 1,303 | 7,454 | 229 | — | 15 | 929 | 1,173 | 10,951 | 105 | — | 11,056 | |
| 622 | 6,461 | 217 | — | 14 | 155 | 386 | 10,393 | 78 | — | 10,471 | |
| 1,111 | 7,909 | 253 | — | 16 | 141 | 410 | 12,101 | 97 | — | 12,198 | |
| 9,173 | 46,805 | 1,401 | — | 90 | 2,238 | 3,729 | 66,992 | 997 | — | 67,989 | |
| 11,825 | 75,987 | 2,389 | — | 153 | 2,982 | 5,524 | 114,221 | 1,028 | — | 115,249 | |
| 14,054 | 66,567 | 1,955 | — | 125 | 3,543 | 5,623 | 93,483 | 1,411 | — | 94,894 | |
| 798 | 3,610 | 105 | — | 7 | 175 | 287 | 5,006 | 82 | — | 5,088 | |
| 6,550 | 42,312 | 1,332 | — | 85 | 1,684 | 3,101 | 63,662 | 713 | — | 64,375 | |
| 6,717 | 45,019 | 1,426 | — | 91 | 1,880 | 3,397 | 68,185 | 783 | — | 68,968 | |
| 51,346 | 326,648 | 10,251 | — | 657 | 12,308 | 23,216 | 490,088 | 5,730 | — | 495,818 | |
| 20,801 | 155,177 | 5,003 | — | 321 | 5,368 | 10,692 | 239,216 | 2,465 | — | 241,681 | |
| 17,683 | 114,680 | 3,612 | — | 232 | 4,769 | 8,613 | 172,672 | 1,924 | — | 174,596 | |
| 8,107 | 59,315 | 1,907 | — | 122 | 2,837 | 4,866 | 91,160 | 926 | — | 92,086 | |
| 5,039 | 37,307 | 1,201 | — | 77 | 1,151 | 2,429 | 57,444 | 554 | — | 57,998 | |
| 11,068 | 67,335 | 2,095 | — | 134 | 2,004 | 4,233 | 100,166 | 1,125 | — | 101,291 | |
| 16,722 | 97,746 | 3,017 | — | 193 | 3,204 | 6,414 | 144,238 | 1,727 | — | 145,965 | |
| 74,257 | 477,060 | 14,998 | — | 962 | 17,799 | 33,759 | 717,062 | 8,270 | — | 725,332 | |
| 2,841 | 18,147 | 570 | — | 37 | 1,137 | 1,744 | 27,249 | 301 | — | 27,550 | |
| 20,917 | 130,459 | 4,079 | — | 262 | 4,494 | 8,835 | 195,005 | 2,240 | — | 197,245 | |
| 54,010 | 343,428 | 10,776 | — | 691 | 13,109 | 24,576 | 515,218 | 5,874 | — | 521,092 | |
| 279 | 2,324 | 76 | — | 5 | 361 | 442 | 3,640 | 2 | — | 3,642 | |
| 38,089 | 259,264 | 8,235 | — | 528 | 9,662 | 18,425 | 393,732 | 4,267 | — | 397,999 | |
| 1,013 | 4,446 | 128 | — | 8 | 218 | 354 | 6,111 | 101 | — | 6,212 | |
| 770 | 5,506 | 176 | — | 11 | 94 | 281 | 8,430 | 84 | — | 8,514 | |
| 7,334 | 41,090 | 1,257 | — | 81 | 1,643 | 2,981 | 60,092 | 718 | — | 60,810 | |
| 3,432,636 | 23,485,553 | 746,635 | — | 47,870 | 913,238 | 1,707,743 | 35,697,882 | 393,217 | — | 36,091,099 | |
| 7,290 | 42,272 | 1,303 | — | 84 | 1,763 | 3,150 | 62,274 | 815 | — | 63,089 | |
| 14,129 | 102,810 | 3,302 | — | 212 | 3,936 | 7,450 | 157,868 | 1,657 | — | 159,525 | |
| 51,743 | 330,348 | 10,374 | — | 665 | 15,447 | 26,486 | 495,966 | 6,166 | — | 502,132 | |
| 53,255 | 398,069 | 12,839 | — | 823 | 12,567 | 26,229 | 613,831 | 5,936 | — | 619,767 | |
| 1,098 | 6,799 | 212 | — | 14 | 155 | 381 | 10,148 | 96 | — | 10,244 | |
| 2,067 | 17,734 | 583 | — | 37 | 441 | 1,061 | 27,890 | 243 | — | 28,133 | |
| 36,143 | 276,635 | 8,954 | — | 574 | 9,516 | 19,044 | 428,121 | 4,202 | — | 432,323 | |
| 2,196 | 9,137 | 258 | — | 17 | 957 | 1,232 | 12,357 | 187 | — | 12,544 | |
| 18,869 | 103,343 | 3,145 | — | 202 | 4,460 | 7,807 | 150,380 | 2,021 | — | 152,401 | |
| 15,109 | 114,344 | 3,695 | — | 237 | 3,455 | 7,387 | 176,658 | 1,711 | — | 178,369 | |
| 1,900 | 12,034 | 377 | — | 24 | 413 | 814 | 18,041 | 215 | — | 18,256 | |
| 8,044 | 49,326 | 1,537 | — | 99 | 2,002 | 3,638 | 73,490 | 887 | — | 74,377 | |
| 3,285 | 17,624 | 534 | — | 34 | 734 | 1,302 | 25,526 | 352 | — | 25,878 | |
| 8,542 | 67,508 | 2,196 | — | 141 | 2,474 | 4,811 | 104,971 | 1,061 | — | 106,032 | |
| 5,158 | 34,587 | 1,096 | — | 70 | 1,021 | 2,187 | 52,389 | 538 | — | 52,927 | |
| 21,429 | 161,137 | 5,202 | — | 334 | 5,252 | 10,788 | 248,706 | 2,457 | — | 251,163 | |
| 53,666 | 378,371 | 12,090 | — | 775 | 13,562 | 26,427 | 578,035 | 6,112 | — | 584,147 | |
| 1,790 | 11,311 | 355 | — | 23 | 860 | 1,238 | 16,949 | 204 | — | 17,153 | |
| 288,614 | 1,827,473 | 57,298 | — | 3,674 | 66,533 | 127,505 | 2,739,452 | 30,952 | — | 2,770,404 | |
| 4,758 | 38,896 | 1,271 | — | 81 | 1,173 | 2,525 | 60,772 | 520 | — | 61,292 | |

