

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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
4 CORNERS COMM BEHAVIOR HEALTH	\$ 444,111	0.2146733%	\$ 497,949	2,584,326	(1,249,251)	348,669	161,928	149,424
ALPINE CITY	149,028	0.0720365	167,093	867,206	(419,203)	117,001	54,337	50,141
AMERICAN FORK CITY	843,493	0.4077254	945,746	4,908,369	(2,372,683)	662,222	307,548	283,798
ANNABELLA TOWN	13,882	0.0067105	15,565	80,783	(39,050)	10,899	5,062	4,671
ASH CREEK SS DISTRICT	231,335	0.1118221	259,379	1,346,161	(650,728)	181,620	84,348	77,834
ASHLEY VALLEY IMPROV DIST	159,537	0.0771167	178,877	928,363	(448,766)	125,252	58,169	53,677
ASHLEY VALLEY SEWER MGMT BOARD	77,371	0.0373992	86,750	450,227	(217,638)	60,743	28,210	26,032
BALLARD CITY	48,596	0.0234903	54,487	282,786	(136,697)	38,153	17,719	16,350
BEAR LAKE SSD	48,184	0.0232911	54,025	280,388	(135,538)	37,829	17,569	16,212
BEAR RIVER ASSN OF GOVTS	246,336	0.1190733	276,198	1,433,454	(692,925)	193,397	89,817	82,881
BEAR RIVER HEALTH DEPT	854,485	0.4130386	958,070	4,972,332	(2,403,602)	670,852	311,556	287,497
BEAR RIVER MENTAL HEALTH	838,636	0.4053778	940,300	4,880,108	(2,359,022)	658,409	305,777	282,164
BEAR RIVER WATER DISTRICT	56,004	0.0270712	62,793	325,895	(157,536)	43,969	20,420	18,843
BEAVER CITY	210,353	0.1016796	235,852	1,224,062	(591,706)	165,147	76,697	70,774
BEAVER COUNTY	344,549	0.1665473	386,317	2,004,966	(969,191)	270,504	125,627	115,926
BEAVER HOUSING AUTHORITY	12,293	0.0059422	13,783	71,534	(34,579)	9,651	4,482	4,136
BEAVER VALLEY HOSPITAL	933,819	0.4513869	1,047,021	5,433,984	(2,626,763)	733,136	340,482	314,189
BENCHLAND WATER COMPANY	72,122	0.0348624	80,866	419,688	(202,875)	56,623	26,297	24,266
BICKNELL TOWN	6,340	0.0030645	7,108	36,891	(17,833)	4,977	2,312	2,133
BIG COTTONWOOD CANYON IMP DIST	4,311	0.0020839	4,834	25,087	(12,127)	3,385	1,572	1,451
BIG PLAINS WATER & SEWER SSD	2,997	0.0014487	3,360	17,440	(8,430)	2,353	1,093	1,008
BIG WATER MUNICIPAL CORP	6,014	0.0029072	6,743	34,998	(16,918)	4,722	2,193	2,024
BLANDING CITY	125,203	0.0605201	140,380	728,566	(352,185)	98,296	45,650	42,125
BLUFFDALE CITY	355,457	0.1718199	398,547	2,068,440	(999,874)	279,068	129,604	119,596
BONA VISTA WATER IMPROVE	106,749	0.0515998	119,689	621,180	(300,276)	83,808	38,922	35,916
BOUNTIFUL IRRIGATION DISTRICT	111,834	0.0540580	125,391	650,772	(314,580)	87,800	40,776	37,627
BOX ELDER CO MOSQ DIST	52,498	0.0253764	58,862	305,492	(147,673)	41,216	19,141	17,663
BOX ELDER COUNTY	1,077,375	0.5207786	1,207,980	6,269,350	(3,030,575)	845,841	392,824	362,489
BRIGHAM CITY	790,933	0.3823188	886,813	4,602,514	(2,224,834)	620,957	288,384	266,114
BRYCE CANYON CITY	2,033	0.0009827	2,279	11,830	(5,719)	1,596	741	684
CACHE COUNTY	1,266,845	0.6123643	1,420,419	7,371,898	(3,563,541)	994,594	461,907	426,238
CACHE METRO PLANNING ORG	20,371	0.0098470	22,841	118,543	(57,303)	15,993	7,428	6,854
CACHE WATER DISTRICT	4,930	0.0023831	5,528	28,689	(13,868)	3,871	1,798	1,659
CARBON COUNTY	582,135	0.2813911	652,705	3,387,503	(1,637,503)	457,031	212,254	195,863
CARBON COUNTY REC/TRANS SSD	7	0.0000036	8	43	(21)	6	3	2
CASTLE DALE CITY	15,037	0.0072685	16,860	87,501	(42,298)	11,805	5,483	5,059
CASTLE VALLEY SSD	87,913	0.0424953	98,571	511,577	(247,294)	69,020	32,054	29,579
CEDAR CITY	941,345	0.4550248	1,055,459	5,477,778	(2,647,933)	739,045	343,226	316,721
CEDAR CITY HOUSING AUTH	41,689	0.0201515	46,743	242,592	(117,268)	32,730	15,200	14,026
CEDAR MTN FIRE PROTECTION DIST	6,672	0.0032249	7,480	38,823	(18,767)	5,238	2,433	2,245
CENTERFIELD CITY	16,837	0.0081385	18,878	97,975	(47,361)	13,218	6,139	5,665
CENTERVILLE CITY	383,144	0.1852032	429,591	2,229,553	(1,077,756)	300,804	139,699	128,911
CENTRAL DAVIS SEWER DIST	214,568	0.1037171	240,579	1,248,590	(603,563)	168,456	78,234	72,193
CENTRAL IRON CO WATER CONSERV	32,101	0.0155168	35,992	186,798	(90,297)	25,202	11,704	10,800
CENTRAL UT PUBLIC HEALTH	254,702	0.1231171	285,578	1,482,135	(716,457)	199,965	92,867	85,696
CENTRAL UTAH 911	409,382	0.1978861	459,010	2,382,235	(1,151,561)	321,404	149,266	137,739
CENTRAL UTAH COUNSELING CENTER	594,131	0.2871895	666,155	3,457,307	(1,671,246)	466,449	216,627	199,899
CENTRAL UTAH WATER DIST	1,548,428	0.7484747	1,736,136	9,010,452	(4,355,611)	1,215,662	564,576	520,978
CENTRAL VALLEY TOWN	9,661	0.0046700	10,832	56,219	(27,176)	7,585	3,523	3,251
CENTRAL WASATCH COMMISSION	11,637	0.0056249	13,047	67,715	(32,733)	9,136	4,243	3,915
CENTRAL WEBER SEWER DIST	306,138	0.1479801	343,250	1,781,447	(861,143)	240,347	111,622	103,002
CITY OF AURORA	6,881	0.0033259	7,715	40,039	(19,354)	5,402	2,509	2,315
CITY OF BOUNTIFUL	1,467,642	0.7094247	1,645,557	8,540,351	(4,128,366)	1,152,238	535,120	493,797
CITY OF CEDAR HILLS	211,523	0.1022453	237,165	1,230,871	(594,998)	166,065	77,124	71,168
CITY OF DRAPER	1,322,862	0.6394416	1,483,226	7,697,866	(3,721,113)	1,038,572	482,332	445,085

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
2,937	662,959	—	—	—	—	—	342,444	5,598	—	348,042
155	221,634	—	—	—	266	266	114,912	(2,866)	—	112,046
—	1,253,568	—	—	—	12,434	12,434	650,398	(16,928)	—	633,470
—	20,632	—	—	—	109	109	10,704	(1,003)	—	9,702
2,439	346,241	—	—	—	1,673	1,673	178,377	(199)	—	178,178
2,141	239,239	—	—	—	491	491	123,015	1,688	—	124,704
8	114,994	—	—	—	1,039	1,039	59,659	(873)	—	58,785
354	72,575	—	—	—	659	659	37,471	443	—	37,914
749	72,358	—	—	—	554	554	37,154	1,572	—	38,726
1,325	367,421	—	—	—	2,295	2,295	189,944	11,712	—	201,656
8,730	1,278,634	—	—	—	2,736	2,736	658,874	51,185	—	710,058
16,115	1,262,465	—	—	—	3,153	3,153	646,653	53,572	—	700,225
1,186	84,418	—	—	—	1,145	1,145	43,184	735	—	43,918
169	312,787	—	—	—	1,996	1,996	162,198	(107)	—	162,091
4,671	516,727	—	—	—	—	—	265,674	8,423	—	274,097
1,486	19,756	—	—	—	—	—	9,479	3,103	—	12,582
9,351	1,397,158	—	—	—	—	—	720,046	37,790	—	757,836
70	107,255	—	—	—	1,573	1,573	55,612	(1,040)	—	54,572
112	9,534	—	—	—	—	—	4,888	211	—	5,099
4	6,411	—	—	—	63	63	3,324	(552)	—	2,772
696	5,150	—	—	—	59	59	2,311	1,216	—	3,527
—	8,938	—	—	—	508	508	4,638	(310)	—	4,328
2,090	188,161	—	—	—	457	457	96,541	(3,632)	—	92,909
4,154	532,421	—	—	—	1,048	1,048	274,085	20,241	—	294,326
1,062	159,707	—	—	—	944	944	82,311	5,182	—	87,493
186	166,389	—	—	—	2,708	2,708	86,233	(1,507)	—	84,726
6	78,027	—	—	—	246	246	40,480	(56)	—	40,424
14,880	1,616,035	—	—	—	4,025	4,025	830,739	46,837	—	877,575
199	1,175,654	—	—	—	2,515	2,515	609,870	(8,082)	—	601,788
438	3,459	—	—	—	—	—	1,568	473	—	2,040
32,419	1,915,157	—	—	—	—	—	976,835	43,775	—	1,020,611
143	30,418	—	—	—	102	102	15,708	447	—	16,155
—	7,327	—	—	—	50	50	3,802	788	—	4,589
—	865,148	—	—	—	9,088	9,088	448,871	(33,318)	—	415,553
4	15	—	—	—	262	262	6	(3,597)	—	(3,592)
—	22,347	—	—	—	278	278	11,595	(2,252)	—	9,342
127	130,781	—	—	—	502	502	67,788	920	—	68,708
20,014	1,419,006	—	—	—	—	—	725,849	46,929	—	772,778
750	62,707	—	—	—	—	—	32,145	2,896	—	35,041
304	10,219	—	—	—	764	764	5,144	2,243	—	7,387
444	25,466	—	—	—	227	227	12,982	(381)	—	12,601
4,314	573,729	—	—	—	663	663	295,434	8,084	—	303,518
—	318,882	—	—	—	2,886	2,886	165,448	(2,683)	—	162,765
26	47,733	—	—	—	277	277	24,752	(368)	—	24,385
859	379,388	—	—	—	898	898	196,395	(9,401)	—	186,994
687	609,095	—	—	—	2,983	2,983	315,665	12,835	—	328,501
8,034	891,010	—	—	—	3,107	3,107	458,121	21,466	—	479,586
467	2,301,683	—	—	—	19,379	19,379	1,193,957	(5,770)	—	1,188,186
447	14,805	—	—	—	121	121	7,449	818	—	8,267
501	17,795	—	—	—	655	655	8,973	(455)	—	8,518
1,886	456,857	—	—	—	92	92	236,056	447	—	236,502
194	10,420	—	—	—	1,442	1,442	5,305	(511)	—	4,794
86	2,181,241	—	—	—	13,196	13,196	1,131,664	(25,791)	—	1,105,873
5,488	319,845	—	—	—	—	—	163,100	12,684	—	175,784
5,824	1,971,813	—	—	—	4,355	4,355	1,020,028	11,428	—	1,031,457

**Noncontributory Retirement System
Local Government Division**

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

At December 31, 2023

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 DUCHESNE	\$ 36,798	0.0177871%	\$ 41,258	214,128	(103,509)	28,890	13,417	12,381
CITY OF ENTERPRISE	81,660	0.0394724	91,559	475,186	(229,703)	64,111	29,774	27,475
CITY OF GREEN RIVER	65,447	0.0316356	73,381	380,842	(184,097)	51,382	23,863	22,020
CITY OF HARRISVILLE	149,659	0.0723420	167,802	870,883	(420,981)	117,497	54,568	50,354
CITY OF HELPER	38,168	0.0184498	42,795	222,106	(107,365)	29,966	13,917	12,842
CITY OF HOLLADAY	220,491	0.1065803	247,220	1,283,058	(620,224)	173,106	80,394	74,185
CITY OF KANAB	121,464	0.0587129	136,188	706,811	(341,669)	95,361	44,287	40,867
CITY OF MILFORD	57,878	0.0279771	64,895	336,800	(162,808)	45,440	21,103	19,474
CITY OF MOAB	547,677	0.2647345	614,069	3,186,985	(1,540,574)	429,978	199,690	184,269
CITY OF MONTICELLO	58,199	0.0281319	65,254	338,663	(163,708)	45,691	21,220	19,581
CITY OF NAPLES	60,125	0.0290630	67,413	349,872	(169,126)	47,204	21,922	20,229
CITY OF NORTH SALT LAKE	539,381	0.2607248	604,768	3,138,713	(1,517,240)	423,466	196,665	181,478
CITY OF OREM	2,182,077	1.0547663	2,446,599	12,697,717	(6,138,018)	1,713,137	795,612	734,173
CITY OF RIVERTON	986,310	0.4767596	1,105,875	5,739,432	(2,774,415)	774,346	359,621	331,850
CITY OF SANTA CLARA	316,663	0.1530675	355,050	1,842,691	(890,748)	248,610	115,459	106,543
CITY OF SARATOGA SPRINGS	853,729	0.4126730	957,222	4,967,930	(2,401,475)	670,258	311,280	287,242
CITY OF SOUTH JORDAN	2,367,136	1.1442200	2,654,092	13,774,599	(6,658,577)	1,858,426	863,087	796,437
CITY OF SOUTH SALT LAKE	1,241,282	0.6000075	1,391,756	7,223,141	(3,491,633)	974,524	452,587	417,637
CITY OF ST GEORGE	4,591,589	2.2194698	5,148,204	26,718,905	(12,915,796)	3,604,832	1,674,150	1,544,867
CITY OF TAYLORSVILLE	542,906	0.2624284	608,720	3,159,223	(1,527,154)	426,233	197,950	182,664
CITY OF Uintah	22,457	0.0108552	25,179	130,679	(63,170)	17,631	8,188	7,556
CITY OF WASHINGTON TERRACE	172,349	0.0833095	193,242	1,002,915	(484,804)	135,310	62,840	57,988
CITY OF WENDOVER	27,044	0.0130725	30,322	157,372	(76,073)	21,232	9,861	9,099
CITY OF WEST HAVEN	170,750	0.0825367	191,449	993,611	(480,307)	134,055	62,258	57,450
CITY OF WEST JORDAN	2,354,588	1.1381545	2,640,023	13,701,580	(6,623,281)	1,848,575	858,512	792,215
CITY OF WOODLAND HILLS	48,717	0.0235488	54,623	283,490	(137,038)	38,248	17,763	16,391
CLEARFIELD CITY	707,599	0.3420373	793,378	4,117,588	(1,990,423)	555,532	257,999	238,076
CLEVELAND TOWN	235	0.0001134	263	1,365	(660)	184	86	79
CLINTON CITY	358,011	0.1730545	401,411	2,083,302	(1,007,059)	281,073	130,535	120,455
COALVILLE CITY	55,448	0.0268024	62,170	322,659	(155,972)	43,532	20,217	18,656
COTTONWOOD HEIGHTS CITY	340,077	0.1643855	381,303	1,978,941	(956,611)	266,993	123,996	114,421
COTTONWOOD HEIGHTS P&R SRV	177,836	0.0859620	199,394	1,034,846	(500,240)	139,618	64,841	59,834
COTTONWOOD IMP DISTRICT	310,145	0.1499169	347,742	1,804,763	(872,414)	243,493	113,083	104,350
COUNCIL ON AGING GOLDEN AGE SS	27,040	0.0130704	30,318	157,347	(76,061)	21,229	9,859	9,098
DAGGETT COUNTY	146,690	0.0709065	164,472	853,603	(412,628)	115,165	53,485	49,355
DAVIS BEHAVIORAL HEALTH INC	1,931,751	0.9337646	2,165,928	11,241,049	(5,433,871)	1,516,608	704,340	649,949
DAVIS CO HOUSING AUTHORITY	73,516	0.0355359	82,428	427,796	(206,795)	57,717	26,805	24,735
DAVIS CO MOSQUITO ABATE	63,071	0.0304869	70,716	367,014	(177,413)	49,516	22,996	21,220
DAVIS COUNTY	5,349,399	2.5857778	5,997,879	31,128,674	(15,047,457)	4,199,785	1,950,456	1,799,837
DELTA CITY	103,778	0.0501638	116,358	603,892	(291,919)	81,475	37,839	34,917
DUCHESNE CO WATER CONSERV DIST	36,474	0.0176305	40,895	212,243	(102,597)	28,635	13,299	12,272
DUCHESNE COUNTY	602,431	0.2912013	675,460	3,505,603	(1,694,592)	472,965	219,654	202,691
E DUCHESNE CUL WATER IMP DIST	7,426	0.0035895	8,326	43,212	(20,889)	5,830	2,708	2,498
EAGLE MOUNTAIN CITY	735,065	0.3553137	824,173	4,277,415	(2,067,683)	577,096	268,014	247,317
EAST CARBON CITY	40,829	0.0197357	45,778	237,586	(114,848)	32,054	14,887	13,737
ELK RIDGE CITY	35,378	0.0171009	39,667	205,868	(99,516)	27,775	12,899	11,903
ELWOOD TOWN	8,001	0.0038675	8,971	46,558	(22,506)	6,282	2,917	2,692
EMERY COUNTY	512,252	0.2476109	574,349	2,980,843	(1,440,926)	402,166	186,773	172,350
EMERY COUNTY RECREATION SSD	5,819	0.0028127	6,524	33,860	(16,368)	4,568	2,122	1,958
EMERY WATER CONSERV DIST	55,670	0.0269094	62,418	323,947	(156,595)	43,706	20,298	18,730
ENOCH CITY	126,355	0.0610771	141,672	735,272	(355,427)	99,201	46,071	42,513
EPHRAIM CITY	221,510	0.1070727	248,362	1,288,986	(623,090)	173,906	80,765	74,528
ESCALANTE CITY	36,824	0.0177998	41,288	214,281	(103,583)	28,910	13,426	12,390
EUREKA CITY CORPORATION	13,588	0.0065679	15,235	79,068	(38,221)	10,668	4,954	4,572
FAIRVIEW CITY	48,115	0.0232579	53,948	279,988	(135,345)	37,775	17,543	16,189
FARMINGTON CITY	495,707	0.2396137	555,799	2,884,570	(1,394,388)	389,177	180,741	166,784
FARR WEST CITY	90,405	0.0436999	101,365	526,077	(254,303)	70,977	32,963	30,417
FERRON CITY	17,478	0.0084485	19,597	101,707	(49,165)	13,722	6,373	5,881
FILLMORE CITY	69,900	0.0337881	78,374	406,755	(196,624)	54,878	25,486	23,518
FIVE-COUNTY ASSN OF GOVTS	329,436	0.1592420	369,372	1,917,022	(926,679)	258,639	120,116	110,841

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	
550	55,238	—	—	—	630	630	28,374	(3,594)	—	24,780
662	122,021	—	—	—	—	—	62,966	2,008	—	64,974
465	97,730	—	—	—	679	679	50,465	(3,573)	—	46,892
2,358	224,776	—	—	—	2,572	2,572	115,399	2,940	—	118,339
—	56,725	—	—	—	613	613	29,431	(2,984)	—	26,446
1,859	329,544	—	—	—	2,282	2,282	170,015	16,169	—	186,184
3,060	183,575	—	—	—	667	667	93,658	4,662	—	98,320
—	86,017	—	—	—	658	658	44,629	(560)	—	44,069
133	814,070	—	—	—	7,220	7,220	422,301	(49,110)	—	373,191
609	87,102	—	—	—	1,041	1,041	44,876	(10,187)	—	34,689
1,708	91,063	—	—	—	561	561	46,361	(5,922)	—	40,439
768	802,376	—	—	—	1,147	1,147	415,905	4,744	—	420,649
4,479	3,247,400	—	—	—	6,855	6,855	1,682,549	(13,648)	—	1,668,901
328	1,466,145	—	—	—	2,999	2,999	760,520	(14,339)	—	746,182
706	471,318	—	—	—	1,208	1,208	244,171	338	—	244,509
11,647	1,280,427	—	—	—	2,621	2,621	658,290	67,323	—	725,613
10,110	3,528,061	—	—	—	16,064	16,064	1,825,244	20,999	—	1,846,243
15,064	1,859,811	—	—	—	15,565	15,565	957,124	16,525	—	973,649
1,973	6,825,822	—	—	—	15,236	15,236	3,540,468	(2,443)	—	3,538,024
6,182	813,028	—	—	—	4,195	4,195	418,622	41,702	—	460,325
90	33,464	—	—	—	1,203	1,203	17,316	(125)	—	17,191
1,665	257,804	—	—	—	895	895	132,894	(2,772)	—	130,122
691	40,883	—	—	—	797	797	20,853	(390)	—	20,463
2,626	256,388	—	—	—	23	23	131,661	15,018	—	146,680
20,956	3,520,258	—	—	—	6,363	6,363	1,815,568	(74,564)	—	1,741,004
1,509	73,910	—	—	—	837	837	37,565	6,103	—	43,668
11,762	1,063,369	—	—	—	—	—	545,613	21,269	—	566,882
233	582	—	—	—	30	30	181	(86)	—	95
333	532,396	—	—	—	1,819	1,819	276,054	(1,841)	—	274,213
1,073	83,478	—	—	—	—	—	42,755	2,662	—	45,417
304	505,714	—	—	—	5,760	5,760	262,225	(2,365)	—	259,860
—	264,293	—	—	—	4,165	4,165	137,125	(4,745)	—	132,380
443	461,369	—	—	—	4,738	4,738	239,145	(13,777)	—	225,368
640	40,825	—	—	—	1,092	1,092	20,850	(11,365)	—	9,485
447	218,452	—	—	—	2,662	2,662	113,109	(1,325)	—	111,784
11,249	2,882,146	—	—	—	5,148	5,148	1,489,528	112,934	—	1,602,462
254	109,510	—	—	—	1,119	1,119	56,686	2,968	—	59,655
834	94,567	—	—	—	483	483	48,632	1,264	—	49,896
2,778	7,952,856	—	—	—	8,914	8,914	4,124,797	13,039	—	4,137,836
13	154,243	—	—	—	1,173	1,173	80,021	(451)	—	79,570
38	54,244	—	—	—	752	752	28,124	(2,172)	—	25,952
—	895,310	—	—	—	7,856	7,856	464,520	(31,318)	—	433,203
615	11,651	—	—	—	—	—	5,726	494	—	6,220
14,223	1,106,650	—	—	—	5,236	5,236	566,792	28,391	—	595,183
—	60,678	—	—	—	744	744	31,482	(2,729)	—	28,753
339	52,917	—	—	—	3,013	3,013	27,279	897	—	28,176
218	12,108	—	—	—	53	53	6,169	2,806	—	8,975
—	761,290	—	—	—	1,838	1,838	394,985	(1,377)	—	393,608
6	8,653	—	—	—	252	252	4,487	(253)	—	4,234
681	83,416	—	—	—	203	203	42,926	1,273	—	44,198
688	188,472	—	—	—	2,638	2,638	97,429	4,018	—	101,448
271	329,470	—	—	—	2,223	2,223	170,801	(3,741)	—	167,060
—	54,726	—	—	—	969	969	28,394	(1,036)	—	27,358
298	20,491	—	—	—	199	199	10,477	407	—	10,885
1,133	72,640	—	—	—	—	—	37,101	2,868	—	39,968
116	736,818	—	—	—	5,785	5,785	382,228	(7,996)	—	374,232
174	134,531	—	—	—	279	279	69,709	1,298	—	71,007
312	26,288	—	—	—	—	—	13,477	(32)	—	13,445
230	104,113	—	—	—	1,158	1,158	53,898	(233)	—	53,665
5,335	494,931	—	—	—	—	—	254,021	11,897	—	265,918

**Noncontributory Retirement System
Local Government Division**

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

At December 31, 2023

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
FOUNTAIN GREEN CITY	\$ 18,025	0.0087126%	\$ 20,210	104,886	(50,702)	14,151	6,572	6,064
FOX HOLLOW GOLF COURSE	27,848	0.0134613	31,224	162,053	(78,335)	21,864	10,154	9,370
FRANCIS CITY	38,970	0.0188372	43,694	226,770	(109,620)	30,595	14,209	13,112
FRUIT HEIGHTS CITY	73,712	0.0356306	82,648	428,936	(207,346)	57,871	26,876	24,801
GARFIELD COUNTY	358,301	0.1731943	401,735	2,084,986	(1,007,873)	281,300	130,641	120,552
GENOLA TOWN	26,306	0.0127157	29,495	153,077	(73,997)	20,653	9,591	8,851
GLEN CANYON SSD OF BIG WATER	2,334	0.0011282	2,617	13,582	(6,566)	1,832	851	785
GRAND COUNTY	960,753	0.4644060	1,077,220	5,590,713	(2,702,525)	754,282	350,302	323,251
GRAND COUNTY EMS SSD	69,195	0.0334473	77,583	402,652	(194,640)	54,325	25,229	23,281
GRAND WATER/SEWER SERVICE	54,887	0.0265313	61,541	319,395	(154,394)	43,092	20,013	18,467
GRANGER-HUNTER IMP DIST	715,076	0.3456517	801,762	4,161,100	(2,011,456)	561,403	260,726	240,592
GRANTSVILLE CITY	278,963	0.1348445	312,781	1,623,314	(784,703)	219,013	101,713	93,859
GREATER SALT LAKE MUNICIPAL SD	389,948	0.1884922	437,220	2,269,148	(1,096,896)	306,146	142,180	131,200
GUNNISON CITY	53,266	0.0257475	59,723	309,959	(149,833)	41,819	19,421	17,922
GUNNISON VALLEY HOSPITAL	1,239,091	0.5989485	1,389,300	7,210,393	(3,485,471)	972,804	451,788	416,900
GUNNISON VALLEY POLICE DEPT	8,451	0.0040850	9,476	49,177	(23,772)	6,635	3,081	2,843
HEBER CITY	624,281	0.3017632	699,959	3,632,751	(1,756,055)	490,120	227,620	210,043
HEBER LIGHT & POWER	629,488	0.3042802	705,798	3,663,053	(1,770,703)	494,208	229,519	211,795
HEBER VALLEY SSD	47,043	0.0227395	52,746	273,747	(132,328)	36,933	17,152	15,828
HERRIMAN CITY	1,107,022	0.5351095	1,241,221	6,441,872	(3,113,971)	869,117	403,634	372,464
HIGH VALLEY TRANSIT DISTRICT	157,220	0.0759966	176,279	914,879	(442,248)	123,433	57,324	52,898
HIGHLAND CITY	266,127	0.1286397	298,388	1,548,618	(748,595)	208,935	97,033	89,540
HINCKLEY TOWN	16,267	0.0078630	18,239	94,658	(45,757)	12,771	5,931	5,473
HOOPER CITY	52,162	0.0252141	58,486	303,537	(146,729)	40,952	19,019	17,550
HOOPER WATER IMPROV DIST	127,996	0.0618704	143,512	744,822	(360,043)	100,489	46,669	43,065
HOUSING AUTH OF CARBON CO	56,907	0.0275077	63,806	331,149	(160,076)	44,678	20,749	19,147
HOUSING AUTHORITY OF SLC	529,789	0.2560879	594,012	3,082,893	(1,490,256)	415,934	193,168	178,251
HOUSING AUTHORITY OGDEN CITY	138,414	0.0669061	155,193	805,443	(389,348)	108,668	50,467	46,570
HOUSING CONNECT	647,203	0.3128434	725,661	3,766,140	(1,820,535)	508,116	235,978	217,755
HUNTINGTON CITY	28,009	0.0135389	31,404	162,987	(78,787)	21,990	10,212	9,424
HURRICANE CITY	649,487	0.3139473	728,221	3,779,428	(1,826,958)	509,909	236,811	218,524
HURRICANE VALLEY FIRE SSD	57,229	0.0276632	64,167	333,022	(160,981)	44,930	20,866	19,255
HYDE PARK CITY	113,154	0.0546958	126,871	658,451	(318,292)	88,836	41,257	38,071
HYRUM CITY	306,605	0.1482059	343,773	1,784,164	(862,457)	240,714	111,792	103,159
IRON COUNTY	818,722	0.3957517	917,972	4,764,224	(2,303,004)	642,774	298,516	275,464
IVINS CITY	281,590	0.1361141	315,725	1,638,598	(792,091)	221,075	102,671	94,743
JORDAN RIVER COMMISSION	27,798	0.0134368	31,168	161,758	(78,193)	21,824	10,135	9,353
JORDAN VALLEY WATER CONSERV	1,518,458	0.7339882	1,702,533	8,836,057	(4,271,309)	1,192,133	553,648	510,894
JORDANELLE SSD	350,158	0.1692584	392,606	2,037,604	(984,968)	274,907	127,672	117,813
JUAB COUNTY	419,084	0.2025755	469,887	2,438,688	(1,178,851)	329,020	152,803	141,003
JUAB SPECIAL SERVICE FIRE DIST	21,930	0.0106006	24,589	127,614	(61,688)	17,217	7,996	7,379
KAMAS CITY	48,383	0.0233872	54,248	281,544	(136,097)	37,985	17,641	16,279
KANE COUNTY	513,859	0.2483880	576,152	2,990,198	(1,445,448)	403,428	187,359	172,891
KANE COUNTY WATER CONSERV DIST	99,234	0.0479676	111,264	577,454	(279,139)	77,908	36,182	33,388
KANOSH TOWN CORPORATION	4,891	0.0023641	5,484	28,461	(13,758)	3,840	1,783	1,646
KAYSVILLE CITY	805,578	0.3893982	903,234	4,687,738	(2,266,031)	632,455	293,724	271,042
KEARNS IMPROVEMENT DIST	375,306	0.1814144	420,803	2,183,943	(1,055,708)	294,651	136,841	126,274
LAVERKIN CITY	129,477	0.0625863	145,173	753,440	(364,209)	101,652	47,209	43,563
LAYTON CITY	1,329,408	0.6426054	1,490,565	7,735,953	(3,739,524)	1,043,711	484,718	447,287
LEHI CITY	2,067,782	0.9995190	2,318,449	12,032,627	(5,816,516)	1,623,405	753,939	695,718
LEWISTON CITY	32,084	0.0155086	35,973	186,699	(90,250)	25,189	11,698	10,795
LINDON CITY	439,684	0.2125331	492,984	2,558,562	(1,236,797)	345,193	160,314	147,934
LOGAN CITY	2,462,288	1.1902142	2,760,779	14,328,296	(6,926,232)	1,933,129	897,780	828,451
LONE PEAK PS DISTRICT	32,061	0.0154973	35,947	186,563	(90,184)	25,171	11,690	10,787
MAESER WATER IMPROVE DIST	60,606	0.0292953	67,952	352,669	(170,479)	47,581	22,098	20,391
MAGNA MOSQUITO ABATEMENT	26,167	0.0126488	29,340	152,271	(73,607)	20,544	9,541	8,804
MANTI CITY	96,568	0.0466789	108,275	561,941	(271,640)	75,815	35,210	32,491
MAPLETON CITY	329,390	0.1592198	369,321	1,916,754	(926,550)	258,603	120,100	110,825
MARRIOTT-SLATERVILLE CITY	58,443	0.0282498	65,527	340,083	(164,395)	45,883	21,309	19,663
MAYFIELD TOWN	10,148	0.0049055	11,379	59,054	(28,546)	7,967	3,700	3,414

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
472	27,259	—	—	—	9	9	13,898	326	—	14,225
47	41,434	—	—	—	388	388	21,473	(2,978)	—	18,495
228	58,143	—	—	—	1,269	1,269	30,049	1,530	—	31,579
1,823	111,370	—	—	—	—	—	56,837	3,671	—	60,508
471	532,964	—	—	—	5,791	5,791	276,277	(358)	—	275,919
161	39,256	—	—	—	248	248	20,284	637	—	20,921
—	3,469	—	—	—	197	197	1,800	(120)	—	1,679
16,735	1,444,570	—	—	—	4,799	4,799	740,814	13,028	—	753,842
2,930	105,765	—	—	—	—	—	53,355	8,794	—	62,149
317	81,889	—	—	—	835	835	42,322	1,327	—	43,649
3,273	1,065,993	—	—	—	5,183	5,183	551,379	(30,109)	—	521,270
4,278	418,863	—	—	—	1,972	1,972	215,102	25,421	—	240,523
673	580,200	—	—	—	6,332	6,332	300,680	48,759	—	349,439
2,483	81,645	—	—	—	81	81	41,072	439	—	41,511
14,859	1,856,351	—	—	—	3,028	3,028	955,434	67,739	—	1,023,174
20	12,580	—	—	—	563	563	6,516	(847)	—	5,669
1,327	929,111	—	—	—	5,816	5,816	481,368	17,667	—	499,036
3,341	938,863	—	—	—	4,483	4,483	485,384	(216)	—	485,167
55	69,968	—	—	—	486	486	36,274	255	—	36,528
—	1,645,216	—	—	—	4,601	4,601	853,599	(5,605)	—	847,994
333	233,987	—	—	—	13,076	13,076	121,229	(7,587)	—	113,641
3,807	399,315	—	—	—	—	—	205,204	13,326	—	218,530
149	24,324	—	—	—	103	103	12,543	1,275	—	13,818
125	77,647	—	—	—	1,162	1,162	40,221	(6,970)	—	33,251
1,211	191,434	—	—	—	1,141	1,141	98,695	1,388	—	100,083
—	84,573	—	—	—	358	358	43,880	33	—	43,913
—	787,353	—	—	—	5,599	5,599	408,508	(36,023)	—	372,485
1,175	206,881	—	—	—	—	—	106,728	5,655	—	112,383
—	961,850	—	—	—	10,102	10,102	499,043	(22,186)	—	476,857
461	42,087	—	—	—	160	160	21,597	(247)	—	21,350
999	966,243	—	—	—	3,098	3,098	500,804	(31,739)	—	469,065
3,608	88,659	—	—	—	—	—	44,128	14,862	—	58,990
1,838	170,002	—	—	—	153	153	87,250	2,219	—	89,469
1,530	457,195	—	—	—	27	27	236,416	9,647	—	246,063
3,933	1,220,687	—	—	—	3,613	3,613	631,298	(21,570)	—	609,727
2,211	420,699	—	—	—	187	187	217,127	5,630	—	222,757
30	41,342	—	—	—	32	32	21,434	297	—	21,732
4,871	2,261,547	—	—	—	—	—	1,170,848	1,086	—	1,171,934
1,743	522,134	—	—	—	2	2	269,999	17,752	—	287,751
6,755	629,582	—	—	—	1,618	1,618	323,146	14,246	—	337,392
254	32,846	—	—	—	462	462	16,910	1,093	—	18,003
84	71,989	—	—	—	194	194	37,307	666	—	37,973
5,309	768,988	—	—	—	2,811	2,811	396,225	(24,598)	—	371,627
1,294	148,772	—	—	—	—	—	76,517	8,470	—	84,987
441	7,710	—	—	—	33	33	3,771	1,592	—	5,363
812	1,198,033	—	—	—	1,400	1,400	621,163	1,787	—	622,949
4,206	561,972	—	—	—	4,537	4,537	289,390	(2,951)	—	286,439
154	192,578	—	—	—	1,741	1,741	99,837	(155)	—	99,682
—	1,975,716	—	—	—	2,509	2,509	1,025,075	(17,150)	—	1,007,926
333	3,073,394	—	—	—	11,735	11,735	1,594,419	1,538	—	1,595,957
113	47,795	—	—	—	487	487	24,739	(4,218)	—	20,521
3,132	656,574	—	—	—	1,032	1,032	339,030	6,748	—	345,777
—	3,659,361	—	—	—	8,148	8,148	1,898,613	(30,797)	—	1,867,816
—	47,647	—	—	—	1,568	1,568	24,721	(6,798)	—	17,923
800	90,870	—	—	—	85	85	46,732	(191)	—	46,541
70	38,959	—	—	—	142	142	20,177	534	—	20,711
—	143,516	—	—	—	1,165	1,165	74,462	(4,879)	—	69,583
3,758	493,286	—	—	—	1,908	1,908	253,985	11,850	—	265,836
425	87,281	—	—	—	179	179	45,064	1,386	—	46,450
—	15,082	—	—	—	420	420	7,825	(657)	—	7,168

**Noncontributory Retirement System
Local Government Division**

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

At December 31, 2023

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
MENDON CITY	\$ 10,317	0.0049871%	\$ 11,568	60,036	(29,021)	8,100	3,762	3,471
METRO WATER DIST SLC/SANDY	845,453	0.4086728	947,943	4,919,773	(2,378,196)	663,761	308,263	284,458
MIDVALE CITY	686,252	0.3317189	769,443	3,993,370	(1,930,377)	538,773	250,216	230,894
MIDVALLEY IMPROVEMENT DISTRICT	137,394	0.0664133	154,050	799,512	(386,480)	107,868	50,096	46,227
MIDWAY CITY	208,734	0.1008971	234,037	1,214,642	(587,152)	163,876	76,107	70,230
MILITARY INSTALLATION DEVEL	64,962	0.0314013	72,837	378,022	(182,734)	51,002	23,686	21,857
MILLARD CO CARE & REHAB INC	236,391	0.1142661	265,048	1,375,584	(664,951)	185,589	86,191	79,535
MILLARD COUNTY	710,601	0.3434886	796,744	4,135,059	(1,998,868)	557,889	259,094	239,086
MILLCREEK CITY	488,930	0.2363378	548,201	2,845,133	(1,375,324)	383,857	178,270	164,504
MILLVILLE CITY	37,700	0.0182232	42,270	219,378	(106,046)	29,598	13,746	12,684
MINERSVILLE TOWN	23,621	0.0114179	26,485	137,453	(66,444)	18,545	8,613	7,947
MOAB VALLEY FIRE PROTECTION	4,421	0.0021368	4,956	25,724	(12,435)	3,471	1,612	1,487
MONA CITY	23,888	0.0115469	26,784	139,007	(67,195)	18,754	8,710	8,037
MONROE CITY	83,331	0.0402804	93,433	484,912	(234,404)	65,423	30,384	28,037
MORGAN CITY CORPORATION	181,420	0.0876941	203,412	1,055,698	(510,320)	142,432	66,148	61,040
MORGAN COUNTY	256,497	0.1239850	287,591	1,492,583	(721,508)	201,375	93,522	86,300
MORONI CITY	20,756	0.0100330	23,272	120,781	(58,385)	16,295	7,568	6,983
MOUNT PLEASANT CITY	129,537	0.0626151	145,240	753,787	(364,377)	101,699	47,231	43,583
MOUNTAIN GREEN SEWER IMP DIST	5,664	0.0027378	6,350	32,959	(15,932)	4,447	2,065	1,906
MOUNTAIN REGIONAL WATER SSD	335,925	0.1623783	376,647	1,954,778	(944,931)	263,733	122,482	113,024
MOUNTAINLAND ASSN OF GOVT	521,307	0.2519877	584,502	3,033,534	(1,466,396)	409,275	190,075	175,397
MT OLYMPUS IMPROVEMENT DIST	327,114	0.1581195	366,768	1,903,508	(920,147)	256,815	119,270	110,059
MURRAY CITY	2,679,067	1.2950001	3,003,837	15,589,752	(7,536,014)	2,103,321	976,821	901,388
MYTON CITY	4,998	0.0024158	5,604	29,082	(14,058)	3,924	1,822	1,682
N TOOEE FIRE PROTECTION SD	5,070	0.0024507	5,685	29,503	(14,261)	3,980	1,849	1,706
N UT ENVIRONMENTAL RSRC AGCY	107,510	0.0519678	120,543	625,611	(302,417)	84,405	39,199	36,172
NEBO CREDIT UNION	187,794	0.0907753	210,559	1,092,791	(528,250)	147,436	68,472	63,184
NEPHI CITY	324,349	0.1567830	363,668	1,887,419	(912,370)	254,645	118,262	109,129
NIBLEY CITY CORPORATION	150,944	0.0729627	169,242	878,355	(424,593)	118,505	55,036	50,786
NORTH DAVIS CO SEWER DIST	471,180	0.2277579	528,299	2,741,845	(1,325,395)	369,921	171,798	158,531
NORTH DAVIS FIRE DISTRICT	17,723	0.0085669	19,871	103,131	(49,853)	13,914	6,462	5,963
NORTH EMERY WATER USERS SSD	8,233	0.0039797	9,231	47,909	(23,159)	6,464	3,002	2,770
NORTH FORK SSD	41,678	0.0201460	46,730	242,526	(117,236)	32,721	15,196	14,023
NORTH LOGAN CITY	152,037	0.0734914	170,468	884,720	(427,670)	119,364	55,435	51,154
NORTH OGDEN CITY	404,204	0.1953828	453,203	2,352,100	(1,136,994)	317,338	147,378	135,997
NORTH PARK POLICE AGENCY	9,456	0.0045706	10,602	55,023	(26,598)	7,423	3,448	3,181
NORTH POINTE SOLID WASTE	168,548	0.0814725	188,981	980,800	(474,114)	132,327	61,455	56,709
NORTH VIEW FIRE DISTRICT	3,384	0.0016356	3,794	19,690	(9,518)	2,657	1,234	1,138
NORTHEASTERN COUNSELING CTR	468,563	0.2264929	525,365	2,726,616	(1,318,034)	367,867	170,844	157,651
OGDEN CITY CORP	2,972,295	1.4367401	3,332,612	17,296,078	(8,360,844)	2,333,533	1,083,735	1,000,046
OQUIRRH REC AND PARKS DISTRICT	160,844	0.0777482	180,342	935,966	(452,442)	126,278	58,646	54,117
ORANGEVILLE CITY	12,797	0.0061859	14,349	74,469	(35,998)	10,047	4,666	4,306
ORDERVILLE TOWN	27,334	0.0132127	30,648	159,060	(76,889)	21,460	9,966	9,197
PANGUITCH CITY CORPORATION	54,937	0.0265555	61,597	319,686	(154,535)	43,131	20,031	18,484
PARK CITY	2,661,898	1.2867010	2,984,586	15,489,844	(7,487,719)	2,089,842	970,561	895,611
PARK CITY FIRE SERVICE	150,511	0.0727538	168,757	875,841	(423,378)	118,166	54,878	50,640
PAROWAN CITY	174,210	0.0842093	195,329	1,013,747	(490,041)	136,772	63,519	58,614
PAYSON CITY	956,258	0.4622333	1,072,180	5,564,558	(2,689,882)	750,753	348,663	321,739
PERRY CITY	73,047	0.0353091	81,902	425,066	(205,475)	57,349	26,634	24,577
PIUTE COUNTY	73,423	0.0354910	82,324	427,256	(206,533)	57,644	26,771	24,704
PLAIN CITY	58,300	0.0281811	65,368	339,256	(163,995)	45,771	21,257	19,616
PLEASANT GROVE CITY	588,225	0.2843345	659,532	3,422,938	(1,654,632)	461,812	214,474	197,912
PLEASANT VIEW CITY	203,615	0.0984230	228,299	1,184,857	(572,755)	159,857	74,241	68,508
POWDER MOUNTAIN WATER & SEWER	41,450	0.0200359	46,474	241,200	(116,595)	32,542	15,113	13,946
PRICE CITY	407,453	0.1969537	456,847	2,371,011	(1,146,136)	319,889	148,562	137,090
PRICE RIVER WATER IMPROVE	222,241	0.1074264	249,182	1,293,243	(625,148)	174,480	81,032	74,774
PROVIDENCE CITY	158,844	0.0767815	178,100	924,328	(446,816)	124,708	57,916	53,444
PROVO CITY CORP	4,178,452	2.0197690	4,684,985	24,314,823	(11,753,673)	3,280,481	1,523,515	1,405,865
PROVO HOUSING AUTHORITY	137,228	0.0663331	153,864	798,546	(386,013)	107,737	50,035	46,171
PROVO RESER WATER USERS	7,324	0.0035404	8,212	42,621	(20,603)	5,750	2,671	2,464

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
3	15,336	—	—	—	—	—	7,955	—	—	7,955
9,694	1,266,175	—	—	—	—	—	651,909	27,593	—	679,502
1,316	1,021,199	—	—	—	320	320	529,153	6,493	—	535,646
280	204,471	—	—	—	882	882	105,942	2,109	—	108,050
3,371	313,583	—	—	—	2,193	2,193	160,950	13,343	—	174,293
243	96,787	—	—	—	283	283	50,091	1,795	—	51,886
1,865	353,181	—	—	—	1,145	1,145	182,276	(8,749)	—	173,527
4,145	1,060,214	—	—	—	—	—	547,928	2,255	—	550,184
10,100	736,730	—	—	—	4,356	4,356	377,003	26,012	—	403,015
967	56,995	—	—	—	353	353	29,069	3,269	—	32,338
84	35,189	—	—	—	67	67	18,214	(1,848)	—	16,365
59	6,628	—	—	—	904	904	3,409	(7,242)	—	(3,834)
739	36,241	—	—	—	297	297	18,419	4,761	—	23,181
294	124,138	—	—	—	840	840	64,255	(5,453)	—	58,802
688	270,308	—	—	—	1,862	1,862	139,888	(3,246)	—	136,642
1,618	382,815	—	—	—	3,567	3,567	197,779	(20,756)	—	177,023
—	30,847	—	—	—	419	419	16,005	(413)	—	15,592
374	192,886	—	—	—	118	118	99,883	3,921	—	103,804
4	8,422	—	—	—	1,406	1,406	4,367	(365)	—	4,002
3,443	502,682	—	—	—	3,203	3,203	259,024	(8,295)	—	250,729
2,314	777,060	—	—	—	3,708	3,708	401,967	17,721	—	419,688
—	486,145	—	—	—	3,991	3,991	252,230	(17,965)	—	234,265
—	3,981,530	—	—	—	20,415	20,415	2,065,766	(89,429)	—	1,976,338
48	7,476	—	—	—	744	744	3,854	(4,759)	—	(905)
132	7,667	—	—	—	223	223	3,909	1,202	—	5,112
549	160,326	—	—	—	1,042	1,042	82,898	4,752	—	87,651
840	279,933	—	—	—	191	191	144,803	7,301	—	152,105
2,105	484,141	—	—	—	713	713	250,098	5,082	—	255,180
1,015	225,342	—	—	—	2,729	2,729	116,389	(3,993)	—	112,396
2,042	702,293	—	—	—	3,776	3,776	363,316	(15,606)	—	347,710
256	26,596	—	—	—	223	223	13,666	300	—	13,966
23	12,259	—	—	—	20	20	6,348	404	—	6,752
282	62,221	—	—	—	741	741	32,137	186	—	32,322
2,180	228,132	—	—	—	1,406	1,406	117,232	7,517	—	124,750
2,502	603,214	—	—	—	—	—	311,672	11,545	—	323,217
120	14,172	—	—	—	779	779	7,291	(391)	—	6,900
1,511	252,001	—	—	—	749	749	129,964	(2,885)	—	127,079
53	5,082	—	—	—	28	28	2,609	51	—	2,660
1,710	698,071	—	—	—	2,161	2,161	361,298	21,001	—	382,299
15,140	4,432,455	—	—	—	16,645	16,645	2,291,868	5,909	—	2,297,777
1,466	240,506	—	—	—	1,264	1,264	124,023	(2,040)	—	121,983
304	19,323	—	—	—	444	444	9,868	(177)	—	9,691
441	41,064	—	—	—	168	168	21,077	2,306	—	23,383
358	82,003	—	—	—	6	6	42,361	3,032	—	45,392
48,471	4,004,485	—	—	—	15,378	15,378	2,052,528	23,524	—	2,076,052
6,338	230,023	—	—	—	243	243	116,056	16,323	—	132,379
418	259,323	—	—	—	1,785	1,785	134,330	(461)	—	133,869
11,283	1,432,438	—	—	—	—	—	737,348	39,599	—	776,947
238	108,797	—	—	—	818	818	56,325	(2,152)	—	54,173
—	109,119	—	—	—	1,149	1,149	56,615	(7,078)	—	49,537
—	86,644	—	—	—	870	870	44,954	(2,867)	—	42,087
—	874,198	—	—	—	3,834	3,834	453,566	(13,576)	—	439,990
4,895	307,501	—	—	—	2,271	2,271	157,003	3,495	—	160,498
815	62,416	—	—	—	105	105	31,961	1,109	—	33,070
1,287	606,829	—	—	—	1,063	1,063	314,178	(10,551)	—	303,627
—	330,287	—	—	—	5,280	5,280	171,365	(7,055)	—	164,310
3,086	239,154	—	—	—	282	282	122,481	10,019	—	132,499
—	6,209,861	—	—	—	51,213	51,213	3,221,907	(78,593)	—	3,143,314
548	204,492	—	—	—	1,611	1,611	105,814	3,189	—	109,003
58	10,944	—	—	—	130	130	5,648	279	—	5,927

**Noncontributory Retirement System
Local Government Division**

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

At December 31, 2023

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
PROVO RIVER WATER USERS	\$ 178,046	0.0860633%	\$ 199,629	1,036,066	(500,830)	139,783	64,918	59,905
RECREATION & HABILITATION SRVS	8,904	0.0043039	9,983	51,812	(25,046)	6,990	3,246	2,996
REDMOND TOWN	22,217	0.0107392	24,910	129,283	(62,495)	17,442	8,101	7,475
RICH COUNTY	109,197	0.0527832	122,434	635,426	(307,162)	178,897	39,814	36,740
RICHFIELD CITY	191,056	0.0923519	214,216	1,111,771	(537,425)	149,997	69,661	64,282
RICHMOND CITY	55,550	0.0268518	62,284	323,253	(156,259)	43,612	20,254	18,690
RIVERDALE CITY	339,948	0.1643233	381,158	1,978,192	(956,249)	266,892	123,949	114,378
ROOSEVELT CITY	227,867	0.1101458	255,490	1,325,981	(640,973)	178,897	83,083	76,667
ROOSEVELT CITY HOUSING	9,148	0.0044220	10,257	53,234	(25,733)	7,182	3,336	3,078
ROY CITY	618,701	0.2990660	693,703	3,600,281	(1,740,359)	485,739	225,586	208,166
ROY WATER CONSERV DIST	107,795	0.0521059	120,863	627,272	(303,221)	84,630	39,304	36,268
S UTAH VALLEY ELECTRIC SVC DST	221,206	0.1069259	248,021	1,287,218	(622,235)	173,667	80,654	74,426
S UTAH VALLEY SOLID WASTE	224,170	0.1083587	251,345	1,304,467	(630,573)	175,995	81,735	75,423
SALEM CITY	489,955	0.2368332	549,350	2,851,097	(1,378,207)	384,661	178,644	164,848
SALINA CITY	53,626	0.0259214	60,126	312,053	(150,845)	42,101	19,553	18,043
SALT LAKE CITY CORP	20,305,985	9.8154521	22,767,577	118,162,513	(57,119,214)	15,942,122	7,403,811	6,832,069
SALT LAKE CITY PUBLIC LIBRARY	1,135,986	0.5491098	1,273,696	6,610,413	(3,195,443)	891,857	414,194	382,209
SALT LAKE CO SERV AREA 3	20,902	0.0101034	23,436	121,629	(58,795)	16,410	7,621	7,033
SALT LAKE COUNTY	26,624,606	12.8697301	29,852,173	154,931,187	(74,893,021)	20,902,838	9,707,658	8,958,007
SAN JUAN COUNTY	753,895	0.3644159	845,286	4,386,990	(2,120,651)	591,879	274,879	253,653
SAN JUAN MENTAL HEALTH	110,522	0.0534240	123,920	643,140	(310,891)	86,770	40,298	37,186
SAN RAFAEL SPECIAL SERV DIST	11,125	0.0053777	12,474	64,739	(31,295)	8,734	4,056	3,743
SANDY CITY	3,019,591	1.4596016	3,385,640	17,571,294	(8,493,882)	2,370,665	1,100,980	1,015,959
SANDY SUBURBAN IMP DIST	247,258	0.1195191	277,232	1,438,821	(695,520)	194,121	90,153	83,192
SANPETE COUNTY	411,129	0.1987304	460,968	2,392,400	(1,156,475)	322,775	149,903	138,327
SANTAQUIN CITY	262,503	0.1268882	294,325	1,527,533	(738,403)	206,090	95,712	88,321
SEVEN COUNTY INFRASTRUCTURE	31,448	0.0152010	35,260	182,996	(88,460)	24,689	11,466	10,581
SEVIER COUNTY	519,729	0.2512250	582,733	3,024,351	(1,461,957)	408,036	189,499	174,866
SIX COUNTY ASSOC OF GOVTS	212,870	0.1028966	238,675	1,238,712	(598,788)	167,123	77,615	71,621
SLC MOSQUITO ABATEMENT	120,355	0.0581771	134,946	700,360	(338,551)	94,490	43,883	40,494
SMITHFIELD CITY CORP	262,500	0.1268865	294,321	1,527,512	(738,392)	206,087	95,711	88,320
SNYDERVILLE BASIN SRD	238,066	0.1150755	266,925	1,385,328	(669,661)	186,904	86,802	80,099
SNYDERVILLE BASIN W R D	636,065	0.3074591	713,171	3,701,322	(1,789,202)	499,371	231,917	214,008
SO DAVIS METRO FIRE AGENCY	30,007	0.0145045	33,644	174,612	(84,406)	23,558	10,941	10,096
SO DAVIS RECREATION CENTER	112,534	0.0543965	126,176	654,848	(316,551)	88,350	41,031	37,863
SO SL VALLEY MOSQ ABATE	41,543	0.0200812	46,580	241,746	(116,859)	32,616	15,147	13,978
SO UTAH VALLEY ANIMAL SVCS SSD	27,592	0.0133372	30,937	160,559	(77,614)	21,662	10,060	9,283
SO UTAH VALLEY POWER SYSTEMS	29,981	0.0144921	33,615	174,462	(84,334)	23,538	10,931	10,087
SOLID WASTE SSD #1	174,504	0.0843511	195,658	1,015,454	(490,866)	137,002	63,626	58,713
SOUTH DAVIS SEWER DIST	463,847	0.2242132	520,077	2,699,172	(1,304,767)	364,164	169,124	156,064
SOUTH DAVIS WATER DIST	66,367	0.0320801	74,412	386,194	(186,684)	52,104	24,198	22,329
SOUTH OGDEN CITY	385,360	0.1862741	432,075	2,242,446	(1,083,988)	302,544	140,507	129,657
SOUTH OGDEN CONSERV DIST	279,713	0.1352070	313,621	1,627,678	(786,812)	219,601	101,987	94,111
SOUTH VALLEY SEWER DISTRICT	544,265	0.2630853	610,243	3,167,131	(1,530,976)	427,300	198,446	183,121
SOUTH VALLEY WATER RECLAMATION	559,735	0.2705633	627,589	3,257,154	(1,574,493)	439,445	204,086	188,326
SOUTH WEBER CITY	119,177	0.0576076	133,625	693,505	(335,237)	93,566	43,454	40,098
SOUTHEASTERN UTAH AOG	155,270	0.0750539	174,092	903,531	(436,763)	121,902	56,613	52,241
SOUTHEASTERN UTAH HEALTH	226,489	0.1094794	253,945	1,317,959	(637,095)	177,815	82,581	76,203
SPANISH FORK CITY	1,905,329	0.9209928	2,136,303	11,087,296	(5,359,548)	1,495,864	694,706	641,059
SPRING CITY	35,549	0.0171838	39,859	206,865	(99,998)	27,910	12,962	11,961
SPRINGVILLE CITY	1,387,973	0.6709148	1,556,230	8,076,753	(3,904,265)	1,089,691	506,072	466,992
ST GEORGE HOUSING AUTH	29,063	0.0140486	32,587	169,123	(81,753)	22,818	10,597	9,779
STANSBURY PARK IMPROV DIST	97,166	0.0469678	108,945	565,418	(273,320)	76,284	35,428	32,692
STANSBURY SERVICE AGENCY	51,208	0.0247527	57,415	297,983	(144,044)	40,203	18,671	17,229
STATEWIDE ASSOC PUBLIC ATTYTS	14,825	0.0071662	16,622	86,269	(41,702)	11,639	5,405	4,988
STOCKTON TOWN	16,540	0.0079950	18,545	96,247	(46,526)	12,985	6,031	5,565
SUMMIT COUNTY	2,476,174	1.1969265	2,776,349	14,409,101	(6,965,293)	1,944,031	902,844	833,124
SUMMIT COUNTY SERVICE AREA 3	10,322	0.0049894	11,573	60,064	(29,035)	8,104	3,764	3,473
SUNSET CITY	80,252	0.0387920	89,981	466,995	(225,743)	63,005	29,261	27,001
SW BEHAVIORAL HEALTH CENTER	1,332,370	0.6440373	1,493,886	7,753,190	(3,747,856)	1,046,036	485,798	448,284

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	
1,428	266,033	—	—	—	451	451	137,287	(1,785)	—	135,502
21	13,253	—	—	—	74	74	6,865	(239)	—	6,627
557	33,575	—	—	—	142	142	17,131	(371)	—	16,760
156	162,440	—	—	—	560	560	84,199	(4,749)	—	79,450
—	283,940	—	—	—	3,056	3,056	147,318	(13,755)	—	133,563
323	82,880	—	—	—	46	46	42,834	93	—	42,926
586	505,805	—	—	—	1,501	1,501	262,126	1,982	—	264,109
—	338,648	—	—	—	1,634	1,634	175,703	(4,978)	—	170,725
47	13,642	—	—	—	39	39	7,054	161	—	7,215
1,963	921,453	—	—	—	3,700	3,700	477,066	(1,515)	—	475,551
284	160,486	—	—	—	493	493	83,119	2,127	—	85,245
1,505	330,253	—	—	—	—	—	170,567	6,883	—	177,450
2,091	335,244	—	—	—	2,551	2,551	172,852	2,340	—	175,193
12,305	740,458	—	—	—	3,798	3,798	377,793	33,774	—	411,567
—	79,696	—	—	—	1,374	1,374	41,349	(4,620)	—	36,729
—	30,178,002	—	—	—	104,586	104,586	15,657,473	(140,870)	—	15,516,603
3,204	1,691,464	—	—	—	3,971	3,971	875,932	16,456	—	892,389
1,260	32,323	—	—	—	—	—	16,117	1,754	—	17,871
—	39,568,503	—	—	—	136,171	136,171	20,529,615	(361,016)	—	20,168,599
814	1,121,225	—	—	—	13,180	13,180	581,311	(59,702)	—	521,609
678	164,932	—	—	—	2,121	2,121	85,221	(3,380)	—	81,842
482	17,016	—	—	—	638	638	8,578	170	—	8,748
9,547	4,497,151	—	—	—	20,797	20,797	2,328,336	(56,210)	—	2,272,126
—	367,466	—	—	—	3,906	3,906	190,655	(7,713)	—	182,942
665	611,669	—	—	—	688	688	317,012	8,870	—	325,882
2,977	393,100	—	—	—	201	201	202,410	4,040	—	206,451
2,828	49,564	—	—	—	884	884	24,248	2,738	—	26,986
—	772,401	—	—	—	3,403	3,403	400,751	(3,923)	—	396,828
437	316,797	—	—	—	2,380	2,380	164,139	(223)	—	163,916
1,167	180,035	—	—	—	1,145	1,145	92,803	2,964	—	95,767
732	390,849	—	—	—	444	444	202,408	5,186	—	207,594
1,882	355,687	—	—	—	5,425	5,425	183,567	(12,337)	—	171,230
763	946,058	—	—	—	3,306	3,306	490,455	6,459	—	496,914
304	44,899	—	—	—	143	143	23,137	1,350	—	24,488
383	167,627	—	—	—	473	473	86,773	(3,746)	—	83,027
269	62,009	—	—	—	543	543	32,033	(141)	—	31,892
671	41,677	—	—	—	308	308	21,275	740	—	22,015
803	45,359	—	—	—	126	126	23,118	3,274	—	26,392
10,212	269,553	—	—	—	616	616	134,556	49,109	—	183,665
3,533	692,886	—	—	—	2,380	2,380	357,662	18,317	—	375,979
268	98,899	—	—	—	68	68	51,174	557	—	51,731
318	573,025	—	—	—	6,742	6,742	297,142	(34,182)	—	262,960
2,581	418,280	—	—	—	820	820	215,680	7,148	—	222,828
—	808,866	—	—	—	11,276	11,276	419,670	(26,121)	—	393,549
1,815	833,673	—	—	—	172	172	431,599	8,141	—	439,740
2,067	179,184	—	—	—	1,160	1,160	91,895	4,873	—	96,768
2,024	232,780	—	—	—	—	—	119,725	7,254	—	126,979
3,877	340,475	—	—	—	—	—	174,640	12,067	—	186,707
3,526	2,835,155	—	—	—	12,753	12,753	1,469,155	30,355	—	1,499,510
780	53,612	—	—	—	801	801	27,411	5,127	—	32,538
29,201	2,091,955	—	—	—	289	289	1,070,234	13,756	—	1,083,990
12	43,205	—	—	—	263	263	22,410	(1,510)	—	20,900
855	145,259	—	—	—	952	952	74,922	1,608	—	76,530
2,602	78,706	—	—	—	—	—	39,485	8,377	—	47,862
—	22,033	—	—	—	265	265	11,431	(34)	—	11,397
—	24,581	—	—	—	1,398	1,398	12,754	(852)	—	11,901
6,593	3,686,592	—	—	—	11,576	11,576	1,909,321	(22,736)	—	1,886,585
553	15,893	—	—	—	281	281	7,959	2,660	—	10,619
1,016	120,284	—	—	—	1,432	1,432	61,881	2,647	—	64,527
10,229	1,990,347	—	—	—	4,091	4,091	1,027,359	7,867	—	1,035,226

**Noncontributory Retirement System
Local Government Division**

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

At December 31, 2023

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
SW MOSQUITO ABATEMENT/CONTROL	\$ 27,402	0.0132454%	\$ 30,724	159,454	(77,079)	21,513	9,991	9,219
SW UT PUBLIC HEALTH DEPT	441,665	0.2134909	495,206	2,570,092	(1,242,371)	346,749	161,037	148,601
SYRACUSE CITY CORP	543,552	0.2627407	609,444	3,162,982	(1,528,971)	426,740	198,186	182,881
TAYLOR WEST WEBER WTR IMP DIST	26,709	0.0129104	29,946	155,420	(75,129)	20,969	9,738	8,986
TAYLORSVILLE-BENNION IMP	453,957	0.2194325	508,988	2,641,621	(1,276,947)	356,399	165,518	152,737
TIMBERLAKES WATER SSD	44,242	0.0213855	49,605	257,448	(124,449)	34,734	16,131	14,885
TIMPANOGOS SSD	328,454	0.1587670	368,270	1,911,304	(923,915)	257,867	119,758	110,510
TOOELE CITY	822,296	0.3974791	921,979	4,785,019	(2,313,056)	645,580	299,819	276,666
TOOELE COUNTY	1,821,067	0.8802625	2,041,826	10,596,968	(5,122,526)	1,429,710	663,983	612,709
TOOELE COUNTY HOUSING	62,792	0.0303521	70,404	365,391	(176,629)	49,297	22,895	21,127
TOOELE VALLEY MOSQUITO ABTMNT	5,891	0.0028477	6,606	34,282	(16,572)	4,625	2,148	1,982
TOQUERVILLE CITY	39,279	0.0189867	44,041	228,570	(110,490)	30,838	14,322	13,216
TORREY TOWN	3,267	0.0015794	3,664	19,014	(9,191)	2,565	1,191	1,099
TOWN OF ALTA	89,608	0.0433147	100,471	521,440	(252,062)	70,351	32,672	30,149
TOWN OF APPLE VALLEY	4,365	0.0021100	4,894	25,402	(12,279)	3,427	1,592	1,469
TOWN OF BRIAN HEAD	127,765	0.0617585	143,253	743,475	(359,392)	100,307	46,585	42,987
TOWN OF DANIEL	10,594	0.0051207	11,878	61,645	(29,799)	8,317	3,863	3,564
TOWN OF GARDEN CITY	54,559	0.0263726	61,173	317,484	(153,470)	42,834	19,893	18,357
TOWN OF GOSHEN	5,649	0.0027305	6,334	32,871	(15,890)	4,435	2,060	1,901
TOWN OF HIDEOUT	77,216	0.0373245	86,577	449,328	(217,203)	60,622	28,154	25,980
TOWN OF LEVAN	31,620	0.0152844	35,453	184,000	(88,945)	24,825	11,529	10,639
TOWN OF MANILA	9,007	0.0043535	10,098	52,410	(25,335)	7,071	3,284	3,030
TOWN OF MANTUA	28,566	0.0138083	32,029	166,231	(80,355)	22,427	10,416	9,611
TOWN OF RANDOLPH	9,288	0.0044895	10,414	54,047	(26,126)	7,292	3,386	3,125
TOWN OF SPRINGDALE	202,592	0.0979283	227,151	1,178,902	(569,876)	159,054	73,867	68,163
TRANS-JORDAN CITIES	327,066	0.1580965	366,715	1,903,232	(920,013)	256,778	119,252	110,043
TREMONTON CITY	267,540	0.1293227	299,972	1,556,841	(752,570)	210,044	97,548	90,015
TRICOUNTY HEALTH DEPT	191,632	0.0926304	214,862	1,115,124	(539,046)	150,449	69,871	64,476
TRIDELL-LAPOINT WATER	9,175	0.0044352	10,288	53,393	(25,810)	7,204	3,345	3,087
TROPIC TOWN	586	0.0002833	657	3,411	(1,649)	460	214	197
UINTAH ANIMAL CONTROL/SHELTER	24,700	0.0119392	27,694	143,729	(69,478)	19,391	9,006	8,310
UINTAH BASIN ASSN OF GOVT	205,369	0.0992705	230,264	1,195,060	(577,686)	161,234	74,880	69,097
UINTAH BASIN ASST COUNCIL	10,399	0.0050267	11,660	60,514	(29,252)	8,164	3,792	3,499
UINTAH CO CARE CENTER SSD	304,509	0.1471929	341,424	1,771,970	(856,562)	239,069	111,028	102,454
UINTAH COUNTY	1,137,722	0.5499488	1,275,642	6,620,514	(3,200,326)	893,219	414,827	382,793
UINTAH FIRE SUPPRESSION SSD	7,628	0.0036871	8,552	44,387	(21,456)	5,988	2,781	2,566
UINTAH HIGHLANDS IMPROV DIST	28,805	0.0139239	32,297	167,621	(81,027)	22,615	10,503	9,692
UINTAH MOSQUITO ABATE DISTRICT	34,038	0.0164532	38,164	198,070	(95,746)	26,723	12,411	11,452
UINTAH SPECIAL SERVICE DIST #1	153,316	0.0741094	171,902	892,160	(431,266)	120,368	55,901	51,584
UINTAH WATER CONSERV DIST	69,648	0.0336663	78,091	405,289	(195,915)	54,680	25,395	23,434
UNIFIED FIRE AUTHORITY	600,918	0.2904700	673,764	3,496,799	(1,690,336)	471,777	219,102	202,182
UNIFIED POLICE DEPARTMENT	704,056	0.3403249	789,406	4,096,973	(1,980,458)	552,751	256,708	236,884
UPPER COUNTRY WATER DIST	18,487	0.0089362	20,728	107,578	(52,003)	14,514	6,741	6,220
UT MUNICIPAL POWER AGENCY	480,693	0.2323561	538,965	2,797,200	(1,352,153)	377,390	175,267	161,732
UT PUBLIC EMPLOYEES ASSN	21,483	0.0103844	24,087	125,012	(60,430)	16,866	7,833	7,228
UTAH ASSOCIATION OF COUNTIES	98,013	0.0473774	109,895	570,349	(275,704)	76,950	35,737	32,977
UTAH CO HOUSING AUTHORITY	128,803	0.0622605	144,417	749,517	(362,313)	101,123	46,963	43,337
UTAH COUNTIES INDEMNITY POOL	109,527	0.0529430	122,805	637,350	(308,092)	85,989	39,935	36,851
UTAH COUNTY	6,555,583	3.1688202	7,350,284	38,147,581	(18,440,365)	5,146,754	2,390,246	2,205,665
UTAH LAKE AUTHORITY	13,859	0.0066993	15,540	80,649	(38,986)	10,881	5,053	4,663
UTAH LAKE DISTRIBUTING CO	9,924	0.0047969	11,127	57,747	(27,915)	7,791	3,618	3,339
UTAH LOCAL GOVERNMENTS TRUST	281,953	0.1362896	316,133	1,640,711	(793,112)	221,360	102,803	94,865
UTAH ZOOLOGICAL SOCIETY	736,419	0.3559684	825,692	4,285,296	(2,071,492)	578,159	268,508	247,773
UTOPIA	832,511	0.4024171	933,432	4,844,465	(2,341,792)	653,600	303,544	280,103
VALLEY EMERGENCY COMM CTR	1,133,396	0.5478579	1,270,792	6,595,343	(3,188,158)	889,823	413,250	381,338
VERNAL CITY	323,792	0.1565137	363,044	1,884,177	(910,803)	254,207	118,059	108,942
VINEYARD TOWN	242,974	0.1174480	272,428	1,413,889	(683,467)	190,757	88,591	81,750
WASATCH BEHAVIORAL HEALTH	3,669,968	1.7739794	4,114,860	21,355,905	(10,323,346)	2,881,273	1,338,115	1,234,783
WASATCH COUNTY	1,741,526	0.8418140	1,952,642	10,134,109	(4,898,782)	1,367,263	634,982	585,947
WASATCH COUNTY FIRE DISTRICT	22,389	0.0108223	25,103	130,283	(62,978)	17,577	8,163	7,533

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	40,755	—	—	—	315	315	21,129	(2,020)	—	19,109
435	656,821	—	—	—	2,661	2,661	340,558	(892)	—	339,666
10,243	818,050	—	—	—	3,152	3,152	419,120	21,274	—	440,394
191	39,885	—	—	—	315	315	20,594	(780)	—	19,814
1,173	675,827	—	—	—	3,428	3,428	350,036	5,872	—	355,907
39	65,789	—	—	—	239	239	34,114	(1,541)	—	32,573
3,318	491,453	—	—	—	4,649	4,649	253,263	(219)	—	253,044
1,483	1,223,548	—	—	—	548	548	634,053	12,607	—	646,660
8,945	2,715,348	—	—	—	10,574	10,574	1,404,183	(1,447)	—	1,402,736
709	94,027	—	—	—	841	841	48,417	6,074	—	54,491
66	8,822	—	—	—	—	—	4,543	174	—	4,716
1,329	59,705	—	—	—	674	674	30,287	2,014	—	32,302
—	4,856	—	—	—	138	138	2,519	(389)	—	2,131
233	133,406	—	—	—	1,007	1,007	69,095	2,124	—	71,219
704	7,192	—	—	—	204	204	3,366	(1,508)	—	1,858
711	190,590	—	—	—	1,307	1,307	98,516	3,128	—	101,644
—	15,744	—	—	—	585	585	8,168	(1,283)	—	6,885
364	81,447	—	—	—	979	979	42,069	3,555	—	45,625
34	8,429	—	—	—	51	51	4,356	(756)	—	3,600
8,329	123,085	—	—	—	189	189	59,540	21,434	—	80,974
110	47,102	—	—	—	133	133	24,382	736	—	25,118
1,872	15,257	—	—	—	—	—	6,945	1,916	—	8,860
57	42,511	—	—	—	484	484	22,027	66	—	22,093
18	13,821	—	—	—	425	425	7,162	(263)	—	6,899
3,764	304,849	—	—	—	886	886	156,214	7,776	—	163,990
3,414	489,488	—	—	—	—	—	252,193	8,853	—	261,046
2,386	399,994	—	—	—	332	332	206,294	(359)	—	205,934
14,889	299,685	—	—	—	—	—	147,763	106,519	—	254,282
—	13,636	—	—	—	160	160	7,075	(79)	—	6,996
—	871	—	—	—	50	50	452	(30)	—	422
379	37,086	—	—	—	1,422	1,422	19,045	(6,615)	—	12,430
698	305,909	—	—	—	557	557	158,355	471	—	158,825
213	15,668	—	—	—	—	—	8,019	532	—	8,551
—	452,551	—	—	—	9,701	9,701	234,800	(56,615)	—	178,185
—	1,690,840	—	—	—	25,873	25,873	877,271	(216,776)	—	660,495
—	11,336	—	—	—	84	84	5,882	(142)	—	5,740
288	43,097	—	—	—	126	126	22,211	2,660	—	24,871
116	50,702	—	—	—	208	208	26,246	530	—	26,776
—	227,852	—	—	—	12,954	12,954	118,218	(7,899)	—	110,319
394	103,903	—	—	—	879	879	53,704	(10,253)	—	43,451
—	893,062	—	—	—	9,368	9,368	463,354	(5,713)	—	457,641
80	1,046,423	—	—	—	8,129	8,129	542,882	(43,408)	—	499,474
143	27,617	—	—	—	967	967	14,255	(6,790)	—	7,465
1,442	715,830	—	—	—	3,823	3,823	370,651	(10,016)	—	360,635
378	32,305	—	—	—	871	871	16,565	(1,361)	—	15,204
—	145,664	—	—	—	2,999	2,999	75,576	(8,707)	—	66,868
1,058	192,480	—	—	—	—	—	99,317	3,632	—	102,949
111	162,886	—	—	—	1,690	1,690	84,454	738	—	85,192
5,050	9,747,715	—	—	—	42,458	42,458	5,054,858	(17,741)	—	5,037,117
137	20,734	—	—	—	821	821	10,687	(278)	—	10,409
386	15,134	—	—	—	137	137	7,652	728	—	8,380
847	419,875	—	—	—	5,304	5,304	217,407	4,309	—	221,716
5,101	1,099,541	—	—	—	8,046	8,046	567,836	(54,217)	—	513,619
9,493	1,246,741	—	—	—	7,665	7,665	641,930	49,622	—	691,552
1,766	1,686,177	—	—	—	—	—	873,935	(9,269)	—	864,666
—	481,208	—	—	—	2,334	2,334	249,668	(21,788)	—	227,881
1,843	362,942	—	—	—	800	800	187,351	20,618	—	207,969
75,220	5,529,391	—	—	—	—	—	2,829,827	274,158	—	3,103,985
5,034	2,593,225	—	—	—	18,320	18,320	1,342,850	(20,904)	—	1,321,946
510	33,783	—	—	—	251	251	17,264	3,476	—	20,739

**Noncontributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts (Concluded)

At December 31, 2023

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 FRONT REGIONAL COUNCIL	\$ 352,607	0.1704424%	\$ 395,352	2,051,857	(991,858)	276,830	128,565	118,637
WASATCH FRONT WASTE/RECYCLING	708,486	0.3424661	794,372	4,122,750	(1,992,918)	556,229	258,323	238,374
WASATCH INTEGRATED WASTE MGMT	425,289	0.2055750	476,845	2,474,798	(1,196,306)	333,892	155,066	143,091
WASHINGTON CITY	1,207,932	0.5838867	1,354,363	7,029,072	(3,397,821)	948,341	440,427	406,416
WASHINGTON CO SOLID WASTE	87,706	0.0423949	98,338	510,367	(246,709)	68,857	31,979	29,509
WASHINGTON CO WAT CON DIST	425,575	0.2057134	477,165	2,476,463	(1,197,111)	334,117	155,170	143,187
WASHINGTON COUNTY	2,079,780	1.0053182	2,331,901	12,102,441	(5,850,264)	1,632,824	758,313	699,754
WASTE MANAGEMENT SERV DIST #5	28,224	0.0136430	31,646	164,240	(79,393)	22,159	10,291	9,496
WAYNE COUNTY	126,700	0.0612438	142,059	737,278	(356,397)	99,471	46,196	42,629
WEBER AREA DISPATCH 911	28,844	0.0139424	32,340	167,844	(81,135)	22,645	10,517	9,705
WEBER BASIN WATER CONSERV	1,001,858	0.4842755	1,123,308	5,829,910	(2,818,152)	786,554	365,290	337,081
WEBER CO MOSQUITO ABATE	102,415	0.0495050	114,830	595,961	(288,085)	80,405	37,342	34,458
WEBER COUNTY CORP	4,573,993	2.2109645	5,128,475	26,616,514	(12,866,300)	3,591,018	1,667,734	1,538,947
WEBER FIRE DISTRICT	26,463	0.0127918	29,671	153,993	(74,440)	20,776	9,649	8,904
WEBER HUMAN SERVICES	2,132,145	1.0306305	2,390,614	12,407,160	(5,997,564)	1,673,936	777,406	717,373
WELLINGTON CITY	15,513	0.0074985	17,393	90,270	(43,636)	12,179	5,656	5,219
WELLSVILLE CITY CORP	50,116	0.0242248	56,191	291,628	(140,972)	39,346	18,273	16,862
WEST BOUNTIFUL CITY	116,877	0.0564957	131,045	680,118	(328,766)	91,759	42,615	39,324
WEST KANE COUNTY SSD #1	39,680	0.0191805	44,490	230,903	(111,617)	31,153	14,468	13,351
WEST POINT CITY	190,349	0.0920106	213,425	1,107,662	(535,439)	149,442	69,404	64,044
WEST VALLEY CITY	3,511,843	1.6975451	3,937,566	20,435,757	(9,878,550)	2,757,129	1,280,461	1,181,580
WHITE CITY WATER IMP DIST	88,673	0.0428627	99,423	515,999	(249,432)	69,617	32,331	29,835
WILLARD CITY CORP	65,628	0.0317230	73,583	381,894	(184,606)	51,524	23,929	22,081
WOODS CROSS CITY	221,629	0.1071302	248,495	1,289,678	(623,424)	173,999	80,808	74,568
	\$206,877,735	100.0000000%	\$ 231,956,482	1,203,841,776	(581,931,562)	162,418,618	75,430,160	69,605,243
Units without a proportionate share for 2023 but had a proportionate share in a prior year								
GRAND CO CEMETERY MTCE DIST	\$ —	0.0000000%	\$ —	—	—	—	—	—
IMPACT MITIGATION SSD	—	0.0000000	—	—	—	—	—	—
UINTAH RECREATION DISTRICT	—	0.0000000	—	—	—	—	—	—
UINTAH TRANSPORTATION SSD	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$206,877,735	100.0000000%	\$ 231,956,482	1,203,841,776	(581,931,562)	162,418,618	75,430,160	69,605,243

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	
1,010	525,042	—	—	—	1,672	1,672	271,887	(7,526)	—	264,361	
6,666	1,059,592	—	—	—	3,418	3,418	546,297	22,493	—	568,790	
6,591	638,640	—	—	—	—	—	327,930	53,246	—	381,176	
12,335	1,807,518	—	—	—	8,490	8,490	931,408	28,227	—	959,635	
123	130,468	—	—	—	3,558	3,558	67,628	(8,326)	—	59,302	
1,537	634,011	—	—	—	906	906	328,151	2,306	—	330,457	
1,763	3,092,654	—	—	—	8,243	8,243	1,603,670	9,433	—	1,613,102	
144	42,090	—	—	—	98	98	21,763	1,410	—	23,174	
3,126	191,422	—	—	—	644	644	97,695	(2,308)	—	95,388	
343	43,209	—	—	—	26,250	26,250	22,241	(284,123)	—	(261,882)	
1,357	1,490,281	—	—	—	22,441	22,441	772,510	(4,463)	—	768,047	
816	153,021	—	—	—	662	662	78,970	1,833	—	80,803	
41,092	6,838,792	—	—	—	27,714	27,714	3,526,900	3,329	—	3,530,229	
165	39,494	—	—	—	211	211	20,405	1,115	—	21,520	
10,646	3,179,361	—	—	—	3,982	3,982	1,644,047	45,548	—	1,689,596	
—	23,054	—	—	—	135	135	11,961	(263)	—	11,699	
208	74,688	—	—	—	1,366	1,366	38,643	(9,653)	—	28,990	
402	174,100	—	—	—	825	825	90,121	1,399	—	91,520	
9	58,980	—	—	—	124	124	30,596	(1,047)	—	29,549	
2,957	285,847	—	—	—	1,561	1,561	146,774	14,521	—	161,295	
15,888	5,235,058	—	—	—	9,283	9,283	2,707,900	15,853	—	2,723,753	
—	131,783	—	—	—	538	538	68,374	(345)	—	68,029	
195	97,729	—	—	—	484	484	50,604	3,178	—	53,782	
767	330,143	—	—	—	2,969	2,969	170,893	3,963	—	174,855	
982,406	308,436,427	—	—	—	1,272,020	1,272,020	159,518,614	(94,947)	—	159,423,667	
—	—	—	—	—	—	—	—	(127)	—	(127)	
1,319	1,319	—	—	—	858	858	—	(561)	—	(561)	
10,594	10,594	—	—	—	4,484	4,484	—	(22,434)	—	(22,434)	
487	487	—	—	—	408	408	—	(5,937)	—	(5,937)	
994,806	308,448,827	—	—	—	1,277,769	1,277,769	159,518,614	(124,005)	—	159,394,609	

**Noncontributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 85,192	0.0108588%	\$ 222,495	589,702	(85,310)	43,314	28,286	21,332
ALPINE SCHOOL DISTRICT	72,071,075	9.1863928	188,227,926	498,880,152	(72,170,811)	36,643,214	23,929,580	18,046,235
ALPINE UNISERV	49,211	0.0062725	128,523	340,638	(49,279)	25,020	16,339	12,322
AMERICAN LEADERSHIP ACADEMY	1,020,226	0.1300410	2,664,523	7,062,063	(1,021,638)	518,715	338,743	255,459
AMES CHARTER SCHOOL	433,050	0.0551979	1,130,997	2,997,600	(433,650)	220,177	143,785	108,434
BEAVER SCHOOL DISTRICT	1,596,285	0.2034672	4,169,015	11,049,577	(1,598,494)	811,602	530,011	399,702
BOX ELDER SCHOOL DISTRICT	12,041,858	1.5348909	31,449,704	83,354,438	(12,058,522)	6,122,462	3,998,228	3,015,221
CACHE COUNTY SCHOOL DISTRICT	17,274,547	2.2018649	45,115,910	119,575,413	(17,298,452)	8,782,926	5,735,625	4,325,460
CANYONS SCHOOL DISTRICT	32,051,259	4.0853485	83,708,230	221,860,673	(32,095,614)	16,295,874	10,641,900	8,025,474
CARBON COUNTY REC/TRANS SSD	—	—	—	1	—	—	—	—
CARBON SCHOOL DISTRICT	3,435,050	0.4378417	8,971,316	23,777,616	(3,439,804)	1,746,488	1,140,531	860,119
CLEVELAND TOWN	—	—	—	1	—	—	—	—
COLOR COUNTRY UNISERV	27,829	0.0035471	72,680	192,631	(27,867)	14,149	9,240	6,968
DAGGETT SCHOOL DISTRICT	398,896	0.0508445	1,041,797	2,761,183	(399,448)	202,812	132,445	99,882
DAVIS SCHOOL DISTRICT	63,935,307	8.1493836	166,979,751	442,563,892	(64,023,784)	32,506,732	21,228,281	16,009,080
DAVIS TECHNICAL COLLEGE	980,841	0.1250209	2,561,660	6,789,436	(982,198)	498,690	325,666	245,598
DAVIS UNISERV	34,144	0.0043521	89,174	236,348	(34,191)	17,360	11,337	8,550
DUCHESNE SCHOOL DISTRICT	4,641,436	0.5916112	12,122,032	32,128,289	(4,647,859)	2,359,853	1,541,084	1,162,192
EAST HOLLYWOOD HIGH SCHOOL	259,864	0.0331230	678,686	1,798,794	(260,224)	132,123	86,282	65,069
EDUCATORS MUTUAL INSURANCE	1,216,953	0.1551165	3,178,315	8,423,820	(1,218,637)	618,737	404,062	304,719
EMERY SCHOOL DISTRICT	2,658,297	0.3388344	6,942,671	18,400,887	(2,661,976)	1,351,562	882,628	665,624
ESPERANZA ELEMENTARY SCHOOL	285,699	0.0364161	746,160	1,977,627	(286,095)	145,259	94,860	71,538
FAST FORWARD CHARTER HS	330,691	0.0421508	863,665	2,289,060	(331,148)	168,134	109,798	82,803
GARFIELD SCHOOL DISTRICT	1,187,723	0.1513907	3,101,975	8,221,489	(1,189,367)	603,876	394,357	297,400
GRAND SCHOOL DISTRICT	1,785,817	0.2276255	4,664,015	12,361,527	(1,788,288)	907,966	592,940	447,160
GRANITE SCHOOL DISTRICT	61,299,802	7.8134544	160,096,607	424,320,775	(61,384,632)	31,166,758	20,353,221	15,349,162
GRANITE UNISERV	49,284	0.0062819	128,715	341,148	(49,352)	25,058	16,364	12,340
HEBER VALLEY HISTORIC RAILROAD	108,497	0.0138293	283,360	751,019	(108,647)	55,163	36,024	27,167
HIGH DESERT UNISERV	19,224	0.0024504	50,208	133,072	(19,251)	9,774	6,383	4,814
HIGH SCHOOL ACTIVITIES ASSN	184,821	0.0235578	482,696	1,279,339	(185,076)	93,969	61,366	46,278
INTECH COLLEGIATE HIGH SCHOOL	176,562	0.0225051	461,126	1,222,171	(176,806)	89,770	58,623	44,210
IRON SCHOOL DISTRICT	9,347,965	1.1915193	24,414,067	64,707,154	(9,360,901)	4,752,801	3,103,782	2,340,683
ITINERIS HIGH SCHOOL	318,442	0.0405895	831,674	2,204,271	(318,882)	161,906	105,731	79,736
JORDAN SCHOOL DISTRICT	49,530,028	6.3132441	129,357,504	342,849,719	(49,598,570)	25,182,633	16,445,332	12,402,070
JORDAN UNISERV	21,119	0.0026919	55,156	146,186	(21,148)	10,738	7,012	5,288
JUAB SCHOOL DISTRICT	2,248,484	0.2865985	5,872,363	15,564,139	(2,251,596)	1,143,201	746,559	563,009
KANE SCHOOL DISTRICT	1,563,058	0.1992320	4,082,235	10,819,575	(1,565,221)	794,708	518,978	391,382
LOGAN SCHOOL DISTRICT	5,328,294	0.6791602	13,915,898	36,882,760	(5,335,668)	2,709,073	1,769,140	1,334,178
MILLARD SCHOOL DISTRICT	3,773,039	0.4809227	9,854,040	26,117,193	(3,778,260)	1,918,332	1,252,753	944,750
MONTICELLO ACADEMY	625,037	0.0796691	1,632,409	4,326,543	(625,902)	317,789	207,530	156,506
MORGAN SCHOOL DISTRICT	2,786,704	0.3552016	7,278,031	19,289,726	(2,790,560)	1,416,848	925,262	697,777
MURRAY SCHOOL DISTRICT	6,454,160	0.8226664	16,856,321	44,676,069	(6,463,092)	3,281,499	2,142,959	1,616,089
NEBO SCHOOL DISTRICT	31,735,618	4.0451160	82,883,870	219,675,787	(31,779,536)	16,135,392	10,537,098	7,946,439
NOAH WEBSTER ACADEMY INC	318,079	0.0405433	830,726	2,201,761	(318,519)	161,721	105,611	79,645
NORTH SANPETE SCHOOL DISTRICT	2,751,833	0.3507568	7,186,958	19,048,346	(2,755,641)	1,399,119	913,684	689,045
NORTH SUMMIT SCHOOL DISTRICT	1,433,515	0.1827201	3,743,910	9,922,876	(1,435,499)	728,845	475,967	358,945
NUAMES CHARTER SCHOOL	1,043,104	0.1329572	2,724,274	7,220,429	(1,044,548)	530,347	346,339	261,188
OGDEN SCHOOL DISTRICT	11,060,335	1.4097831	28,886,263	76,560,282	(11,075,641)	5,623,424	3,672,336	2,769,452
OGDEN-WEBER TECH COLLEGE	656,902	0.0837307	1,715,630	4,547,114	(657,811)	333,990	218,110	164,485
PARK CITY SCHOOL DISTRICT	7,906,758	1.0078189	20,650,070	54,731,039	(7,917,700)	4,020,046	2,625,261	1,979,813
PIUTE SCHOOL DISTRICT	478,367	0.0609741	1,249,351	3,311,286	(479,029)	243,217	158,831	119,781
PROVO SCHOOL DISTRICT	12,832,278	1.6356401	33,514,041	88,825,768	(12,850,036)	6,524,336	4,260,669	3,213,138
RICH SCHOOL DISTRICT	839,191	0.1069658	2,191,714	5,808,929	(840,352)	426,671	278,634	210,129
SALT LAKE ARTS ACADEMY	402,602	0.0513169	1,051,476	2,786,837	(403,160)	204,696	133,675	100,810
SALT LAKE SCHOOL DISTRICT	28,450,111	3.6263355	74,303,117	196,933,318	(28,489,482)	14,464,937	9,446,220	7,123,765

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
								Proportionate Share of Contributions		
2,713	95,644	—	—	—	3,463	3,463	74,967	(9,271)	—	65,696
3,145,138	81,764,167	—	—	—	—	—	63,421,382	4,621,349	—	68,042,731
10,250	63,931	—	—	—	—	—	43,304	11,671	—	54,975
21,754	1,134,672	—	—	—	82,151	82,151	897,782	(55,708)	—	842,075
2,540	474,935	—	—	—	14,487	14,487	381,077	(18,577)	—	362,501
3,232	1,744,546	—	—	—	42,752	42,752	1,404,705	(71,241)	—	1,333,464
150,646	13,286,557	—	—	—	140,978	140,978	10,596,641	75,597	—	10,672,238
350,725	19,194,736	—	—	—	—	—	15,201,322	482,729	—	15,684,051
28,042	34,991,290	—	—	—	1,398,919	1,398,919	28,204,591	(423,344)	—	27,781,247
—	—	—	—	—	—	—	—	—	—	—
150,477	3,897,615	—	—	—	39,781	39,781	3,022,789	(78,934)	—	2,943,855
—	—	—	—	—	—	—	—	—	—	—
1,733	32,090	—	—	—	—	—	24,489	2,608	—	27,097
17,890	453,027	—	—	—	9,885	9,885	351,022	16,172	—	367,194
1,301,477	71,045,570	—	—	—	2,221,029	2,221,029	56,262,037	(476,122)	—	55,785,915
—	1,069,954	—	—	—	63,996	63,996	863,124	(119,872)	—	743,252
7,095	44,342	—	—	—	12,185	12,185	30,046	20,098	—	50,144
79,463	5,142,593	—	—	—	89,215	89,215	4,084,389	(1,236)	—	4,083,153
23,670	307,143	—	—	—	12,971	12,971	228,676	(8,817)	—	219,859
—	1,327,518	—	—	—	277,287	277,287	1,070,899	(323,092)	—	747,807
—	2,899,814	—	—	—	131,382	131,382	2,339,259	(146,334)	—	2,192,925
159,887	471,544	—	—	—	—	—	251,411	190,891	—	442,302
77,069	437,805	—	—	—	—	—	291,003	58,345	—	349,347
34,614	1,330,247	—	—	—	—	—	1,045,177	18,669	—	1,063,847
—	1,948,066	—	—	—	118,191	118,191	1,571,490	(195,053)	—	1,376,437
—	66,869,141	—	—	—	4,651,350	4,651,350	53,942,835	(4,930,987)	—	49,011,849
486	54,248	—	—	—	6,583	6,583	43,369	(15,648)	—	27,721
19,515	137,869	—	—	—	876	876	95,475	15,256	—	110,731
5,857	26,828	—	—	—	—	—	16,917	4,673	—	21,590
29,764	231,376	—	—	—	—	—	162,639	22,766	—	185,405
18,155	210,758	—	—	—	—	—	155,372	29,430	—	184,802
455,227	10,652,493	—	—	—	—	—	8,226,058	378,650	—	8,604,708
—	347,373	—	—	—	10,761	10,761	280,223	(2,348)	—	277,876
—	54,030,035	—	—	—	744,346	744,346	43,585,624	(13,438)	—	43,572,187
3,354	26,392	—	—	—	13,320	13,320	18,584	(21,685)	—	(3,101)
12,522	2,465,290	—	—	—	125,089	125,089	1,978,630	(73,029)	—	1,905,601
8,211	1,713,278	—	—	—	24,012	24,012	1,375,465	4,363	—	1,379,828
79,872	5,892,263	—	—	—	39,415	39,415	4,688,813	215,947	—	4,904,760
13,008	4,128,843	—	—	—	24,407	24,407	3,320,213	11,936	—	3,332,150
126,066	807,890	—	—	—	—	—	550,023	202,686	—	752,709
214,175	3,254,062	—	—	—	—	—	2,452,255	289,317	—	2,741,572
—	7,040,547	—	—	—	352,532	352,532	5,679,557	(213,824)	—	5,465,733
984,029	35,602,959	—	—	—	—	—	27,926,832	1,434,356	—	29,361,187
29,969	376,947	—	—	—	—	—	279,904	43,052	—	322,956
93,857	3,095,705	—	—	—	24,843	24,843	2,421,568	159,379	—	2,580,947
5,111	1,568,867	—	—	—	61,764	61,764	1,261,470	(20,520)	—	1,240,950
59,806	1,197,681	—	—	—	—	—	917,915	126,727	—	1,044,642
75,937	12,141,149	—	—	—	32,744	32,744	9,732,917	(124,277)	—	9,608,640
28,223	744,808	—	—	—	31,457	31,457	578,063	(113,029)	—	465,034
339,660	8,964,780	—	—	—	212,883	212,883	6,957,820	(228,014)	—	6,729,805
10,087	531,916	—	—	—	9,696	9,696	420,955	18,879	—	439,834
124,959	14,123,102	—	—	—	804,096	804,096	11,292,197	(27,004)	—	11,265,193
12,424	927,859	—	—	—	15,147	15,147	738,475	1,877	—	740,352
2,821	442,002	—	—	—	20,239	20,239	354,284	6,184	—	360,468
4,252	31,039,173	—	—	—	1,617,604	1,617,604	25,035,639	(1,138,006)	—	23,897,632

**Noncontributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts (Concluded)

At December 31, 2023

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
SAN JUAN SCHOOL DISTRICT	\$ 4,129,709	0.5263850%	\$ 10,785,556	28,586,086	(4,135,424)	2,099,675	1,371,177	1,034,058
SEVIER SCHOOL DISTRICT	4,757,637	0.6064225	12,425,514	32,932,640	(4,764,221)	2,418,933	1,579,666	1,191,288
SOLDIER HOLLOW CHARTER SCHOOL	235,497	0.0300172	615,048	1,630,127	(235,823)	119,734	78,192	58,967
SOUTH SANPETE SCHOOL DISTRICT	3,182,267	0.4056212	8,311,123	22,027,839	(3,186,671)	1,617,965	1,056,600	796,824
SOUTH SUMMIT SCHOOL DISTRICT	2,126,798	0.2710879	5,554,555	14,721,817	(2,129,741)	1,081,331	706,155	532,539
SOUTHERN UTAH UNIVERSITY	3,189,918	0.4065964	8,331,104	22,080,795	(3,194,332)	1,621,855	1,059,140	798,739
SOUTHWEST EDUC DEVELOPMENT CTR	111,903	0.0142635	292,258	774,602	(112,058)	56,895	37,155	28,020
SOUTHWEST TECHNICAL COLLEGE	511,123	0.0651492	1,334,899	3,538,021	(511,830)	259,871	169,707	127,983
STATE OF UTAH	191,695,312	24.4340526	500,650,380	1,326,926,046	(191,960,591)	97,463,961	63,648,118	47,999,543
SUCCESS ACADEMY	310,436	0.0395691	810,764	2,148,854	(310,865)	157,835	103,073	77,732
SUMMIT ACADEMY HIGH SCHOOL	167,560	0.0213577	437,616	1,159,859	(167,792)	85,193	55,634	41,956
SUMMIT ACADEMY INC	1,404,010	0.1789592	3,666,850	9,718,636	(1,405,953)	713,843	466,170	351,557
TINTIC SCHOOL DISTRICT	448,385	0.0571524	1,171,045	3,103,744	(449,005)	227,973	148,876	112,273
TOOELE SCHOOL DISTRICT	15,429,249	1.9666578	40,296,548	106,802,155	(15,450,601)	7,844,718	5,122,935	3,863,406
TOOELE TECHNICAL COLLEGE	390,499	0.0497741	1,019,865	2,703,055	(391,039)	198,542	129,656	97,779
UINTAH BASIN TECHNICAL COLLEGE	958,267	0.1221435	2,502,704	6,633,178	(959,593)	487,213	318,171	239,945
UINTAH SCHOOL DISTRICT	6,316,554	0.8051267	16,496,936	43,723,554	(6,325,295)	3,211,536	2,097,270	1,581,633
UTAH ARTS ACADEMY	208,337	0.0265552	544,113	1,442,119	(208,625)	105,925	69,174	52,166
UTAH CO ACADEMY OF SCIENCES	382,624	0.0487704	999,300	2,648,548	(383,154)	194,538	127,042	95,807
UTAH COMMUNICATIONS AUTHORITY	502,743	0.0640811	1,313,012	3,480,014	(503,438)	255,610	166,924	125,884
UTAH EDUCATION ASSOCIATION	403,812	0.0514711	1,054,636	2,795,211	(404,371)	205,311	134,077	101,113
UTAH HOUSING CORPORATION	1,339,665	0.1707576	3,498,800	9,273,236	(1,341,519)	681,128	444,806	335,445
UTAH RETIREMENT SYSTEMS	6,776,228	0.8637181	17,697,466	46,905,444	(6,785,606)	3,445,249	2,249,894	1,696,734
UTAH SAFETY COUNCIL	72,553	0.0092479	189,488	502,219	(72,654)	36,888	24,090	18,167
UTAH SCHOOL BOARD ASSOCIATION	183,135	0.0233429	478,293	1,267,669	(183,388)	93,111	60,806	45,856
UTAH SCHOOL BOARD RISK MGMT	214,945	0.0273975	561,371	1,487,861	(215,242)	109,285	71,368	53,821
UTAH SCHOOL EMPLOYEES ASSN	56,850	0.0072463	148,476	393,520	(56,929)	28,904	18,876	14,235
UTAH STATE FAIR CORP	130,528	0.0166375	340,899	903,521	(130,708)	66,364	43,339	32,683
WASATCH SCHOOL DISTRICT	9,091,024	1.1587689	23,743,015	62,928,594	(9,103,605)	4,622,164	3,018,470	2,276,347
WASATCH UNISERV	26,700	0.0034033	69,732	184,819	(26,737)	13,575	8,865	6,686
WASHINGTON SCHOOL DISTRICT	29,518,936	3.7625710	77,094,563	204,331,782	(29,559,786)	15,008,361	9,801,099	7,391,393
WAYNE SCHOOL DISTRICT	534,055	0.0680722	1,394,790	3,696,757	(534,794)	271,530	177,321	133,725
WEBER COUNTY SCHOOL DISTRICT	32,517,844	4.1448207	84,926,807	225,090,397	(32,562,844)	16,533,100	10,796,819	8,142,305
WOODLAND PEAKS UNISERV	25,973	0.0033106	67,833	179,785	(26,009)	13,205	8,624	6,503
WORKERS' COMPENSATION FUND	5,646,083	0.7196664	14,745,866	39,082,510	(5,653,896)	2,870,647	1,874,655	1,413,751
	\$784,541,621	100.0000000%	\$2,048,986,257	5,430,642,503	(785,627,314)	398,885,778	260,489,402	196,445,281
Units without a proportionate share for 2023 but had a proportionate share in a prior year								
BRIDGERLAND TECHNICAL COLLEGE	\$ —	0.0000000%	\$ —	—	—	—	—	—
CITY OF ENTERPRISE	—	0.0000000	—	—	—	—	—	—
OGDEN WEBER/NEA/UEA UNISERV	—	0.0000000	—	—	—	—	—	—
PROVO HOUSING AUTHORITY	—	0.0000000	—	—	—	—	—	—
UTAH DAIRY COMMISSION	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$784,541,621	100.0000000%	\$2,048,986,257	5,430,642,503	(785,627,314)	398,885,778	260,489,402	196,445,281

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	
87,599	4,592,510	—	—	—	150,093	150,093	3,634,077	(151,064)	—	3,483,013	
58,914	5,248,802	—	—	—	108,812	108,812	4,186,644	9,903	—	4,196,547	
16,419	273,313	—	—	—	1,613	1,613	207,234	24,365	—	231,599	
—	3,471,390	—	—	—	107,603	107,603	2,800,344	(265,151)	—	2,535,193	
64,673	2,384,699	—	—	—	—	—	1,871,548	167,189	—	2,038,737	
72,525	3,552,260	—	—	—	75,321	75,321	2,807,076	(93,756)	—	2,713,320	
5,576	127,646	—	—	—	—	—	98,473	11,618	—	110,092	
37,069	594,629	—	—	—	—	—	449,780	59,877	—	509,656	
7,216,963	216,328,585	—	—	—	812,879	812,879	168,688,779	(243,421)	—	168,445,358	
3,365	342,005	—	—	—	14,037	14,037	273,178	6,668	—	279,846	
—	182,783	—	—	—	139,548	139,548	147,450	(95,594)	—	51,856	
87,648	1,619,218	—	—	—	19,500	19,500	1,235,506	14,690	—	1,250,196	
16,441	505,563	—	—	—	1,219	1,219	394,571	3,444	—	398,015	
741,228	17,572,288	—	—	—	—	—	13,577,490	1,099,399	—	14,676,889	
46,122	472,099	—	—	—	3,987	3,987	343,633	16,473	—	360,105	
80,043	1,125,372	—	—	—	—	—	843,259	99,314	—	942,573	
—	6,890,439	—	—	—	308,797	308,797	5,558,466	(299,141)	—	5,259,324	
—	227,265	—	—	—	43,593	43,593	183,333	(59,851)	—	123,482	
6,923	424,310	—	—	—	9,472	9,472	336,703	4,546	—	341,250	
1,155	549,574	—	—	—	52,872	52,872	442,405	(47,428)	—	394,977	
4,491	444,991	—	—	—	16,461	16,461	355,348	18,030	—	373,378	
1,204	1,462,583	—	—	—	58,449	58,449	1,178,883	(17,678)	—	1,161,206	
15,045	7,406,922	—	—	—	161,473	161,473	5,962,971	(122,147)	—	5,840,824	
—	79,145	—	—	—	13,951	13,951	63,846	(15,218)	—	48,628	
8,571	208,344	—	—	—	3,788	3,788	161,156	(14,511)	—	146,645	
3,981	238,454	—	—	—	18,523	18,523	189,148	4,485	—	193,633	
8,332	70,347	—	—	—	31,956	31,956	50,027	(15,343)	—	34,685	
7,545	149,931	—	—	—	3,895	3,895	114,862	6,720	—	121,583	
478,060	10,395,041	—	—	—	—	—	7,999,954	876,504	—	8,876,458	
320	29,446	—	—	—	11,983	11,983	23,496	(5,921)	—	17,574	
892,839	33,093,692	—	—	—	—	—	25,976,187	1,508,222	—	27,484,408	
470	583,046	—	—	—	39,938	39,938	469,959	(86,692)	—	383,268	
239,230	35,711,454	—	—	—	513,265	513,265	28,615,177	270,780	—	28,885,957	
312	28,645	—	—	—	20,917	20,917	22,856	(10,444)	—	12,411	
—	6,159,052	—	—	—	989,009	989,009	4,968,461	(996,890)	—	3,971,572	
18,528,824	874,349,285	—	—	—	17,214,792	17,214,792	690,383,955	1,276,175	—	691,660,130	
—	—	—	—	—	—	—	—	(409,179)	—	(409,179)	
65	65	—	—	—	116	116	—	1	—	1	
—	—	—	—	—	—	—	—	(7,641)	—	(7,641)	
15	15	—	—	—	45	45	—	27	—	27	
—	—	—	—	—	—	—	—	(2,782)	—	(2,782)	
18,528,904	874,349,365	—	—	—	17,214,953	17,214,953	690,383,955	856,602	—	691,240,557	

**Noncontributory Retirement System
Higher Education Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 990,058	1.8933181%	\$ (1,498,515)	3,799,523	(5,946,348)	312,674	451,645	162,760
DIXIE TECHNICAL COLLEGE	193,311	0.3696740	(292,588)	741,864	(1,161,036)	61,050	88,185	31,779
MOUNTAINLAND TECHNICAL COLLEGE	407,793	0.7798358	(617,221)	1,564,980	(2,449,232)	128,787	186,028	67,039
SALT LAKE COMMUNITY COLLEGE	3,763,603	7.1972547	(5,696,450)	14,443,497	(22,604,432)	1,188,600	1,716,884	618,715
SNOW COLLEGE	1,158,423	2.2152885	(1,753,346)	4,445,655	(6,957,561)	365,847	528,451	190,438
UNIVERSITY OF UTAH	17,727,825	33.9014698	(26,832,177)	68,033,686	(106,474,413)	5,598,700	8,087,096	2,914,354
UNIVERSITY OF UTAH HOSPITAL	8,424,925	16.1112460	(12,751,654)	32,332,151	(50,600,622)	2,660,712	3,843,290	1,385,010
USU SPACE DYNAMICS LAB	994,323	1.9014747	(1,504,970)	3,815,892	(5,971,965)	314,021	453,591	163,461
UTAH STATE UNIVERSITY	8,599,518	16.4451255	(13,015,911)	33,002,183	(51,649,238)	2,715,851	3,922,936	1,413,712
UTAH TECH UNIVERSITY	1,305,463	2.4964781	(1,975,901)	5,009,948	(7,840,694)	412,284	595,528	214,611
UTAH VALLEY UNIVERSITY	4,972,254	9.5085960	(7,525,819)	19,081,911	(29,863,666)	1,570,309	2,268,248	817,410
WEBER STATE UNIVERSITY	3,754,705	7.1802388	(5,682,982)	14,409,349	(22,550,990)	1,185,789	1,712,825	617,252
	\$ 52,292,201	100.0000000%	\$ (79,147,534)	200,680,639	(314,070,197)	16,514,624	23,854,706	8,596,542
Units without a proportionate share for 2023 but had a proportionate share in a prior year								
NONE	\$ —	0.0000000%	—	—	—	—	—	—
GRAND TOTAL	\$ 52,292,201	100.0000000%	\$ (79,147,534)	200,680,639	(314,070,197)	16,514,624	23,854,706	8,596,542

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
								Proportionate Share of Contributions	Proportionate Share of Contributions		
20,260	947,339	—	—	—	—	—	(550,604)	40,031	—	—	(510,573)
1,129	182,143	—	—	—	—	—	(107,507)	1,583	—	—	(105,923)
—	381,853	—	—	—	5,480	5,480	(226,788)	12,953	—	—	(213,835)
51,995	3,576,193	—	—	—	—	—	(2,093,066)	25,083	—	—	(2,067,982)
—	1,084,735	—	—	—	22,643	22,643	(644,238)	(16,945)	—	—	(661,183)
—	16,600,150	—	—	—	185,805	185,805	(9,859,037)	(679,602)	—	—	(10,538,639)
107,675	7,996,687	—	—	—	—	—	(4,685,383)	491,693	—	—	(4,193,691)
—	931,074	—	—	—	10,514	10,514	(552,976)	45,112	—	—	(507,865)
—	8,052,499	—	—	—	90,658	90,658	(4,782,480)	(195,296)	—	—	(4,977,776)
—	1,222,422	—	—	—	3,490	3,490	(726,012)	15,167	—	—	(710,845)
—	4,655,967	—	—	—	38,135	38,135	(2,765,237)	(105,330)	—	—	(2,870,567)
14,196	3,530,063	—	—	—	—	—	(2,088,117)	114,886	—	—	(1,973,231)
195,254	49,161,126	—	—	—	356,725	356,725	(29,081,445)	(250,666)	—	—	(29,332,111)
—	—	—	—	—	—	—	—	—	—	—	—
195,254	49,161,126	—	—	—	356,725	356,725	(29,081,445)	(250,666)	—	—	(29,332,111)