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| TOQUERVILLE CITY | \$ 42,521 | 0.0201121% | \$ 21,900 | 95,691 | (34,947) | 7,397 | 8,829 | 7,110 |
| TORREY TOWN | 3,764 | 0.0017804 | 1,939 | 8,471 | (3,094) | 655 | 782 | 629 |
| TOWN OF ALTA | 21,712 | 0.0102697 | 11,183 | 48,862 | (17,844) | 3,777 | 4,508 | 3,630 |
| TOWN OF APPLE VALLEY | 7,450 | 0.0035240 | 3,837 | 16,767 | (6,123) | 1,296 | 1,547 | 1,246 |
| TOWN OF BRIAN HEAD | 25,792 | 0.0121994 | 13,284 | 58,043 | (21,198) | 4,487 | 5,356 | 4,313 |
| TOWN OF DANIEL | 2,820 | 0.0013336 | 1,452 | 6,345 | (2,317) | 490 | 585 | 471 |
| TOWN OF GARDEN CITY | 30,763 | 0.0145507 | 15,844 | 69,230 | (25,283) | 5,352 | 6,388 | 5,144 |
| TOWN OF GOSHEN | 6,611 | 0.0031271 | 3,405 | 14,878 | (5,434) | 1,150 | 1,373 | 1,105 |
| TOWN OF HIDEOUT | 19,512 | 0.0092293 | 10,050 | 43,912 | (16,037) | 3,394 | 4,052 | 3,263 |
| TOWN OF MANILA | 10,199 | 0.0048240 | 5,253 | 22,952 | (8,382) | 1,774 | 2,118 | 1,705 |
| TOWN OF MANTUA | 3,748 | 0.0017729 | 1,930 | 8,435 | (3,081) | 652 | 778 | 627 |
| TOWN OF PARAGONAH | 3,423 | 0.0016192 | 1,763 | 7,704 | (2,813) | 596 | 711 | 572 |
| TOWN OF RANDOLPH | 142 | 0.0000672 | 73 | 320 | (117) | 25 | 30 | 24 |
| TOWN OF SPRINGDALE | 67,292 | 0.0318287 | 34,658 | 151,437 | (55,305) | 11,706 | 13,973 | 11,252 |
| TRANS-JORDAN CITIES | 101,927 | 0.0482108 | 52,496 | 229,381 | (83,770) | 17,731 | 21,165 | 17,043 |
| TREMONTON CITY | 47,551 | 0.0224915 | 24,491 | 107,012 | (39,081) | 8,272 | 9,874 | 7,951 |
| TRICOUNTY HEALTH DEPT | 94,795 | 0.0448376 | 48,823 | 213,331 | (77,909) | 16,491 | 19,684 | 15,850 |
| TRIDELL-LAPOINT WATER | 12,300 | 0.0058180 | 6,335 | 27,681 | (10,109) | 2,140 | 2,554 | 2,057 |
| UINTAH ANIMAL CONTROL/SHELTER | 10,019 | 0.0047392 | 5,160 | 22,548 | (8,235) | 1,743 | 2,081 | 1,675 |
| UINTAH BASIN ASSN OF GOVT | 122,032 | 0.0577205 | 62,851 | 274,627 | (100,294) | 21,229 | 25,340 | 20,405 |
| UINTAH BASIN ASST COUNCIL | 2,200 | 0.0010404 | 1,133 | 4,950 | (1,808) | 383 | 457 | 368 |
| UINTAH BASIN TECHNICAL COLLEGE | 245,343 | 0.1160460 | 126,362 | 552,132 | (201,640) | 42,680 | 50,945 | 41,023 |
| UINTAH CO CARE CENTER SSD | 121,247 | 0.0573492 | 62,447 | 272,860 | (99,649) | 21,092 | 25,177 | 20,273 |
| UINTAH COUNTY | 383,549 | 0.1814165 | 197,543 | 863,156 | (315,227) | 66,723 | 79,643 | 64,132 |
| UINTAH RECREATION DISTRICT | 37,138 | 0.0175660 | 19,128 | 83,577 | (30,522) | 6,461 | 7,712 | 6,210 |
| UINTAH SCHOOL DISTRICT | 1,249,062 | 0.5907993 | 643,318 | 2,810,945 | (1,026,565) | 217,289 | 259,365 | 208,852 |
| UINTAH WATER CONSERV DIST | 22,944 | 0.0108521 | 11,817 | 51,633 | (18,856) | 3,991 | 4,764 | 3,836 |
| UNIFIED FIRE AUTHORITY | 93,054 | 0.0440139 | 47,926 | 209,412 | (76,478) | 16,188 | 19,322 | 15,559 |
| UNIFIED POLICE DEPARTMENT | 143,932 | 0.0680790 | 74,131 | 323,911 | (118,293) | 25,039 | 29,887 | 24,066 |
| UNIVERSITY OF UTAH | 2,047,619 | 0.9685122 | 1,054,607 | 4,608,054 | (1,682,874) | 356,207 | 425,184 | 342,376 |
| UNIVERSITY OF UTAH HOSPITAL | 163,470 | 0.0773206 | 84,194 | 367,881 | (134,351) | 28,438 | 33,944 | 27,333 |
| UPPER COUNTRY WATER DIST | 2,221 | 0.0010503 | 1,144 | 4,997 | (1,825) | 386 | 461 | 371 |
| USU SPACE DYNAMICS LAB | 68,214 | 0.0322650 | 35,133 | 153,513 | (56,063) | 11,867 | 14,165 | 11,406 |
| UT MUNICIPAL POWER AGENCY | 73,437 | 0.0347353 | 37,823 | 165,266 | (60,356) | 12,775 | 15,249 | 12,279 |
| UTAH ARTS ACADEMY | 68,339 | 0.0323238 | 35,197 | 153,792 | (56,165) | 11,888 | 14,190 | 11,427 |
| UTAH ASSOCIATION OF COUNTIES | 38,101 | 0.0180214 | 19,623 | 85,743 | (31,314) | 6,628 | 7,912 | 6,371 |
| UTAH CO ACADEMY OF SCIENCES | 110,658 | 0.0523406 | 56,993 | 249,030 | (90,946) | 19,250 | 22,978 | 18,503 |
| UTAH CO HOUSING AUTHORITY | 49,121 | 0.0232339 | 25,299 | 110,544 | (40,371) | 8,545 | 10,200 | 8,213 |
| UTAH COMMUNICATIONS AUTHORITY | 97,474 | 0.0461047 | 50,203 | 219,360 | (80,111) | 16,957 | 20,240 | 16,298 |
| UTAH COUNTIES INDEMNITY POOL | 1,095 | 0.0005178 | 564 | 2,464 | (900) | 190 | 227 | 183 |
| UTAH COUNTY | 1,908,235 | 0.9025845 | 982,819 | 4,294,379 | (1,568,318) | 331,960 | 396,241 | 319,070 |
| UTAH EDUCATION ASSOCIATION | 24,346 | 0.0115157 | 12,539 | 54,790 | (20,010) | 4,235 | 5,055 | 4,071 |
| UTAH HOUSING CORPORATION | 341,653 | 0.1615999 | 175,965 | 768,871 | (280,794) | 59,435 | 70,943 | 57,127 |
| UTAH LAKE COMMISSION | 914 | 0.0004323 | 471 | 2,057 | (751) | 159 | 190 | 153 |
| UTAH LEAGUE CITIES/TOWNS | 12,577 | 0.0059490 | 6,478 | 28,305 | (10,337) | 2,188 | 2,612 | 2,103 |
| UTAH LOCAL GOVERNMENTS TRUST | 16,179 | 0.0076525 | 8,333 | 36,410 | (13,297) | 2,814 | 3,360 | 2,705 |
| UTAH RETIREMENT SYSTEMS | 957,459 | 0.4528728 | 493,130 | 2,154,709 | (786,906) | 166,561 | 198,814 | 160,094 |
| UTAH SAFETY COUNCIL | 22,866 | 0.0108155 | 11,777 | 51,459 | (18,793) | 3,978 | 4,748 | 3,823 |
| UTAH SCHOOL BOARD ASSOCIATION | 26,073 | 0.0123323 | 13,429 | 58,675 | (21,428) | 4,536 | 5,414 | 4,360 |
| UTAH SCHOOL BOARD RISK MGMT | 26,299 | 0.0124394 | 13,545 | 59,185 | (21,615) | 4,575 | 5,461 | 4,397 |
| UTAH SCHOOL EMPLOYEES ASSN | 23,545 | 0.0111366 | 12,127 | 52,986 | (19,351) | 4,096 | 4,889 | 3,937 |
| UTAH STATE FAIR CORP | 31,389 | 0.0148467 | 16,166 | 70,639 | (25,797) | 5,460 | 6,518 | 5,248 |
| UTAH STATE UNIVERSITY | 692,750 | 0.3276670 | 356,795 | 1,558,997 | (569,350) | 120,512 | 143,848 | 115,832 |
| UTAH TECH UNIVERSITY | 146,839 | 0.0694542 | 75,628 | 330,454 | (120,683) | 25,544 | 30,491 | 24,553 |
| UTAH VALLEY UNIVERSITY | 587,906 | 0.2780763 | 302,796 | 1,323,051 | (483,182) | 102,273 | 122,077 | 98,302 |
| UTAH ZOOLOGICAL SOCIETY | 319,794 | 0.1512609 | 164,707 | 719,679 | (262,829) | 55,632 | 66,405 | 53,472 |
| UTOPIA | 406,608 | 0.1923235 | 209,420 | 915,050 | (334,179) | 70,734 | 84,431 | 67,988 |
| VALLEY EMERGENCY COMM CTR | 494,785 | 0.2340307 | 254,835 | 1,113,487 | (406,649) | 86,074 | 102,741 | 82,731 |
| VERNAL CITY | 72,065 | 0.0340864 | 37,116 | 162,179 | (59,228) | 12,537 | 14,964 | 12,050 |
| VINEYARD TOWN | 100,426 | 0.0475008 | 51,723 | 226,003 | (82,537) | 17,470 | 20,853 | 16,792 |

Utah Retirement Systems

| Deferred Outflows of Resources | | Deferred Inflows of Resources | | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 2,572 | 25,908 | 869 | — | 56 | 1,108 | 2,033 | 41,543 | 247 | — | 41,790 |
| 272 | 2,338 | 77 | — | 5 | 113 | 195 | 3,678 | 33 | — | 3,711 |
| 1,691 | 13,606 | 444 | — | 28 | 306 | 778 | 21,213 | 186 | — | 21,399 |
| 990 | 5,079 | 152 | — | 10 | 1,342 | 1,504 | 7,279 | (11) | — | 7,268 |
| 1,683 | 15,839 | 527 | — | 34 | 292 | 853 | 25,198 | 190 | — | 25,388 |
| 28 | 1,574 | 58 | — | 4 | — | 62 | 2,755 | 3 | — | 2,758 |
| 1,910 | 18,794 | 629 | — | 40 | 488 | 1,157 | 30,055 | 226 | — | 30,281 |
| 951 | 4,579 | 135 | — | 9 | 882 | 1,026 | 6,459 | 50 | — | 6,509 |
| 1,547 | 12,256 | 399 | — | 26 | 174 | 599 | 19,064 | 137 | — | 19,201 |
| 1,099 | 6,696 | 208 | — | 13 | 383 | 604 | 9,964 | 105 | — | 10,069 |
| 932 | 2,989 | 77 | — | 5 | 213 | 295 | 3,662 | 83 | — | 3,745 |
| 384 | 2,263 | 70 | — | 4 | 101 | 175 | 3,345 | 43 | — | 3,388 |
| 1 | 80 | 3 | — | — | — | 3 | 139 | — | — | 139 |
| 5,854 | 42,785 | 1,375 | — | 88 | 1,321 | 2,784 | 65,744 | 653 | — | 66,397 |
| 10,327 | 66,266 | 2,083 | — | 134 | 2,572 | 4,789 | 99,582 | 1,144 | — | 100,726 |
| 4,647 | 30,744 | 972 | — | 62 | 1,160 | 2,194 | 46,457 | 541 | — | 46,998 |
| 12,936 | 64,961 | 1,937 | — | 124 | 2,138 | 4,199 | 92,614 | 1,082 | — | 93,696 |
| 873 | 7,624 | 251 | — | 16 | 374 | 641 | 12,017 | 115 | — | 12,132 |
| 769 | 6,268 | 205 | — | 13 | 453 | 671 | 9,789 | 60 | — | 9,849 |
| 15,212 | 82,186 | 2,494 | — | 160 | 3,839 | 6,493 | 119,225 | 1,625 | — | 120,850 |
| 319 | 1,527 | 45 | — | 3 | 477 | 525 | 2,149 | 10 | — | 2,159 |
| 21,542 | 156,190 | 5,013 | — | 321 | 6,124 | 11,458 | 239,699 | 2,593 | — | 242,292 |
| 10,640 | 77,182 | 2,478 | — | 159 | 3,321 | 5,958 | 118,458 | 1,324 | — | 119,782 |
| 31,022 | 241,520 | 7,838 | — | 503 | 15,821 | 24,162 | 374,725 | 3,566 | — | 378,291 |
| 2,436 | 22,819 | 759 | — | 49 | 1,801 | 2,609 | 36,283 | 267 | — | 36,550 |
| 112,522 | 798,028 | 25,524 | — | 1,637 | 32,722 | 59,883 | 1,220,325 | 13,528 | — | 1,233,853 |
| 2,984 | 15,575 | 469 | — | 30 | 682 | 1,181 | 22,416 | 271 | — | 22,687 |
| 13,867 | 64,936 | 1,902 | — | 122 | 6,457 | 8,481 | 90,913 | 1,238 | — | 92,151 |
| 15,131 | 94,123 | 2,941 | — | 189 | 15,191 | 18,321 | 140,621 | 893 | — | 141,514 |
| 150,673 | 1,274,440 | 41,842 | — | 2,683 | 189,800 | 234,325 | 2,000,510 | 13,820 | — | 2,014,330 |
| 12,287 | 102,002 | 3,340 | — | 214 | 1,296 | 4,850 | 159,710 | 1,173 | — | 160,883 |
| 23 | 1,241 | 45 | — | 3 | — | 48 | 2,169 | 2 | — | 2,171 |
| 4,374 | 41,812 | 1,394 | — | 89 | 1,154 | 2,637 | 66,645 | 565 | — | 67,210 |
| 9,007 | 49,310 | 1,501 | — | 96 | 6,506 | 8,103 | 71,747 | 495 | — | 72,242 |
| 5,827 | 43,332 | 1,396 | — | 90 | 2,011 | 3,497 | 66,766 | 726 | — | 67,492 |
| 7,556 | 28,467 | 779 | — | 50 | 1,608 | 2,437 | 37,224 | 724 | — | 37,948 |
| 13,468 | 74,199 | 2,261 | — | 145 | 2,828 | 5,234 | 108,112 | 1,407 | — | 109,519 |
| 4,519 | 31,477 | 1,004 | — | 64 | 3,158 | 4,226 | 47,991 | 410 | — | 48,401 |
| 13,697 | 67,192 | 1,992 | — | 128 | 3,191 | 5,311 | 95,232 | 1,270 | — | 96,502 |
| 430 | 1,030 | 22 | — | 1 | 225 | 248 | 1,070 | 45 | — | 1,115 |
| 215,885 | 1,263,156 | 38,994 | — | 2,500 | 50,386 | 91,880 | 1,864,333 | 22,999 | — | 1,887,332 |
| 2,619 | 15,980 | 498 | — | 32 | 2,723 | 3,253 | 23,786 | 168 | — | 23,954 |
| 29,147 | 216,652 | 6,982 | — | 448 | 7,819 | 15,249 | 333,793 | 3,452 | — | 337,245 |
| 224 | 726 | 19 | — | 1 | 324 | 344 | 893 | (3) | — | 890 |
| 1,299 | 8,202 | 257 | — | 16 | 577 | 850 | 12,288 | 114 | — | 12,402 |
| 4,209 | 13,088 | 331 | — | 21 | 2,384 | 2,736 | 15,807 | 453 | — | 16,260 |
| 88,395 | 613,864 | 19,565 | — | 1,254 | 25,341 | 46,160 | 935,431 | 10,548 | — | 945,979 |
| 2,429 | 14,978 | 467 | — | 30 | 1,636 | 2,133 | 22,340 | 207 | — | 22,547 |
| 2,578 | 16,888 | 533 | — | 34 | 1,619 | 2,186 | 25,473 | 234 | — | 25,707 |
| 3,383 | 17,816 | 537 | — | 34 | 1,269 | 1,840 | 25,694 | 361 | — | 26,055 |
| 791 | 13,713 | 481 | — | 31 | 1,204 | 1,716 | 23,003 | (19) | — | 22,984 |
| 4,185 | 21,411 | 641 | — | 41 | 1,760 | 2,442 | 30,667 | 365 | — | 31,032 |
| 44,957 | 425,149 | 14,156 | — | 908 | 28,736 | 43,800 | 676,812 | 6,352 | — | 683,164 |
| 13,945 | 94,533 | 3,001 | — | 192 | 3,533 | 6,726 | 143,461 | 1,593 | — | 145,054 |
| 41,431 | 364,083 | 12,014 | — | 770 | 20,968 | 33,752 | 574,380 | 5,723 | — | 580,103 |
| 20,630 | 196,139 | 6,535 | — | 419 | 8,527 | 15,481 | 312,437 | 2,593 | — | 315,030 |
| 40,625 | 263,778 | 8,309 | — | 533 | 8,541 | 17,383 | 397,254 | 4,404 | — | 401,658 |
| 48,171 | 319,717 | 10,111 | — | 648 | 11,938 | 22,697 | 483,402 | 5,577 | — | 488,979 |
| 6,553 | 46,104 | 1,473 | — | 94 | 1,860 | 3,427 | 70,407 | 763 | — | 71,170 |
| 13,070 | 68,185 | 2,052 | — | 132 | 3,319 | 5,503 | 98,115 | 1,408 | — | 99,523 |

Tier 2 Public Employees Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Concluded)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| WASATCH BEHAVIORAL HEALTH | \$ 1,057,898 | 0.5003798% | \$ 544,860 | 2,380,741 | (869,453) | 184,034 | 219,670 | 176,888 |
| WASATCH COUNTY | 519,378 | 0.2456630 | 267,501 | 1,168,832 | (426,861) | 90,352 | 107,848 | 86,844 |
| WASATCH COUNTY FIRE DISTRICT | 22,106 | 0.0104562 | 11,386 | 49,749 | (18,169) | 3,846 | 4,590 | 3,696 |
| WASATCH FRONT REGIONAL COUNCIL | 97,720 | 0.0462208 | 50,330 | 219,912 | (80,313) | 16,999 | 20,291 | 16,339 |
| WASATCH FRONT WASTE/RECYCLING | 281,545 | 0.1331693 | 145,007 | 633,602 | (231,393) | 48,978 | 58,462 | 47,076 |
| WASATCH INTEGRATED WASTE MGMT | 214,727 | 0.1015644 | 110,593 | 483,230 | (176,477) | 37,354 | 44,587 | 35,904 |
| WASATCH SCHOOL DISTRICT | 1,751,614 | 0.8285035 | 902,152 | 3,941,911 | (1,439,596) | 304,714 | 363,719 | 292,882 |
| WASHINGTON CITY | 360,264 | 0.1704029 | 185,551 | 810,755 | (296,090) | 62,672 | 74,808 | 60,239 |
| WASHINGTON CO SOLID WASTE | 45,765 | 0.0216465 | 23,571 | 102,991 | (37,613) | 7,961 | 9,503 | 7,652 |
| WASHINGTON CO WAT CON DIST | 101,769 | 0.0481360 | 52,415 | 229,025 | (83,640) | 17,704 | 21,132 | 17,016 |
| WASHINGTON COUNTY | 548,440 | 0.2594092 | 282,469 | 1,234,235 | (450,746) | 95,408 | 113,882 | 91,703 |
| WASHINGTON SCHOOL DISTRICT | 5,343,134 | 2.5272722 | 2,751,931 | 12,024,429 | (4,391,354) | 929,501 | 1,109,490 | 893,408 |
| WASTE MANAGEMENT SERV DIST #5 | 3,940 | 0.0018637 | 2,029 | 8,867 | (3,238) | 685 | 818 | 659 |
| WAYNE COUNTY | 49,841 | 0.0235744 | 25,670 | 112,164 | (40,963) | 8,670 | 10,349 | 8,334 |
| WAYNE SCHOOL DISTRICT | 103,698 | 0.0490487 | 53,409 | 233,367 | (85,226) | 18,040 | 21,533 | 17,339 |
| WEBER AREA DISPATCH 911 | 22,481 | 0.0106334 | 11,579 | 50,592 | (18,476) | 3,911 | 4,668 | 3,759 |
| WEBER BASIN WATER CONSERV | 205,950 | 0.0974134 | 106,073 | 463,480 | (169,264) | 35,827 | 42,765 | 34,436 |
| WEBER CO MOSQUITO ABATE | 15,651 | 0.0074027 | 8,061 | 35,221 | (12,863) | 2,723 | 3,250 | 2,617 |
| WEBER COUNTY CORP | 1,799,667 | 0.8512322 | 926,901 | 4,050,051 | (1,479,089) | 313,073 | 373,697 | 300,916 |
| WEBER COUNTY SCHOOL DISTRICT | 4,904,906 | 2.3199930 | 2,526,226 | 11,038,222 | (4,031,188) | 853,266 | 1,018,493 | 820,133 |
| WEBER FIRE DISTRICT | 1,494 | 0.0007066 | 769 | 3,362 | (1,228) | 260 | 310 | 250 |
| WEBER HUMAN SERVICES | 657,704 | 0.3110902 | 338,744 | 1,480,126 | (540,546) | 114,415 | 136,571 | 109,972 |
| WEBER STATE UNIVERSITY | 419,870 | 0.1985960 | 216,250 | 944,894 | (345,078) | 73,041 | 87,185 | 70,205 |
| WELLINGTON CITY | 10,385 | 0.0049119 | 5,349 | 23,370 | (8,535) | 1,807 | 2,156 | 1,736 |
| WELLSVILLE CITY CORP | 15,576 | 0.0073671 | 8,022 | 35,052 | (12,801) | 2,710 | 3,234 | 2,604 |
| WEST BOUNTIFUL CITY | 47,208 | 0.0223289 | 24,314 | 106,238 | (38,798) | 8,212 | 9,803 | 7,893 |
| WEST KANE COUNTY SSD #1 | 18,781 | 0.0088833 | 9,673 | 42,266 | (15,436) | 3,267 | 3,900 | 3,140 |
| WEST POINT CITY | 59,584 | 0.0281830 | 30,688 | 134,091 | (48,970) | 10,365 | 12,373 | 9,963 |
| WEST VALLEY CITY | 799,506 | 0.3781618 | 411,778 | 1,799,244 | (657,089) | 139,083 | 166,016 | 133,683 |
| WHITE CITY WATER IMP DIST | 16,763 | 0.0079288 | 8,634 | 37,724 | (13,777) | 2,916 | 3,481 | 2,803 |
| WILLARD CITY CORP | 13,860 | 0.0065559 | 7,139 | 31,192 | (11,391) | 2,411 | 2,878 | 2,318 |
| WOODS CROSS CITY | 34,277 | 0.0162129 | 17,654 | 77,139 | (28,171) | 5,963 | 7,118 | 5,731 |
| WORKERS' COMPENSATION FUND | 847,087 | 0.4006676 | 436,284 | 1,906,324 | (696,195) | 147,361 | 175,896 | 141,639 |
| | \$211,419,012 | 100.0000000% | \$ 108,889,373 | 475,786,866 | (173,758,628) | 36,778,811 | 43,900,687 | 35,350,669 |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| BIG PLAINS WATER & SEWER SSD | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| CANYONLANDS CARE CENTER | — | 0.0000000 | — | — | — | — | — | — |
| CENTERFIELD CITY | — | 0.0000000 | — | — | — | — | — | — |
| GRAND CO CEMETERY MTCE DIST | — | 0.0000000 | — | — | — | — | — | — |
| LIBERTY ACADEMY CHARTER | — | 0.0000000 | — | — | — | — | — | — |
| MAESER WATER IMPROVE DIST | — | 0.0000000 | — | — | — | — | — | — |
| MENDON CITY | — | 0.0000000 | — | — | — | — | — | — |
| MILLVILLE CITY | — | 0.0000000 | — | — | — | — | — | — |
| MOAB MOSQUITO ABATEMENT DISTRI | — | 0.0000000 | — | — | — | — | — | — |
| N TOOEELE FIRE PROTECTION SD | — | 0.0000000 | — | — | — | — | — | — |
| NORTH VIEW FIRE DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| OGDEN WEBER/NEA/UEA UNISERV | — | 0.0000000 | — | — | — | — | — | — |
| RECREATION & HABILITATION SRVS | — | 0.0000000 | — | — | — | — | — | — |
| UINTAH FIRE SUPPRESSION SSD | — | 0.0000000 | — | — | — | — | — | — |
| UINTAH HIGHLANDS IMPROV DIST | — | 0.0000000 | — | — | — | — | — | — |
| UINTAH TRANSPORTATION SSD | — | 0.0000000 | — | — | — | — | — | — |
| UT PUBLIC EMPLOYEES ASSN | — | 0.0000000 | — | — | — | — | — | — |
| UTAH DAIRY COMMISSION | — | 0.0000000 | — | — | — | — | — | — |
| VALLEY MENTAL HEALTH | — | 0.0000000 | — | — | — | — | — | — |
| GRAND TOTAL | \$211,419,012 | 100.0000000% | \$ 108,889,373 | 475,786,866 | (173,758,628) | 36,778,811 | 43,900,687 | 35,350,669 |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | |
| 95,342 | 675,934 | 21,618 | — | 1,386 | 20,013 | 43,017 | 1,033,559 | 10,287 | — | 1,043,846 | |
| 48,512 | 333,556 | 10,613 | — | 680 | 12,266 | 23,559 | 507,429 | 5,593 | — | 513,022 | |
| 3,252 | 15,384 | 452 | — | 29 | 548 | 1,029 | 21,598 | 317 | — | 21,915 | |
| 6,639 | 60,268 | 1,997 | — | 128 | 2,355 | 4,480 | 95,471 | 757 | — | 96,228 | |
| 25,890 | 180,406 | 5,753 | — | 369 | 6,858 | 12,980 | 275,068 | 3,023 | — | 278,091 | |
| 28,259 | 146,104 | 4,388 | — | 281 | 7,181 | 11,850 | 209,786 | 2,572 | — | 212,358 | |
| 175,054 | 1,136,369 | 35,794 | — | 2,295 | 41,470 | 79,559 | 1,711,315 | 19,265 | — | 1,730,580 | |
| 34,639 | 232,358 | 7,362 | — | 472 | 7,156 | 14,990 | 351,976 | 3,665 | — | 355,641 | |
| 5,327 | 30,443 | 935 | — | 60 | 1,136 | 2,131 | 44,712 | 547 | — | 45,259 | |
| 10,078 | 65,930 | 2,080 | — | 133 | 2,755 | 4,968 | 99,427 | 1,135 | — | 100,562 | |
| 51,591 | 352,584 | 11,207 | — | 719 | 12,957 | 24,883 | 535,823 | 5,740 | — | 541,563 | |
| 566,263 | 3,498,662 | 109,185 | — | 7,001 | 135,280 | 251,466 | 5,220,206 | 61,234 | — | 5,281,440 | |
| 1,181 | 3,343 | 81 | — | 5 | 234 | 320 | 3,850 | 107 | — | 3,957 | |
| 4,016 | 31,369 | 1,018 | — | 65 | 916 | 1,999 | 48,694 | 468 | — | 49,162 | |
| 9,151 | 66,063 | 2,119 | — | 136 | 2,136 | 4,391 | 101,313 | 1,048 | — | 102,361 | |
| 16,711 | 29,049 | 459 | — | 29 | 24,849 | 25,337 | 21,964 | (49) | — | 21,915 | |
| 19,278 | 132,306 | 4,209 | — | 270 | 4,441 | 8,920 | 201,212 | 2,118 | — | 203,330 | |
| 1,570 | 10,160 | 320 | — | 21 | 285 | 626 | 15,291 | 162 | — | 15,453 | |
| 145,282 | 1,132,968 | 36,775 | — | 2,358 | 36,468 | 75,601 | 1,758,262 | 16,944 | — | 1,775,206 | |
| 515,162 | 3,207,054 | 100,230 | — | 6,426 | 119,515 | 226,171 | 4,792,060 | 56,189 | — | 4,848,249 | |
| 946 | 1,766 | 31 | — | 2 | 1,241 | 1,274 | 1,460 | (14) | — | 1,446 | |
| 68,602 | 429,560 | 13,440 | — | 862 | 18,496 | 32,798 | 642,572 | 7,950 | — | 650,522 | |
| 29,756 | 260,187 | 8,580 | — | 550 | 10,746 | 19,876 | 410,210 | 3,865 | — | 414,075 | |
| 772 | 6,471 | 212 | — | 14 | 268 | 494 | 10,146 | 101 | — | 10,247 | |
| 2,938 | 11,486 | 318 | — | 20 | 688 | 1,026 | 15,217 | 279 | — | 15,496 | |
| 4,911 | 30,819 | 965 | — | 62 | 1,347 | 2,374 | 46,121 | 558 | — | 46,679 | |
| 2,534 | 12,841 | 384 | — | 25 | 654 | 1,063 | 18,349 | 269 | — | 18,618 | |
| 5,399 | 38,100 | 1,218 | — | 78 | 1,539 | 2,835 | 58,213 | 621 | — | 58,834 | |
| 73,589 | 512,371 | 16,338 | — | 1,048 | 19,432 | 36,818 | 781,112 | 8,491 | — | 789,603 | |
| 2,138 | 11,338 | 343 | — | 22 | 475 | 840 | 16,377 | 235 | — | 16,612 | |
| 727 | 8,334 | 283 | — | 18 | 217 | 518 | 13,542 | 74 | — | 13,616 | |
| 3,701 | 22,513 | 700 | — | 45 | 847 | 1,592 | 33,489 | 365 | — | 33,854 | |
| 74,765 | 539,661 | 17,310 | — | 1,110 | 35,630 | 54,050 | 827,599 | 8,416 | — | 836,015 | |
| 20,854,783 | 136,884,950 | 4,320,264 | — | 277,001 | 5,540,402 | 10,137,667 | 206,554,938 | 2,323,453 | — | 208,878,391 | |
| 223 | 223 | — | — | — | 351 | 351 | — | (12) | — | (12) | |
| — | — | — | — | — | 227 | 227 | — | (61) | — | (61) | |
| 97 | 97 | — | — | — | 185 | 185 | — | (7) | — | (7) | |
| 407 | 407 | — | — | — | 1,084 | 1,084 | — | (45) | — | (45) | |
| 3,176 | 3,176 | — | — | — | 6,060 | 6,060 | — | (133) | — | (133) | |
| — | — | — | — | — | 38 | 38 | — | (9) | — | (9) | |
| 138 | 138 | — | — | — | 346 | 346 | — | (18) | — | (18) | |
| 511 | 511 | — | — | — | 509 | 509 | — | 17 | — | 17 | |
| 179 | 179 | — | — | — | 279 | 279 | — | (9) | — | (9) | |
| 497 | 497 | — | — | — | 118 | 118 | — | 39 | — | 39 | |
| 489 | 489 | — | — | — | 539 | 539 | — | — | — | — | |
| 121 | 121 | — | — | — | 247 | 247 | — | (9) | — | (9) | |
| 53 | 53 | — | — | — | 66 | 66 | — | 3 | — | 3 | |
| 46 | 46 | — | — | — | 71 | 71 | — | (2) | — | (2) | |
| 446 | 446 | — | — | — | 964 | 964 | — | (36) | — | (36) | |
| 1,719 | 1,719 | — | — | — | 4,144 | 4,144 | — | (140) | — | (140) | |
| 746 | 746 | — | — | — | 1,402 | 1,402 | — | (41) | — | (41) | |
| 278 | 278 | — | — | — | 658 | 658 | — | (25) | — | (25) | |
| 2,971 | 2,971 | — | — | — | 7,268 | 7,268 | — | (663) | — | (663) | |
| 20,866,883 | 136,897,050 | 4,320,264 | — | 277,001 | 5,564,958 | 10,162,223 | 206,554,938 | 2,322,301 | — | 208,877,239 | |