**Contributory Retirement System
Local Government Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 10,895	0.5800431%	\$ 47,879	289,661	(157,958)	—	21,545	—
CENTERVILLE CITY	18,006	0.9586384	79,130	478,723	(261,057)	—	35,607	—
CITY OF NAPLES	7,323	0.3898891	32,183	194,702	(106,175)	—	14,482	—
CITY OF OREM	53,695	2.8587114	235,969	1,427,577	(778,486)	—	106,182	—
CITY OF ST GEORGE	20,902	1.1128353	91,858	555,725	(303,048)	—	41,334	—
CORINNE CITY	29,355	1.5628498	129,004	780,452	(425,596)	—	58,049	—
DAVIS & WEBER COUNTY CANAL CO	101,250	5.3905446	444,956	2,691,918	(1,467,957)	—	200,222	—
DAVIS CO HOUSING AUTHORITY	20,935	1.1145582	92,000	556,586	(303,517)	—	41,398	—
DDI VANTAGE	589,623	31.3914062	2,591,168	15,676,169	(8,548,530)	—	1,165,977	—
DUCHESNE COUNTY	92,653	4.9328051	407,173	2,463,333	(1,343,305)	—	183,220	—
EMERY CO CARE & REHAB CTR	139,596	7.4320902	613,473	3,711,420	(2,023,912)	—	276,051	—
EMERY TOWN	3,305	0.1759757	14,526	87,878	(47,922)	—	6,536	—
FIVE-COUNTY ASSN OF GOVTS	14,398	0.7665225	63,272	382,784	(208,740)	—	28,471	—
GARLAND CITY	25,141	1.3385041	110,485	668,419	(364,502)	—	49,716	—
HONEYVILLE CITY	10,506	0.5593126	46,168	279,308	(152,312)	—	20,775	—
IRON COUNTY	3,010	0.1602306	13,226	80,016	(43,634)	—	5,951	—
JORDAN VALLEY WATER CONSERV	13,257	0.7057855	58,258	352,454	(192,200)	—	26,215	—
KEARNS IMPROVEMENT DIST	16,908	0.9001763	74,304	449,528	(245,137)	—	33,435	—
LAYTON CITY	20,229	1.0769964	88,899	537,828	(293,288)	—	40,003	—
LOGAN CITY	7,271	0.3870823	31,951	193,300	(105,411)	—	14,377	—
MURRAY CITY	10,153	0.5405567	44,620	269,942	(147,205)	—	20,078	—
OAKLEY CITY	30,662	1.6324385	134,748	815,203	(444,547)	—	60,634	—
OGDEN CITY CORP	52,123	2.7750061	229,060	1,385,776	(755,692)	—	103,073	—
PARK CITY	24,551	1.3071133	107,894	652,743	(355,954)	—	48,550	—
PROVO CITY CORP	28,150	1.4987203	123,710	748,428	(408,133)	—	55,667	—
PROVO HOUSING AUTHORITY	8,193	0.4362115	36,007	217,834	(118,789)	—	16,202	—
SALT LAKE CITY CORP	207,115	11.0267618	910,191	5,506,519	(3,002,816)	—	409,569	—
SALT LAKE COUNTY	59,672	3.1769253	262,236	1,586,486	(865,143)	—	118,001	—
SANDY CITY	55,973	2.9800125	245,982	1,488,152	(811,519)	—	110,687	—
SOUTH DAVIS SEWER DIST	56,095	2.9865099	246,518	1,491,397	(813,289)	—	110,928	—
TOWN OF PARAGONAH	10,490	0.5584751	46,099	278,890	(152,084)	—	20,744	—
UTAH LEAGUE CITIES/TOWNS	112,620	5.9958596	494,921	2,994,199	(1,632,797)	—	222,705	—
WEST VALLEY CITY	14,694	0.7823076	64,575	390,667	(213,039)	—	29,057	—
WESTERN UINTAH BASIN MAD	9,544	0.5081443	41,944	253,756	(138,378)	—	18,874	—
	\$ 1,878,293	100.0000000%	\$ 8,254,386	49,937,773	(27,232,072)	—	3,714,318	—
Units without a proportionate share for 2023 but had a proportionate share in a prior year								
MOUNTAINLAND ASSN OF GOVT	\$ —	0.0000000%	\$ —	—	—	—	—	—
NORTH DAVIS CO SEWER DIST	—	0.0000000%	—	—	—	—	—	—
UTAH COUNTY	—	0.0000000%	—	—	—	—	—	—
GRAND TOTAL	\$ 1,878,293	100.0000000%	\$ 8,254,386	49,937,773	(27,232,072)	—	3,714,318	—

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
—	21,545	—	—	—	—	—	(4,526)	3,881	—	(645)
—	35,607	—	—	—	—	—	(7,480)	8,799	—	1,319
—	14,482	—	—	—	—	—	(3,042)	1,997	—	(1,045)
—	106,182	—	—	—	—	—	(22,305)	(1,685)	—	(23,991)
—	41,334	—	—	—	—	—	(8,683)	8,073	—	(610)
—	58,049	—	—	—	—	—	(12,194)	13,933	—	1,739
—	200,222	—	—	—	—	—	(42,060)	10,934	—	(31,127)
—	41,398	—	—	—	—	—	(8,696)	(9,546)	—	(18,242)
—	1,165,977	—	—	—	—	—	(244,935)	83,899	—	(161,036)
—	183,220	—	—	—	—	—	(38,489)	12,679	—	(25,810)
—	276,051	—	—	—	—	—	(57,990)	47,773	—	(10,217)
—	6,536	—	—	—	—	—	(1,373)	1,585	—	212
—	28,471	—	—	—	—	—	(5,981)	6,683	—	702
—	49,716	—	—	—	—	—	(10,444)	27,148	—	16,704
—	20,775	—	—	—	—	—	(4,364)	5,263	—	899
—	5,951	—	—	—	—	—	(1,250)	(19,560)	—	(20,810)
—	26,215	—	—	—	—	—	(5,507)	3,204	—	(2,303)
—	33,435	—	—	—	—	—	(7,024)	10,573	—	3,550
—	40,003	—	—	—	—	—	(8,403)	(576)	—	(8,980)
—	14,377	—	—	—	—	—	(3,020)	3,495	—	474
—	20,078	—	—	—	—	—	(4,218)	(96,846)	—	(101,064)
—	60,634	—	—	—	—	—	(12,737)	11,864	—	(873)
—	103,073	—	—	—	—	—	(21,652)	(9,706)	—	(31,359)
—	48,550	—	—	—	—	—	(10,199)	(7,543)	—	(17,742)
—	55,667	—	—	—	—	—	(11,694)	(24,905)	—	(36,599)
—	16,202	—	—	—	—	—	(3,404)	(28,098)	—	(31,501)
—	409,569	—	—	—	—	—	(86,037)	17,116	—	(68,921)
—	118,001	—	—	—	—	—	(24,788)	(67,522)	—	(92,310)
—	110,687	—	—	—	—	—	(23,252)	(16,770)	—	(40,022)
—	110,928	—	—	—	—	—	(23,303)	20,439	—	(2,864)
—	20,744	—	—	—	—	—	(4,358)	8,406	—	4,049
—	222,705	—	—	—	—	—	(46,783)	36,617	—	(10,167)
—	29,057	—	—	—	—	—	(6,104)	6,251	—	147
—	18,874	—	—	—	—	—	(3,965)	3,863	—	(102)
—	3,714,318	—	—	—	—	—	(780,260)	71,716	—	(708,544)
—	—	—	—	—	—	—	—	(18,736)	—	(18,736)
—	—	—	—	—	—	—	—	(52,318)	—	(52,318)
—	—	—	—	—	—	—	—	(20,685)	—	(20,685)
—	3,714,318	—	—	—	—	—	(780,260)	(20,023)	—	(800,283)

**Contributory Retirement System
State and School Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 37,508	4.0813254%	\$ 379,017	2,590,085	(1,533,301)	—	188,535	—
BOX ELDER SCHOOL DISTRICT	16,858	1.8343805	170,352	1,164,132	(689,153)	—	84,738	—
CACHE COUNTY SCHOOL DISTRICT	36,888	4.0138597	372,752	2,547,270	(1,507,955)	—	185,419	—
DAVIS SCHOOL DISTRICT	53,620	5.8345300	541,830	3,702,701	(2,191,957)	—	269,524	—
DUCHESNE SCHOOL DISTRICT	14,022	1.5257394	141,690	968,262	(573,200)	—	70,481	—
GRANITE SCHOOL DISTRICT	89,405	9.7283221	903,432	6,173,773	(3,654,804)	—	449,396	—
JORDAN SCHOOL DISTRICT	24,262	2.6399470	245,162	1,675,359	(991,794)	—	121,951	—
MURRAY SCHOOL DISTRICT	13,388	1.4567666	135,284	924,491	(547,288)	—	67,295	—
PROVO SCHOOL DISTRICT	14,841	1.6148456	149,964	1,024,811	(606,676)	—	74,597	—
SALT LAKE SCHOOL DISTRICT	101,474	11.0416417	1,025,395	7,007,230	(4,148,201)	—	510,064	—
STATE OF UTAH	395,013	42.9822353	3,991,595	27,277,323	(16,147,866)	—	1,985,546	—
UINTAH SCHOOL DISTRICT	26,989	2.9367429	272,724	1,863,711	(1,103,296)	—	135,662	—
UTAH HOUSING CORPORATION	62,061	6.7529977	627,125	4,285,577	(2,537,013)	—	311,952	—
WASHINGTON SCHOOL DISTRICT	32,686	3.5566661	330,294	2,257,126	(1,336,193)	—	164,299	—
	\$ 919,015	100.0000000%	\$ 9,286,615	63,461,852	(37,568,698)	—	4,619,457	—
Units without a proportionate share for 2023 but had a proportionate share in a prior year								
EMERY SCHOOL DISTRICT	\$ —	0.0000000%	\$ —	—	—	—	—	—
SAN JUAN SCHOOL DISTRICT	—	0.0000000	—	—	—	—	—	—
SOUTHERN UTAH UNIVERSITY	—	0.0000000	—	—	—	—	—	—
WORKERS' COMPENSATION FUND	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 919,015	100.0000000%	\$ 9,286,615	63,461,852	(37,568,698)	—	4,619,457	—

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		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	
—	188,535	—	—	—	—	—	(200,029)	(60,830)	—	(260,859)
—	84,738	—	—	—	—	—	(89,904)	47,497	—	(42,408)
—	185,419	—	—	—	—	—	(196,722)	78,375	—	(118,348)
—	269,524	—	—	—	—	—	(285,955)	(148,343)	—	(434,298)
—	70,481	—	—	—	—	—	(74,778)	40,048	—	(34,730)
—	449,396	—	—	—	—	—	(476,793)	(316,844)	—	(793,636)
—	121,951	—	—	—	—	—	(129,386)	(113,242)	—	(242,628)
—	67,295	—	—	—	—	—	(71,397)	41,380	—	(30,017)
—	74,597	—	—	—	—	—	(79,145)	41,897	—	(37,247)
—	510,064	—	—	—	—	—	(541,159)	213,218	—	(327,942)
—	1,985,546	—	—	—	—	—	(2,106,593)	526,177	—	(1,580,416)
—	135,662	—	—	—	—	—	(143,932)	80,043	—	(63,889)
—	311,952	—	—	—	—	—	(330,970)	198,571	—	(132,399)
—	164,299	—	—	—	—	—	(174,315)	106,965	—	(67,350)
—	4,619,457	—	—	—	—	—	(4,901,078)	734,912	—	(4,166,166)
—	—	—	—	—	—	—	—	(91,006)	—	(91,006)
—	—	—	—	—	—	—	—	(13,657)	—	(13,657)
—	—	—	—	—	—	—	—	(27,652)	—	(27,652)
—	—	—	—	—	—	—	—	(567,873)	—	(567,873)
—	4,619,457	—	—	—	—	—	(4,901,078)	34,724	—	(4,866,354)

**Contributory Retirement System
Higher Education Division**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 19,960	3.8543362%	\$ (264,586)	256,564	(714,703)	—	51,459	—
UNIVERSITY OF UTAH	189,537	36.6005327	(2,512,493)	2,436,311	(6,786,776)	—	488,650	—
UNIVERSITY OF UTAH HOSPITAL	216,728	41.8512391	(2,872,935)	2,785,824	(7,760,405)	—	558,752	—
UTAH STATE UNIVERSITY	15,222	2.9394465	(201,782)	195,664	(545,057)	—	39,244	—
UTAH VALLEY UNIVERSITY	69,179	13.3588284	(917,035)	889,229	(2,477,105)	—	178,353	—
WEBER STATE UNIVERSITY	7,227	1.3956172	(95,804)	92,899	(258,787)	—	18,633	—
	\$ 517,853	100.0000000%	\$ (6,864,636)	6,656,490	(18,542,833)	—	1,335,091	—
Units without a proportionate share for 2023 but had a proportionate share in a prior year								
NONE	\$ —	0.0000000%	—	—	—	—	—	—
GRAND TOTAL	\$ 517,853	100.0000000%	\$ (6,864,636)	6,656,490	(18,542,833)	—	1,335,091	—

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	
—	51,459	—	—	—	—	—	(195,253)	82,985	—	(112,268)
—	488,650	—	—	—	—	—	(1,854,112)	(75,341)	—	(1,929,453)
—	558,752	—	—	—	—	—	(2,120,103)	23,313	—	(2,096,790)
—	39,244	—	—	—	—	—	(148,907)	(10,602)	—	(159,508)
—	178,353	—	—	—	—	—	(676,732)	(14,062)	—	(690,795)
—	18,633	—	—	—	—	—	(70,699)	(5,612)	—	(76,311)
—	1,335,091	—	—	—	—	—	(5,065,807)	682	—	(5,065,125)
—	—	—	—	—	—	—	—	—	—	—
—	1,335,091	—	—	—	—	—	(5,065,807)	682	—	(5,065,125)

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

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	Changes of Assumptions
AMERICAN FORK CITY	\$ 718,599	1.0812225%	\$ 1,546,326	4,851,946	(1,147,551)	269,452	221,341	135,878
BEAVER COUNTY	880,020	1.3240998	1,893,680	5,941,849	(1,405,327)	329,980	271,062	166,400
BIG WATER MUNICIPAL CORP	8,134	0.0122380	17,502	54,918	(12,989)	3,050	2,505	1,538
BLANDING CITY	78,933	0.1187652	169,854	532,954	(126,051)	29,598	24,313	14,925
BOX ELDER COUNTY	1,211,181	1.8223738	2,606,294	8,177,835	(1,934,168)	454,156	373,065	229,018
BRIGHAM CITY	488,821	0.7354918	1,051,874	3,300,493	(780,611)	183,293	150,565	92,429
CACHE COUNTY	1,903,710	2.8643712	4,096,521	12,853,760	(3,040,087)	713,833	586,376	359,966
CARBON COUNTY	647,552	0.9743238	1,393,443	4,372,242	(1,034,094)	242,812	199,458	122,444
CEDAR CITY	642,638	0.9669288	1,382,867	4,339,057	(1,026,245)	240,969	197,944	121,514
CENTERVILLE CITY	473,343	0.7122037	1,018,568	3,195,988	(755,894)	177,489	145,798	89,503
CITY OF DRAPER	949,883	1.4292179	2,044,016	6,413,563	(1,516,894)	356,177	292,581	179,610
CITY OF HARRISVILLE	188,158	0.2831067	404,889	1,270,431	(300,474)	70,553	57,956	35,578
CITY OF HELPER	48,262	0.0726159	103,853	325,861	(77,071)	18,097	14,865	9,126
CITY OF KANAB	108,647	0.1634729	233,793	733,579	(173,501)	40,739	33,465	20,544
CITY OF MOAB	325,636	0.4899596	700,723	2,198,676	(520,016)	122,103	100,302	61,573
CITY OF NAPLES	56,054	0.0843402	120,620	378,474	(89,514)	21,019	17,266	10,599
CITY OF NORTH SALT LAKE	579,974	0.8726436	1,248,023	3,915,956	(926,176)	217,472	178,642	109,665
CITY OF SOUTH JORDAN	1,036,951	1.5602229	2,231,375	7,001,443	(1,655,936)	388,825	319,399	196,074
CITY OF SOUTH SALT LAKE	1,464,580	2.2036444	3,151,573	9,888,773	(2,338,828)	549,172	451,116	276,933
CITY OF ST GEORGE	2,826,212	4.2523906	6,081,616	19,082,446	(4,513,255)	1,059,742	870,523	534,399
CLEARFIELD CITY	461,144	0.6938486	992,317	3,113,620	(736,413)	172,915	142,040	87,196
CLINTON CITY	363,553	0.5470113	782,316	2,454,693	(580,568)	136,321	111,981	68,743
DAGGETT COUNTY	23,191	0.0348943	49,905	156,587	(37,035)	8,696	7,143	4,385
DAVIS COUNTY	3,436,296	5.1703378	7,394,431	23,201,700	(5,487,515)	1,288,505	1,058,439	649,758
DUCHESNE COUNTY	522,029	0.7854578	1,123,334	3,524,713	(833,642)	195,745	160,794	98,709
EAST CARBON CITY	36,335	0.0546700	78,187	245,330	(58,024)	13,624	11,192	6,870
EMERY COUNTY	404,712	0.6089399	870,884	2,732,595	(646,296)	151,754	124,658	76,526
ENOCH CITY	112,063	0.1686126	241,144	756,643	(178,956)	42,020	34,517	21,190
EPHRAIM CITY	184,510	0.2776183	397,040	1,245,802	(294,649)	69,186	56,832	34,888
FAIRVIEW CITY	33,494	0.0503961	72,075	226,151	(53,488)	12,559	10,317	6,333
FARMINGTON CITY	423,483	0.6371833	911,277	2,859,337	(676,272)	158,793	130,440	80,075
GARFIELD COUNTY	369,264	0.5556042	794,605	2,493,253	(589,688)	138,463	113,740	69,823
GARLAND CITY	37,762	0.0568182	81,259	254,970	(60,304)	14,160	11,631	7,140
GRAND COUNTY	607,714	0.9143825	1,307,717	4,103,258	(970,476)	227,874	187,187	114,911
GRANTSVILLE CITY	250,382	0.3767315	538,788	1,690,569	(399,842)	93,886	77,122	47,344
HEBER CITY	416,810	0.6271424	896,916	2,814,278	(665,615)	156,291	128,385	78,813
HURRICANE CITY	582,519	0.8764722	1,253,499	3,933,137	(930,240)	218,426	179,426	110,147
IRON COUNTY	1,093,062	1.6446490	2,352,118	7,380,302	(1,745,541)	409,865	336,682	206,684
IVINS CITY	214,591	0.3228798	461,771	1,448,911	(342,687)	80,465	66,098	40,576
JUAB COUNTY	302,693	0.4554395	651,353	2,043,768	(483,379)	113,501	93,235	57,235

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
35,008	661,679	—	—	—	—	—	602,227	84,256	—	686,483
—	767,442	—	—	—	36,604	36,604	737,507	(139,396)	—	598,111
442	7,535	—	—	—	—	—	6,816	857	—	7,673
4,083	72,919	—	—	—	52	52	66,151	6,292	—	72,442
—	1,056,239	—	—	—	74,128	74,128	1,015,039	(188,057)	—	826,982
16,139	442,426	—	—	—	1,370	1,370	409,660	(35,955)	—	373,705
4,813	1,664,988	—	—	—	85,931	85,931	1,595,418	63,197	—	1,658,615
—	564,713	—	—	—	28,580	28,580	542,686	(54,885)	—	487,801
2,599	563,026	—	—	—	32,994	32,994	538,567	53,139	—	591,706
776	413,566	—	—	—	4,210	4,210	396,688	21,316	—	418,005
1,229	829,596	—	—	—	24,646	24,646	796,056	39,581	—	835,637
14,751	178,838	—	—	—	—	—	157,687	36,235	—	193,922
567	42,655	—	—	—	17	17	40,446	977	—	41,423
148	94,896	—	—	—	643	643	91,052	7,833	—	98,885
40,689	324,667	—	—	—	—	—	272,901	97,790	—	370,691
—	48,883	—	—	—	3,813	3,813	46,976	(18,382)	—	28,595
1,153	506,933	—	—	—	—	—	486,051	47,908	—	533,960
470	904,767	—	—	—	26,384	26,384	869,024	(49,747)	—	819,277
2,981	1,280,203	—	—	—	32,697	32,697	1,227,402	98,465	—	1,325,867
190,953	2,655,618	—	—	—	—	—	2,368,527	251,221	—	2,619,748
859	403,011	—	—	—	16,855	16,855	386,465	(905)	—	385,560
13,481	330,526	—	—	—	—	—	304,678	35,516	—	340,194
—	20,225	—	—	—	1,231	1,231	19,436	(5,645)	—	13,791
63,354	3,060,056	—	—	—	8,905	8,905	2,879,812	(250,480)	—	2,629,332
11,201	466,449	—	—	—	2,097	2,097	437,490	(54,065)	—	383,425
963	32,649	—	—	—	—	—	30,451	3,354	—	33,805
153	353,091	—	—	—	66,172	66,172	339,172	(93,659)	—	245,513
15,563	113,290	—	—	—	—	—	93,915	31,472	—	125,387
4,518	165,424	—	—	—	—	—	154,630	12,001	—	166,631
808	30,017	—	—	—	—	—	28,070	5,066	—	33,136
1,204	370,513	—	—	—	8,044	8,044	354,903	50,449	—	405,352
—	322,025	—	—	—	12,446	12,446	309,464	(95,624)	—	213,840
—	32,932	—	—	—	3,579	3,579	31,647	(7,407)	—	24,240
67,327	597,298	—	—	—	—	—	509,299	144,226	—	653,525
5,539	223,891	—	—	—	—	—	209,835	33,638	—	243,472
33,609	397,098	—	—	—	1,402	1,402	349,310	(9,593)	—	339,718
22,698	530,697	—	—	—	—	—	488,184	66,530	—	554,714
—	953,230	—	—	—	22,941	22,941	916,048	(36,178)	—	879,870
11,243	198,383	—	—	—	—	—	179,840	29,796	—	209,636
4,281	268,251	—	—	—	712	712	253,674	(19,846)	—	233,828

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

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

At December 31, 2023

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
KAMAS CITY	\$ 55,658	0.0837449%	\$ 119,769	375,802	(88,882)	20,870	17,144	10,524
KANE COUNTY	739,973	1.1133821	1,592,319	4,996,261	(1,181,683)	277,467	227,925	139,919
KAYSVILLE CITY	687,808	1.0348935	1,480,067	4,644,046	(1,098,379)	257,907	211,857	130,055
LAVERKIN CITY	99,788	0.1501439	214,730	673,765	(159,355)	37,418	30,737	18,869
LAYTON CITY	1,688,762	2.5409541	3,633,981	11,402,438	(2,696,830)	633,234	520,168	319,323
LEHI CITY	1,130,477	1.7009441	2,432,629	7,632,924	(1,805,289)	423,894	348,207	213,758
LINDON CITY	299,291	0.4503211	644,033	2,020,799	(477,946)	112,225	92,187	56,592
MAPLETON CITY	184,243	0.2772170	396,466	1,244,001	(294,223)	69,086	56,750	34,838
MILLARD COUNTY	657,728	0.9896340	1,415,339	4,440,946	(1,050,344)	246,628	202,592	124,368
MORGAN COUNTY	237,385	0.3571755	510,820	1,602,812	(379,087)	89,012	73,119	44,886
MOUNT PLEASANT CITY	89,925	0.1353040	193,507	607,172	(143,604)	33,719	27,699	17,004
MURRAY CITY	1,546,060	2.3262417	3,326,907	10,438,924	(2,468,946)	579,725	476,214	292,340
NEPHI CITY	148,743	0.2238028	320,075	1,004,307	(237,532)	55,774	45,816	28,125
NORTH OGDEN CITY	380,044	0.5718239	817,802	2,566,039	(606,903)	142,505	117,060	71,861
NORTH PARK POLICE AGENCY	161,786	0.2434278	348,142	1,092,373	(258,361)	60,665	49,833	30,592
PARK CITY	978,681	1.4725477	2,105,985	6,608,004	(1,562,882)	366,975	301,451	185,056
PAROWAN CITY	79,370	0.1194224	170,794	535,904	(126,748)	29,761	24,447	15,008
PAYSON CITY	467,154	0.7028919	1,005,251	3,154,201	(746,011)	175,168	143,892	88,333
PERRY CITY	126,502	0.1903385	272,215	854,137	(202,015)	47,434	38,965	23,920
PIUTE COUNTY	65,697	0.0988496	141,371	443,584	(104,914)	24,634	20,236	12,422
PLEASANT GROVE CITY	464,054	0.6982274	998,580	3,133,270	(741,060)	174,006	142,937	87,746
PLEASANT VIEW CITY	216,639	0.3259605	466,177	1,462,736	(345,957)	81,233	66,729	40,964
PRICE CITY	233,848	0.3518530	503,208	1,578,927	(373,438)	87,686	72,029	44,217
RICH COUNTY	107,393	0.1615865	231,095	725,114	(171,499)	40,269	33,079	20,307
RICHFIELD CITY	203,744	0.3065582	438,428	1,375,668	(325,364)	76,398	62,757	38,525
RIVERDALE CITY	442,504	0.6658022	952,206	2,987,763	(706,646)	165,925	136,299	83,672
ROOSEVELT CITY	247,205	0.3719510	531,951	1,669,117	(394,769)	92,694	76,144	46,743
ROY CITY	770,048	1.1586333	1,657,036	5,199,324	(1,229,710)	288,744	237,188	145,606
SALEM CITY	248,059	0.3732356	533,788	1,674,881	(396,132)	93,014	76,406	46,905
SALINA CITY	35,099	0.0528111	75,528	236,988	(56,051)	13,161	10,811	6,637
SALT LAKE COUNTY	9,389,265	14.1273272	20,204,395	63,395,860	(14,993,975)	3,520,685	2,892,059	1,775,386
SAN JUAN COUNTY	514,202	0.7736807	1,106,490	3,471,864	(821,143)	192,810	158,383	97,229
SANPETE COUNTY	701,645	1.0557126	1,509,842	4,737,471	(1,120,476)	263,095	216,119	132,672
SANTAQUIN CITY	225,337	0.3390472	484,893	1,521,462	(359,846)	84,494	69,408	42,608
SEVIER COUNTY	866,518	1.3037858	1,864,628	5,850,690	(1,383,767)	324,918	266,903	163,847
SMITHFIELD CITY CORP	192,221	0.2892205	413,633	1,297,867	(306,963)	72,077	59,207	36,346
SOUTH OGDEN CITY	495,245	0.7451583	1,065,699	3,343,871	(790,870)	185,702	152,544	93,644
SPANISH FORK CITY	791,501	1.1909122	1,703,200	5,344,175	(1,263,969)	296,788	243,796	149,662
SPRING CITY	19,668	0.0295929	42,323	132,797	(31,408)	7,375	6,058	3,719
SPRINGVILLE CITY	462,812	0.6963580	995,906	3,124,881	(739,076)	173,540	142,554	87,512
SUMMIT COUNTY	2,227,850	3.3520801	4,794,024	15,042,336	(3,557,715)	835,375	686,217	421,257
SUNSET CITY	125,361	0.1886221	269,761	846,435	(200,193)	47,007	38,614	23,704
SYRACUSE CITY CORP	504,277	0.7587481	1,085,134	3,404,854	(805,294)	189,088	155,326	95,352
TOOELE CITY	676,787	1.0183105	1,456,351	4,569,631	(1,080,779)	253,774	208,462	127,971
TOOELE COUNTY	895,565	1.3474892	1,927,131	6,046,808	(1,430,152)	335,809	275,850	169,339

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	
20	48,558	—	—	—	11	11	46,645	342	—	46,987
1,058	646,369	—	—	—	5,131	5,131	620,140	33,772	—	653,911
1,633	601,452	—	—	—	—	—	576,422	64,716	—	641,139
1,327	88,350	—	—	—	205	205	83,628	(4,034)	—	79,594
137,165	1,609,889	—	—	—	—	—	1,415,279	268,870	—	1,684,149
4,391	990,249	—	—	—	—	—	947,404	74,974	—	1,022,378
7,227	268,231	—	—	—	—	—	250,823	6,103	—	256,926
633	161,307	—	—	—	1,358	1,358	154,406	22,920	—	177,326
—	573,587	—	—	—	4,576	4,576	551,213	(65,595)	—	485,618
346	207,363	—	—	—	11,388	11,388	198,942	(5,303)	—	193,639
105	78,526	—	—	—	1,100	1,100	75,363	(2,697)	—	72,666
—	1,348,278	—	—	—	61,088	61,088	1,295,687	(171,111)	—	1,124,576
4,183	133,898	—	—	—	—	—	124,655	6,271	—	130,926
13,300	344,726	—	—	—	—	—	318,499	23,575	—	342,073
558	141,648	—	—	—	310	310	135,586	19,951	—	155,538
3,620	857,101	—	—	—	41,019	41,019	820,190	71,157	—	891,347
69	69,286	—	—	—	11,453	11,453	66,517	(7,828)	—	58,689
157	407,550	—	—	—	3,910	3,910	391,502	6,664	—	398,166
12,049	122,368	—	—	—	—	—	106,016	15,507	—	121,523
2,269	59,561	—	—	—	—	—	55,058	4,515	—	59,573
22,382	427,071	—	—	—	991	991	388,904	8,032	—	396,936
4,552	193,477	—	—	—	80	80	181,556	9,409	—	190,965
136	204,068	—	—	—	1,094	1,094	195,978	(6,379)	—	189,599
1,065	94,720	—	—	—	—	—	90,002	6,895	—	96,896
20,349	198,029	—	—	—	391	391	170,749	(1,063)	—	169,686
—	385,896	—	—	—	20,617	20,617	370,843	(36,997)	—	333,846
16,964	232,545	—	—	—	—	—	207,172	56,351	—	263,523
19,518	691,056	—	—	—	—	—	645,344	46,655	—	691,999
4,344	220,670	—	—	—	—	—	207,887	34,773	—	242,661
—	30,609	—	—	—	5,205	5,205	29,415	(12,756)	—	16,659
—	8,188,129	—	—	—	136,873	136,873	7,868,740	(333,774)	—	7,534,966
61,081	509,502	—	—	—	406	406	430,930	62,959	—	493,889
41,534	653,420	—	—	—	657	657	588,018	36,621	—	624,639
404	196,914	—	—	—	17,237	17,237	188,845	(1,576)	—	187,269
40,229	795,896	—	—	—	—	—	726,192	49,814	—	776,006
683	168,314	—	—	—	217	217	161,092	34,524	—	195,616
6,722	438,612	—	—	—	—	—	415,044	15,838	—	430,882
—	690,247	—	—	—	20,785	20,785	663,323	(70,473)	—	592,850
2,522	19,674	—	—	—	—	—	16,483	17,062	—	33,545
783	404,389	—	—	—	1,734	1,734	387,862	13,034	—	400,897
31,330	1,974,180	—	—	—	—	—	1,867,066	89,736	—	1,956,802
553	109,877	—	—	—	5,800	5,800	105,060	11,291	—	116,351
894	440,661	—	—	—	3,491	3,491	422,613	32,218	—	454,831
1,932	592,140	—	—	—	15,858	15,858	567,186	57,391	—	624,577
—	780,998	—	—	—	28,953	28,953	750,534	(99,087)	—	651,447

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

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

At December 31, 2023

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
TOWN OF BRIAN HEAD	\$ 132,728	0.1997062%	\$ 285,613	896,174	(211,957)	49,769	40,883	25,097
TOWN OF SPRINGDALE	340,857	0.5128627	733,478	2,301,452	(544,324)	127,811	104,990	64,452
TREMONTON CITY	230,001	0.3460651	494,930	1,552,955	(367,295)	86,243	70,844	43,490
UINTAH COUNTY	992,828	1.4938347	2,136,429	6,703,528	(1,585,475)	372,280	305,809	187,731
UNIFIED FIRE AUTHORITY	41,071	0.0617957	88,378	277,306	(65,587)	15,400	12,650	7,766
VERNAL CITY	307,868	0.4632261	662,489	2,078,710	(491,643)	115,441	94,829	58,214
WASATCH COUNTY	1,300,002	1.9560155	2,797,423	8,777,548	(2,076,008)	487,460	400,423	245,813
WASHINGTON CITY	482,227	0.7255714	1,037,686	3,255,975	(770,082)	180,820	148,534	91,183
WASHINGTON COUNTY	2,461,247	3.7032551	5,296,262	16,618,221	(3,930,433)	922,892	758,107	465,389
WAYNE COUNTY	65,092	0.0979394	140,069	439,499	(103,948)	24,408	20,050	12,308
WEBER AREA DISPATCH 911	926,630	1.3942311	1,993,979	6,256,561	(1,479,761)	347,458	285,418	175,213
WEBER COUNTY CORP	3,530,535	5.3121334	7,597,222	23,838,003	(5,638,009)	1,323,842	1,087,467	667,578
WELLINGTON CITY	49,632	0.0746779	106,802	335,115	(79,259)	18,611	15,288	9,385
WEST BOUNTIFUL CITY	153,806	0.2314197	330,968	1,038,487	(245,616)	57,672	47,375	29,083
WILLARD CITY CORP	52,384	0.0788182	112,723	353,694	(83,653)	19,642	16,135	9,905
	\$ 66,461,724	100.0000000%	\$ 143,016,404	448,746,312	(106,134,546)	24,921,095	20,471,380	12,567,032
Units without a proportionate share for 2022 but had a proportionate share in a prior year								
CITY OF MONTICELLO	\$ —	0.0000000%	\$ —	—	—	—	—	—
CITY OF TAYLORSVILLE	—	0.0000000	—	—	—	—	—	—
FOUNTAIN GREEN CITY	—	0.0000000	—	—	—	—	—	—
MORONI CITY	—	0.0000000	—	—	—	—	—	—
STOCKTON TOWN	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 66,461,724	100.0000000%	\$ 143,016,404	448,746,312	(106,134,546)	24,921,095	20,471,380	12,567,032

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
—	115,749	—	—	—	1,017	1,017	111,234	947	—	112,180
39,355	336,607	—	—	—	—	—	285,658	87,102	—	372,760
30,080	230,657	—	—	—	325	325	192,754	17,803	—	210,557
439	866,258	—	—	—	4,627	4,627	832,047	3,418	—	835,465
4,756	40,572	—	—	—	—	—	34,419	(8,011)	—	26,409
17,984	286,467	—	—	—	495	495	258,011	(8,367)	—	249,644
1,339	1,135,036	—	—	—	19,493	19,493	1,089,476	23,743	—	1,113,219
47,382	467,919	—	—	—	55	55	404,134	72,701	—	476,835
114,406	2,260,795	—	—	—	4,987	4,987	2,062,666	(65,836)	—	1,996,830
—	56,765	—	—	—	3,472	3,472	54,551	(14,419)	—	40,132
1,694	809,783	—	—	—	3,429	3,429	776,569	377,289	—	1,153,857
—	3,078,886	—	—	—	99,136	99,136	2,958,790	(421,237)	—	2,537,553
1,948	45,231	—	—	—	—	—	41,595	19,000	—	60,594
4,836	138,966	—	—	—	—	—	128,898	10,554	—	139,452
2,111	47,794	—	—	—	17	17	43,901	3,288	—	47,189
1,308,015	59,267,522	—	—	—	1,035,442	1,035,442	55,698,720	642,535	—	56,341,255
—	—	—	—	—	—	—	—	(7,265)	—	(7,265)
—	—	—	—	—	—	—	—	(924)	—	(924)
—	—	—	—	—	851	851	—	(13,273)	—	(13,273)
—	—	—	—	—	2,848	2,848	—	(14,407)	—	(14,407)
194	194	—	—	—	19,551	19,551	—	(16,106)	—	(16,106)
1,308,209	59,267,716	—	—	—	1,058,691	1,058,691	55,698,720	590,560	—	56,289,280

**Public Safety Retirement System
State of Utah**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 36,872	0.0582961%	\$ 65,524	203,635	(48,109)	20,565	10,105	4,885
SOUTHERN UTAH UNIVERSITY	111,606	0.1764532	198,330	616,371	(145,617)	62,248	30,587	14,787
STATE OF UTAH	60,914,765	96.3086425	108,248,943	336,416,926	(79,478,325)	33,975,334	16,694,212	8,070,676
UNIVERSITY OF UTAH	1,766,381	2.7927186	3,138,959	9,755,280	(2,304,680)	985,203	484,092	234,030
UTAH STATE UNIVERSITY	249,815	0.3949679	443,936	1,379,667	(325,946)	139,335	68,464	33,098
UTAH TECH UNIVERSITY	170,092	0.2689217	302,262	939,374	(221,927)	94,869	46,615	22,536
GRAND TOTAL	\$ 63,249,531	100.0000000%	\$ 112,397,953	349,311,253	(82,524,603)	35,277,555	17,334,075	8,380,012

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, 2023

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	\$ 18,346,970	100.0000000%	\$ 59,042,088	121,486,352	7,690,821	4,686,168	4,287,593	2,585,147

**Public Safety Retirement System
Ogden City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 3,890,882	100.0000000%	\$ 13,756,638	26,800,185	3,048,814	483,178	860,290	104,530

**Public Safety Retirement System
Provo City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 2,727,368	100.0000000%	\$ 10,774,932	21,731,962	1,821,072	1,616,490	688,466	361,141

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
—	35,556	—	—	—	164	164	38,991	2,645	—	41,636
434	108,056	—	—	—	—	—	118,019	3,436	—	121,455
319,463	59,059,685	—	—	—	—	—	64,415,224	617,848	—	65,033,071
47,609	1,750,934	—	—	—	—	—	1,867,886	213,741	—	2,081,628
504	241,401	—	—	—	—	—	264,171	16,453	—	280,624
852	164,871	—	—	—	—	—	179,866	(708)	—	179,158
368,861	61,360,503	—	—	—	164	164	66,884,157	853,415	—	67,737,572

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
—	11,558,908	—	—	—	—	—	12,497,589	—	—	12,497,589

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
—	1,447,998	—	—	—	—	—	5,295,639	—	—	5,295,639

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
—	2,666,097	173,880	—	—	—	173,880	2,317,644	—	—	2,317,644