Tier 2 Public Safety and Firefighter Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions |
|--------------------------------|------------------------|--------------------------------|---|--|--|--|---|------------------------|
| AMERICAN FORK CITY | \$ 498,185 | 1.1499815% | \$ 95,937 | 767,945 | (438,150) | 46,278 | 99,538 | 60,673 |
| BEAVER COUNTY | 226,006 | 0.5216995 | 43,522 | 348,385 | (198,771) | 20,995 | 45,156 | 27,525 |
| BIG WATER MUNICIPAL CORP | 8,347 | 0.0192669 | 1,607 | 12,866 | (7,341) | 775 | 1,668 | 1,017 |
| BLANDING CITY | 19,415 | 0.0448174 | 3,739 | 29,929 | (17,076) | 1,804 | 3,879 | 2,365 |
| BOX ELDER COUNTY | 275,460 | 0.6358567 | 53,046 | 424,618 | (242,265) | 25,589 | 55,037 | 33,548 |
| BRIGHAM CITY | 194,560 | 0.4491111 | 37,467 | 299,911 | (171,114) | 18,073 | 38,873 | 23,695 |
| CACHE COUNTY | 545,444 | 1.2590722 | 105,037 | 840,794 | (479,714) | 50,669 | 108,981 | 66,429 |
| CARBON COUNTY | 135,997 | 0.3139282 | 26,189 | 209,638 | (119,609) | 12,633 | 27,172 | 16,563 |
| CEDAR CITY | 233,579 | 0.5391807 | 44,981 | 360,059 | (205,431) | 21,698 | 46,669 | 28,447 |
| CEDAR MTN FIRE PROTECTION DIST | 90,514 | 0.2089371 | 17,430 | 139,526 | (79,606) | 8,408 | 18,085 | 11,024 |
| CENTERVILLE CITY | 47,716 | 0.1101450 | 9,189 | 73,554 | (41,966) | 4,433 | 9,534 | 5,811 |
| CITY OF BOUNTIFUL | 130,798 | 0.3019258 | 25,188 | 201,623 | (115,036) | 12,150 | 26,134 | 15,930 |
| CITY OF DRAPER | 372,750 | 0.8604353 | 71,781 | 574,589 | (327,831) | 34,626 | 74,476 | 45,397 |
| CITY OF HARRISVILLE | 29,790 | 0.0687652 | 5,737 | 45,921 | (26,200) | 2,767 | 5,952 | 3,628 |
| CITY OF HELPER | 23,045 | 0.0531967 | 4,438 | 35,524 | (20,268) | 2,141 | 4,605 | 2,807 |
| CITY OF KANAB | 80,318 | 0.1854007 | 15,467 | 123,808 | (70,639) | 7,461 | 16,048 | 9,782 |
| CITY OF MOAB | 62,708 | 0.1447522 | 12,076 | 96,664 | (55,151) | 5,825 | 12,529 | 7,637 |
| CITY OF NAPLES | 24,464 | 0.0564703 | 4,711 | 37,710 | (21,516) | 2,273 | 4,888 | 2,979 |
| CITY OF NORTH SALT LAKE | 86,616 | 0.1999402 | 16,680 | 133,518 | (76,178) | 8,046 | 17,306 | 10,549 |
| CITY OF OREM | 716,189 | 1.6532103 | 137,918 | 1,103,995 | (629,883) | 66,530 | 143,096 | 87,223 |
| CITY OF RIVERTON | 104,587 | 0.2414227 | 20,141 | 161,219 | (91,983) | 9,716 | 20,897 | 12,737 |
| CITY OF SANTA CLARA | 85,207 | 0.1966880 | 16,409 | 131,346 | (74,939) | 7,915 | 17,025 | 10,377 |
| CITY OF SARATOGA SPRINGS | 324,709 | 0.7495403 | 62,530 | 500,535 | (285,579) | 30,164 | 64,877 | 39,546 |
| CITY OF SOUTH JORDAN | 755,599 | 1.7441811 | 145,507 | 1,164,744 | (664,543) | 70,191 | 150,970 | 92,023 |
| CITY OF SOUTH SALT LAKE | 495,023 | 1.1426835 | 95,328 | 763,071 | (435,369) | 45,985 | 98,906 | 60,288 |
| CITY OF ST GEORGE | 811,298 | 1.8727539 | 156,233 | 1,250,604 | (713,530) | 75,365 | 162,099 | 98,806 |
| CITY OF TAYLORSVILLE | 270,607 | 0.6246530 | 52,111 | 417,136 | (237,997) | 25,138 | 54,068 | 32,957 |
| CITY OF WENDOVER | 13,752 | 0.0317438 | 2,648 | 21,198 | (12,095) | 1,277 | 2,748 | 1,675 |
| CITY OF WEST JORDAN | 1,056,093 | 2.4378241 | 203,374 | 1,627,951 | (928,825) | 98,105 | 211,009 | 128,620 |
| CLEARFIELD CITY | 191,759 | 0.4426446 | 36,927 | 295,593 | (168,650) | 17,813 | 38,314 | 23,354 |
| CLINTON CITY | 163,474 | 0.3773545 | 31,481 | 251,993 | (143,774) | 15,186 | 32,662 | 19,909 |
| COTTONWOOD HEIGHTS CITY | 146,813 | 0.3388956 | 28,272 | 226,311 | (129,121) | 13,638 | 29,334 | 17,880 |
| DAGGETT COUNTY | 5,348 | 0.0123451 | 1,030 | 8,244 | (4,704) | 497 | 1,069 | 651 |
| DAMMERON VALLEY FIRE SSD | 7,007 | 0.0161739 | 1,349 | 10,801 | (6,162) | 651 | 1,400 | 853 |
| DAVIS COUNTY | 679,742 | 1.5690767 | 130,899 | 1,047,812 | (597,828) | 63,144 | 135,813 | 82,784 |
| DUCHESNE COUNTY | 173,976 | 0.4015957 | 33,503 | 268,181 | (153,010) | 16,161 | 34,761 | 21,188 |
| EAST CARBON CITY | 11,119 | 0.0256676 | 2,141 | 17,141 | (9,780) | 1,033 | 2,222 | 1,354 |
| EMERY COUNTY | 154,146 | 0.3558228 | 29,684 | 237,614 | (135,571) | 14,319 | 30,799 | 18,773 |
| ENOCH CITY | 35,610 | 0.0822008 | 6,858 | 54,893 | (31,319) | 3,308 | 7,115 | 4,337 |
| EPHRAIM CITY | 16,888 | 0.0389824 | 3,252 | 26,032 | (14,853) | 1,569 | 3,374 | 2,057 |
| FAIRVIEW CITY | 5,954 | 0.0137438 | 1,147 | 9,178 | (5,236) | 553 | 1,190 | 725 |
| FARMINGTON CITY | 184,258 | 0.4253317 | 35,483 | 284,032 | (162,054) | 17,117 | 36,815 | 22,440 |
| GARFIELD COUNTY | 94,620 | 0.2184165 | 18,221 | 145,856 | (83,218) | 8,790 | 18,905 | 11,524 |
| GARLAND CITY | 13,762 | 0.0317685 | 2,650 | 21,215 | (12,104) | 1,278 | 2,750 | 1,676 |
| GRAND COUNTY | 161,962 | 0.3738644 | 31,189 | 249,662 | (142,445) | 15,045 | 32,360 | 19,725 |
| GRANTSVILLE CITY | 90,587 | 0.2091059 | 17,445 | 139,639 | (79,671) | 8,415 | 18,099 | 11,032 |
| GUNNISON VALLEY POLICE DEPT | 8,711 | 0.0201089 | 1,678 | 13,428 | (7,662) | 809 | 1,741 | 1,061 |
| HEBER CITY | 132,047 | 0.3048087 | 25,428 | 203,548 | (116,134) | 12,266 | 26,383 | 16,082 |
| HERRIMAN CITY | 145,056 | 0.3348391 | 27,934 | 223,602 | (127,576) | 13,475 | 28,982 | 17,666 |
| HURRICANE CITY | 81,758 | 0.1887244 | 15,744 | 126,028 | (71,905) | 7,595 | 16,335 | 9,957 |
| HURRICANE VALLEY FIRE SSD | 368,088 | 0.8496741 | 70,884 | 567,403 | (323,731) | 34,193 | 73,545 | 44,829 |
| IRON COUNTY | 358,075 | 0.8265590 | 68,955 | 551,967 | (314,924) | 33,263 | 71,544 | 43,609 |
| IVINS CITY | 69,518 | 0.1604719 | 13,387 | 107,161 | (61,141) | 6,458 | 13,890 | 8,466 |
| JUAB COUNTY | 113,293 | 0.2615187 | 21,817 | 174,639 | (99,640) | 10,524 | 22,636 | 13,798 |
| KANE COUNTY | 126,268 | 0.2914697 | 24,316 | 194,640 | (111,052) | 11,730 | 25,229 | 15,378 |