**Public Safety Retirement System
Logan City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$1,232,985.00	100.00000000%	\$3,927,340.00	9,717,729.00	(803,664.00)	488,686.00	425,842.00	150,727.00

**Public Safety Retirement System
Bountiful City**

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 1,190,531	100.00000000%	\$ 4,355,799	8,424,873	984,802	266,318	269,758	151,319

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

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 2,077,124	7.3681280%	\$ 4,816,636	13,498,606	(2,281,279)	2,257,357	611,859	513,459
CITY OF RIVERTON	636,649	2.2583675	1,476,323	4,137,389	(699,223)	691,891	187,538	157,378
CITY OF SARATOGA SPRINGS	604,795	2.1453749	1,402,458	3,930,384	(664,239)	657,274	178,155	149,504
CITY OF TAYLORSVILLE	1,353,670	4.8018377	3,139,020	8,797,094	(1,486,719)	1,471,128	398,751	334,624
CITY OF WENDOVER	27,573	0.0978088	63,939	179,188	(30,283)	29,965	8,122	6,816
CITY OF WEST JORDAN	2,001,073	7.0983547	4,640,282	13,004,374	(2,197,754)	2,174,707	589,457	494,660
COTTONWOOD HEIGHTS CITY	596,217	2.1149457	1,382,566	3,874,637	(654,818)	647,951	175,628	147,383
GUNNISON VALLEY POLICE DEPT	84,269	0.2989259	195,412	547,640	(92,552)	91,581	24,823	20,831
HERRIMAN CITY	862,003	3.0577596	1,998,895	5,601,897	(946,727)	936,799	253,920	213,085
LONE PEAK PS DISTRICT	462,413	1.6403044	1,072,287	3,005,081	(507,862)	502,536	136,213	114,307
SANDY CITY	2,357,388	8.3623027	5,466,540	15,319,960	(2,589,090)	2,561,940	694,417	582,740
TOWN OF MANTUA	16,060	0.0569681	37,241	104,367	(17,638)	17,453	4,731	3,970
UNIFIED POLICE DEPARTMENT	7,158,347	25.3926199	16,599,467	46,519,952	(7,861,923)	7,779,480	2,108,637	1,769,524
UTAH COUNTY	6,059,731	21.4955280	14,051,890	39,380,377	(6,655,327)	6,585,537	1,785,018	1,497,949
WEST VALLEY CITY	3,621,978	12.8481490	8,398,993	23,538,149	(3,977,973)	3,936,259	1,066,928	895,343
WOODS CROSS CITY	271,370	0.9626250	629,280	1,763,554	(298,043)	294,917	79,938	67,082
GRAND TOTAL	\$ 28,190,661	100.00000000%	\$ 65,371,227	183,202,649	(30,961,450)	30,636,775	8,304,135	6,968,655

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
—	1,065,255	—	—	—	—	—	1,280,120	—	—	1,280,120

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
—	687,395	14,246	—	—	—	14,246	201,909	—	—	201,909

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
18,324	3,401,000	—	—	—	13,759	13,759	2,451,695	52,849	—	2,504,544
360	1,037,166	—	—	—	33,441	33,441	751,456	21,385	—	772,842
10,648	995,580	—	—	—	491	491	713,859	20,231	—	734,090
151,694	2,356,197	—	—	—	—	—	1,597,779	362,922	—	1,960,701
2,826	47,729	—	—	—	472	472	32,545	223	—	32,768
—	3,258,824	—	—	—	28,587	28,587	2,361,929	(97,120)	—	2,264,810
7,561	978,524	—	—	—	1,085	1,085	703,734	19,119	—	722,853
5,665	142,901	—	—	—	807	807	99,466	(3,541)	—	95,925
—	1,403,804	—	—	—	24,555	24,555	1,017,449	(35,815)	—	981,634
28,464	781,520	—	—	—	9,274	9,274	545,800	3,667	—	549,468
39,220	3,878,317	—	—	—	—	—	2,782,500	75,190	—	2,857,689
515	26,669	—	—	—	709	709	18,956	1,802	—	20,758
—	11,657,641	—	—	—	142,868	142,868	8,449,222	(325,631)	—	8,123,592
102,749	9,971,253	—	—	—	22,621	22,621	7,152,491	(21,610)	—	7,130,882
53,657	5,952,186	—	—	—	80	80	4,275,135	38,471	—	4,313,606
2,621	444,558	—	—	—	16,979	16,979	320,307	2,594	—	322,901
424,305	46,333,870	—	—	—	295,728	295,728	33,274,323	114,739	—	33,389,062

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

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 41,942	3.0429465%	\$ (714,162)	852,236	(1,987,880)	469,540	132,149	75,447
BOX ELDER COUNTY	3,774	0.2737846	(64,256)	76,679	(178,857)	42,246	11,890	6,788
BRIGHAM CITY	18,703	1.3569029	(318,457)	380,027	(886,431)	209,376	58,928	33,643
CACHE COUNTY	17,348	1.2586064	(295,388)	352,497	(822,216)	194,209	54,659	31,206
CEDAR CITY	27,897	2.0239186	(475,002)	566,838	(1,322,175)	312,300	87,895	50,181
CEDAR MTN FIRE PROTECTION DIST	7,998	0.5802757	(136,187)	162,518	(379,080)	89,539	25,200	14,387
CITY OF DRAPER	84,255	6.1127729	(1,434,633)	1,712,001	(3,993,321)	943,228	265,466	151,561
CITY OF SANTA CLARA	5,842	0.4238365	(99,472)	118,704	(276,882)	65,400	18,406	10,509
CITY OF SOUTH JORDAN	103,188	7.4863363	(1,757,000)	2,096,694	(4,890,635)	1,155,175	325,117	185,618
CITY OF SOUTH SALT LAKE	104,044	7.5484802	(1,771,585)	2,114,099	(4,931,232)	1,164,764	327,816	187,158
CITY OF ST GEORGE	63,062	4.5752091	(1,073,775)	1,281,376	(2,988,869)	705,975	198,693	113,439
CLINTON CITY	12,162	0.8823340	(207,079)	247,115	(576,407)	136,148	38,318	21,877
EPHRAIM CITY	2,743	0.1990061	(46,706)	55,736	(130,006)	30,708	8,642	4,934
FARMINGTON CITY	23,133	1.6782785	(393,882)	470,035	(1,096,377)	258,966	72,884	41,612
HURRICANE VALLEY FIRE SSD	28,416	2.0616035	(483,847)	577,392	(1,346,794)	318,115	89,531	51,116
KAYSVILLE CITY	13,128	0.9524258	(223,529)	266,745	(622,196)	146,964	41,362	23,615
LAYTON CITY	87,545	6.3514322	(1,490,645)	1,778,842	(4,149,231)	980,054	275,831	157,479
LEHI CITY	64,840	4.7041560	(1,104,038)	1,317,490	(3,073,107)	725,872	204,292	116,636
MOAB VALLEY FIRE PROTECTION	5,881	0.4266442	(100,131)	119,490	(278,716)	65,833	18,528	10,578
MURRAY CITY	121,304	8.8006637	(2,065,465)	2,464,797	(5,749,252)	1,357,981	382,196	218,205
N TOOELE FIRE PROTECTION SD	4,794	0.3477818	(81,622)	97,403	(227,197)	53,664	15,103	8,623
NORTH DAVIS FIRE DISTRICT	38,052	2.7606967	(647,920)	773,187	(1,803,494)	425,988	119,892	68,449
NORTH FORK SSD	3,538	0.2566707	(60,239)	71,886	(167,676)	39,605	11,147	6,364
NORTH SUMMIT FIRE SERVICE DIST	11,690	0.8481127	(199,047)	237,530	(554,051)	130,868	36,832	21,028
NORTH VIEW FIRE DISTRICT	31,443	2.2811893	(535,382)	638,891	(1,490,243)	351,998	99,068	56,560
PAYSON CITY	5,742	0.4165843	(97,770)	116,673	(272,144)	64,281	18,091	10,329
PLEASANT GROVE CITY	18,822	1.3655662	(320,491)	382,453	(892,090)	210,713	59,304	33,858
PRICE CITY	3,319	0.2407836	(56,511)	67,436	(157,298)	37,154	10,457	5,970
RIVERDALE CITY	16,876	1.2243538	(287,349)	342,904	(799,840)	188,923	53,171	30,357
ROY CITY	25,992	1.8857142	(442,566)	528,131	(1,231,890)	290,974	81,893	46,755
SANTAQUIN CITY	4,280	0.3105409	(72,882)	86,973	(202,869)	47,918	13,486	7,700
SMITHFIELD CITY CORP	6,162	0.4470331	(104,916)	125,200	(292,035)	68,979	19,414	11,084
SO DAVIS METRO FIRE AGENCY	136,721	9.9192004	(2,327,980)	2,778,065	(6,479,964)	1,530,576	430,772	245,939
SOUTH OGDEN CITY	30,939	2.2446368	(526,803)	628,654	(1,466,365)	346,357	97,480	55,654
SPANISH FORK CITY	18,233	1.3228092	(310,456)	370,478	(864,158)	204,115	57,447	32,798
SPRINGVILLE CITY	9,512	0.6900664	(161,955)	193,267	(450,803)	106,480	29,968	17,110
STATE OF UTAH	54,881	3.9816537	(934,471)	1,115,140	(2,601,114)	614,387	172,916	98,722
SYRACUSE CITY CORP	42,717	3.0991129	(727,344)	867,967	(2,024,572)	478,207	134,589	76,840
TOOELE CITY	4,005	0.2905525	(68,191)	81,375	(189,811)	44,834	12,618	7,204
TREMONTON CITY	1,006	0.0729641	(17,124)	20,435	(47,666)	11,259	3,169	1,809
UINTAH FIRE SUPPRESSION SSD	3,247	0.2355824	(55,290)	65,979	(153,900)	36,351	10,231	5,841
WASATCH COUNTY FIRE DISTRICT	44,188	3.2058601	(752,397)	897,864	(2,094,308)	494,678	139,224	79,487
WASHINGTON CITY	24,988	1.8129206	(425,482)	507,744	(1,184,335)	279,742	78,732	44,950
	\$ 1,378,350	100.0000000%	\$ (23,469,427)	28,006,947	(65,327,482)	15,430,442	4,342,808	2,479,419
Units without a proportionate share for 2023 but had a proportionate share in a prior year								
CITY OF KANAB	\$ —	0.0000000%	\$ —	—	—	—	—	—
CITY OF WASHINGTON TERRACE	—	0.0000000	—	—	—	—	—	—
IVINS CITY	—	0.0000000	—	—	—	—	—	—
MAPLETON CITY	—	0.0000000	—	—	—	—	—	—
MORGAN COUNTY	—	0.0000000	—	—	—	—	—	—
NORTH LOGAN CITY	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 1,378,350	100.0000000%	\$ (23,469,427)	28,006,947	(65,327,482)	15,430,442	4,342,808	2,479,419

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	
23,211	700,348	—	—	—	33,068	33,068	111,330	(12,635)	(225,282)	(126,587)
—	60,924	—	—	—	85,788	85,788	10,017	(25,366)	(20,269)	(35,619)
28,312	330,259	—	—	—	3,272	3,272	49,644	8,006	(100,457)	(42,807)
42,224	322,298	—	—	—	66,475	66,475	46,048	(15,132)	(93,180)	(62,264)
20,547	470,923	—	—	—	56,879	56,879	74,048	(15,369)	(149,839)	(91,161)
22	129,149	—	—	—	120,748	120,748	21,230	(38,677)	(42,960)	(60,407)
123,455	1,483,710	—	—	—	13,038	13,038	223,643	12,190	(452,554)	(216,720)
15,727	110,042	—	—	—	35,760	35,760	15,507	(5,061)	(31,378)	(20,933)
30,943	1,696,853	—	—	—	75,320	75,320	273,897	(5,684)	(554,244)	(286,032)
87,375	1,767,113	—	—	—	115,126	115,126	276,171	4,903	(558,845)	(277,772)
166,458	1,184,564	—	—	—	3,283	3,283	167,390	59,537	(338,722)	(111,795)
96,534	292,877	—	—	—	40,760	40,760	32,281	16,645	(65,323)	(16,397)
—	44,284	—	—	—	29,207	29,207	7,281	(10,942)	(14,733)	(18,395)
—	373,462	—	—	—	95,045	95,045	61,402	(34,092)	(124,250)	(96,940)
2,359	461,120	—	—	—	84,078	84,078	75,426	(28,809)	(152,629)	(106,012)
1,806	213,746	—	—	—	57,202	57,202	34,846	(18,741)	(70,512)	(54,407)
497,234	1,910,597	—	—	—	11,301	11,301	232,375	165,974	(470,223)	(71,874)
105,160	1,151,960	—	—	—	19,016	19,016	172,107	33,904	(348,268)	(142,257)
547	95,487	—	—	—	38,543	38,543	15,609	(11,186)	(31,586)	(27,162)
380,119	2,338,501	—	—	—	192	192	321,983	134,686	(651,550)	(194,880)
6,425	83,816	—	—	—	4,639	4,639	12,724	(441)	(25,748)	(13,465)
56,739	671,067	—	—	—	18,551	18,551	101,004	10,693	(204,386)	(92,689)
1,465	58,581	—	—	—	3,933	3,933	9,391	(1,129)	(19,002)	(10,741)
—	188,728	—	—	—	240,519	240,519	31,029	(73,324)	(62,789)	(105,084)
31	507,657	—	—	—	28,685	28,685	83,460	(13,170)	(168,886)	(98,596)
10	92,711	—	—	—	22,020	22,020	15,241	(7,632)	(30,841)	(23,232)
56,291	360,166	—	—	—	14,177	14,177	49,961	12,723	(101,099)	(38,414)
2,749	56,330	—	—	—	264	264	8,809	747	(17,826)	(8,270)
33,619	306,070	—	—	—	5,144	5,144	44,795	9,789	(90,644)	(36,060)
191,158	610,780	—	—	—	—	—	68,991	70,733	(139,607)	117
—	69,104	—	—	—	43,897	43,897	11,362	(16,468)	(22,991)	(28,097)
60,760	160,237	—	—	—	4,325	4,325	16,355	15,982	(33,096)	(759)
228,636	2,435,923	—	—	—	44,355	44,355	362,906	53,733	(734,359)	(317,720)
66,464	565,955	—	—	—	15,645	15,645	82,123	12,813	(166,180)	(71,244)
—	294,360	—	—	—	345,571	345,571	48,397	(108,206)	(97,933)	(157,742)
63,738	217,296	—	—	—	70,979	70,979	25,247	(6,869)	(51,088)	(32,710)
26,186	912,211	—	—	—	249,989	249,989	145,674	(61,713)	(294,778)	(210,818)
5,766	695,401	—	—	—	203,761	203,761	113,385	(70,997)	(229,440)	(187,052)
—	64,656	—	—	—	72,540	72,540	10,630	(23,067)	(21,511)	(33,947)
—	16,236	—	—	—	22,863	22,863	2,669	(6,760)	(5,402)	(9,492)
11,489	63,912	—	—	—	—	—	8,619	5,136	(17,441)	(3,686)
100,857	814,247	—	—	—	11,657	11,657	117,290	25,786	(237,343)	(94,267)
194	403,617	—	—	—	228,533	228,533	66,328	(76,982)	(134,218)	(144,872)
2,534,608	24,787,277	—	—	—	2,636,147	2,636,147	3,658,626	(34,473)	(7,403,414)	(3,779,261)
55,113	55,113	—	—	—	1,123	1,123	—	17,421	—	17,421
1,479	1,479	—	—	—	81	81	—	825	—	825
—	—	—	—	—	—	—	—	410	—	410
50,714	50,714	—	—	—	29,219	29,219	—	4,526	—	4,526
41	41	—	—	—	146	146	—	(757)	—	(757)
28,714	28,714	—	—	—	—	—	—	13,873	—	13,873
2,670,669	24,923,338	—	—	—	2,666,717	2,666,717	3,658,626	1,825	(7,403,414)	(3,742,963)

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

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 14,777	0.2825866%	\$ (479,976)	3,304	(877,557)	30,816	41,208	11,112
CITY OF OREM	203,607	3.8935987	(6,613,313)	45,531	(12,091,355)	424,592	567,788	153,100
CITY OF SARATOGA SPRINGS	39,900	0.7630211	(1,295,998)	8,923	(2,369,520)	83,207	111,268	30,003
CITY OF WEST JORDAN	284,524	5.4409877	(9,241,567)	63,625	(16,896,686)	593,333	793,437	213,944
LOGAN CITY	131,465	2.5140152	(4,270,078)	29,398	(7,807,135)	274,150	366,609	98,853
LONE PEAK PS DISTRICT	40,535	0.7751613	(1,316,618)	9,064	(2,407,220)	84,530	113,039	30,480
OGDEN CITY CORP	228,711	4.3736695	(7,428,717)	51,144	(13,582,189)	476,943	637,794	171,976
PARK CITY FIRE SERVICE	261,336	4.9975572	(8,488,396)	58,440	(15,519,637)	544,978	728,773	196,508
PROVO CITY CORP	254,140	4.8599601	(8,254,686)	56,831	(15,092,337)	529,973	708,708	191,098
SALT LAKE CITY CORP	1,311,703	25.0838749	(42,605,189)	293,323	(77,896,585)	2,735,366	3,657,879	986,320
SANDY CITY	243,456	4.6556394	(7,907,646)	54,442	(14,457,830)	507,692	678,913	183,064
UNIFIED FIRE AUTHORITY	1,595,442	30.5098448	(51,821,248)	356,773	(94,746,635)	3,327,062	4,449,126	1,199,673
WEBER FIRE DISTRICT	230,699	4.4116840	(7,493,285)	51,589	(13,700,241)	481,089	643,338	173,471
WEST VALLEY CITY	388,974	7.4383994	(12,634,189)	86,982	(23,099,538)	811,148	1,084,711	292,484
	\$ 5,229,268	100.0000000%	\$ (169,850,908)	1,169,369	(310,544,466)	10,904,879	14,582,590	3,932,086
Units without a proportionate share for 2022 but had a proportionate share in a prior year								
NONE	\$ —	0.0000000%	\$ —	—	—	—	—	—
GRAND TOTAL	\$ 5,229,268	100.0000000%	\$ (169,850,908)	1,169,369	(310,544,466)	10,904,879	14,582,590	3,932,086

Columns may not add to total due to rounding.

Judges Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 10,565,371	100.0000000%	\$ 34,256,389	69,555,742	4,293,008	11,736,035	2,920,925	898,070

Utah Governors and Legislators Retirement Plan

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 359,939	100.0000000%	\$ 482,836	1,680,238	(543,461)	—	101,606	—

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	
—	83,136	—	—	—	242,140	242,140	(47,207)	(124,868)	(45,001)	(217,076)
18,274	1,163,754	—	—	—	294,469	294,469	(650,442)	(104,761)	(620,048)	(1,375,251)
—	224,477	—	—	—	96,045	96,045	(127,466)	(59,023)	(121,510)	(307,999)
192,421	1,793,136	—	—	—	229,967	229,967	(908,939)	(18,544)	(866,467)	(1,793,951)
63,930	803,542	—	—	—	11,287	11,287	(419,977)	25,944	(400,352)	(794,385)
11,250	239,299	—	—	—	132,620	132,620	(129,494)	(62,055)	(123,443)	(314,992)
59,645	1,346,360	—	—	—	156,742	156,742	(730,639)	592	(696,499)	(1,426,546)
2,484	1,472,743	—	—	—	230,704	230,704	(834,862)	(116,366)	(795,852)	(1,747,080)
8,567	1,438,346	—	—	—	124,168	124,168	(811,876)	(51,239)	(773,940)	(1,637,055)
1,360,754	8,740,319	—	—	—	47,844	47,844	(4,190,364)	704,747	(3,994,560)	(7,480,177)
426,673	1,796,342	—	—	—	38,680	38,680	(777,744)	150,136	(741,402)	(1,369,009)
865,625	9,841,486	—	—	—	30,965	30,965	(5,096,794)	391,672	(4,858,636)	(9,563,759)
—	1,297,898	—	—	—	719,199	719,199	(736,990)	(395,127)	(702,552)	(1,834,669)
84,553	2,272,897	—	—	—	158,848	158,848	(1,242,615)	(44,387)	(1,184,551)	(2,471,554)
3,094,177	32,513,732	—	—	—	2,513,678	2,513,678	(16,705,409)	296,721	(15,924,814)	(32,333,502)
—	—	—	—	—	—	—	—	—	—	—
3,094,177	32,513,732	—	—	—	2,513,678	2,513,678	(16,705,409)	296,721	(15,924,814)	(32,333,502)

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	
—	15,555,030	—	—	220,461	—	220,461	9,374,652	—	(1,604,732)	7,769,920

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	
—	101,606	—	—	—	—	—	(179,478)	—	—	(179,478)

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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
4 CORNERS COMM BEHAVIOR HEALTH	\$ 332,425	0.1298792%	\$ 252,794	868,565	(224,736)	80,968	28,546	144,698
ACTIVE RE ENTRY INC	6,356	0.0024834	4,834	16,607	(4,297)	1,548	546	2,767
ALPINE CITY	42,931	0.0167734	32,647	112,172	(29,024)	10,457	3,687	18,687
ALPINE SCHOOL DISTRICT	15,556,618	6.0780124	11,830,128	40,646,629	(10,517,064)	3,789,107	1,335,893	6,771,509
ALPINE UNISERV	7,896	0.0030851	6,005	20,631	(5,338)	1,923	678	3,437
AMERICAN FORK CITY	244,538	0.0955417	185,961	638,934	(165,320)	59,562	20,999	106,443
AMERICAN LEADERSHIP ACADEMY	365,681	0.1428725	278,084	955,458	(247,219)	89,068	31,402	159,174
AMES CHARTER SCHOOL	59,390	0.0232037	45,163	155,175	(40,150)	14,465	5,100	25,851
ASH CREEK SS DISTRICT	54,982	0.0214817	41,812	143,658	(37,171)	13,392	4,721	23,933
ASHLEY VALLEY IMPROV DIST	19,112	0.0074672	14,534	49,937	(12,921)	4,655	1,641	8,319
BALLARD CITY	2,687	0.0010498	2,043	7,021	(1,817)	654	231	1,170
BEAR LAKE SSD	2,637	0.0010303	2,005	6,890	(1,783)	642	226	1,148
BEAR RIVER ASSN OF GOVTS	82,024	0.0320470	62,376	214,314	(55,452)	19,978	7,044	35,704
BEAR RIVER HEALTH DEPT	221,472	0.0865298	168,420	578,667	(149,726)	53,944	19,018	96,403
BEAR RIVER MENTAL HEALTH	371,208	0.1450318	282,287	969,899	(250,955)	90,415	31,877	161,580
BEAR RIVER WATER DISTRICT	20,481	0.0080019	15,575	53,513	(13,846)	4,989	1,759	8,915
BEAVER CITY	71,661	0.0279981	54,495	187,237	(48,446)	17,454	6,154	31,193
BEAVER COUNTY	139,704	0.0545828	106,239	365,022	(94,447)	34,028	11,997	60,811
BEAVER HOUSING AUTHORITY	12,172	0.0047555	9,256	31,802	(8,229)	2,965	1,045	5,298
BEAVER SCHOOL DISTRICT	283,481	0.1107570	215,575	740,686	(191,648)	69,047	24,343	123,394
BEAVER VALLEY HOSPITAL	214,457	0.0837890	163,085	560,338	(144,984)	52,235	18,416	93,349
BENCHLAND WATER COMPANY	11,178	0.0043673	8,501	29,207	(7,557)	2,723	960	4,866
BIG COTTONWOOD CANYON IMP DIST	6,985	0.0027292	5,312	18,252	(4,723)	1,701	600	3,041
BIG WATER MUNICIPAL CORP	9,745	0.0038075	7,411	25,462	(6,588)	2,374	837	4,242
BLANDING CITY	45,098	0.0176199	34,295	117,833	(30,489)	10,984	3,873	19,630
BLUFFDALE CITY	166,248	0.0649537	126,425	434,377	(112,392)	40,493	14,276	72,365
BONA VISTA WATER IMPROVE	18,064	0.0070575	13,737	47,197	(12,212)	4,400	1,551	7,863
BOUNTIFUL IRRIGATION DISTRICT	23,491	0.0091779	17,864	61,377	(15,881)	5,722	2,017	10,225
BOX ELDER CO MOSQ DIST	7,276	0.0028426	5,533	19,010	(4,919)	1,772	625	3,167
BOX ELDER COUNTY	317,429	0.1240203	241,391	829,384	(214,598)	77,316	27,259	138,171
BOX ELDER SCHOOL DISTRICT	2,551,913	0.9970390	1,940,618	6,667,686	(1,725,223)	621,566	219,140	1,110,800
BRIDGERLAND TECHNICAL COLLEGE	62,930	0.0245870	47,856	164,425	(42,544)	15,328	5,404	27,392
BRIGHAM CITY	313,497	0.1224841	238,401	819,111	(211,940)	76,358	26,921	136,459
BRYCE CANYON CITY	3,294	0.0012870	2,505	8,607	(2,227)	802	283	1,434
CACHE COUNTY	576,770	0.2253456	438,608	1,506,996	(389,926)	140,483	49,529	251,057
CACHE COUNTY SCHOOL DISTRICT	3,430,193	1.3401854	2,608,512	8,962,473	(2,318,985)	835,488	294,561	1,493,100
CANYONS SCHOOL DISTRICT	8,534,677	3.3345210	6,490,249	22,299,566	(5,769,875)	2,078,781	732,898	3,714,987
CARBON COUNTY	269,689	0.1053681	205,086	704,648	(182,323)	65,688	23,159	117,390
CARBON SCHOOL DISTRICT	715,323	0.2794784	543,972	1,869,009	(483,594)	174,230	61,427	311,367
CASTLE DALE CITY	8,511	0.0033253	6,472	22,238	(5,754)	2,073	731	3,705
CASTLE VALLEY SSD	32,688	0.0127712	24,858	85,407	(22,099)	7,962	2,807	14,228
CEDAR CITY	292,586	0.1143140	222,499	764,474	(197,803)	71,265	25,125	127,357
CEDAR CITY HOUSING AUTH	10,804	0.0042210	8,216	28,228	(7,304)	2,631	928	4,703
CEDAR MTN FIRE PROTECTION DIST	8,261	0.0032277	6,282	21,585	(5,585)	2,012	709	3,596
CENTERVILLE CITY	105,256	0.0411238	80,043	275,015	(71,158)	25,637	9,039	45,816
CENTRAL DAVIS SEWER DIST	50,884	0.0198805	38,695	132,951	(34,400)	12,394	4,370	22,149
CENTRAL IRON CO WATER CONSERV	33,510	0.0130924	25,483	87,555	(22,654)	8,162	2,878	14,586
CENTRAL UT PUBLIC HEALTH	136,287	0.0532475	103,640	356,092	(92,137)	33,195	11,703	59,323
CENTRAL UTAH 911	125,938	0.0492043	95,770	329,053	(85,140)	30,675	10,815	54,818
CENTRAL UTAH COUNSELING CENTER	249,675	0.0975488	189,867	652,357	(168,793)	60,813	21,440	108,679

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
34,546	288,759	4,140	—	200	5,287	9,627	326,258	4,031	—	330,289
2,004	6,865	79	—	4	901	984	6,238	155	—	6,393
4,353	37,184	535	—	26	861	1,422	42,135	535	—	42,670
1,599,470	13,495,979	193,733	—	9,353	279,742	482,828	15,268,019	188,494	—	15,456,514
396	6,435	98	—	5	62	165	7,750	38	—	7,787
20,507	207,511	3,045	—	147	3,517	6,709	240,002	2,458	—	242,460
40,559	320,204	4,554	—	220	7,871	12,645	358,897	4,794	—	363,691
7,952	53,369	740	—	36	1,207	1,982	58,288	843	—	59,131
5,424	47,470	685	—	33	602	1,319	53,962	585	—	54,547
2,773	17,389	238	—	11	927	1,177	18,758	326	—	19,084
207	2,261	33	—	2	60	95	2,637	29	—	2,666
702	2,719	33	—	2	511	546	2,588	29	—	2,617
11,064	73,790	1,021	—	49	2,107	3,178	80,502	1,272	—	81,774
33,903	203,268	2,758	—	133	6,837	9,728	217,364	3,997	—	221,361
44,492	328,363	4,623	—	223	7,147	11,993	364,321	5,075	—	369,397
3,282	18,944	255	—	12	629	896	20,101	412	—	20,513
7,527	62,328	892	—	43	1,338	2,273	70,331	880	—	71,212
16,582	123,417	1,740	—	84	3,213	5,037	137,113	2,007	—	139,120
935	10,243	152	—	7	38	197	11,946	97	—	12,042
31,988	248,772	3,530	—	170	5,453	9,154	278,222	3,693	—	281,915
20,272	184,272	2,671	—	129	3,797	6,597	210,479	2,452	—	212,930
1,970	10,518	139	—	7	413	559	10,971	234	—	11,204
1,187	6,529	87	—	4	172	263	6,856	134	—	6,990
243	7,695	121	—	6	—	127	9,564	23	—	9,588
4,148	38,636	562	—	27	792	1,381	44,261	507	—	44,768
15,745	142,879	2,070	—	100	3,279	5,450	163,164	1,974	—	165,138
2,663	16,477	225	—	11	452	688	17,728	305	—	18,034
2,408	20,372	293	—	14	398	705	23,055	282	—	23,337
721	6,285	91	—	4	168	263	7,141	93	—	7,233
32,290	275,035	3,953	—	191	4,990	9,134	311,540	3,714	—	315,254
264,823	2,216,330	31,780	—	1,534	43,315	76,629	2,504,571	30,671	—	2,535,241
6,748	54,872	784	—	38	1,683	2,505	61,763	902	—	62,665
31,282	271,020	3,904	—	188	5,248	9,340	307,681	3,712	—	311,393
166	2,685	41	—	2	—	43	3,233	16	—	3,249
55,234	496,304	7,183	—	347	7,413	14,942	566,070	6,335	—	572,405
390,912	3,014,060	42,718	—	2,062	68,065	112,845	3,366,557	45,458	—	3,412,016
974,300	7,500,967	106,286	—	5,131	184,258	295,675	8,376,346	115,755	—	8,492,100
25,029	231,266	3,359	—	162	4,990	8,511	264,685	3,203	—	267,888
78,370	625,394	8,908	—	430	14,804	24,143	702,052	9,403	—	711,455
1,055	7,564	106	—	5	431	542	8,353	94	—	8,447
3,585	28,582	407	—	20	496	923	32,081	412	—	32,494
32,760	256,507	3,644	—	176	5,520	9,339	287,158	3,854	—	291,012
1,042	9,304	135	—	6	226	367	10,603	131	—	10,734
1,855	8,172	103	—	5	340	448	8,108	191	—	8,299
11,595	92,086	1,311	—	63	1,779	3,153	103,303	1,300	—	104,603
4,674	43,586	634	—	31	836	1,500	49,940	507	—	50,447
4,378	30,004	417	—	20	816	1,253	32,888	497	—	33,385
16,496	120,717	1,697	—	82	2,640	4,420	133,758	1,873	—	135,631
11,872	108,179	1,568	—	76	1,982	3,626	123,602	1,466	—	125,068
30,362	221,294	3,109	—	150	4,397	7,657	245,043	3,369	—	248,413

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

At December 31, 2023

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
CENTRAL UTAH WATER DIST	\$ 396,567	0.1549397%	\$ 301,572	1,036,157	(268,099)	96,591	34,054	172,618
CENTRAL VALLEY TOWN	292	0.0001143	222	764	(198)	71	25	127
CENTRAL WASATCH COMMISSION	13,384	0.0052293	10,178	34,971	(9,048)	3,260	1,149	5,826
CENTRAL WEBER SEWER DIST	165,845	0.0647959	126,118	433,322	(112,119)	40,395	14,242	72,189
CITY OF AURORA	5,804	0.0022676	4,414	15,165	(3,924)	1,414	498	2,526
CITY OF BOUNTIFUL	549,576	0.2147209	417,929	1,435,943	(371,541)	133,860	47,194	239,220
CITY OF CEDAR HILLS	49,473	0.0193292	37,622	129,264	(33,446)	12,050	4,248	21,535
CITY OF DRAPER	511,701	0.1999230	389,126	1,336,983	(345,936)	124,634	43,941	222,734
CITY OF DUCHESNE	21,468	0.0083876	16,325	56,092	(14,513)	5,229	1,844	9,345
CITY OF ENTERPRISE	5,699	0.0022266	4,334	14,891	(3,853)	1,388	489	2,481
CITY OF GREEN RIVER	41,929	0.0163819	31,885	109,553	(28,346)	10,213	3,601	18,251
CITY OF HARRISVILLE	35,209	0.0137564	26,775	91,996	(23,803)	8,576	3,024	15,326
CITY OF HELPER	31,871	0.0124520	24,236	83,273	(21,546)	7,763	2,737	13,873
CITY OF HOLLADAY	54,077	0.0211279	41,123	141,292	(36,559)	13,171	4,644	23,539
CITY OF KANAB	89,219	0.0348583	67,847	233,114	(60,317)	21,731	7,662	38,836
CITY OF MILFORD	18,191	0.0071071	13,833	47,529	(12,298)	4,431	1,562	7,918
CITY OF MOAB	300,275	0.1173184	228,346	784,565	(203,001)	73,138	25,786	130,704
CITY OF MONTICELLO	29,724	0.0116131	22,604	77,663	(20,095)	7,240	2,552	12,938
CITY OF NAPLES	4,636	0.0018112	3,525	12,112	(3,134)	1,129	398	2,018
CITY OF NORTH SALT LAKE	144,753	0.0565554	110,078	378,213	(97,860)	35,257	12,430	63,008
CITY OF OREM	743,444	0.2904657	565,357	1,942,486	(502,606)	181,080	63,842	323,608
CITY OF RIVERTON	315,416	0.1232339	239,860	824,125	(213,237)	76,826	27,086	137,295
CITY OF SANTA CLARA	128,842	0.0503389	97,979	336,641	(87,104)	31,382	11,064	56,083
CITY OF SARATOGA SPRINGS	422,671	0.1651387	321,423	1,104,363	(285,747)	102,949	36,296	183,981
CITY OF SOUTH JORDAN	724,516	0.2830703	550,963	1,893,029	(489,810)	176,469	62,216	315,368
CITY OF SOUTH SALT LAKE	611,138	0.2387732	464,744	1,596,793	(413,160)	148,854	52,480	266,017
CITY OF ST GEORGE	1,714,204	0.6697441	1,303,577	4,478,905	(1,158,889)	417,527	147,204	746,161
CITY OF TAYLORSVILLE	125,842	0.0491669	95,697	328,803	(85,076)	30,651	10,806	54,777
CITY OF Uintah	6,459	0.0025236	4,912	16,877	(4,367)	1,573	555	2,812
CITY OF WASHINGTON TERRACE	36,921	0.0144251	28,077	96,468	(24,960)	8,993	3,171	16,071
CITY OF WENDOVER	21,254	0.0083040	16,163	55,533	(14,369)	5,177	1,825	9,252
CITY OF WEST HAVEN	78,343	0.0306087	59,576	204,695	(52,964)	19,082	6,728	34,101
CITY OF WEST JORDAN	788,496	0.3080675	599,617	2,060,197	(533,063)	192,053	67,711	343,218
CITY OF WOODLAND HILLS	3,720	0.0014535	2,829	9,720	(2,515)	906	319	1,619
CLEARFIELD CITY	233,207	0.0911146	177,344	609,328	(157,660)	56,802	20,026	101,511
CLEVELAND TOWN	380	0.0001485	289	993	(257)	93	33	165
CLINTON CITY	78,604	0.0307108	59,775	205,378	(53,140)	19,145	6,750	34,215
COALVILLE CITY	26,625	0.0104023	20,247	69,566	(18,000)	6,485	2,286	11,589
COLOR COUNTRY UNISERV	2,686	0.0010493	2,042	7,017	(1,816)	654	231	1,169
COTTONWOOD HEIGHTS CITY	197,160	0.0770309	149,931	515,143	(133,290)	48,022	16,931	85,820
COTTONWOOD HEIGHTS P&R SRV	68,343	0.0267017	51,972	178,568	(46,203)	16,646	5,869	29,748
COTTONWOOD IMP DISTRICT	72,325	0.0282575	55,000	188,972	(48,895)	17,616	6,211	31,482
COUNCIL ON AGING GOLDEN AGE SS	8,131	0.0031768	6,183	21,245	(5,497)	1,980	698	3,539
DAGGETT COUNTY	51,297	0.0200420	39,009	134,030	(34,680)	12,494	4,405	22,329
DAGGETT SCHOOL DISTRICT	80,418	0.0314195	61,154	210,118	(54,367)	19,587	6,906	35,004
DAVIS & WEBER COUNTY CANAL CO	23,642	0.0092372	17,979	61,773	(15,983)	5,759	2,030	10,291
DAVIS BEHAVIORAL HEALTH INC	811,895	0.3172097	617,411	2,121,336	(548,883)	197,752	69,720	353,403
DAVIS CO HOUSING AUTHORITY	31,993	0.0124997	24,329	83,592	(21,629)	7,792	2,747	13,926
DAVIS CO MOSQUITO ABATE	7,226	0.0028232	5,495	18,880	(4,885)	1,760	621	3,145
DAVIS COUNTY	1,596,280	0.6236708	1,213,901	4,170,791	(1,079,166)	388,804	137,077	694,831
DAVIS SCHOOL DISTRICT	13,955,335	5.4523866	10,612,422	36,462,765	(9,434,515)	3,399,084	1,198,386	6,074,500
DAVIS TECHNICAL COLLEGE	223,300	0.0872438	169,810	583,442	(150,962)	54,389	19,175	97,198
DAVIS UNISERV	2,013	0.0007865	1,531	5,259	(1,361)	490	173	876
DDI VANTAGE	257,633	0.1006580	195,919	673,149	(174,173)	62,751	22,124	112,143
DELTA CITY	27,928	0.0109117	21,238	72,972	(18,881)	6,802	2,398	12,157