Utah Retirement Systems

| Deferred Outflows of Resources | | | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | |
|---|--------------------------------------|--|---|-------------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| | | | | | | | | | | |
| 31,791 | 238,280 | 31,814 | — | 9,609 | 10,957 | 52,380 | 415,588 | 1,725 | — | 417,313 |
| 11,209 | 104,885 | 14,433 | — | 4,359 | 5,576 | 24,368 | 188,535 | 496 | — | 189,031 |
| 810 | 4,270 | 533 | — | 161 | 816 | 1,510 | 6,963 | 7 | — | 6,970 |
| 1,441 | 9,489 | 1,240 | — | 374 | 1,167 | 2,781 | 16,196 | 21 | — | 16,217 |
| 14,017 | 128,191 | 17,591 | — | 5,313 | 9,406 | 32,310 | 229,790 | 402 | — | 230,192 |
| 12,889 | 93,530 | 12,425 | — | 3,753 | 6,951 | 23,129 | 162,303 | 432 | — | 162,735 |
| 29,749 | 255,828 | 34,832 | — | 10,521 | 13,571 | 58,924 | 455,012 | 1,497 | — | 456,509 |
| 5,221 | 61,589 | 8,685 | — | 2,623 | 5,097 | 16,405 | 113,450 | 33 | — | 113,483 |
| 4,497 | 101,311 | 14,916 | — | 4,505 | 6,139 | 25,560 | 194,853 | (126) | — | 194,727 |
| 13,351 | 50,868 | 5,780 | — | 1,746 | 3,106 | 10,632 | 75,507 | 743 | — | 76,250 |
| 3,322 | 23,100 | 3,047 | — | 920 | 1,491 | 5,458 | 39,805 | 125 | — | 39,930 |
| 5,334 | 59,548 | 8,353 | — | 2,523 | 3,681 | 14,557 | 109,112 | 117 | — | 109,229 |
| 13,027 | 167,526 | 23,804 | — | 7,190 | 16,243 | 47,237 | 310,950 | (230) | — | 310,720 |
| 3,316 | 15,663 | 1,902 | — | 575 | 1,678 | 4,155 | 24,851 | 137 | — | 24,988 |
| 1,281 | 10,834 | 1,472 | — | 445 | 1,751 | 3,668 | 19,225 | (39) | — | 19,186 |
| 5,922 | 39,213 | 5,129 | — | 1,549 | 874 | 7,552 | 67,001 | 355 | — | 67,356 |
| 2,452 | 28,443 | 4,005 | — | 1,210 | 10,108 | 15,323 | 52,312 | (532) | — | 51,780 |
| 1,519 | 11,659 | 1,562 | — | 472 | 1,987 | 4,021 | 20,408 | (18) | — | 20,390 |
| 3,731 | 39,632 | 5,531 | — | 1,671 | 2,545 | 9,747 | 72,256 | 105 | — | 72,361 |
| 27,882 | 324,731 | 45,736 | — | 13,814 | 17,147 | 76,697 | 597,449 | 869 | — | 598,318 |
| 6,684 | 50,034 | 6,679 | — | 2,017 | 6,567 | 15,263 | 87,247 | 2 | — | 87,249 |
| 982 | 36,299 | 5,441 | — | 1,644 | 2,950 | 10,035 | 71,080 | (149) | — | 70,931 |
| 22,956 | 157,543 | 20,736 | — | 6,263 | 9,214 | 36,213 | 270,874 | 1,036 | — | 271,910 |
| 36,480 | 349,664 | 48,252 | — | 14,574 | 20,322 | 83,148 | 630,324 | 1,206 | — | 631,530 |
| 14,560 | 219,739 | 31,612 | — | 9,548 | 17,563 | 58,723 | 412,951 | (235) | — | 412,716 |
| 39,428 | 375,698 | 51,809 | — | 15,649 | 11,752 | 79,210 | 676,789 | 2,178 | — | 678,967 |
| 29,613 | 141,776 | 17,281 | — | 5,220 | 433 | 22,934 | 225,741 | 2,056 | — | 227,797 |
| 178 | 5,878 | 878 | — | 265 | 2,317 | 3,460 | 11,472 | (158) | — | 11,314 |
| 38,212 | 475,946 | 67,442 | — | 20,371 | 17,655 | 105,468 | 880,998 | 1,753 | — | 882,751 |
| 8,935 | 88,416 | 12,246 | — | 3,699 | 4,118 | 20,063 | 159,966 | 364 | — | 160,330 |
| 10,535 | 78,292 | 10,439 | — | 3,153 | 4,820 | 18,412 | 136,371 | 491 | — | 136,862 |
| 5,499 | 66,351 | 9,375 | — | 2,832 | 8,546 | 20,753 | 122,472 | (158) | — | 122,314 |
| 5,582 | 7,799 | 342 | — | 103 | 2,612 | 3,057 | 4,461 | 230 | — | 4,691 |
| 177 | 3,081 | 447 | — | 135 | — | 582 | 5,845 | 12 | — | 5,857 |
| 44,349 | 326,090 | 43,408 | — | 13,111 | 39,723 | 96,242 | 567,044 | 768 | — | 567,812 |
| 19,009 | 91,119 | 11,110 | — | 3,356 | 5,009 | 19,475 | 145,131 | 1,198 | — | 146,329 |
| 1,013 | 5,622 | 710 | — | 214 | 2,738 | 3,662 | 9,276 | (127) | — | 9,149 |
| 5,874 | 69,765 | 9,844 | — | 2,973 | 4,503 | 17,320 | 128,590 | 105 | — | 128,695 |
| 1,229 | 15,989 | 2,274 | — | 687 | 2,780 | 5,741 | 29,706 | (116) | — | 29,590 |
| 2,786 | 9,786 | 1,078 | — | 326 | 532 | 1,936 | 14,088 | 179 | — | 14,267 |
| 150 | 2,618 | 380 | — | 115 | — | 495 | 4,967 | 11 | — | 4,978 |
| 4,438 | 80,810 | 11,767 | — | 3,554 | 2,574 | 17,895 | 153,709 | 176 | — | 153,885 |
| 11,545 | 50,764 | 6,042 | — | 1,825 | 3,316 | 11,183 | 78,933 | 648 | — | 79,581 |
| 882 | 6,586 | 879 | — | 265 | 719 | 1,863 | 11,481 | 8 | — | 11,489 |
| 7,877 | 75,007 | 10,343 | — | 3,124 | 8,239 | 21,706 | 135,110 | 20 | — | 135,130 |
| 6,344 | 43,890 | 5,785 | — | 1,747 | 5,785 | 13,317 | 75,568 | 66 | — | 75,634 |
| 529 | 4,140 | 556 | — | 168 | 830 | 1,554 | 7,267 | (25) | — | 7,242 |
| 9,701 | 64,432 | 8,432 | — | 2,547 | 5,114 | 16,093 | 110,154 | 405 | — | 110,559 |
| 4,460 | 64,583 | 9,263 | — | 2,798 | 3,937 | 15,998 | 121,006 | 18 | — | 121,024 |
| 1,319 | 35,206 | 5,221 | — | 1,577 | 4,282 | 11,080 | 68,203 | (193) | — | 68,010 |
| 6,283 | 158,850 | 23,506 | — | 7,100 | 7,036 | 37,642 | 307,061 | (113) | — | 306,948 |
| 15,901 | 164,317 | 22,867 | — | 6,907 | 5,860 | 35,634 | 298,708 | 850 | — | 299,558 |
| 1,067 | 29,881 | 4,439 | — | 1,341 | 4,098 | 9,878 | 57,992 | (201) | — | 57,791 |
| 8,962 | 55,920 | 7,235 | — | 2,185 | 5,884 | 15,304 | 94,509 | 320 | — | 94,829 |
| 6,690 | 59,027 | 8,063 | — | 2,436 | 2,594 | 13,093 | 105,333 | 320 | — | 105,653 |