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	
39,017	342,281	4,939	—	238	7,437	12,614	389,210	4,797	—	394,007
648	871	4	—	—	231	235	287	55	—	342
1,775	12,010	167	—	8	756	931	13,136	149	—	13,285
16,392	143,217	2,065	—	100	3,007	5,172	162,768	1,979	—	164,747
1,022	5,460	72	—	3	167	243	5,696	94	—	5,790
53,926	474,200	6,844	—	330	9,677	16,852	539,381	6,480	—	545,861
6,037	43,870	616	—	30	1,217	1,863	48,555	702	—	49,257
51,724	443,034	6,372	—	308	8,830	15,510	502,208	6,127	—	508,335
2,094	18,512	267	—	13	299	579	21,070	252	—	21,322
909	5,267	71	—	3	354	428	5,593	78	—	5,672
4,156	36,220	522	—	25	680	1,228	41,151	462	—	41,613
3,051	29,977	438	—	21	784	1,244	34,556	333	—	34,889
2,204	26,576	397	—	19	472	888	31,280	238	—	31,518
3,124	44,478	673	—	33	944	1,650	53,073	353	—	53,426
10,661	78,890	1,111	—	54	1,815	2,980	87,564	1,237	—	88,801
1,780	15,691	227	—	11	414	652	17,853	227	—	18,080
28,768	258,396	3,739	—	181	4,722	8,642	294,705	3,423	—	298,128
4,008	26,739	370	—	18	929	1,317	29,172	450	—	29,622
1,369	4,914	58	—	3	1,104	1,164	4,550	122	—	4,672
14,620	125,316	1,803	—	87	2,340	4,230	142,068	1,719	—	143,786
70,768	639,298	9,258	—	447	11,674	21,380	729,652	8,509	—	738,161
34,804	276,010	3,928	—	190	6,605	10,723	309,565	4,230	—	313,795
11,989	110,517	1,605	—	77	1,633	3,315	126,452	1,368	—	127,820
42,597	365,823	5,264	—	254	6,519	12,037	414,830	4,995	—	419,825
67,036	621,091	9,023	—	436	11,409	20,867	711,075	8,019	—	719,094
50,532	517,884	7,611	—	367	7,782	15,760	599,800	5,839	—	605,640
171,767	1,482,659	21,348	—	1,031	30,650	53,029	1,682,403	20,624	—	1,703,027
10,270	106,505	1,567	—	76	1,919	3,561	123,508	1,248	—	124,755
586	5,525	80	—	4	339	423	6,339	29	—	6,368
5,171	33,405	460	—	22	1,001	1,483	36,236	592	—	36,828
2,736	18,989	265	—	13	1,756	2,033	20,860	196	—	21,056
10,168	70,078	976	—	47	1,445	2,467	76,889	1,119	—	78,009
71,774	674,755	9,819	—	474	13,458	23,751	773,868	8,987	—	782,855
970	3,815	46	—	2	224	273	3,651	122	—	3,773
22,980	201,319	2,904	—	140	4,076	7,120	228,881	2,841	—	231,722
312	602	5	—	—	251	256	373	27	—	400
6,769	66,879	979	—	47	1,078	2,104	77,146	819	—	77,965
2,199	22,560	332	—	16	420	768	26,131	271	—	26,402
257	2,311	33	—	2	61	96	2,636	35	—	2,671
23,259	174,031	2,455	—	119	3,915	6,489	193,502	2,674	—	196,177
5,753	58,017	851	—	41	847	1,739	67,075	698	—	67,773
6,944	62,252	901	—	43	1,043	1,987	70,983	803	—	71,786
1,587	7,805	101	—	5	1,291	1,397	7,980	89	—	8,069
4,285	43,513	639	—	31	627	1,297	50,346	507	—	50,853
8,873	70,371	1,001	—	48	1,563	2,613	78,926	1,029	—	79,955
2,350	20,430	294	—	14	1,021	1,330	23,204	191	—	23,394
93,270	714,145	10,111	—	488	16,462	27,061	796,833	10,880	—	807,714
2,577	27,043	398	—	19	431	848	31,399	309	—	31,708
630	6,156	90	—	4	225	320	7,092	57	—	7,149
184,126	1,404,839	19,879	—	960	30,479	51,317	1,566,667	21,182	—	1,587,849
1,491,760	12,163,731	173,791	—	8,391	253,720	435,902	13,696,442	174,910	—	13,871,352
24,401	195,164	2,781	—	134	4,216	7,131	219,157	2,863	—	222,021
50	1,590	25	—	1	—	26	1,976	5	—	1,980
25,233	222,251	3,208	—	155	5,768	9,131	252,854	3,225	—	256,078
2,657	24,015	348	—	17	600	965	27,410	356	—	27,766

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

At December 31, 2023

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
DIXIE TECHNICAL COLLEGE	\$ 29,019	0.0113378%	\$ 22,068	75,822	(19,618)	7,068	2,492	12,631
DUCHESNE CO WATER CONSERV DIST	4,996	0.0019521	3,799	13,054	(3,378)	1,217	429	2,175
DUCHESNE COUNTY	229,867	0.0898096	174,804	600,601	(155,402)	55,988	19,739	100,057
DUCHESNE SCHOOL DISTRICT	1,356,321	0.5299184	1,031,423	3,543,822	(916,942)	330,358	116,471	590,382
E DUCHESNE CUL WATER IMP DIST	2,023	0.0007905	1,539	5,286	(1,368)	493	174	881
EAGLE MOUNTAIN CITY	337,565	0.1318875	256,703	881,996	(228,211)	82,220	28,988	146,936
EAST CARBON CITY	13,313	0.0052014	10,124	34,784	(9,000)	3,243	1,143	5,795
EAST HOLLYWOOD HIGH SCHOOL	90,157	0.0352245	68,560	235,563	(60,951)	21,959	7,742	39,244
EDUCATORS MUTUAL INSURANCE	18,584	0.0072609	14,132	48,557	(12,564)	4,527	1,596	8,089
ELK RIDGE CITY	32,687	0.0127707	24,857	85,404	(22,098)	7,961	2,807	14,228
ELWOOD TOWN	12,964	0.0050651	9,859	33,873	(8,764)	3,158	1,113	5,643
EMERY CO CARE & REHAB CTR	104,630	0.0408792	79,566	273,379	(70,735)	25,485	8,985	45,543
EMERY COUNTY	138,942	0.0542852	105,660	363,031	(93,932)	33,842	11,931	60,479
EMERY COUNTY RECREATION SSD	9,428	0.0036835	7,169	24,633	(6,374)	2,296	810	4,104
EMERY SCHOOL DISTRICT	457,523	0.1787554	347,926	1,195,424	(309,309)	111,438	39,289	199,151
EMERY TOWN	4,158	0.0016245	3,162	10,864	(2,811)	1,013	357	1,810
EMERY WATER CONSERV DIST	20,806	0.0081289	15,822	54,362	(14,066)	5,068	1,787	9,056
ENOCH CITY	63,887	0.0249607	48,583	166,925	(43,191)	15,561	5,486	27,809
EPHRAIM CITY	81,059	0.0316699	61,642	211,792	(54,800)	19,743	6,961	35,283
ESCALANTE CITY	6,404	0.0025019	4,870	16,731	(4,329)	1,560	550	2,787
ESPERANZA ELEMENTARY SCHOOL	151,418	0.0591595	115,147	395,629	(102,366)	36,881	13,003	65,910
EUREKA CITY CORPORATION	8,279	0.0032347	6,296	21,632	(5,597)	2,017	711	3,604
FAIRVIEW CITY	9,680	0.0037820	7,361	25,292	(6,544)	2,358	831	4,214
FARMINGTON CITY	203,000	0.0793128	154,373	530,403	(137,239)	49,445	17,432	88,362
FARR WEST CITY	17,152	0.0067014	13,043	44,815	(11,596)	4,178	1,473	7,466
FAST FORWARD CHARTER HS	71,650	0.0279939	54,487	187,209	(48,439)	17,452	6,153	31,188
FERRON CITY	10,452	0.0040835	7,948	27,309	(7,066)	2,546	898	4,549
FILLMORE CITY	27,467	0.0107315	20,888	71,767	(18,569)	6,690	2,359	11,956
FIVE-COUNTY ASSN OF GOVTS	158,696	0.0620030	120,682	414,645	(107,287)	38,653	13,628	69,078
FOUNTAIN GREEN CITY	875	0.0003419	666	2,287	(592)	213	75	381
FOX HOLLOW GOLF COURSE	19,054	0.0074444	14,490	49,784	(12,881)	4,641	1,636	8,294
FRANCIS CITY	9,006	0.0035187	6,849	23,531	(6,089)	2,194	773	3,920
FRUIT HEIGHTS CITY	19,280	0.0075327	14,661	50,375	(13,034)	4,696	1,656	8,392
GARFIELD COUNTY	103,485	0.0404318	78,696	270,387	(69,961)	25,206	8,887	45,045
GARFIELD SCHOOL DISTRICT	286,623	0.1119845	217,965	748,895	(193,772)	69,813	24,613	124,762
GARLAND CITY	13,798	0.0053911	10,493	36,053	(9,328)	3,361	1,185	6,006
GLEN CANYON SSD OF BIG WATER	3,782	0.0014776	2,876	9,881	(2,557)	921	325	1,646
GRAND COUNTY	378,423	0.1478507	287,774	988,750	(255,833)	92,172	32,496	164,720
GRAND COUNTY EMS SSD	63,841	0.0249428	48,548	166,804	(43,160)	15,550	5,482	27,789
GRAND SCHOOL DISTRICT	585,954	0.2289337	445,592	1,530,991	(396,134)	142,720	50,318	255,055
GRAND WATER/SEWER SERVICE	32,559	0.0127210	24,760	85,071	(22,012)	7,930	2,796	14,172
GRANGER-HUNTER IMP DIST	222,934	0.0871010	169,532	582,487	(150,715)	54,300	19,144	97,039
GRANITE SCHOOL DISTRICT	13,220,758	5.1653855	10,053,809	34,543,449	(8,937,904)	3,220,164	1,135,306	5,754,752
GRANITE UNISERV	4,864	0.0019003	3,699	12,708	(3,288)	1,185	418	2,117
GRANTSVILLE CITY	164,225	0.0641633	124,886	429,091	(111,025)	40,000	14,103	71,484
GREATER SALT LAKE MUNICIPAL SD	171,401	0.0669670	130,343	447,841	(115,876)	41,748	14,719	74,608
GUNNISON CITY	14,145	0.0055265	10,757	36,959	(9,563)	3,445	1,215	6,157
GUNNISON VALLEY HOSPITAL	425,935	0.1664138	323,905	1,112,890	(287,953)	103,744	36,576	185,401
HEBER CITY	269,698	0.1053718	205,094	704,673	(182,330)	65,690	23,160	117,395
HEBER LIGHT & POWER	173,405	0.0677497	131,867	453,076	(117,231)	42,236	14,891	75,480
HEBER VALLEY HISTORIC RAILROAD	39,247	0.0153338	29,846	102,545	(26,533)	9,559	3,370	17,083
HERRIMAN CITY	422,500	0.1650718	321,293	1,103,916	(285,631)	102,908	36,281	183,906
HIGH DESERT UNISERV	2,686	0.0010493	2,042	7,017	(1,816)	654	231	1,169
HIGH SCHOOL ACTIVITIES ASSN	10,886	0.0042532	8,278	28,443	(7,359)	2,651	935	4,738
HIGH VALLEY TRANSIT DISTRICT	153,423	0.0599428	116,672	400,867	(103,722)	37,369	13,175	66,782

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	
2,567	24,759	361	—	17	239	618	28,481	271	—	28,752
762	4,583	62	—	3	132	197	4,904	88	—	4,991
20,968	196,753	2,863	—	138	5,845	8,846	225,603	2,533	—	228,135
139,387	1,176,597	16,891	—	815	25,577	43,283	1,331,160	16,709	—	1,347,869
50	1,598	25	—	1	—	26	1,986	5	—	1,991
36,651	294,795	4,204	—	203	5,752	10,159	331,302	4,243	—	335,546
1,673	11,853	166	—	8	388	562	13,066	193	—	13,259
7,270	76,215	1,123	—	54	2,393	3,570	88,484	840	—	89,324
1,861	16,073	231	—	11	1,893	2,135	18,239	179	—	18,419
3,370	28,366	407	—	20	698	1,125	32,080	429	—	32,509
2,091	12,005	161	—	8	277	446	12,724	208	—	12,931
11,538	91,551	1,303	—	63	1,802	3,168	102,689	1,246	—	103,935
12,961	119,214	1,730	—	84	2,065	3,878	136,365	1,593	—	137,958
522	7,732	117	—	6	172	295	9,253	65	—	9,318
52,035	401,914	5,698	—	275	9,090	15,063	449,035	6,067	—	455,102
795	3,974	52	—	2	115	170	4,081	79	—	4,160
1,850	17,761	259	—	13	592	863	20,420	217	—	20,637
6,298	55,153	796	—	38	1,037	1,871	62,702	715	—	63,417
10,062	72,050	1,009	—	49	1,646	2,705	79,555	1,158	—	80,713
774	5,671	80	—	4	76	160	6,285	74	—	6,359
8,842	124,635	1,886	—	91	—	1,977	148,609	899	—	149,509
699	7,030	103	—	5	75	183	8,126	75	—	8,200
1,938	9,340	121	—	6	314	441	9,500	212	—	9,712
15,156	170,395	2,528	—	122	2,458	5,108	199,234	1,863	—	201,097
2,672	15,788	214	—	10	412	636	16,834	300	—	17,133
6,824	61,617	892	—	43	1,629	2,564	70,321	818	—	71,139
1,333	9,326	130	—	6	311	448	10,258	161	—	10,419
2,081	23,086	342	—	17	482	840	26,958	242	—	27,199
16,900	138,259	1,976	—	95	2,807	4,879	155,752	1,998	—	157,750
22	691	11	—	1	—	11	859	2	—	861
2,943	17,514	237	—	11	450	698	18,700	290	—	18,990
1,428	8,315	112	—	5	396	513	8,839	124	—	8,963
1,935	16,679	240	—	12	909	1,161	18,922	182	—	19,104
11,061	90,199	1,289	—	62	1,793	3,144	101,565	1,278	—	102,843
34,356	253,544	3,569	—	172	5,244	8,986	281,306	3,787	—	285,093
1,491	12,043	172	—	8	943	1,124	13,542	119	—	13,662
94	2,986	47	—	2	—	49	3,712	9	—	3,721
36,904	326,292	4,713	—	228	6,039	10,979	371,402	4,432	—	375,834
10,223	59,044	795	—	38	1,295	2,129	62,656	1,134	—	63,790
63,283	511,375	7,297	—	352	12,308	19,958	575,083	7,643	—	582,726
3,203	28,102	405	—	20	1,175	1,600	31,955	320	—	32,275
25,854	196,337	2,776	—	134	5,175	8,086	218,799	3,089	—	221,888
1,505,663	11,615,886	164,643	—	7,949	279,759	452,352	12,975,493	176,821	—	13,152,314
834	4,553	61	—	3	110	173	4,774	87	—	4,860
17,050	142,637	2,045	—	99	2,417	4,561	161,179	1,905	—	163,084
22,238	153,313	2,135	—	103	2,553	4,791	168,222	2,376	—	170,598
1,708	12,525	176	—	9	285	470	13,883	191	—	14,073
45,282	371,004	5,304	—	256	6,954	12,514	418,033	4,915	—	422,948
28,872	235,117	3,359	—	162	6,404	9,925	264,695	3,163	—	267,858
15,381	147,987	2,159	—	104	2,481	4,745	170,188	1,893	—	172,081
3,005	33,018	489	—	24	565	1,077	38,519	400	—	38,919
45,546	368,641	5,262	—	254	7,652	13,168	414,662	5,406	—	420,067
255	2,309	33	—	2	64	99	2,636	35	—	2,671
1,232	9,557	136	—	7	242	384	10,684	144	—	10,828
3,858	121,184	1,911	—	92	—	2,003	150,577	370	—	150,947

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

At December 31, 2023

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
HIGHLAND CITY	\$ 64,384	0.0251551%	\$ 48,961	168,225	(43,527)	15,682	5,529	28,025
HINCKLEY TOWN	6,311	0.0024657	4,799	16,489	(4,267)	1,537	542	2,747
HONEYVILLE CITY	2,843	0.0011108	2,162	7,428	(1,922)	692	244	1,238
HOOPER CITY	38,159	0.0149087	29,018	99,702	(25,797)	9,294	3,277	16,610
HOOPER WATER IMPROV DIST	13,938	0.0054455	10,599	36,416	(9,423)	3,395	1,197	6,067
HOUSING AUTH OF CARBON CO	17,782	0.0069476	13,523	46,462	(12,022)	4,331	1,527	7,740
HOUSING AUTHORITY OF SLC	274,522	0.1072566	208,762	717,277	(185,591)	66,865	23,574	119,495
HOUSING AUTHORITY OGDEN CITY	54,014	0.0211033	41,075	141,128	(36,516)	13,156	4,638	23,511
HOUSING CONNECT	440,129	0.1719595	334,699	1,149,977	(297,549)	107,202	37,795	191,580
HUNTINGTON CITY	2,927	0.0011435	2,226	7,647	(1,979)	713	251	1,274
HURRICANE CITY	292,945	0.1144542	222,772	765,411	(198,045)	71,352	25,156	127,513
HURRICANE VALLEY FIRE SSD	27,316	0.0106723	20,772	71,371	(18,467)	6,653	2,346	11,890
HYDE PARK CITY	40,784	0.0159344	31,014	106,561	(27,572)	9,934	3,502	17,752
HYRUM CITY	53,986	0.0210926	41,054	141,056	(36,497)	13,149	4,636	23,499
INTECH COLLEGIATE HIGH SCHOOL	67,449	0.0263524	51,292	176,232	(45,599)	16,428	5,792	29,359
IRON COUNTY	359,456	0.1404403	273,350	939,192	(243,010)	87,552	30,868	156,464
IRON SCHOOL DISTRICT	1,889,941	0.7384051	1,437,218	4,938,074	(1,277,696)	460,331	162,295	822,657
ITINERIS HIGH SCHOOL	77,152	0.0301435	58,671	201,584	(52,159)	18,792	6,625	33,583
IVINS CITY	99,757	0.0389754	75,861	260,647	(67,441)	24,298	8,566	43,422
JORDAN RIVER COMMISSION	3,083	0.0012046	2,345	8,056	(2,084)	751	265	1,342
JORDAN SCHOOL DISTRICT	12,770,153	4.9893329	9,711,143	33,366,099	(8,633,272)	3,110,411	1,096,611	5,558,612
JORDAN UNISERV	21,034	0.0082181	15,995	54,958	(14,220)	5,123	1,806	9,156
JORDAN VALLEY WATER CONSERV	497,061	0.1942031	377,993	1,298,731	(336,039)	121,069	42,684	216,362
JORDANELLE SSD	134,877	0.0526969	102,568	352,410	(91,184)	32,852	11,582	58,710
JUAB COUNTY	138,170	0.0539835	105,072	361,014	(93,410)	33,654	11,865	60,143
JUAB SCHOOL DISTRICT	501,509	0.1959410	381,376	1,310,353	(339,046)	122,152	43,066	218,298
JUAB SPECIAL SERVICE FIRE DIST	18,143	0.0070887	13,797	47,405	(12,266)	4,419	1,558	7,897
KAMAS CITY	19,275	0.0075309	14,658	50,362	(13,031)	4,695	1,655	8,390
KANE COUNTY	262,112	0.1024080	199,325	684,852	(177,201)	63,842	22,508	114,093
KANE COUNTY WATER CONSERV DIST	30,000	0.0117211	22,814	78,385	(20,282)	7,307	2,576	13,058
KANE SCHOOL DISTRICT	354,809	0.1386250	269,817	927,053	(239,869)	86,420	30,469	154,442
KANOSH TOWN CORPORATION	7,925	0.0030962	6,026	20,706	(5,357)	1,930	681	3,449
KAYSVILLE CITY	221,642	0.0865959	168,549	579,109	(149,841)	53,985	19,033	96,476
KEARNS IMPROVEMENT DIST	72,904	0.0284837	55,440	190,485	(49,287)	17,757	6,260	31,734
LAVERKIN CITY	35,903	0.0140275	27,303	93,809	(24,272)	8,745	3,083	15,628
LAYTON CITY	435,155	0.1700162	330,916	1,136,981	(294,187)	105,990	37,368	189,415
LEHI CITY	860,560	0.3362231	654,418	2,248,488	(581,782)	209,606	73,899	374,586
LEWISTON CITY	29,312	0.0114524	22,291	76,588	(19,817)	7,140	2,517	12,759
LINDON CITY	110,330	0.0431062	83,901	288,272	(74,589)	26,873	9,474	48,025
LOGAN CITY	782,269	0.3056347	594,882	2,043,928	(528,854)	190,536	67,176	340,507
LOGAN SCHOOL DISTRICT	1,131,739	0.4421736	860,638	2,957,030	(765,113)	275,656	97,186	492,625
LONE PEAK PS DISTRICT	3,791	0.0014812	2,883	9,906	(2,563)	923	326	1,650
MAESER WATER IMPROVE DIST	6,556	0.0025614	4,985	17,129	(4,432)	1,597	563	2,854
MANTI CITY	24,181	0.0094474	18,388	63,180	(16,347)	5,890	2,076	10,525
MAPLETON CITY	125,991	0.0492249	95,810	329,191	(85,176)	30,687	10,819	54,841
MARRIOTT-SLATERVILLE CITY	22,497	0.0087896	17,108	58,781	(15,209)	5,480	1,932	9,793
MAYFIELD TOWN	4,455	0.0017406	3,388	11,640	(3,012)	1,085	383	1,939
METRO WATER DIST SLC/SANDY	192,844	0.0753447	146,650	503,867	(130,372)	46,971	16,560	83,941
MIDVALE CITY	351,043	0.1371533	266,953	917,211	(237,323)	85,503	30,145	152,802
MIDVALLEY IMPROVEMENT DISTRICT	15,684	0.0061279	11,927	40,980	(10,603)	3,820	1,347	6,827
MIDWAY CITY	74,331	0.0290411	56,525	194,212	(50,251)	18,105	6,383	32,355
MILITARY INSTALLATION DEVEL	22,854	0.0089291	17,379	59,713	(15,450)	5,567	1,963	9,948
MILLARD CO CARE & REHAB INC	60,009	0.0234456	45,634	156,792	(40,569)	14,616	5,153	26,121
MILLARD COUNTY	216,319	0.0845164	164,501	565,202	(146,243)	52,689	18,576	94,160
MILLARD SCHOOL DISTRICT	789,076	0.3082942	600,058	2,061,713	(533,456)	192,194	67,760	343,470

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	
10,557	59,793	802	—	39	1,952	2,793	63,190	1,102	—	64,292
817	5,643	79	—	4	608	690	6,194	55	—	6,249
418	2,592	35	—	2	57	94	2,790	39	—	2,829
4,215	33,396	475	—	23	1,538	2,036	37,451	454	—	37,905
1,985	12,644	174	—	8	338	520	13,679	231	—	13,910
2,448	16,046	221	—	11	401	633	17,452	277	—	17,729
29,664	239,598	3,419	—	165	8,063	11,646	269,430	3,264	—	272,693
5,097	46,402	673	—	32	863	1,568	53,012	609	—	53,621
49,141	385,718	5,481	—	265	8,934	14,679	431,964	5,831	—	437,795
98	2,336	36	—	2	18	56	2,873	5	—	2,878
28,711	252,732	3,648	—	176	4,016	7,841	287,510	3,337	—	290,847
2,254	23,143	340	—	16	301	657	26,809	226	—	27,035
3,148	34,336	508	—	25	324	856	40,027	333	—	40,360
6,158	47,442	672	—	32	945	1,650	52,985	698	—	53,682
7,067	58,647	840	—	41	1,333	2,214	66,198	848	—	67,046
40,505	315,389	4,476	—	216	7,361	12,054	352,787	4,755	—	357,542
200,230	1,645,512	23,536	—	1,136	32,651	57,324	1,854,880	22,921	—	1,877,801
9,213	68,213	961	—	46	1,486	2,493	75,721	1,085	—	76,806
12,037	88,323	1,242	—	60	2,273	3,575	97,907	1,453	—	99,360
677	3,035	38	—	2	564	605	3,026	22	—	3,048
1,481,111	11,246,745	159,032	—	7,678	260,183	426,893	12,533,247	172,844	—	12,706,091
1,798	17,883	262	—	13	268	543	20,644	176	—	20,820
46,698	426,812	6,190	—	299	6,967	13,456	487,840	5,441	—	493,281
14,610	117,754	1,680	—	81	2,268	4,029	132,375	1,692	—	134,067
14,004	119,666	1,721	—	83	2,014	3,818	135,607	1,558	—	137,165
54,729	438,244	6,245	—	302	9,081	15,628	492,205	6,350	—	498,556
2,013	15,888	226	—	11	203	440	17,807	213	—	18,019
1,618	16,358	240	—	12	216	467	18,918	188	—	19,105
25,586	226,029	3,264	—	158	5,283	8,704	257,250	3,272	—	260,521
3,117	26,058	374	—	18	631	1,023	29,443	385	—	29,828
36,043	307,374	4,419	—	213	6,476	11,108	348,227	4,361	—	352,588
727	6,787	99	—	5	47	151	7,778	71	—	7,849
23,144	192,638	2,760	—	133	3,803	6,696	217,530	2,647	—	220,177
5,867	61,619	908	—	44	1,443	2,395	71,551	643	—	72,194
3,045	30,501	447	—	22	468	937	35,237	353	—	35,590
45,107	377,880	5,419	—	262	8,964	14,645	427,082	5,660	—	432,742
84,941	743,032	10,717	—	517	13,525	24,759	844,595	9,815	—	854,410
3,550	25,965	365	—	18	646	1,028	28,769	404	—	29,173
12,209	96,581	1,374	—	66	1,809	3,249	108,283	1,417	—	109,700
80,239	678,459	9,742	—	470	13,906	24,118	767,757	9,601	—	777,358
130,419	995,887	14,094	—	680	24,487	39,262	1,110,744	15,518	—	1,126,262
719	3,618	47	—	2	144	194	3,721	62	—	3,783
164	5,177	82	—	4	29	114	6,434	7	—	6,441
3,892	22,383	301	—	15	774	1,090	23,732	461	—	24,193
9,840	106,188	1,569	—	76	1,148	2,793	123,653	1,142	—	124,795
2,655	19,859	280	—	14	329	622	22,080	290	—	22,370
371	3,778	55	—	3	116	174	4,372	31	—	4,403
19,212	166,685	2,402	—	116	2,516	5,033	189,267	2,187	—	191,454
33,718	302,168	4,372	—	211	5,762	10,345	344,530	4,024	—	348,554
1,895	13,889	195	—	9	358	563	15,393	229	—	15,622
6,367	63,210	926	—	45	1,124	2,094	72,952	754	—	73,706
4,271	21,748	285	—	14	632	931	22,430	452	—	22,882
11,055	56,945	747	—	36	6,064	6,847	58,896	1,050	—	59,946
25,492	190,916	2,694	—	130	4,314	7,138	212,306	2,951	—	215,257
84,505	687,930	9,827	—	474	14,177	24,478	774,438	9,647	—	784,085

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

At December 31, 2023

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
MILLCREEK CITY	\$ 111,851	0.0437005%	\$ 85,058	292,246	(75,617)	27,243	9,605	48,687
MINERSVILLE TOWN	3,119	0.0012186	2,372	8,149	(2,109)	760	268	1,358
MOAB VALLEY FIRE PROTECTION	7,163	0.0027984	5,447	18,714	(4,842)	1,745	615	3,118
MONA CITY	19,246	0.0075195	14,636	50,286	(13,011)	4,688	1,653	8,377
MONROE CITY	17,598	0.0068754	13,382	45,979	(11,897)	4,286	1,511	7,660
MONTICELLO ACADEMY	267,946	0.1046872	203,761	700,094	(181,145)	65,263	23,009	116,632
MORGAN CITY CORPORATION	55,673	0.0217516	42,337	145,464	(37,638)	13,560	4,781	24,233
MORGAN COUNTY	102,277	0.0399598	77,777	267,231	(69,144)	24,911	8,783	44,519
MORGAN SCHOOL DISTRICT	703,904	0.2750173	535,288	1,839,175	(475,875)	171,449	60,446	306,397
MORONI CITY	11,729	0.0045827	8,920	30,647	(7,930)	2,857	1,007	5,106
MOUNT PLEASANT CITY	43,562	0.0170196	33,127	113,819	(29,450)	10,610	3,741	18,962
MOUNTAIN REGIONAL WATER SSD	123,458	0.0482352	93,884	322,572	(83,464)	30,070	10,602	53,739
MOUNTAINLAND ASSN OF GOVT	183,845	0.0718286	139,806	480,353	(124,288)	44,779	15,787	80,024
MOUNTAINLAND TECHNICAL COLLEGE	12,273	0.0047951	9,333	32,067	(8,297)	2,989	1,054	5,342
MT OLYMPUS IMPROVEMENT DIST	69,622	0.0272016	52,945	181,910	(47,068)	16,958	5,979	30,305
MURRAY CITY	703,046	0.2746819	534,636	1,836,932	(475,295)	171,240	60,373	306,023
MURRAY SCHOOL DISTRICT	1,389,794	0.5429962	1,056,878	3,631,280	(939,571)	338,510	119,346	604,952
MYTON CITY	8,098	0.0031638	6,158	21,158	(5,474)	1,972	695	3,525
N TOOELE FIRE PROTECTION SD	3,399	0.0013280	2,585	8,881	(2,298)	828	292	1,480
N UT ENVIRONMENTAL RSRC AGCY	34,618	0.0135255	26,326	90,452	(23,404)	8,432	2,973	15,069
NEBO CREDIT UNION	61,608	0.0240703	46,850	160,970	(41,650)	15,006	5,290	26,817
NEBO SCHOOL DISTRICT	6,879,061	2.6876677	5,231,226	17,973,743	(4,650,595)	1,675,525	590,726	2,994,328
NEPHI CITY	119,323	0.0466198	90,740	311,770	(80,668)	29,063	10,247	51,939
NIBLEY CITY CORPORATION	36,379	0.0142133	27,664	95,051	(24,594)	8,861	3,124	15,835
NOAH WEBSTER ACADEMY INC	83,539	0.0326387	63,527	218,271	(56,476)	20,347	7,174	36,363
NORTH DAVIS CO SEWER DIST	103,140	0.0402969	78,433	269,485	(69,728)	25,122	8,857	44,895
NORTH DAVIS FIRE DISTRICT	2,848	0.0011126	2,166	7,441	(1,925)	694	245	1,240
NORTH EMERY WATER USERS SSD	13,340	0.0052119	10,144	34,855	(9,018)	3,249	1,146	5,807
NORTH FORK SSD	9,762	0.0038142	7,424	25,507	(6,600)	2,378	838	4,249
NORTH LOGAN CITY	103,151	0.0403014	78,442	269,515	(69,735)	25,124	8,858	44,900
NORTH OGDEN CITY	144,433	0.0564304	109,835	377,378	(97,644)	35,179	12,403	62,869
NORTH PARK POLICE AGENCY	10,557	0.0041245	8,028	27,583	(7,137)	2,571	907	4,595
NORTH POINTE SOLID WASTE	80,858	0.0315915	61,489	211,268	(54,664)	19,695	6,944	35,196
NORTH SANPETE SCHOOL DISTRICT	448,178	0.1751042	340,820	1,171,007	(302,991)	109,162	38,486	195,084
NORTH SUMMIT SCHOOL DISTRICT	225,940	0.0882752	171,817	590,339	(152,747)	55,032	19,402	98,347
NORTHEASTERN COUNSELING CTR	183,679	0.0717640	139,680	479,921	(124,177)	44,739	15,773	79,952
NUAMES CHARTER SCHOOL	167,088	0.0652816	127,063	436,570	(112,960)	40,697	14,348	72,730
OAKLEY CITY	17,583	0.0068696	13,371	45,941	(11,887)	4,283	1,510	7,653
OGDEN CITY CORP	1,085,631	0.4241588	825,575	2,836,556	(733,941)	264,426	93,226	472,555
OGDEN SCHOOL DISTRICT	2,976,939	1.1630978	2,263,832	7,778,202	(2,012,562)	725,089	255,639	1,295,806
OGDEN-WEBER TECH COLLEGE	105,801	0.0413367	80,457	276,439	(71,527)	25,770	9,085	46,053
OQUIRRH REC AND PARKS DISTRICT	30,087	0.0117550	22,880	78,611	(20,340)	7,328	2,584	13,096
ORANGEVILLE CITY	8,429	0.0032933	6,410	22,024	(5,699)	2,053	724	3,669
ORDERVILLE TOWN	10,470	0.0040905	7,962	27,355	(7,078)	2,550	899	4,557
PANGUITCH CITY CORPORATION	20,802	0.0081274	15,819	54,352	(14,063)	5,067	1,786	9,055
PARK CITY	1,660,819	0.6488864	1,262,980	4,339,420	(1,122,798)	404,524	142,620	722,924
PARK CITY FIRE SERVICE	91,668	0.0358147	69,709	239,511	(61,972)	22,327	7,872	39,901
PARK CITY SCHOOL DISTRICT	1,855,389	0.7249053	1,410,942	4,847,795	(1,254,337)	451,915	159,328	807,616
PAROWAN CITY	34,218	0.0133692	26,022	89,407	(23,133)	8,335	2,938	14,895
PAYSON CITY	265,790	0.1038448	202,122	694,461	(179,687)	64,738	22,824	115,693
PERRY CITY	43,554	0.0170166	33,121	113,798	(29,445)	10,608	3,740	18,958
PIUTE COUNTY	14,331	0.0055992	10,898	37,445	(9,689)	3,491	1,231	6,238
PIUTE SCHOOL DISTRICT	125,821	0.0491585	95,681	328,747	(85,061)	30,646	10,805	54,767
PLAIN CITY	14,411	0.0056306	10,959	37,655	(9,743)	3,510	1,238	6,273
PLEASANT GROVE CITY	209,396	0.0818115	159,236	547,113	(141,562)	51,002	17,981	91,146