Tier 2 Public Safety and Firefighter Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|------------------------------|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| KAYSVILLE CITY | \$ 248,576 | 0.5737985% | \$ 47,869 | 383,176 | (218,621) | 23,091 | 49,666 | 30,274 |
| LAVERKIN CITY | 5,872 | 0.0135537 | 1,131 | 9,051 | (5,164) | 545 | 1,173 | 715 |
| LAYTON CITY | 742,937 | 1.7149524 | 143,069 | 1,145,226 | (653,407) | 69,014 | 148,440 | 90,481 |
| LEHI CITY | 610,507 | 1.4092590 | 117,567 | 941,087 | (536,936) | 56,713 | 121,980 | 74,352 |
| LINDON CITY | 44,475 | 0.1026644 | 8,565 | 68,558 | (39,116) | 4,132 | 8,886 | 5,417 |
| LOGAN CITY | 438,870 | 1.0130629 | 84,514 | 676,512 | (385,983) | 40,768 | 87,687 | 53,449 |
| LONE PEAK PS DISTRICT | 142,518 | 0.3289809 | 27,445 | 219,690 | (125,344) | 13,239 | 28,475 | 17,357 |
| MAPLETON CITY | 76,802 | 0.1772847 | 14,790 | 118,389 | (67,547) | 7,134 | 15,345 | 9,354 |
| MILLARD COUNTY | 198,571 | 0.4583704 | 38,239 | 306,095 | (174,642) | 18,446 | 39,675 | 24,184 |
| MOAB VALLEY FIRE PROTECTION | 28,409 | 0.0655768 | 5,471 | 43,791 | (24,985) | 2,639 | 5,676 | 3,460 |
| MORGAN COUNTY | 25,754 | 0.0594498 | 4,960 | 39,700 | (22,651) | 2,392 | 5,146 | 3,137 |
| MOUNT PLEASANT CITY | 7,815 | 0.0180402 | 1,505 | 12,047 | (6,873) | 726 | 1,561 | 952 |
| MURRAY CITY | 570,809 | 1.3176228 | 109,922 | 879,894 | (502,022) | 53,025 | 114,049 | 69,518 |
| N TOOEELE FIRE PROTECTION SD | 57,613 | 0.1329894 | 11,095 | 88,809 | (50,670) | 5,352 | 11,511 | 7,017 |
| NEPHI CITY | 47,313 | 0.1092148 | 9,111 | 72,932 | (41,611) | 4,395 | 9,453 | 5,762 |
| NORTH DAVIS FIRE DISTRICT | 126,580 | 0.2921894 | 24,376 | 195,121 | (111,326) | 11,759 | 25,291 | 15,416 |
| NORTH FORK SSD | 13,739 | 0.0317136 | 2,646 | 21,178 | (12,083) | 1,276 | 2,745 | 1,673 |
| NORTH OGDEN CITY | 117,982 | 0.2723437 | 22,720 | 181,868 | (103,765) | 10,960 | 23,573 | 14,369 |
| NORTH PARK POLICE AGENCY | 75,813 | 0.1750030 | 14,600 | 116,865 | (66,677) | 7,043 | 15,148 | 9,233 |
| NORTH VIEW FIRE DISTRICT | 145,070 | 0.3348708 | 27,936 | 223,623 | (127,588) | 13,476 | 28,985 | 17,668 |
| OGDEN CITY CORP | 1,212,480 | 2.7988202 | 233,490 | 1,869,020 | (1,066,367) | 112,632 | 242,255 | 147,666 |
| PARK CITY | 54,783 | 0.1264571 | 10,550 | 84,447 | (48,181) | 5,089 | 10,946 | 6,672 |
| PARK CITY FIRE SERVICE | 233,546 | 0.5391049 | 44,975 | 360,008 | (205,402) | 21,695 | 46,663 | 28,443 |
| PAROWAN CITY | 17,706 | 0.0408724 | 3,410 | 27,294 | (15,573) | 1,645 | 3,538 | 2,156 |
| PAYSON CITY | 84,407 | 0.1948398 | 16,254 | 130,112 | (74,235) | 7,841 | 16,865 | 10,280 |
| PERRY CITY | 17,940 | 0.0414117 | 3,455 | 27,654 | (15,778) | 1,667 | 3,584 | 2,185 |
| PLEASANT GROVE CITY | 175,106 | 0.4042039 | 33,720 | 269,923 | (154,004) | 16,266 | 34,986 | 21,326 |
| PLEASANT VIEW CITY | 38,307 | 0.0884256 | 7,377 | 59,050 | (33,691) | 3,558 | 7,654 | 4,665 |
| PRICE CITY | 65,071 | 0.1502055 | 12,531 | 100,306 | (57,229) | 6,045 | 13,001 | 7,925 |
| PROVO CITY CORP | 687,238 | 1.5863797 | 132,343 | 1,059,366 | (604,420) | 63,840 | 137,311 | 83,697 |
| RICH COUNTY | 20,230 | 0.0466989 | 3,896 | 31,185 | (17,793) | 1,879 | 4,042 | 2,464 |
| RICHFIELD CITY | 57,930 | 0.1337225 | 11,156 | 89,298 | (50,949) | 5,381 | 11,575 | 7,055 |
| RIVERDALE CITY | 104,902 | 0.2421497 | 20,201 | 161,705 | (92,260) | 9,745 | 20,960 | 12,776 |
| ROOSEVELT CITY | 35,216 | 0.0812901 | 6,782 | 54,285 | (30,972) | 3,271 | 7,036 | 4,289 |
| ROY CITY | 363,425 | 0.8389090 | 69,985 | 560,214 | (319,629) | 33,760 | 72,613 | 44,261 |
| SALEM CITY | 35,262 | 0.0813970 | 6,790 | 54,356 | (31,013) | 3,276 | 7,045 | 4,295 |
| SALINA CITY | 1,662 | 0.0038365 | 320 | 2,562 | (1,462) | 154 | 332 | 202 |
| SALT LAKE CITY CORP | 2,681,145 | 6.1890016 | 516,314 | 4,132,945 | (2,358,046) | 249,063 | 535,697 | 326,531 |
| SALT LAKE COUNTY | 2,575,098 | 5.9442089 | 495,892 | 3,969,475 | (2,264,779) | 239,212 | 514,509 | 313,616 |
| SAN JUAN COUNTY | 104,365 | 0.2409091 | 20,098 | 160,876 | (91,788) | 9,695 | 20,852 | 12,710 |
| SANDY CITY | 842,213 | 1.9441173 | 162,187 | 1,298,260 | (740,720) | 78,237 | 168,276 | 102,572 |
| SANPETE COUNTY | 108,080 | 0.2494856 | 20,813 | 166,604 | (95,055) | 10,040 | 21,595 | 13,163 |
| SANTAQUIN CITY | 53,615 | 0.1237613 | 10,325 | 82,646 | (47,154) | 4,981 | 10,712 | 6,530 |
| SEVIER COUNTY | 133,659 | 0.3085300 | 25,739 | 206,033 | (117,552) | 12,416 | 26,705 | 16,278 |
| SMITHFIELD CITY CORP | 62,371 | 0.1439745 | 12,011 | 96,145 | (54,855) | 5,794 | 12,462 | 7,596 |
| SO DAVIS METRO FIRE AGENCY | 359,194 | 0.8291427 | 69,171 | 553,692 | (315,908) | 33,367 | 71,767 | 43,746 |
| SOUTH OGDEN CITY | 148,678 | 0.3431992 | 28,631 | 229,185 | (130,761) | 13,811 | 29,706 | 18,107 |
| SOUTHERN UTAH UNIVERSITY | 25,231 | 0.0582422 | 4,859 | 38,893 | (22,191) | 2,344 | 5,041 | 3,073 |
| SPANISH FORK CITY | 213,178 | 0.4920880 | 41,052 | 328,611 | (187,488) | 19,803 | 42,593 | 25,963 |
| SPRINGVILLE CITY | 189,051 | 0.4363942 | 36,406 | 291,419 | (166,269) | 17,562 | 37,773 | 23,024 |
| STATE OF UTAH | 8,719,772 | 20.1282233 | 1,679,182 | 13,441,398 | (7,668,968) | 810,018 | 1,742,222 | 1,061,959 |
| SUMMIT COUNTY | 303,432 | 0.7004256 | 58,433 | 467,736 | (266,866) | 28,187 | 60,626 | 36,954 |
| SUNSET CITY | 25,301 | 0.0584038 | 4,872 | 39,001 | (22,252) | 2,350 | 5,055 | 3,081 |
| SYRACUSE CITY CORP | 196,235 | 0.4529778 | 37,789 | 302,493 | (172,587) | 18,229 | 39,208 | 23,899 |
| TOOELE CITY | 256,735 | 0.5926319 | 49,440 | 395,753 | (225,796) | 23,849 | 51,296 | 31,267 |
| TOOELE COUNTY | 242,086 | 0.5588173 | 46,619 | 373,172 | (212,913) | 22,488 | 48,369 | 29,483 |
| TOWN OF APPLE VALLEY | 1,971 | 0.0045490 | 379 | 3,038 | (1,733) | 183 | 394 | 240 |
| TOWN OF BRIAN HEAD | 17,571 | 0.0405593 | 3,384 | 27,085 | (15,453) | 1,632 | 3,511 | 2,140 |
| TOWN OF MANTUA | 6,086 | 0.0140483 | 1,172 | 9,381 | (5,352) | 565 | 1,216 | 741 |
| TREMONTON CITY | 81,433 | 0.1879756 | 15,682 | 125,528 | (71,620) | 7,565 | 16,270 | 9,918 |

Utah Retirement Systems

| Deferred Outflows of Resources | | | | | Deferred Inflows of Resources | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|---|------------------------|---|-------------------------------------|---|---|--|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | |
| | | | | | | | | Proportionate Share of Nonemployer Contributions | Proportionate Share of Nonemployer Contributions | | |
| 13,495 | 116,526 | 15,874 | — | 4,795 | 7,340 | 28,009 | 207,363 | 449 | — | 207,812 | |
| 826 | 3,259 | 375 | — | 113 | 345 | 833 | 4,898 | 35 | — | 4,933 | |
| 30,554 | 338,489 | 47,444 | — | 14,330 | 18,234 | 80,008 | 619,761 | 1,001 | — | 620,762 | |
| 15,309 | 268,354 | 38,987 | — | 11,776 | 17,493 | 68,256 | 509,288 | (109) | — | 509,179 | |
| 1,783 | 20,218 | 2,840 | — | 858 | 2,683 | 6,381 | 37,102 | (72) | — | 37,030 | |
| 18,410 | 200,314 | 28,026 | — | 8,465 | 9,837 | 46,328 | 366,108 | 780 | — | 366,888 | |
| 10,603 | 69,674 | 9,101 | — | 2,749 | 7,082 | 18,932 | 118,889 | 345 | — | 119,234 | |
| 4,968 | 36,801 | 4,905 | — | 1,481 | 2,085 | 8,471 | 64,068 | 236 | — | 64,304 | |
| 10,430 | 92,735 | 12,681 | — | 3,830 | 7,377 | 23,888 | 165,649 | 295 | — | 165,944 | |
| 2,471 | 14,246 | 1,814 | — | 548 | 1,057 | 3,419 | 23,699 | 105 | — | 23,804 | |
| 3,269 | 13,944 | 1,645 | — | 497 | 3,783 | 5,925 | 21,484 | (28) | — | 21,456 | |
| 2,122 | 5,361 | 499 | — | 151 | 334 | 984 | 6,519 | 126 | — | 6,645 | |
| 25,974 | 262,566 | 36,452 | — | 11,010 | 16,614 | 64,076 | 476,172 | 947 | — | 477,119 | |
| 4,681 | 28,561 | 3,679 | — | 1,111 | 458 | 5,248 | 48,061 | 334 | — | 48,395 | |
| 3,906 | 23,516 | 3,021 | — | 913 | 1,398 | 5,332 | 39,469 | 195 | — | 39,664 | |
| 3,941 | 56,407 | 8,083 | — | 2,442 | 2,919 | 13,444 | 105,593 | 91 | — | 105,684 | |
| 1,096 | 6,790 | 877 | — | 265 | 4 | 1,146 | 11,461 | 79 | — | 11,540 | |
| 7,038 | 55,940 | 7,534 | — | 2,276 | 2,931 | 12,741 | 98,421 | 346 | — | 98,767 | |
| 8,534 | 39,958 | 4,841 | — | 1,462 | 2,986 | 9,289 | 63,244 | 386 | — | 63,630 | |
| 11,219 | 71,348 | 9,264 | — | 2,798 | 2,911 | 14,973 | 121,018 | 652 | — | 121,670 | |
| 38,513 | 541,066 | 77,429 | — | 23,387 | 21,187 | 122,003 | 1,011,457 | 1,627 | — | 1,013,084 | |
| 9,940 | 32,647 | 3,498 | — | 1,057 | 2,089 | 6,644 | 45,700 | 672 | — | 46,372 | |
| 17,559 | 114,360 | 14,914 | — | 4,505 | 14,113 | 33,532 | 194,825 | 450 | — | 195,275 | |
| 1,773 | 9,112 | 1,131 | — | 342 | 993 | 2,466 | 14,771 | 70 | — | 14,841 | |
| 4,421 | 39,407 | 5,390 | — | 1,628 | 4,324 | 11,342 | 70,413 | 25 | — | 70,438 | |
| 933 | 8,369 | 1,146 | — | 346 | 1,867 | 3,359 | 14,966 | (60) | — | 14,906 | |
| 7,702 | 80,280 | 11,182 | — | 3,378 | 7,896 | 22,456 | 146,074 | (35) | — | 146,039 | |
| 2,290 | 18,167 | 2,446 | — | 739 | 1,899 | 5,084 | 31,956 | 27 | — | 31,983 | |
| 4,537 | 31,508 | 4,155 | — | 1,255 | 1,744 | 7,154 | 54,282 | 206 | — | 54,488 | |
| 28,739 | 313,587 | 43,887 | — | 13,256 | 16,553 | 73,696 | 573,297 | 1,036 | — | 574,333 | |
| 2,885 | 11,270 | 1,292 | — | 390 | 947 | 2,629 | 16,876 | 155 | — | 17,031 | |
| 4,423 | 28,434 | 3,699 | — | 1,117 | 1,624 | 6,440 | 48,326 | 201 | — | 48,527 | |
| 1,355 | 44,836 | 6,699 | — | 2,023 | 4,144 | 12,866 | 87,510 | (206) | — | 87,304 | |
| 2,707 | 17,303 | 2,249 | — | 679 | 2,660 | 5,588 | 29,377 | 30 | — | 29,407 | |
| 26,145 | 176,779 | 23,208 | — | 7,010 | 8,965 | 39,183 | 303,171 | 1,388 | — | 304,559 | |
| 4,561 | 19,177 | 2,252 | — | 680 | 1,426 | 4,358 | 29,416 | 241 | — | 29,657 | |
| 853 | 1,541 | 106 | — | 32 | 389 | 527 | 1,386 | 32 | — | 1,418 | |
| 103,238 | 1,214,529 | 171,218 | — | 51,715 | 47,123 | 270,056 | 2,236,625 | 4,576 | — | 2,241,201 | |
| 218,067 | 1,285,404 | 164,445 | — | 49,670 | 74,328 | 288,443 | 2,148,160 | 11,959 | — | 2,160,119 | |
| 8,333 | 51,590 | 6,665 | — | 2,013 | 6,516 | 15,194 | 87,061 | 178 | — | 87,239 | |
| 32,416 | 381,501 | 53,784 | — | 16,245 | 20,708 | 90,737 | 702,579 | 1,033 | — | 703,612 | |
| 2,709 | 47,507 | 6,902 | — | 2,085 | 4,309 | 13,296 | 90,161 | (89) | — | 90,072 | |
| 3,511 | 25,734 | 3,424 | — | 1,034 | 2,226 | 6,684 | 44,726 | 84 | — | 44,810 | |
| 7,006 | 62,405 | 8,535 | — | 2,578 | 3,899 | 15,012 | 111,499 | 297 | — | 111,796 | |
| 1,312 | 27,164 | 3,983 | — | 1,203 | 6,551 | 11,737 | 52,031 | (395) | — | 51,636 | |
| 14,757 | 163,637 | 22,938 | — | 6,928 | 17,333 | 47,199 | 299,641 | (30) | — | 299,611 | |
| 9,699 | 71,323 | 9,495 | — | 2,868 | 3,460 | 15,823 | 124,028 | 486 | — | 124,514 | |
| 211 | 10,669 | 1,611 | — | 487 | 1,752 | 3,850 | 21,048 | (117) | — | 20,931 | |
| 6,691 | 95,050 | 13,614 | — | 4,112 | 3,714 | 21,440 | 177,834 | 220 | — | 178,054 | |
| 10,340 | 88,699 | 12,073 | — | 3,647 | 5,549 | 21,269 | 157,707 | 470 | — | 158,177 | |
| 436,480 | 4,050,679 | 556,847 | — | 168,193 | 187,621 | 912,661 | 7,274,079 | 21,723 | — | 7,295,802 | |
| 11,268 | 137,035 | 19,377 | — | 5,853 | 12,742 | 37,972 | 253,125 | (95) | — | 253,030 | |
| 5,203 | 15,689 | 1,616 | — | 488 | 598 | 2,702 | 21,106 | 350 | — | 21,456 | |
| 11,223 | 92,559 | 12,532 | — | 3,785 | 1,394 | 17,711 | 163,700 | 786 | — | 164,486 | |
| 8,738 | 115,150 | 16,395 | — | 4,952 | 8,202 | 29,549 | 214,169 | 115 | — | 214,284 | |
| 17,454 | 117,794 | 15,460 | — | 4,669 | 8,077 | 28,206 | 201,949 | 675 | — | 202,624 | |
| 50 | 867 | 126 | — | 38 | — | 164 | 1,644 | 3 | — | 1,647 | |
| 1,006 | 8,289 | 1,122 | — | 339 | 675 | 2,136 | 14,658 | 20 | — | 14,678 | |
| 886 | 3,408 | 389 | — | 117 | 749 | 1,255 | 5,077 | 11 | — | 5,088 | |
| 8,943 | 42,696 | 5,200 | — | 1,571 | 1,339 | 8,110 | 67,932 | 552 | — | 68,484 | |

Tier 2 Public Safety and Firefighter Contributory Retirement System
Schedule of Employer Allocations and Pension Amounts (Continued)