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	
15,561	101,096	1,393	—	67	2,501	3,961	109,776	1,774	—	111,550
565	2,950	39	—	2	137	178	3,061	58	—	3,120
240	5,717	89	—	4	—	94	7,030	23	—	7,053
1,923	16,641	240	—	12	193	444	18,889	204	—	19,093
2,575	16,032	219	—	11	412	641	17,271	272	—	17,543
30,720	235,624	3,337	—	161	5,176	8,674	262,975	3,436	—	266,411
7,070	49,644	693	—	33	1,074	1,801	54,640	762	—	55,402
8,163	86,377	1,274	—	61	1,108	2,443	100,379	953	—	101,332
73,209	611,501	8,766	—	423	12,211	21,400	690,846	8,534	—	699,380
839	9,809	146	—	7	209	362	11,512	94	—	11,605
5,445	38,757	542	—	26	1,023	1,592	42,754	662	—	43,416
10,756	105,167	1,537	—	74	1,371	2,983	121,167	1,232	—	122,399
20,086	160,676	2,289	—	111	2,991	5,391	180,434	2,276	—	182,710
390	9,776	153	—	7	—	160	12,045	38	—	12,083
7,284	60,526	867	—	42	1,367	2,276	68,331	870	—	69,201
73,720	611,356	8,755	—	423	13,235	22,413	690,003	8,695	—	698,698
151,605	1,214,412	17,308	—	836	27,110	45,254	1,364,011	17,746	—	1,381,757
725	6,917	101	—	5	129	235	7,948	79	—	8,027
532	3,132	42	—	2	107	151	3,336	47	—	3,383
6,148	32,622	431	—	21	954	1,406	33,976	614	—	34,590
7,393	54,506	767	—	37	1,147	1,951	60,465	858	—	61,323
690,256	5,950,835	85,668	—	4,136	124,482	214,286	6,751,444	81,915	—	6,833,359
13,774	105,023	1,486	—	72	2,516	4,074	117,109	1,627	—	118,736
5,432	33,252	453	—	22	1,210	1,685	35,704	668	—	36,372
8,369	72,253	1,040	—	50	2,548	3,639	81,989	1,014	—	83,003
10,157	89,030	1,284	—	62	1,578	2,925	101,226	1,183	—	102,409
149	2,327	35	—	2	61	98	2,795	8	—	2,803
1,529	11,730	166	—	8	371	545	13,092	177	—	13,269
697	8,162	122	—	6	518	645	9,581	24	—	9,605
13,083	91,965	1,285	—	62	2,261	3,608	101,237	1,514	—	102,751
13,922	124,374	1,799	—	87	2,576	4,461	141,754	1,770	—	143,523
1,545	9,618	131	—	6	212	349	10,361	167	—	10,528
8,823	70,657	1,007	—	49	1,548	2,603	79,358	1,048	—	80,406
46,807	389,539	5,581	—	269	7,945	13,796	439,863	5,522	—	445,385
23,141	195,922	2,814	—	136	3,603	6,553	221,748	2,658	—	224,406
19,438	159,902	2,287	—	110	3,533	5,931	180,272	2,362	—	182,634
19,126	146,901	2,081	—	100	3,845	6,026	163,988	2,252	—	166,240
2,210	15,656	219	—	11	516	746	17,257	241	—	17,498
118,382	948,589	13,520	—	653	21,983	36,156	1,065,490	14,077	—	1,079,567
312,738	2,589,272	37,073	—	1,790	60,985	99,848	2,921,712	38,190	—	2,959,902
8,022	88,931	1,318	—	64	988	2,369	103,838	914	—	104,753
3,805	26,813	375	—	18	1,842	2,235	29,529	291	—	29,820
772	7,218	105	—	5	294	404	8,273	64	—	8,337
1,113	9,119	130	—	6	136	273	10,275	115	—	10,391
2,043	17,951	259	—	13	411	682	20,416	261	—	20,677
149,104	1,419,171	20,683	—	999	26,005	47,687	1,630,008	18,604	—	1,648,612
7,489	77,589	1,142	—	55	765	1,962	89,967	809	—	90,776
206,914	1,625,773	23,106	—	1,116	39,658	63,879	1,820,968	24,757	—	1,845,726
3,984	30,152	426	—	21	1,063	1,509	33,584	408	—	33,991
27,439	230,695	3,310	—	160	4,431	7,901	260,859	3,279	—	264,138
3,633	36,940	542	—	26	587	1,156	42,746	418	—	43,163
1,401	12,360	178	—	9	279	466	14,065	178	—	14,244
13,187	109,405	1,567	—	76	2,062	3,704	123,487	1,485	—	124,972
2,062	13,083	179	—	9	615	803	14,144	204	—	14,348
21,923	182,053	2,608	—	126	4,126	6,860	205,511	2,598	—	208,109

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

At December 31, 2023

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
PLEASANT VIEW CITY	\$ 58,195	0.0227369%	\$ 44,255	152,053	(39,343)	14,174	4,997	25,331
POWDER MOUNTAIN WATER & SEWER	32,221	0.0125886	24,502	84,186	(21,783)	7,848	2,767	14,025
PRICE CITY	90,296	0.0352790	68,666	235,928	(61,045)	21,993	7,754	39,304
PRICE RIVER WATER IMPROVE	66,287	0.0258984	50,408	173,195	(44,813)	16,145	5,692	28,853
PROVIDENCE CITY	52,826	0.0206391	40,172	138,024	(35,713)	12,867	4,536	22,994
PROVO CITY CORP	1,615,150	0.6310433	1,228,251	4,220,094	(1,091,923)	393,400	138,698	703,045
PROVO HOUSING AUTHORITY	62,145	0.0242803	47,259	162,374	(42,013)	15,137	5,337	27,051
PROVO RIVER WATER USERS	52,797	0.0206280	40,150	137,949	(35,694)	12,860	4,534	22,982
PROVO SCHOOL DISTRICT	3,022,291	1.1808170	2,298,320	7,896,699	(2,043,222)	736,136	259,533	1,315,547
RICH COUNTY	54,934	0.0214629	41,775	143,533	(37,138)	13,380	4,717	23,912
RICH SCHOOL DISTRICT	136,249	0.0532329	103,611	355,994	(92,111)	33,186	11,700	59,307
RICHFIELD CITY	47,855	0.0186972	36,392	125,037	(32,353)	11,656	4,109	20,830
RICHMOND CITY	43,831	0.0171249	33,332	114,523	(29,632)	10,676	3,764	19,079
RIVERDALE CITY	81,205	0.0317270	61,753	212,174	(54,899)	19,779	6,973	35,347
ROOSEVELT CITY	81,624	0.0318908	62,072	213,269	(55,182)	19,881	7,009	35,530
ROOSEVELT CITY HOUSING	1,236	0.0004827	940	3,228	(835)	301	106	538
ROY CITY	171,351	0.0669471	130,305	447,708	(115,842)	41,736	14,714	74,586
S UTAH VALLEY ELECTRIC SVC DST	43,798	0.0171121	33,307	114,437	(29,610)	10,668	3,761	19,065
S UTAH VALLEY SOLID WASTE	77,536	0.0302934	58,963	202,587	(52,418)	18,885	6,658	33,750
SALEM CITY	186,194	0.0727463	141,592	486,490	(125,876)	45,351	15,989	81,047
SALINA CITY	26,959	0.0105330	20,501	70,439	(18,226)	6,566	2,315	11,735
SALT LAKE ARTS ACADEMY	80,491	0.0314482	61,210	210,309	(54,416)	19,605	6,912	35,036
SALT LAKE CITY CORP	7,959,321	3.1097279	6,052,716	20,796,265	(5,380,905)	1,938,642	683,491	3,464,545
SALT LAKE CITY PUBLIC LIBRARY	385,573	0.1506444	293,211	1,007,432	(260,667)	93,914	33,110	167,833
SALT LAKE CO SERV AREA 3	19,335	0.0075541	14,703	50,518	(13,071)	4,709	1,660	8,416
SALT LAKE COMMUNITY COLLEGE	498,352	0.1947074	378,975	1,302,103	(336,911)	121,383	42,795	216,923
SALT LAKE COUNTY	8,329,181	3.2542333	6,333,978	21,762,643	(5,630,950)	2,028,729	715,252	3,625,539
SALT LAKE SCHOOL DISTRICT	5,210,397	2.0357161	3,962,279	13,613,825	(3,522,493)	1,269,090	447,432	2,267,990
SAN JUAN COUNTY	232,336	0.0907741	176,681	607,051	(157,071)	56,590	19,951	101,131
SAN JUAN MENTAL HEALTH	60,901	0.0237942	46,313	159,123	(41,172)	14,834	5,230	26,509
SAN JUAN SCHOOL DISTRICT	892,972	0.3488867	679,067	2,333,175	(603,695)	217,500	76,682	388,694
SAN RAFAEL SPECIAL SERV DIST	11,158	0.0043595	8,485	29,154	(7,543)	2,718	958	4,857
SANDY CITY	850,844	0.3324269	647,029	2,223,100	(575,214)	207,239	73,064	370,357
SANDY SUBURBAN IMP DIST	12,499	0.0048834	9,505	32,657	(8,450)	3,044	1,073	5,441
SANPETE COUNTY	146,137	0.0570961	111,131	381,829	(98,796)	35,594	12,549	63,611
SANTAQUIN CITY	94,140	0.0367806	71,589	245,969	(63,643)	22,929	8,084	40,977
SEVIER COUNTY	200,375	0.0782872	152,377	523,544	(135,464)	48,805	17,207	87,220
SEVIER SCHOOL DISTRICT	808,092	0.3157238	614,519	2,111,399	(546,311)	196,826	69,393	351,748
SIX COUNTY ASSOC OF GOVTS	69,503	0.0271550	52,854	181,599	(46,988)	16,929	5,968	30,253
SLC MOSQUITO ABATEMENT	61,720	0.0241142	46,935	161,263	(41,726)	15,033	5,300	26,866
SMITHFIELD CITY CORP	72,202	0.0282097	54,907	188,652	(48,813)	17,586	6,200	31,428
SNOW COLLEGE	69,258	0.0270594	52,668	180,960	(46,822)	16,869	5,947	30,147
SNYDERVILLE BASIN SRD	159,402	0.0622786	121,218	416,487	(107,764)	38,825	13,688	69,385
SNYDERVILLE BASIN W R D	99,702	0.0389540	75,819	260,505	(67,404)	24,284	8,562	43,399
SO DAVIS METRO FIRE AGENCY	5,585	0.0021819	4,247	14,591	(3,775)	1,360	480	2,431
SO DAVIS RECREATION CENTER	53,042	0.0207235	40,336	138,588	(35,859)	12,919	4,555	23,088
SO SL VALLEY MOSQ ABATE	12,601	0.0049234	9,583	32,925	(8,519)	3,069	1,082	5,485
SO UTAH VALLEY ANIMAL SVCS SSD	13,363	0.0052209	10,162	34,915	(9,034)	3,255	1,148	5,817
SO UTAH VALLEY POWER SYSTEMS	14,197	0.0055469	10,796	37,095	(9,598)	3,458	1,219	6,180
SOLDIER HOLLOW CHARTER SCHOOL	86,898	0.0339512	66,082	227,048	(58,747)	21,166	7,462	37,825
SOLID WASTE SSD #1	133,346	0.0520985	101,403	348,408	(90,148)	32,479	11,451	58,043
SOUTH DAVIS SEWER DIST	114,228	0.0446293	86,866	298,458	(77,224)	27,822	9,809	49,722
SOUTH DAVIS WATER DIST	4,136	0.0016159	3,145	10,806	(2,796)	1,007	355	1,800
SOUTH OGDEN CITY	77,403	0.0302417	58,862	202,241	(52,329)	18,853	6,647	33,692
SOUTH OGDEN CONSERV DIST	83,905	0.0327819	63,806	219,229	(56,724)	20,437	7,205	36,522

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	
4,620	49,123	725	—	35	628	1,388	57,115	552	—	57,668
4,085	28,725	401	—	19	432	853	31,623	451	—	32,074
9,823	78,875	1,124	—	54	1,912	3,091	88,621	1,185	—	89,806
5,887	56,578	825	—	40	1,035	1,900	65,057	696	—	65,753
4,815	45,212	658	—	32	987	1,677	51,846	525	—	52,371
149,127	1,384,270	20,114	—	971	27,785	48,870	1,585,186	18,199	—	1,603,385
3,516	51,040	774	—	37	1,446	2,257	60,992	347	—	61,339
4,826	45,201	658	—	32	865	1,554	51,818	532	—	52,350
333,756	2,644,972	37,638	—	1,817	67,181	106,636	2,966,223	40,260	—	3,006,482
4,243	46,252	684	—	33	810	1,527	53,915	510	—	54,425
13,124	117,317	1,697	—	82	2,189	3,968	133,721	1,512	—	135,233
4,727	41,323	596	—	29	757	1,382	46,967	495	—	47,462
3,216	36,735	546	—	26	482	1,054	43,018	391	—	43,409
9,324	71,423	1,011	—	49	1,509	2,570	79,698	1,068	—	80,767
8,816	71,236	1,016	—	49	2,925	3,991	80,110	826	—	80,936
31	976	15	—	1	—	16	1,213	3	—	1,216
16,965	148,000	2,134	—	103	3,182	5,419	168,172	2,050	—	170,222
6,835	40,329	545	—	26	1,333	1,904	42,986	811	—	43,796
10,861	70,154	966	—	47	1,578	2,590	76,097	1,151	—	77,248
18,548	160,935	2,319	—	112	2,215	4,645	182,739	2,029	—	184,768
2,589	23,205	336	—	16	423	775	26,459	270	—	26,729
8,417	69,970	1,002	—	48	1,714	2,764	78,998	1,031	—	80,029
769,963	6,856,642	99,121	—	4,786	129,418	233,324	7,811,663	91,877	—	7,903,541
39,195	334,051	4,802	—	232	6,755	11,788	378,420	4,680	—	383,100
1,452	16,238	241	—	12	146	398	18,976	155	—	19,131
38,072	419,174	6,206	—	300	13,481	19,987	489,107	5,561	—	494,668
803,827	7,173,346	103,727	—	5,008	145,630	254,365	8,174,662	98,190	—	8,272,852
567,918	4,552,430	64,887	—	3,133	107,193	175,213	5,113,736	67,703	—	5,181,440
21,197	198,869	2,893	—	140	4,356	7,389	228,025	2,479	—	230,505
7,297	53,870	758	—	37	1,262	2,057	59,771	808	—	60,580
91,980	774,856	11,121	—	537	17,335	28,992	876,406	11,193	—	887,600
393	8,926	139	—	7	—	146	10,951	38	—	10,989
90,563	741,223	10,596	—	512	17,349	28,456	835,059	10,977	—	846,036
863	10,422	156	—	8	124	288	12,267	110	—	12,377
13,808	125,562	1,820	—	88	2,686	4,594	143,426	1,645	—	145,071
10,827	82,818	1,172	—	57	1,660	2,889	92,393	1,212	—	93,605
18,226	171,457	2,495	—	120	2,804	5,420	196,658	2,119	—	198,777
89,303	707,270	10,063	—	486	14,627	25,176	793,101	10,292	—	803,393
8,848	61,999	866	—	42	1,316	2,223	68,214	959	—	69,172
5,366	52,565	769	—	37	925	1,731	60,575	650	—	61,225
6,842	62,057	899	—	43	1,575	2,517	70,863	783	—	71,646
5,715	58,678	863	—	42	1,928	2,832	67,974	757	—	68,730
15,085	136,983	1,985	—	96	3,609	5,690	156,444	1,643	—	158,087
8,186	84,430	1,242	—	60	1,216	2,517	97,853	992	—	98,845
746	5,016	70	—	3	121	194	5,481	86	—	5,567
6,394	46,956	661	—	32	958	1,651	52,058	745	—	52,803
1,531	11,168	157	—	8	825	990	12,368	147	—	12,514
979	11,198	166	—	8	140	315	13,115	121	—	13,236
1,491	12,348	177	—	9	128	313	13,934	144	—	14,078
10,888	77,341	1,082	—	52	2,030	3,164	85,286	1,277	—	86,563
15,109	117,081	1,661	—	80	2,684	4,425	130,872	1,470	—	132,342
16,208	103,561	1,423	—	69	3,208	4,699	112,109	1,785	—	113,895
859	4,021	52	—	2	158	212	4,059	97	—	4,156
8,315	67,507	964	—	47	1,516	2,526	75,967	967	—	76,934
8,619	72,783	1,045	—	50	1,705	2,801	82,349	1,057	—	83,405

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

At December 31, 2023

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
SOUTH SANPETE SCHOOL DISTRICT	\$ 574,092	0.2242991%	\$ 436,572	1,499,997	(388,115)	139,831	49,299	249,891
SOUTH SUMMIT SCHOOL DISTRICT	328,564	0.1283709	249,859	858,479	(222,126)	80,028	28,215	143,018
SOUTH VALLEY SEWER DISTRICT	213,297	0.0833358	162,203	557,307	(144,200)	51,953	18,316	92,844
SOUTH VALLEY WATER RECLAMATION	107,137	0.0418589	81,473	279,931	(72,430)	26,095	9,200	46,635
SOUTH WEBER CITY	75,009	0.0293063	57,041	195,986	(50,710)	18,270	6,441	32,650
SOUTHEASTERN UTAH AOG	114,159	0.0446022	86,813	298,277	(77,177)	27,806	9,803	49,691
SOUTHEASTERN UTAH HEALTH	169,999	0.0664191	129,277	444,177	(114,928)	41,406	14,598	73,997
SOUTHERN UTAH UNIVERSITY	931,789	0.3640525	708,585	2,434,597	(629,937)	226,955	80,016	405,591
SOUTHWEST EDUC DEVELOPMENT CTR	25,096	0.0098053	19,085	65,573	(16,966)	6,113	2,155	10,924
SOUTHWEST TECHNICAL COLLEGE	249,175	0.0973534	189,487	651,049	(168,455)	60,691	21,397	108,461
SPANISH FORK CITY	615,703	0.2405570	468,216	1,608,722	(416,247)	149,966	52,872	268,004
SPRING CITY	7,719	0.0030159	5,870	20,169	(5,219)	1,880	663	3,360
SPRINGVILLE CITY	449,006	0.1754278	341,449	1,173,171	(303,551)	109,364	38,557	195,444
ST GEORGE HOUSING AUTH	7,642	0.0029857	5,811	19,967	(5,166)	1,861	656	3,326
STANSBURY PARK IMPROV DIST	11,750	0.0045908	8,935	30,701	(7,944)	2,862	1,009	5,115
STANSBURY SERVICE AGENCY	57,742	0.0225600	43,910	150,870	(39,037)	14,064	4,958	25,134
STATE OF UTAH	45,050,162	17.6012185	34,258,679	117,707,922	(30,456,198)	10,972,815	3,868,592	19,609,504
STOCKTON TOWN	9,845	0.0038465	7,487	25,724	(6,656)	2,398	845	4,285
SUCCESS ACADEMY	65,803	0.0257094	50,040	171,931	(44,486)	16,028	5,651	28,643
SUMMIT ACADEMY HIGH SCHOOL	110,589	0.0432075	84,098	288,950	(74,764)	26,936	9,497	48,137
SUMMIT ACADEMY INC	637,750	0.2491705	484,981	1,666,324	(431,151)	155,336	54,765	277,601
SUMMIT COUNTY	860,992	0.3363919	654,747	2,249,617	(582,074)	209,711	73,936	374,774
SUMMIT COUNTY SERVICE AREA 3	16,724	0.0065343	12,718	43,698	(11,307)	4,074	1,436	7,280
SUNSET CITY	42,572	0.0166332	32,374	111,234	(28,781)	10,369	3,656	18,531
SW BEHAVIORAL HEALTH CENTER	515,211	0.2012944	391,796	1,346,154	(348,309)	125,489	44,243	224,262
SW MOSQUITO ABATEMENT/CONTROL	16,998	0.0066411	12,926	44,412	(11,491)	4,140	1,460	7,399
SW UT PUBLIC HEALTH DEPT	201,768	0.0788314	153,436	527,184	(136,406)	49,144	17,326	87,826
SYRACUSE CITY CORP	219,450	0.0857397	166,882	573,383	(148,359)	53,451	18,845	95,522
TAYLOR WEST WEBER WTR IMP DIST	24,281	0.0094867	18,465	63,442	(16,415)	5,914	2,085	10,569
TAYLORSVILLE-BENNION IMP	85,565	0.0334304	65,068	223,565	(57,846)	20,841	7,348	37,245
TIMBERLAKES WATER SSD	30,361	0.0118621	23,088	79,328	(20,526)	7,395	2,607	13,216
TIMPANOGOS SSD	113,233	0.0442406	86,109	295,858	(76,552)	27,580	9,724	49,288
TINTIC SCHOOL DISTRICT	71,705	0.0280152	54,528	187,351	(48,476)	17,465	6,157	31,212
TOOELE CITY	329,990	0.1289282	250,943	862,205	(223,090)	80,375	28,337	143,639
TOOELE COUNTY	731,019	0.2856112	555,908	1,910,021	(494,206)	178,054	62,775	318,199
TOOELE COUNTY HOUSING	27,860	0.0108850	21,186	72,793	(18,835)	6,786	2,392	12,127
TOOELE SCHOOL DISTRICT	3,433,039	1.3412975	2,610,676	8,969,909	(2,320,909)	836,181	294,805	1,494,338
TOOELE TECHNICAL COLLEGE	88,959	0.0347565	67,649	232,434	(60,141)	21,668	7,639	38,722
TOQUERVILLE CITY	57,431	0.0224383	43,673	150,056	(38,826)	13,988	4,932	24,998
TORREY TOWN	5,284	0.0020643	4,018	13,805	(3,572)	1,287	454	2,300
TOWN OF ALTA	26,905	0.0105120	20,460	70,299	(18,189)	6,553	2,310	11,711
TOWN OF APPLE VALLEY	5,065	0.0019791	3,852	13,235	(3,425)	1,234	435	2,205
TOWN OF BRIAN HEAD	41,774	0.0163214	31,768	109,149	(28,242)	10,175	3,587	18,184
TOWN OF DANIEL	4,277	0.0016710	3,252	11,175	(2,891)	1,042	367	1,862
TOWN OF GARDEN CITY	36,847	0.0143964	28,021	96,275	(24,911)	8,975	3,164	16,039
TOWN OF GOSHEN	6,735	0.0026315	5,122	17,598	(4,553)	1,641	578	2,932
TOWN OF HIDEOUT	21,242	0.0082992	16,153	55,501	(14,360)	5,174	1,824	9,246
TOWN OF MANILA	14,433	0.0056391	10,976	37,711	(9,758)	3,515	1,239	6,283
TOWN OF MANTUA	7,637	0.0029838	5,808	19,954	(5,163)	1,860	656	3,324
TOWN OF PARAGONAH	4,067	0.0015890	3,093	10,626	(2,749)	991	349	1,770
TOWN OF SPRINGDALE	87,660	0.0342489	66,661	229,039	(59,262)	21,351	7,528	38,157
TRANS-JORDAN CITIES	112,380	0.0439070	85,460	293,627	(75,974)	27,372	9,650	48,917
TREMONTON CITY	59,447	0.0232263	45,207	155,325	(40,189)	14,480	5,105	25,876
TRICOUNTY HEALTH DEPT	103,109	0.0402851	78,410	269,406	(69,707)	25,114	8,854	44,882
TRIDELL-LAPOINT WATER	14,867	0.0058086	11,306	38,845	(10,051)	3,621	1,277	6,471

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	
64,299	503,321	7,149	—	345	11,163	18,658	563,441	7,631	—	571,073
28,721	279,982	4,092	—	198	4,868	9,158	322,469	3,509	—	325,978
22,571	185,685	2,656	—	128	4,319	7,103	209,340	2,620	—	211,960
10,603	92,533	1,334	—	64	2,562	3,961	105,150	1,281	—	106,430
6,895	64,256	934	—	45	1,044	2,023	73,618	795	—	74,413
13,729	101,029	1,422	—	69	1,817	3,308	112,041	1,506	—	113,548
20,559	150,561	2,117	—	102	2,906	5,125	166,845	2,289	—	169,135
95,634	808,195	11,604	—	560	16,144	28,308	914,503	11,272	—	925,775
3,361	22,553	313	—	15	1,026	1,354	24,631	391	—	25,021
26,666	217,216	3,103	—	150	4,076	7,329	244,553	3,047	—	247,599
68,066	538,909	7,668	—	370	11,889	19,927	604,281	7,902	—	612,183
468	6,371	96	—	5	319	419	7,576	24	—	7,600
48,549	391,914	5,592	—	270	8,764	14,625	440,676	5,766	—	446,442
1,151	6,995	95	—	5	197	297	7,500	126	—	7,626
1,064	10,050	146	—	7	85	239	11,532	121	—	11,653
8,574	52,731	719	—	35	1,485	2,239	56,671	921	—	57,592
4,479,440	38,930,351	561,027	—	27,087	828,294	1,416,408	44,214,413	539,468	—	44,753,881
246	7,774	123	—	6	—	129	9,663	24	—	9,686
8,653	58,974	819	—	40	1,599	2,458	64,582	1,039	—	65,621
16,639	101,209	1,377	—	66	3,570	5,014	108,538	2,092	—	110,629
65,623	553,325	7,942	—	383	14,010	22,336	625,918	8,226	—	634,145
74,526	732,947	10,722	—	518	11,398	22,638	845,019	8,658	—	853,677
1,519	14,308	208	—	10	140	359	16,414	147	—	16,561
3,158	35,714	530	—	26	400	956	41,783	375	—	42,158
48,719	442,713	6,416	—	310	8,631	15,357	505,653	5,896	—	511,550
2,471	15,470	212	—	10	857	1,079	16,683	241	—	16,924
23,156	177,453	2,513	—	121	4,045	6,679	198,025	2,665	—	200,691
20,537	188,355	2,733	—	132	3,133	5,998	215,379	2,426	—	217,805
2,455	21,023	302	—	15	374	691	23,831	292	—	24,123
9,931	75,364	1,066	—	51	1,816	2,933	83,977	1,171	—	85,148
3,909	27,127	378	—	18	666	1,062	29,798	452	—	30,249
11,255	97,847	1,410	—	68	2,244	3,722	111,133	1,445	—	112,578
6,902	61,736	893	—	43	926	1,862	70,374	766	—	71,140
29,511	281,862	4,110	—	198	4,763	9,071	323,869	3,514	—	327,383
71,024	630,052	9,104	—	440	12,301	21,844	717,458	8,483	—	725,941
2,385	23,690	347	—	17	773	1,136	27,343	289	—	27,632
367,898	2,993,223	42,753	—	2,064	60,345	105,162	3,369,351	42,117	—	3,411,468
7,031	75,060	1,108	—	53	1,064	2,225	87,309	798	—	88,107
4,117	48,035	715	—	35	1,000	1,749	56,365	429	—	56,795
402	4,443	66	—	3	103	172	5,186	49	—	5,235
2,386	22,961	335	—	16	277	628	26,406	273	—	26,679
1,053	4,927	63	—	3	1,185	1,251	4,972	9	—	4,980
2,791	34,737	520	—	25	265	810	40,999	317	—	41,316
163	3,434	53	—	3	—	56	4,197	16	—	4,213
2,895	31,073	459	—	22	442	923	36,164	347	—	36,511
1,048	6,198	84	—	4	788	876	6,610	73	—	6,684
2,138	18,382	265	—	13	158	435	20,848	208	—	21,056
1,424	12,462	180	—	9	341	529	14,165	150	—	14,316
1,054	6,894	95	—	5	187	287	7,495	105	—	7,600
471	3,581	51	—	2	91	144	3,992	56	—	4,048
8,003	75,039	1,092	—	53	1,198	2,343	86,033	934	—	86,967
12,867	98,806	1,400	—	68	2,333	3,800	110,295	1,520	—	111,815
6,003	51,464	740	—	36	1,052	1,828	58,345	733	—	59,078
15,268	94,118	1,284	—	62	1,939	3,285	101,196	1,429	—	102,625
1,229	12,598	185	—	9	339	533	14,591	163	—	14,754

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

At December 31, 2023

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
TROPIC TOWN	\$ 950	0.0003711%	\$ 722	2,481	(642)	231	82	413
UINTAH ANIMAL CONTROL/SHELTER	12,844	0.0050182	9,767	33,559	(8,683)	3,128	1,103	5,591
UINTAH BASIN ASSN OF GOVT	125,857	0.0491728	95,709	328,842	(85,086)	30,655	10,808	54,783
UINTAH BASIN TECHNICAL COLLEGE	313,758	0.1225860	238,599	819,792	(212,116)	76,422	26,943	136,573
UINTAH CO CARE CENTER SSD	157,298	0.0614566	119,618	410,990	(106,341)	38,313	13,508	68,469
UINTAH COUNTY	436,816	0.1706651	332,179	1,141,321	(295,310)	106,395	37,511	190,138
UINTAH SCHOOL DISTRICT	1,534,270	0.5994432	1,166,745	4,008,769	(1,037,244)	373,700	131,752	667,839
UINTAH SPECIAL SERVICE DIST #1	56,553	0.0220954	43,006	147,763	(38,233)	13,775	4,856	24,617
UINTAH WATER CONSERV DIST	26,933	0.0105228	20,481	70,371	(18,208)	6,560	2,313	11,723
UNIFIED FIRE AUTHORITY	125,058	0.0488603	95,101	326,753	(84,545)	30,460	10,739	54,435
UNIFIED POLICE DEPARTMENT	156,259	0.0610506	118,828	408,275	(105,639)	38,060	13,418	68,016
UNIVERSITY OF UTAH	2,244,137	0.8767904	1,706,568	5,863,525	(1,517,151)	546,602	192,711	976,832
UNIVERSITY OF UTAH HOSPITAL	268,901	0.1050605	204,488	702,590	(181,791)	65,496	23,091	117,048
UPPER COUNTRY WATER DIST	4,964	0.0019394	3,775	12,970	(3,356)	1,209	426	2,161
USU SPACE DYNAMICS LAB	77,952	0.0304560	59,279	203,674	(52,699)	18,987	6,694	33,931
UT MUNICIPAL POWER AGENCY	84,693	0.0330897	64,405	221,287	(57,257)	20,629	7,273	36,865
UTAH ARTS ACADEMY	91,470	0.0357378	69,559	238,996	(61,839)	22,279	7,855	39,815
UTAH ASSOCIATION OF COUNTIES	32,484	0.0126914	24,702	84,874	(21,961)	7,912	2,789	14,140
UTAH CO ACADEMY OF SCIENCES	117,905	0.0460656	89,661	308,063	(79,709)	28,718	10,125	51,322
UTAH CO HOUSING AUTHORITY	64,478	0.0251916	49,032	168,468	(43,590)	15,705	5,537	28,066
UTAH COMMUNICATIONS AUTHORITY	121,598	0.0475086	92,470	317,713	(82,206)	29,617	10,442	52,929
UTAH COUNTIES INDEMNITY POOL	7,381	0.0028839	5,613	19,286	(4,990)	1,798	634	3,213
UTAH COUNTY	2,232,824	0.8723701	1,697,965	5,833,964	(1,509,502)	543,846	191,739	971,907
UTAH EDUCATION ASSOCIATION	27,952	0.0109208	21,256	73,033	(18,897)	6,808	2,400	12,167
UTAH HOUSING CORPORATION	363,691	0.1420949	276,571	950,258	(245,873)	88,584	31,231	158,308
UTAH LAKE AUTHORITY	15,440	0.0060325	11,741	40,342	(10,438)	3,761	1,326	6,721
UTAH LEAGUE CITIES/TOWNS	10,647	0.0041597	8,096	27,818	(7,198)	2,593	914	4,634
UTAH LOCAL GOVERNMENTS TRUST	13,757	0.0053750	10,462	35,946	(9,301)	3,351	1,181	5,988
UTAH RETIREMENT SYSTEMS	1,145,608	0.4475921	871,185	2,993,266	(774,489)	279,034	98,377	498,662
UTAH SAFETY COUNCIL	31,610	0.0123502	24,038	82,592	(21,370)	7,699	2,714	13,759
UTAH SCHOOL BOARD ASSOCIATION	30,016	0.0117273	22,826	78,426	(20,292)	7,311	2,578	13,065
UTAH SCHOOL BOARD RISK MGMT	29,007	0.0113332	22,059	75,790	(19,610)	7,065	2,491	12,626
UTAH SCHOOL EMPLOYEES ASSN	38,615	0.0150871	29,365	100,895	(26,106)	9,405	3,316	16,808
UTAH STATE FAIR CORP	46,367	0.0181159	35,260	121,150	(31,347)	11,294	3,982	20,183
UTAH STATE UNIVERSITY	786,768	0.3073922	598,302	2,055,682	(531,895)	191,632	67,562	342,465
UTAH TECH UNIVERSITY	165,393	0.0646195	125,774	432,142	(111,814)	40,285	14,203	71,993
UTAH VALLEY UNIVERSITY	704,246	0.2751509	535,549	1,840,068	(476,106)	171,532	60,476	306,545
UTAH ZOOLOGICAL SOCIETY	399,646	0.1561427	303,913	1,044,202	(270,181)	97,341	34,319	173,958
UTOPIA	497,083	0.1942115	378,010	1,298,787	(336,053)	121,074	42,686	216,371
VALLEY EMERGENCY COMM CTR	546,473	0.2135085	415,569	1,427,835	(369,444)	133,104	46,927	237,870
VERNAL CITY	96,329	0.0376359	73,254	251,690	(65,123)	23,463	8,272	41,930
VINEYARD TOWN	120,490	0.0470757	91,627	314,818	(81,457)	29,348	10,347	52,447
WASATCH BEHAVIORAL HEALTH	1,242,924	0.4856136	945,189	3,247,534	(840,279)	302,737	106,734	541,022
WASATCH COUNTY	652,234	0.2548294	495,995	1,704,168	(440,943)	158,864	56,009	283,905
WASATCH COUNTY FIRE DISTRICT	27,571	0.0107722	20,967	72,039	(18,640)	6,716	2,368	12,001
WASATCH FRONT REGIONAL COUNCIL	113,578	0.0443752	86,371	296,758	(76,784)	27,664	9,753	49,438
WASATCH FRONT WASTE/RECYCLING	311,302	0.1216267	236,732	813,377	(210,456)	75,824	26,732	135,504
WASATCH INTEGRATED WASTE MGMT	257,110	0.1004534	195,521	671,781	(173,819)	62,624	22,079	111,915
WASATCH SCHOOL DISTRICT	2,130,781	0.8325019	1,620,366	5,567,345	(1,440,516)	518,992	182,977	927,490
WASHINGTON CITY	423,841	0.1655959	322,313	1,107,420	(286,538)	103,234	36,397	184,490
WASHINGTON CO SOLID WASTE	50,907	0.0198896	38,713	133,011	(34,416)	12,399	4,372	22,159
WASHINGTON CO WAT CON DIST	144,625	0.0565052	109,981	377,878	(97,774)	35,226	12,419	62,952
WASHINGTON COUNTY	658,479	0.2572693	500,744	1,720,485	(445,165)	160,385	56,546	286,624
WASHINGTON SCHOOL DISTRICT	6,610,714	2.5828237	5,027,159	17,272,600	(4,469,179)	1,610,164	567,682	2,877,522
WASTE MANAGEMENT SERV DIST #5	4,273	0.0016694	3,249	11,164	(2,889)	1,041	367	1,860

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
24	750	12	—	1	—	12	932	2	—	934
1,089	10,911	160	—	8	402	570	12,606	101	—	12,707
17,710	113,956	1,567	—	76	3,482	5,125	123,522	2,054	—	125,577
28,900	268,838	3,907	—	189	5,555	9,651	307,937	3,602	—	311,539
14,262	134,551	1,959	—	95	3,012	5,066	154,379	1,828	—	156,208
41,053	375,096	5,440	—	263	14,310	20,012	428,712	5,014	—	433,727
147,937	1,321,229	19,107	—	922	29,679	49,708	1,505,806	18,513	—	1,524,320
1,411	44,658	704	—	34	—	738	55,504	135	—	55,639
3,556	24,152	335	—	16	601	953	26,433	359	—	26,793
16,147	111,782	1,557	—	75	5,834	7,466	122,738	1,635	—	124,372
17,976	137,471	1,946	—	94	13,451	15,491	153,360	1,418	—	154,778
193,212	1,909,356	27,947	—	1,349	167,696	196,992	2,202,505	21,344	—	2,223,850
19,496	225,131	3,349	—	162	1,176	4,686	263,913	1,989	—	265,901
169	3,965	62	—	3	—	65	4,872	16	—	4,888
6,396	66,007	971	—	47	1,046	2,064	76,506	823	—	77,329
10,734	75,500	1,055	—	51	5,809	6,914	83,122	775	—	83,896
7,946	77,896	1,139	—	55	1,824	3,018	89,774	1,017	—	90,790
7,906	32,746	405	—	20	1,452	1,876	31,881	841	—	32,722
15,954	106,119	1,468	—	71	2,565	4,104	115,717	1,805	—	117,522
5,916	55,223	803	—	39	2,817	3,659	63,281	616	—	63,897
16,218	109,207	1,514	—	73	2,878	4,465	119,342	1,663	—	121,005
559	6,203	92	—	4	203	299	7,244	64	—	7,308
264,849	1,972,341	27,806	—	1,342	45,700	74,848	2,191,401	30,350	—	2,221,752
3,123	24,498	348	—	17	2,430	2,795	27,433	260	—	27,693
37,791	315,914	4,529	—	219	7,091	11,839	356,944	4,682	—	361,625
577	12,385	192	—	9	279	481	15,154	35	—	15,189
1,527	9,668	133	—	6	516	655	10,449	153	—	10,602
4,049	14,569	171	—	8	2,155	2,335	13,502	503	—	14,005
114,580	990,653	14,267	—	689	22,984	37,939	1,124,355	14,297	—	1,138,653
3,094	27,267	394	—	19	1,468	1,880	31,024	307	—	31,330
3,223	26,177	374	—	18	1,463	1,854	29,459	333	—	29,792
3,913	26,096	361	—	17	1,149	1,527	28,469	458	—	28,927
1,899	31,429	481	—	23	1,071	1,575	37,899	98	—	37,997
5,096	40,554	577	—	28	1,534	2,139	45,507	509	—	46,016
62,824	664,484	9,798	—	473	25,723	35,994	772,172	8,964	—	781,136
17,761	144,241	2,060	—	99	3,205	5,364	162,325	2,143	—	164,468
57,553	596,107	8,770	—	423	18,791	27,985	691,182	8,027	—	699,209
30,686	336,304	4,977	—	240	7,695	12,912	392,232	3,885	—	396,117
52,291	432,422	6,190	—	299	7,746	14,235	487,861	6,021	—	493,882
60,548	478,449	6,805	—	329	10,827	17,961	536,335	7,405	—	543,740
8,810	82,475	1,200	—	58	1,687	2,945	94,542	1,070	—	95,612
15,461	107,603	1,501	—	72	3,011	4,583	118,255	1,802	—	120,056
125,814	1,076,306	15,479	—	747	18,152	34,378	1,219,865	14,374	—	1,234,240
63,752	562,530	8,123	—	392	11,125	19,640	640,134	7,700	—	647,833
3,814	24,899	343	—	17	497	857	27,060	406	—	27,466
9,557	96,413	1,414	—	68	2,124	3,607	111,471	1,131	—	112,602
33,086	271,146	3,877	—	187	6,220	10,284	305,527	4,064	—	309,592
33,711	230,329	3,202	—	155	6,434	9,790	252,340	3,413	—	255,753
224,316	1,853,774	26,535	—	1,281	37,612	65,429	2,091,252	26,207	—	2,117,459
44,838	368,959	5,278	—	255	6,491	12,024	415,978	5,058	—	421,036
6,446	45,376	634	—	31	1,031	1,695	49,963	717	—	50,680
13,409	124,007	1,801	—	87	2,497	4,385	141,942	1,588	—	143,530
67,093	570,647	8,200	—	396	11,752	20,348	646,263	7,893	—	654,155
716,018	5,771,385	82,326	—	3,975	122,697	208,997	6,488,075	82,675	—	6,570,751
1,202	4,470	53	—	3	212	268	4,194	121	—	4,315