At December 31, 2022

| Participating Employer | Employer Contributions | Employer Allocation Percentage | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Decrease (7.85) | Differences Between Expected and Actual Experience | Net Differences Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|--------------------------------|---|--|--|--|--|------------------------|
| UINTAH COUNTY | \$ 295,484 | 0.6820773% | \$ 56,902 | 455,483 | (259,876) | 27,449 | 59,038 | 35,986 |
| UINTAH FIRE SUPPRESSION SSD | 5,786 | 0.0133565 | 1,114 | 8,919 | (5,089) | 538 | 1,156 | 705 |
| UNIFIED FIRE AUTHORITY | 1,093,488 | 2.5241441 | 210,575 | 1,685,595 | (961,714) | 101,579 | 218,480 | 133,174 |
| UNIFIED POLICE DEPARTMENT | 920,635 | 2.1251415 | 177,289 | 1,419,145 | (809,692) | 85,522 | 183,944 | 112,122 |
| UNIVERSITY OF UTAH | 125,910 | 0.2906442 | 24,247 | 194,089 | (110,737) | 11,696 | 25,157 | 15,334 |
| UTAH COUNTY | 966,983 | 2.2321271 | 186,214 | 1,490,589 | (850,454) | 89,827 | 193,205 | 117,767 |
| UTAH STATE UNIVERSITY | 37,853 | 0.0873784 | 7,289 | 58,350 | (33,292) | 3,516 | 7,563 | 4,610 |
| UTAH TECH UNIVERSITY | 28,887 | 0.0666804 | 5,563 | 44,528 | (25,406) | 2,683 | 5,772 | 3,518 |
| VERNAL CITY | 83,724 | 0.1932626 | 16,123 | 129,059 | (73,634) | 7,777 | 16,728 | 10,197 |
| WASATCH COUNTY | 242,690 | 0.5602117 | 46,735 | 374,103 | (213,444) | 22,544 | 48,490 | 29,557 |
| WASATCH COUNTY FIRE DISTRICT | 159,560 | 0.3683191 | 30,727 | 245,959 | (140,332) | 14,822 | 31,880 | 19,433 |
| WASHINGTON CITY | 270,804 | 0.6251078 | 52,149 | 417,440 | (238,170) | 25,156 | 54,107 | 32,981 |
| WASHINGTON COUNTY | 489,774 | 1.1305666 | 94,317 | 754,980 | (430,753) | 45,497 | 97,858 | 59,649 |
| WAYNE COUNTY | 3,333 | 0.0076948 | 642 | 5,139 | (2,932) | 310 | 666 | 406 |
| WEBER AREA DISPATCH 911 | 228,627 | 0.5277497 | 44,027 | 352,425 | (201,076) | 21,238 | 45,680 | 27,844 |
| WEBER COUNTY CORP | 855,832 | 1.9755544 | 164,809 | 1,319,253 | (752,698) | 79,502 | 170,997 | 104,230 |
| WEBER FIRE DISTRICT | 264,200 | 0.6098642 | 50,878 | 407,260 | (232,362) | 24,543 | 52,788 | 32,176 |
| WELLINGTON CITY | 1,253 | 0.0028916 | 241 | 1,931 | (1,102) | 116 | 250 | 153 |
| WEST BOUNTIFUL CITY | 70,325 | 0.1623339 | 13,543 | 108,405 | (61,850) | 6,533 | 14,051 | 8,565 |
| WEST VALLEY CITY | 1,565,275 | 3.6131920 | 301,428 | 2,412,849 | (1,376,648) | 145,405 | 312,744 | 190,632 |
| WILLARD CITY CORP | 12,226 | 0.0282217 | 2,354 | 18,846 | (10,753) | 1,136 | 2,443 | 1,489 |
| WOODS CROSS CITY | 62,122 | 0.1433998 | 11,963 | 95,761 | (54,636) | 5,771 | 12,412 | 7,566 |
| | \$ 43,321,124 | 100.0000000% | \$ 8,342,440 | 66,778,868 | (38,100,595) | 4,024,280 | 8,655,627 | 5,275,996 |
| Units without a proportionate share for 2022 but had a proportionate share in a prior year | | | | | | | | |
| BLUFFDALE CITY | \$ — | 0.0000000% | \$ — | — | — | — | — | — |
| CITY OF MONTICELLO | — | 0.0000000 | — | — | — | — | — | — |
| NORTH LOGAN CITY | — | 0.0000000 | — | — | — | — | — | — |
| TOWN OF SPRINGDALE | — | 0.0000000 | — | — | — | — | — | — |
| GARDEN CITY FIRE DISTRICT | — | 0.0000000 | — | — | — | — | — | — |
| STOCKTON TOWN | — | 0.0000000 | — | — | — | — | — | — |
| GRAND TOTAL | \$ 43,321,124 | 100.0000000% | \$ 8,342,440 | 66,778,868 | (38,100,595) | 4,024,280 | 8,655,627 | 5,275,996 |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 20,598 | 143,071 | 18,870 | — | 5,699 | 15,958 | 40,527 | 246,494 | 585 | — | 247,079 |
| 146 | 2,545 | 370 | — | 112 | — | 482 | 4,827 | 10 | — | 4,837 |
| 86,157 | 539,390 | 69,830 | — | 21,092 | 26,035 | 116,957 | 912,193 | 4,677 | — | 916,870 |
| 19,622 | 401,210 | 58,792 | — | 17,758 | 21,333 | 97,883 | 767,998 | 45 | — | 768,043 |
| 4,360 | 56,547 | 8,041 | — | 2,429 | 11,367 | 21,837 | 105,035 | (447) | — | 104,588 |
| 21,361 | 422,160 | 61,751 | — | 18,652 | 17,996 | 98,399 | 806,662 | 314 | — | 806,976 |
| 1,667 | 17,356 | 2,417 | — | 730 | 1,541 | 4,688 | 31,577 | 3 | — | 31,580 |
| 2,452 | 14,425 | 1,845 | — | 557 | 1,231 | 3,633 | 24,097 | 100 | — | 24,197 |
| 3,708 | 38,410 | 5,347 | — | 1,615 | 2,033 | 8,995 | 69,843 | 106 | — | 69,949 |
| 11,705 | 112,296 | 15,498 | — | 4,681 | 5,281 | 25,460 | 202,453 | 494 | — | 202,947 |
| 10,015 | 76,150 | 10,189 | — | 3,078 | 5,153 | 18,420 | 133,106 | 332 | — | 133,438 |
| 7,335 | 119,579 | 17,293 | — | 5,223 | 5,187 | 27,703 | 225,906 | 252 | — | 226,158 |
| 23,142 | 226,146 | 31,277 | — | 9,447 | 14,005 | 54,729 | 408,572 | 765 | — | 409,337 |
| 1,087 | 2,469 | 213 | — | 64 | 589 | 866 | 2,781 | 37 | — | 2,818 |
| 45,440 | 140,202 | 14,600 | — | 4,410 | 5,377 | 24,387 | 190,722 | 2,823 | — | 193,545 |
| 37,843 | 392,572 | 54,653 | — | 16,508 | 20,099 | 91,260 | 713,940 | 1,429 | — | 715,369 |
| 12,643 | 122,150 | 16,872 | — | 5,096 | 24,845 | 46,813 | 220,397 | (782) | — | 219,615 |
| 930 | 1,449 | 80 | — | 24 | 410 | 514 | 1,045 | 36 | — | 1,081 |
| 5,754 | 34,903 | 4,491 | — | 1,356 | 2,846 | 8,693 | 58,665 | 218 | — | 58,883 |
| 37,953 | 686,734 | 99,958 | — | 30,192 | 44,592 | 174,742 | 1,305,761 | (239) | — | 1,305,522 |
| 1,859 | 6,927 | 781 | — | 236 | 159 | 1,176 | 10,199 | 120 | — | 10,319 |
| 3,782 | 29,531 | 3,967 | — | 1,198 | 3,037 | 8,202 | 51,823 | 46 | — | 51,869 |
| 2,192,055 | 20,147,958 | 2,766,482 | — | 835,603 | 1,193,347 | 4,795,432 | 36,138,698 | 84,855 | — | 36,223,553 |
| 849 | 849 | — | — | — | 4,213 | 4,213 | — | (248) | — | (248) |
| 1,369 | 1,369 | — | — | — | 3,258 | 3,258 | — | (125) | — | (125) |
| 1,150 | 1,150 | — | — | — | 2,947 | 2,947 | — | (114) | — | (114) |
| 476 | 476 | — | — | — | — | — | — | 42 | — | 42 |
| 776 | 776 | — | — | — | — | — | — | 74 | — | 74 |
| 853 | 853 | — | — | — | 428 | 428 | — | 33 | — | 33 |
| 2,197,528 | 20,153,431 | 2,766,482 | — | 835,603 | 1,204,192 | 4,806,277 | 36,138,698 | 84,517 | — | 36,223,215 |

Utah Retirement Systems

Schedule of Employer Allocations and Pension Amounts

At December 31, 2022

| Participating Employer | Employer Contributions | Net Pension Liability/(Asset) (6.85 Discount) | Net Pension Liability/(Asset) 1.00 Decrease (5.85) | Net Pension Liability/(Asset) 1.00 Increase (7.85) | Net Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments | Changes of Assumptions |
|---|------------------------|---|--|--|--|---|------------------------|
| NONCONTRIBUTORY RETIREMENT SYSTEM | \$ 978,143,022 | 2,328,799,442 | 6,742,744,974 | (1,363,844,097) | 446,112,112 | 518,050,745 | 152,007,765 |
| CONTRIBUTORY RETIREMENT SYSTEM | 3,725,703 | 22,429,530 | 134,674,377 | (73,669,977) | — | 7,375,108 | — |
| PUBLIC SAFETY RETIREMENT SYSTEM | 169877592 | 346,264,663 | 1,049,306,579 | (228,353,254) | 23,976,071 | 77,888,918 | 9,782,782 |
| FIREFIGHTERS RETIREMENT SYSTEM | 6,988,882 | (151,839,779) | 59,814,429 | (325,193,189) | 10,644,528 | 28,419,238 | 11,934,115 |
| JUDGES RETIREMENT SYSTEM | 9,378,006 | 35,268,363 | 68,697,896 | 6,908,639 | 7,013,069 | 4,293,863 | 2,437,427 |
| UTAH GOVERNORS AND LEGISLATORS RETIREMENT PLAN | 422,455 | 1,043,978 | 2,265,342 | (724) | — | 123,331 | — |
| TIER 2 PUBLIC EMPLOYEES CONTRIBUTORY RETIREMENT SYSTEM | 211,419,012 | 108,889,373 | 475,786,866 | (173,758,628) | 36,778,811 | 43,900,687 | 35,350,669 |
| TIER 2 PUBLIC SAFETY AND FIREFIGHTER CONTRIBUTORY RETIREMENT SYSTEM | 43,321,124 | 8,342,440 | 66,778,868 | (38,100,595) | 4,024,280 | 8,655,627 | 5,275,996 |
| GRAND TOTAL | \$1,423,275,795 | 2,699,198,010 | 8,600,069,331 | (2,196,011,825) | 528,548,871 | 688,707,517 | 216,788,754 |

Columns may not add to total due to rounding.

Utah Retirement Systems

| Deferred Outflows of Resources | | | Deferred Inflows of Resources | | | | Pension Expense Excluding That Attributable to Employer-Paid Member Contributions | | | |
|---|--------------------------------------|--|--|------------------------|---|-------------------------------------|---|---|--|--|
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Outflows of Resources | Differences Between Expected and Actual Experience | Net Difference Between Projected and Actual Earnings on Pension Plan Investments | Changes of Assumptions | Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Total Deferred Inflows of Resources | Proportionate Share of Allocable Plan Gross Pension Expense | Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | Proportionate Share of Nonemployer Contributions | Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions |
| 32,178,148 | 1,148,348,770 | 1,925,565 | — | 683,914 | 28,033,685 | 30,643,164 | 643,586,528 | 93,144 | — | 643,679,672 |
| — | 7,375,108 | — | — | — | — | — | 45,896,040 | 50,224 | — | 45,946,264 |
| 3,828,108 | 115,475,879 | 1,822,551 | — | 378,732 | 3,093,269 | 5,294,552 | 103,400,788 | 1,056,636 | — | 104,457,424 |
| 4,215,629 | 55,213,510 | 294,254 | — | — | 3,866,107 | 4,160,361 | (6,376,506) | 131,227 | (22,738,231) | (28,983,510) |
| — | 13,744,359 | — | — | — | — | — | 9,691,343 | — | (1,335,491) | 8,355,852 |
| — | 123,331 | — | — | — | — | — | 46,416 | — | — | 46,416 |
| 20,866,883 | 136,897,050 | 4,320,264 | — | 277,001 | 5,564,958 | 10,162,223 | 206,554,938 | 2,322,301 | — | 208,877,239 |
| 2,197,528 | 20,153,431 | 2,766,482 | — | 835,603 | 1,204,192 | 4,806,277 | 36,138,698 | 84,517 | — | 36,223,215 |
| 63,286,295 | 1,497,331,437 | 11,129,116 | — | 2,175,250 | 41,762,211 | 55,066,577 | 1,038,938,245 | 3,738,050 | (24,073,722) | 1,018,602,573 |