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

At December 31, 2023

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
WAYNE COUNTY	59,282	0.0231618	45,082	154,894	(40,078)	14,439	5,091	25,805
WAYNE SCHOOL DISTRICT	137,286	0.0536380	104,400	358,703	(92,812)	33,439	11,789	59,758
WEBER AREA DISPATCH 911	\$ 24,246	0.0094731%	\$ 18,438	63,351	(16,392)	5,906	2,082	10,554
WEBER BASIN WATER CONSERV	280,906	0.1097508	213,617	733,957	(189,907)	68,420	24,122	122,273
WEBER CO MOSQUITO ABATE	18,912	0.0073888	14,381	49,413	(12,785)	4,606	1,624	8,232
WEBER COUNTY CORP	2,127,484	0.8312138	1,617,859	5,558,731	(1,438,287)	518,189	182,693	926,055
WEBER COUNTY SCHOOL DISTRICT	5,877,216	2.2962439	4,469,366	15,356,101	(3,973,296)	1,431,506	504,694	2,558,243
WEBER HUMAN SERVICES	748,740	0.2925347	569,384	1,956,322	(506,186)	182,370	64,297	325,913
WEBER STATE UNIVERSITY	483,506	0.1889070	367,685	1,263,313	(326,874)	117,767	41,520	210,461
WELLINGTON CITY	12,156	0.0047493	9,244	31,761	(8,218)	2,961	1,044	5,291
WELLSVILLE CITY CORP	17,673	0.0069047	13,439	46,175	(11,948)	4,304	1,518	7,693
WEST BOUNTIFUL CITY	62,417	0.0243867	47,466	163,085	(42,197)	15,203	5,360	27,169
WEST KANE COUNTY SSD #1	18,418	0.0071958	14,006	48,122	(12,451)	4,486	1,582	8,017
WEST POINT CITY	69,356	0.0270976	52,742	181,215	(46,888)	16,893	5,956	30,189
WEST VALLEY CITY	933,653	0.3647806	710,002	2,439,465	(631,197)	227,409	80,176	406,402
WHITE CITY WATER IMP DIST	19,341	0.0075567	14,708	50,535	(13,076)	4,711	1,661	8,419
WILLARD CITY CORP	19,821	0.0077441	15,073	51,789	(13,400)	4,828	1,702	8,628
WOODS CROSS CITY	33,568	0.0131149	25,527	87,706	(22,693)	8,176	2,883	14,611
WORKERS' COMPENSATION FUND	903,743	0.3530949	687,257	2,361,318	(610,976)	220,124	77,607	393,383
	\$255,949,107	100.0000000%	\$ 194,638,109	668,748,710	(173,034,601)	62,341,222	21,979,117	111,409,921
Units without a proportionate share for 2023 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	—	—	—	—	—	—
MENDON CITY	—	0.0000000	—	—	—	—	—	—
MILLVILLE CITY	—	0.0000000	—	—	—	—	—	—
MOAB MOSQUITO ABATEMENT DISTRI	—	0.0000000	—	—	—	—	—	—
MOUNTAIN GREEN SEWER IMP DIST	—	0.0000000	—	—	—	—	—	—
NORTH VIEW FIRE DISTRICT	—	0.0000000	—	—	—	—	—	—
OGDEN WEBER/NEA/UEA UNISERV	—	0.0000000	—	—	—	—	—	—
RECREATION & HABILITATION SRVS	—	0.0000000	—	—	—	—	—	—
TOWN OF RANDOLPH	—	0.0000000	—	—	—	—	—	—
UINTAH BASIN ASST COUNCIL	—	0.0000000	—	—	—	—	—	—
UINTAH FIRE SUPPRESSION SSD	—	0.0000000	—	—	—	—	—	—
UINTAH HIGHLANDS IMPROV DIST	—	0.0000000	—	—	—	—	—	—
UINTAH RECREATION DISTRICT	—	0.0000000	—	—	—	—	—	—
UINTAH TRANSPORTATION SSD	—	0.0000000	—	—	—	—	—	—
UT PUBLIC EMPLOYEES ASSN	—	0.0000000	—	—	—	—	—	—
UTAH DAIRY COMMISSION	—	0.0000000	—	—	—	—	—	—
VALLEY MENTAL HEALTH	—	0.0000000	—	—	—	—	—	—
WEBER FIRE DISTRICT	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$255,949,107	100.0000000%	\$ 194,638,109	668,748,710	(173,034,601)	62,341,222	21,979,117	111,409,921

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		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	
5,489	50,824	738	—	36	831	1,605	58,183	663	—	58,845
12,468	117,454	1,710	—	83	1,938	3,730	134,739	1,485	—	136,224
15,152	33,694	302	—	15	22,389	22,706	23,796	32	—	23,829
26,015	240,830	3,498	—	169	4,028	7,695	275,695	3,007	—	278,702
2,026	16,488	236	—	11	258	505	18,561	223	—	18,784
197,777	1,824,714	26,494	—	1,279	33,076	60,849	2,088,016	23,928	—	2,111,945
648,318	5,142,762	73,191	—	3,534	108,399	185,124	5,768,184	75,414	—	5,843,599
84,830	657,409	9,324	—	450	16,775	26,550	734,850	10,434	—	745,283
41,563	411,311	6,021	—	291	9,746	16,058	474,536	5,464	—	479,999
1,063	10,359	151	—	7	243	402	11,930	141	—	12,072
3,207	16,721	220	—	11	624	855	17,345	338	—	17,683
6,303	54,035	777	—	38	1,221	2,036	61,259	757	—	62,017
2,869	16,953	229	—	11	593	834	18,076	333	—	18,409
7,020	60,058	864	—	42	1,396	2,301	68,069	849	—	68,919
95,359	809,345	11,627	—	561	17,624	29,813	916,332	11,566	—	927,898
2,524	17,315	241	—	12	431	683	18,982	299	—	19,282
1,275	16,433	247	—	12	194	452	19,453	136	—	19,590
4,469	30,139	418	—	20	766	1,204	32,945	482	—	33,427
94,605	785,719	11,255	—	543	32,042	43,840	886,977	11,470	—	898,447
26,710,853	222,441,113	3,187,434	—	153,890	5,014,103	8,355,427	251,200,862	3,158,110	—	254,358,972
192	192	—	—	—	308	308	—	(12)	—	(12)
—	—	—	—	—	167	167	—	(61)	—	(61)
78	78	—	—	—	158	158	—	(7)	—	(7)
319	319	—	—	—	952	952	—	(45)	—	(45)
2,469	2,469	—	—	—	5,219	5,219	—	(133)	—	(133)
114	114	—	—	—	303	303	—	(18)	—	(18)
438	438	—	—	—	452	452	—	17	—	17
154	154	—	—	—	245	245	—	(9)	—	(9)
317	317	—	—	—	197	197	—	14	—	14
429	429	—	—	—	480	480	—	—	—	—
89	89	—	—	—	206	206	—	(9)	—	(9)
39	39	—	—	—	55	55	—	3	—	3
2	2	—	—	—	—	—	—	—	—	—
277	277	—	—	—	420	420	—	13	—	13
39	39	—	—	—	62	62	—	(2)	—	(2)
375	375	—	—	—	857	857	—	(36)	—	(36)
2,401	2,401	—	—	—	1,625	1,625	—	306	—	306
1,411	1,411	—	—	—	3,697	3,697	—	(140)	—	(140)
627	627	—	—	—	1,242	1,242	—	(41)	—	(41)
216	216	—	—	—	570	570	—	(25)	—	(25)
2,176	2,176	—	—	—	5,810	5,810	—	(663)	—	(663)
802	802	—	—	—	1,066	1,066	—	(13)	—	(13)
26,723,817	222,454,077	3,187,434	—	153,890	5,038,194	8,379,518	251,200,862	3,157,249	—	254,358,111

Tier 2 Public Safety and Firefighter Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts

At December 31, 2023

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	\$ 621,675	1.1652817%	\$ 438,952	1,414,318	(341,358)	234,725	45,934	319,823
BEAVER COUNTY	234,990	0.4404714	165,922	534,606	(129,032)	88,725	17,363	120,892
BIG WATER MUNICIPAL CORP	9,747	0.0182693	6,882	22,174	(5,352)	3,680	720	5,014
BLANDING CITY	22,409	0.0420047	15,823	50,982	(12,305)	8,461	1,656	11,529
BOX ELDER COUNTY	320,508	0.6007668	226,304	729,159	(175,989)	121,014	23,681	164,887
BRIGHAM CITY	284,822	0.5338776	201,107	647,975	(156,394)	107,540	21,045	146,528
CACHE COUNTY	630,130	1.1811309	444,923	1,433,555	(346,001)	237,918	46,559	324,173
CARBON COUNTY	151,222	0.2834546	106,775	344,033	(83,035)	57,097	11,173	77,797
CEDAR CITY	274,108	0.5137939	193,542	623,599	(150,511)	103,495	20,253	141,016
CEDAR MTN FIRE PROTECTION DIST	96,314	1.1805331	68,005	219,115	(52,885)	36,365	7,116	49,549
CENTERVILLE CITY	52,288	0.0980099	36,920	118,956	(28,711)	19,742	3,863	26,900
CITY OF BOUNTIFUL	169,079	0.3169255	119,383	384,657	(92,840)	63,839	12,493	86,983
CITY OF DRAPER	449,751	0.8430235	317,560	1,023,189	(246,955)	169,812	33,231	231,376
CITY OF HARRISVILLE	29,106	0.0545576	20,551	66,217	(15,982)	10,990	2,151	14,974
CITY OF HELPER	27,118	0.0508312	19,148	61,695	(14,891)	10,239	2,004	13,951
CITY OF KANAB	105,680	0.1980898	74,619	240,424	(58,028)	39,902	7,808	54,368
CITY OF MOAB	107,810	0.2020816	76,123	245,269	(59,198)	40,706	7,966	55,463
CITY OF NAPLES	33,690	0.0631485	23,788	76,644	(18,499)	12,720	2,489	17,332
CITY OF NORTH SALT LAKE	96,222	0.1803601	67,940	218,906	(52,835)	36,330	7,110	49,502
CITY OF OREM	918,240	1.7211704	648,351	2,089,008	(504,200)	346,699	67,846	472,393
CITY OF RIVERTON	127,271	0.2385599	89,864	289,543	(69,884)	48,054	9,404	65,475
CITY OF SANTA CLARA	127,430	0.2388572	89,976	289,904	(69,971)	48,113	9,415	65,557
CITY OF SARATOGA SPRINGS	377,911	0.7083649	266,835	859,752	(207,509)	142,687	27,923	194,418
CITY OF SOUTH JORDAN	961,828	1.8028733	679,128	2,188,172	(528,134)	363,156	71,067	494,817
CITY OF SOUTH SALT LAKE	674,221	1.2637755	476,054	1,533,862	(370,211)	254,565	49,816	346,856
CITY OF ST GEORGE	1,108,165	2.0771700	782,454	2,521,090	(608,487)	418,409	81,879	570,100
CITY OF TAYLORSVILLE	311,183	0.5832890	219,720	707,946	(170,869)	117,493	22,992	160,090
CITY OF WENDOVER	15,539	0.0291270	10,972	35,352	(8,532)	5,867	1,148	7,994
CITY OF WEST JORDAN	1,196,155	2.2421012	844,582	2,721,269	(656,802)	451,631	88,381	615,367
CLEARFIELD CITY	225,416	0.4225244	159,162	512,824	(123,774)	85,110	16,655	115,966
CLINTON CITY	191,256	0.3584956	135,042	435,111	(105,018)	72,212	14,131	98,393
COTTONWOOD HEIGHTS CITY	168,669	0.3161578	119,094	383,725	(92,615)	63,684	12,463	86,773
DAGGETT COUNTY	7,566	0.0141822	5,342	17,213	(4,155)	2,857	559	3,892
DAMMERON VALLEY FIRE SSD	14,475	0.0271316	10,220	32,930	(7,948)	5,465	1,069	7,447
DAVIS COUNTY	876,693	1.6432927	619,015	1,994,487	(481,386)	331,012	64,776	451,018
DUCHESNE COUNTY	214,126	0.4013630	151,190	487,140	(117,575)	80,847	15,821	110,158
EAST CARBON CITY	14,497	0.0271732	10,236	32,980	(7,960)	5,474	1,071	7,458
EMERY COUNTY	177,029	0.3318271	124,997	402,743	(97,205)	66,841	13,080	91,073
ENOCH CITY	50,928	0.0954609	35,959	115,862	(27,964)	19,229	3,763	26,200
EPHRAIM CITY	20,265	0.0379858	14,309	46,104	(11,128)	7,652	1,497	10,426
FAIRVIEW CITY	7,896	0.0147996	5,575	17,962	(4,335)	2,981	583	4,062
FARMINGTON CITY	238,625	0.4472849	168,489	542,876	(131,028)	90,097	17,631	122,762
GARFIELD COUNTY	129,925	0.2435338	91,737	295,580	(71,341)	49,056	9,600	66,840
GARLAND CITY	19,870	0.0372448	14,030	45,204	(10,910)	7,502	1,468	10,222
GRAND COUNTY	207,550	0.3890364	146,547	472,179	(113,964)	78,364	15,335	106,775
GRANTSVILLE CITY	107,298	0.2011210	75,761	244,103	(58,916)	40,512	7,928	55,200
GUNNISON VALLEY POLICE DEPT	10,933	0.0204930	7,720	24,873	(6,003)	4,128	808	5,625
HEBER CITY	177,480	0.3326733	125,315	403,770	(97,453)	67,011	13,114	91,306
HERRIMAN CITY	184,935	0.3466465	130,579	420,730	(101,547)	69,826	13,664	95,141
HURRICANE CITY	131,207	0.2459381	92,643	298,498	(72,045)	49,540	9,695	67,500
HURRICANE VALLEY FIRE SSD	386,117	0.7237474	272,630	878,422	(212,015)	145,786	28,529	198,640
IRON COUNTY	448,858	0.8413489	316,929	1,021,157	(246,465)	169,475	33,165	230,917
IVINS CITY	90,261	0.1691875	63,732	205,345	(49,562)	34,080	6,669	46,435
JUAB COUNTY	128,778	0.2413846	90,928	292,972	(70,711)	48,623	9,515	66,250
KANE COUNTY	143,889	0.2697089	101,597	327,349	(79,009)	54,328	10,632	74,024

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
38,792	639,274	29,965	—	9,007	10,184	49,155	558,039	2,434	—	560,473
18,776	245,756	11,326	—	3,404	5,182	19,913	210,936	1,127	—	212,064
961	10,375	470	—	141	756	1,367	8,749	23	—	8,772
1,860	23,506	1,080	—	325	1,076	2,480	20,116	60	—	20,176
20,244	329,825	15,448	—	4,643	8,734	28,826	287,700	947	—	288,647
11,949	287,062	13,728	—	4,126	6,441	24,296	255,667	432	—	256,100
42,144	650,793	30,372	—	9,129	12,608	52,110	565,629	2,606	—	568,235
9,040	155,107	7,289	—	2,191	4,726	14,206	135,743	349	—	136,092
10,144	274,907	13,212	—	3,971	5,675	22,858	246,050	321	—	246,370
15,574	108,604	4,642	—	1,395	2,879	8,916	86,455	982	—	87,437
4,631	55,137	2,520	—	758	1,376	4,654	46,936	240	—	47,176
6,914	170,229	8,150	—	2,450	3,401	14,000	151,772	265	—	152,036
20,513	454,932	21,678	—	6,516	15,035	43,229	403,714	402	—	404,116
4,335	32,449	1,403	—	422	1,555	3,379	26,127	233	—	26,360
1,765	27,959	1,307	—	393	1,612	3,312	24,342	5	—	24,347
6,552	108,630	5,094	—	1,531	808	7,433	94,863	434	—	95,296
2,258	106,393	5,196	—	1,562	10,794	17,552	96,774	(637)	—	96,137
1,580	34,121	1,624	—	488	1,843	3,955	30,241	(4)	—	30,237
6,131	99,073	4,638	—	1,394	2,353	8,385	86,372	307	—	86,679
37,278	924,215	44,259	—	13,303	15,920	73,482	824,247	1,727	—	825,975
8,481	131,414	6,134	—	1,844	6,086	14,064	114,243	172	—	114,415
901	123,987	6,142	—	1,846	2,957	10,945	114,386	(167)	—	114,219
29,862	394,890	18,215	—	5,475	8,559	32,249	339,227	1,678	—	340,906
46,511	975,551	46,360	—	13,935	18,823	79,118	863,374	2,157	—	865,531
17,916	669,153	32,497	—	9,768	16,228	58,493	605,206	98	—	605,304
43,443	1,113,832	53,413	—	16,055	10,923	80,391	994,731	2,702	—	997,433
35,022	335,597	14,999	—	4,508	402	19,909	279,330	2,616	—	281,946
571	15,580	749	—	225	2,146	3,120	13,949	(128)	—	13,821
66,084	1,221,463	57,654	—	17,330	16,411	91,395	1,073,714	4,058	—	1,077,773
13,125	230,857	10,865	—	3,266	3,792	17,923	202,342	728	—	203,070
13,940	198,677	9,219	—	2,771	4,477	16,466	171,679	808	—	172,487
9,120	172,040	8,130	—	2,444	7,929	18,502	151,404	147	—	151,551
5,154	12,462	365	—	110	2,391	2,865	6,792	232	—	7,024
164	14,145	698	—	210	372	1,279	12,993	(15)	—	12,978
51,230	898,037	42,256	—	12,701	36,923	91,881	786,952	1,549	—	788,501
21,037	227,863	10,321	—	3,102	4,656	18,079	192,208	1,465	—	193,673
1,091	15,094	699	—	210	2,533	3,441	13,013	(115)	—	12,898
9,720	180,714	8,533	—	2,565	4,164	15,262	158,908	426	—	159,333
1,235	50,427	2,455	—	738	2,564	5,757	45,715	(108)	—	45,607
2,960	22,534	977	—	294	492	1,762	18,191	209	—	18,400
212	7,839	381	—	114	—	495	7,087	16	—	7,103
6,825	237,315	11,502	—	3,457	2,390	17,349	214,199	381	—	214,580
11,422	136,918	6,262	—	1,882	3,082	11,227	116,625	705	—	117,330
842	20,034	958	—	288	662	1,907	17,836	10	—	17,846
9,848	210,323	10,004	—	3,007	7,622	20,633	186,305	215	—	186,519
8,098	111,738	5,172	—	1,555	5,370	12,097	96,314	232	—	96,547
650	11,211	527	—	158	765	1,451	9,814	(13)	—	9,801
10,333	181,763	8,555	—	2,571	4,754	15,879	159,313	509	—	159,823
6,566	185,196	8,914	—	2,679	3,640	15,234	166,005	199	—	166,203
1,205	127,939	6,324	—	1,901	4,989	13,215	117,777	(269)	—	117,507
19,299	392,254	18,611	—	5,594	6,465	30,669	346,594	893	—	347,487
21,286	454,842	21,635	—	6,503	5,447	33,585	402,912	1,347	—	404,258
1,990	89,174	4,351	—	1,308	3,804	9,463	81,022	(125)	—	80,897
11,497	135,885	6,207	—	1,866	5,468	13,541	115,596	564	—	116,160
9,798	148,782	6,935	—	2,085	2,409	11,429	129,160	590	—	129,751

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

At December 31, 2023

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	\$ 301,552	0.5652366%	\$ 212,920	686,035	(165,581)	113,857	22,281	155,135
LAVERKIN CITY	7,802	0.0146248	5,509	17,750	(4,284)	2,946	576	4,014
LAYTON CITY	996,118	1.8671459	703,339	2,266,181	(546,962)	376,103	73,600	512,457
LEHI CITY	747,117	1.4004128	527,524	1,699,700	(410,237)	282,088	55,202	384,357
LINDON CITY	46,473	0.0871102	32,814	105,727	(25,518)	17,547	3,434	23,908
LOGAN CITY	517,406	0.9698381	365,330	1,177,106	(284,105)	195,356	38,230	266,182
LONE PEAK PS DISTRICT	161,097	0.3019645	113,748	366,498	(88,458)	60,825	11,903	82,877
MAPLETON CITY	77,739	0.1457149	54,890	176,856	(42,686)	29,352	5,744	39,993
MILLARD COUNTY	223,803	0.4195015	158,023	509,155	(122,889)	84,501	16,536	115,136
MOAB VALLEY FIRE PROTECTION	34,249	0.0641970	24,183	77,917	(18,806)	12,931	2,531	17,620
MORGAN COUNTY	31,150	0.0583881	21,994	70,866	(17,104)	11,761	2,302	16,025
MOUNT PLEASANT CITY	8,652	0.0162175	6,109	19,683	(4,751)	3,267	639	4,451
MURRAY CITY	719,984	1.3495537	508,366	1,637,972	(395,339)	271,843	53,198	370,399
N TOOEE FIRE PROTECTION SD	77,124	0.1445630	54,456	175,458	(42,348)	29,120	5,698	39,677
NEPHI CITY	52,903	0.0991628	37,354	120,355	(29,049)	19,975	3,909	27,216
NORTH DAVIS FIRE DISTRICT	149,381	0.2800025	105,475	339,843	(82,024)	56,401	11,037	76,850
NORTH FORK SSD	26,159	0.0490331	18,470	59,512	(14,364)	9,877	1,933	13,458
NORTH OGDEN CITY	134,940	0.2529340	95,278	306,990	(74,095)	50,949	9,970	69,420
NORTH PARK POLICE AGENCY	58,902	0.1104067	41,589	134,002	(32,343)	22,239	4,352	30,302
NORTH SUMMIT FIRE SERVICE DIST	18,741	0.0351288	13,233	42,636	(10,291)	7,076	1,385	9,641
NORTH VIEW FIRE DISTRICT	161,490	0.3027004	114,025	367,392	(88,673)	60,974	11,932	83,079
OGDEN CITY CORP	1,432,716	2.6855157	1,011,613	3,259,447	(786,695)	540,949	105,859	737,067
PARK CITY	97,821	0.1833582	69,070	222,544	(53,713)	36,934	7,228	50,325
PARK CITY FIRE SERVICE	304,533	0.5708242	215,025	692,817	(167,217)	114,982	22,501	156,668
PAROWAN CITY	25,334	0.0474861	17,888	57,635	(13,911)	9,565	1,872	13,033
PAYSON CITY	114,904	0.2153793	81,132	261,409	(63,093)	43,384	8,490	59,113
PERRY CITY	19,151	0.0358980	13,522	43,570	(10,516)	7,231	1,415	9,853
PLEASANT GROVE CITY	213,305	0.3998231	150,610	485,271	(117,124)	80,537	15,760	109,735
PLEASANT VIEW CITY	34,502	0.0646721	24,361	78,493	(18,945)	13,027	2,549	17,750
PRICE CITY	66,175	0.1240394	46,725	150,548	(36,336)	24,986	4,889	34,044
PROVO CITY CORP	802,592	1.5043975	566,695	1,825,908	(440,698)	303,034	59,301	412,897
RICH COUNTY	17,643	0.0330704	12,457	40,138	(9,688)	6,661	1,304	9,077
RICHFIELD CITY	73,641	0.1380341	51,996	167,534	(40,436)	27,804	5,441	37,885
RIVERDALE CITY	182,048	0.3412343	128,540	414,161	(99,961)	68,736	13,451	93,655
ROOSEVELT CITY	34,340	0.0643683	24,247	78,125	(18,856)	12,966	2,537	17,667
ROY CITY	415,833	0.7794472	293,612	946,026	(228,331)	157,006	30,725	213,927
SALEM CITY	40,328	0.0755921	28,475	91,747	(22,144)	15,227	2,980	20,747
SALINA CITY	6,979	0.0130813	4,928	15,877	(3,832)	2,635	516	3,590
SALT LAKE CITY CORP	3,161,704	5.9263714	2,232,417	7,192,919	(1,736,072)	1,193,761	233,610	1,626,553
SALT LAKE COUNTY	2,849,809	5.3417486	2,012,194	6,483,354	(1,564,813)	1,075,999	210,565	1,466,097
SAN JUAN COUNTY	130,347	0.2443256	92,036	296,541	(71,573)	49,215	9,631	67,058
SANDY CITY	1,013,062	1.8989060	715,303	2,304,728	(556,266)	382,500	74,852	521,174
SANPETE COUNTY	129,382	0.2425165	91,354	294,346	(71,043)	48,851	9,560	66,561
SANTAQUIN CITY	77,591	0.1454379	54,785	176,520	(42,605)	29,296	5,733	39,917
SEVIER COUNTY	170,624	0.3198217	120,474	388,172	(93,689)	64,422	12,607	87,778
SMITHFIELD CITY CORP	67,978	0.1274202	47,998	154,652	(37,327)	25,667	5,023	34,972
SO DAVIS METRO FIRE AGENCY	405,862	0.7607562	286,571	923,340	(222,856)	153,241	29,988	208,797
SOUTH OGDEN CITY	180,090	0.3375648	127,158	409,707	(98,886)	67,996	13,306	92,648
SOUTH WEBER CITY	585	0.0010963	413	1,331	(321)	221	43	301
SOUTHERN UTAH UNIVERSITY	28,284	0.0530164	19,971	64,347	(15,531)	10,679	2,090	14,551
SPANISH FORK CITY	318,903	0.5977583	225,171	725,507	(175,107)	120,408	23,563	164,061
SPRINGVILLE CITY	238,374	0.4468128	168,311	542,303	(130,889)	90,002	17,613	122,632
STATE OF UTAH	11,273,715	21.1317122	7,960,149	25,647,850	(6,190,328)	4,256,603	832,984	5,799,812
SUMMIT COUNTY	432,274	0.8102635	305,220	983,428	(237,359)	163,213	31,940	222,385
SUNSET CITY	53,223	0.0997616	37,579	121,082	(29,224)	20,095	3,932	27,381
SYRACUSE CITY CORP	215,522	0.4039794	152,176	490,315	(118,342)	81,374	15,924	110,876
TOOELE CITY	270,994	0.5079579	191,344	616,515	(148,801)	102,319	20,023	139,414
TOOELE COUNTY	251,541	0.4714951	177,608	572,260	(138,120)	94,974	18,586	129,407
TOWN OF APPLE VALLEY	6,190	0.0116024	4,371	14,082	(3,399)	2,337	457	3,184
TOWN OF BRIAN HEAD	23,199	0.0434840	16,380	52,777	(12,738)	8,759	1,714	11,935

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	
18,000	309,272	14,535	—	4,369	6,794	25,697	270,685	860	—	271,545
831	8,367	376	—	113	315	804	7,004	40	—	7,043
36,324	998,485	48,013	—	14,432	16,928	79,372	894,153	1,604	—	895,757
27,107	748,755	36,011	—	10,824	16,244	63,079	670,640	857	—	671,497
3,300	48,189	2,240	—	673	2,485	5,398	41,716	51	—	41,767
27,972	527,740	24,939	—	7,496	9,144	41,579	464,443	1,604	—	466,047
13,936	169,542	7,765	—	2,334	6,567	16,666	144,607	659	—	145,266
7,645	82,734	3,747	—	1,126	1,938	6,811	69,781	465	—	70,246
15,516	231,689	10,787	—	3,242	6,857	20,887	200,894	736	—	201,630
2,936	36,018	1,651	—	496	980	3,127	30,743	154	—	30,897
3,594	33,682	1,501	—	451	3,501	5,454	27,961	15	—	27,976
2,219	10,576	417	—	125	311	853	7,766	145	—	7,911
34,059	729,499	34,703	—	10,431	15,441	60,575	646,285	1,709	—	647,994
4,949	79,443	3,717	—	1,117	423	5,257	69,229	382	—	69,611
5,053	56,153	2,550	—	766	1,297	4,613	47,488	303	—	47,791
6,805	151,093	7,200	—	2,164	2,705	12,069	134,090	328	—	134,418
1,017	26,285	1,261	—	379	537	2,176	23,481	39	—	23,520
9,817	140,157	6,504	—	1,955	2,723	11,182	121,127	594	—	121,721
12,512	69,405	2,839	—	853	2,755	6,448	52,872	730	—	53,602
—	18,102	903	—	272	1,653	2,828	16,823	(123)	—	16,699
14,851	170,835	7,784	—	2,340	2,706	12,829	144,959	987	—	145,947
65,591	1,449,466	69,057	—	20,757	19,694	109,507	1,286,060	3,882	—	1,289,943
9,120	103,607	4,715	—	1,417	3,496	9,628	87,808	556	—	88,364
19,409	313,561	14,678	—	4,412	13,115	32,205	273,361	696	—	274,057
1,682	26,152	1,221	—	367	920	2,508	22,741	74	—	22,814
4,845	115,833	5,538	—	1,665	4,008	11,211	103,142	82	—	103,225
1,480	19,979	923	—	277	1,726	2,927	17,191	(13)	—	17,178
10,926	216,959	10,281	—	3,090	7,287	20,659	191,470	248	—	191,719
4,022	37,348	1,663	—	500	1,754	3,917	30,971	169	—	31,140
6,761	70,679	3,190	—	959	1,607	5,755	59,401	397	—	59,798
44,489	819,721	38,685	—	11,628	15,386	65,698	720,437	2,377	—	722,814
3,718	20,760	850	—	256	879	1,985	15,837	234	—	16,071
5,082	76,212	3,549	—	1,067	1,498	6,114	66,103	274	—	66,377
1,246	177,088	8,775	—	2,637	6,340	17,752	163,413	(394)	—	163,019
4,005	37,174	1,655	—	498	2,469	4,622	30,825	143	—	30,969
34,374	436,032	20,043	—	6,025	8,331	34,399	373,268	2,153	—	375,421
5,205	44,159	1,944	—	584	1,315	3,844	36,200	316	—	36,516
787	7,528	336	—	101	756	1,194	6,264	2	—	6,267
162,686	3,216,610	152,394	—	45,806	43,801	242,001	2,838,066	9,606	—	2,847,671
282,029	3,034,690	137,360	—	41,287	69,088	247,736	2,558,097	18,020	—	2,576,117
9,676	135,579	6,283	—	1,888	6,056	14,227	117,005	325	—	117,330
49,279	1,027,806	48,829	—	14,677	19,203	82,710	909,363	2,482	—	911,844
5,034	130,005	6,236	—	1,874	4,000	12,111	116,138	101	—	116,239
3,338	78,284	3,740	—	1,124	2,057	6,921	69,648	90	—	69,738
8,645	173,452	8,224	—	2,472	3,625	14,321	153,159	462	—	153,620
3,270	68,931	3,277	—	985	6,055	10,316	61,020	(242)	—	60,778
24,119	416,145	19,562	—	5,880	16,080	41,523	364,317	760	—	365,077
12,284	186,234	8,680	—	2,609	3,216	14,506	161,656	733	—	162,389
—	565	28	—	8	52	88	525	(4)	—	521
958	28,278	1,363	—	410	1,619	3,392	25,389	(60)	—	25,329
6,191	314,222	15,371	—	4,620	4,034	24,025	286,259	175	—	286,434
12,864	243,112	11,490	—	3,454	5,157	20,100	213,973	723	—	214,696
533,156	11,422,556	543,391	—	163,331	174,395	881,117	10,119,715	31,553	—	10,151,267
11,467	429,004	20,835	—	6,263	11,789	38,887	388,025	(17)	—	388,008
4,810	56,218	2,565	—	771	1,983	5,319	47,775	243	—	48,018
16,668	224,843	10,388	—	3,122	1,295	14,806	193,461	1,259	—	194,720
17,283	279,039	13,062	—	3,926	7,612	24,600	243,255	806	—	244,061
25,230	268,196	12,124	—	3,644	7,454	23,223	225,793	1,352	—	227,146
46	6,025	298	—	90	291	679	5,556	(18)	—	5,538
1,155	23,562	1,118	—	336	621	2,076	20,824	36	—	20,860

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

At December 31, 2023

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
TOWN OF MANTUA	\$ 11,240	0.0210689%	\$ 7,936	25,572	(6,172)	4,244	831	5,783
TREMONTON CITY	104,195	0.1953058	73,570	237,045	(57,213)	39,341	7,699	53,604
UINTAH COUNTY	317,750	0.5955975	224,357	722,885	(174,474)	119,972	23,478	163,468
UINTAH FIRE SUPPRESSION SSD	1,974	0.0036996	1,394	4,490	(1,084)	745	146	1,015
UNIFIED FIRE AUTHORITY	1,418,044	2.6580150	1,001,253	3,226,069	(778,639)	535,409	104,775	729,519
UNIFIED POLICE DEPARTMENT	1,077,373	2.0194521	760,712	2,451,037	(591,579)	406,782	79,604	554,259
UNIVERSITY OF UTAH	194,124	0.3638703	137,067	441,634	(106,592)	73,295	14,343	99,868
UTAH COUNTY	1,271,379	2.3831023	897,696	2,892,404	(698,106)	480,033	93,939	654,067
UTAH STATE UNIVERSITY	41,681	0.0781276	29,430	94,825	(22,887)	15,737	3,080	21,443
UTAH TECH UNIVERSITY	33,714	0.0631934	23,804	76,699	(18,512)	12,729	2,491	17,344
VERNAL CITY	111,825	0.2096070	78,957	254,403	(61,402)	42,222	8,262	57,529
WASATCH COUNTY	285,179	0.5345468	201,360	648,787	(156,590)	107,675	21,071	146,712
WASATCH COUNTY FIRE DISTRICT	171,918	0.3222471	121,388	391,116	(94,399)	64,911	12,703	88,444
WASHINGTON CITY	383,776	0.7193589	270,977	873,096	(210,729)	144,902	28,356	197,435
WASHINGTON COUNTY	695,458	1.3035829	491,049	1,582,177	(381,872)	262,583	51,386	357,782
WAYNE COUNTY	19,530	0.0366076	13,790	44,431	(10,724)	7,374	1,443	10,047
WEBER AREA DISPATCH 911	253,846	0.4758143	179,235	577,502	(139,385)	95,844	18,756	130,592
WEBER COUNTY CORP	1,001,024	1.8763421	706,803	2,277,342	(549,656)	377,955	73,963	514,981
WEBER FIRE DISTRICT	312,882	0.5864741	220,920	711,812	(171,802)	118,135	23,118	160,964
WELLINGTON CITY	4,854	0.0090984	3,427	11,043	(2,665)	1,833	359	2,497
WEST BOUNTIFUL CITY	84,047	0.1575401	59,344	191,209	(46,150)	31,734	6,210	43,238
WEST VALLEY CITY	1,830,872	3.4318285	1,292,743	4,165,258	(1,005,321)	691,280	135,278	941,900
WILLARD CITY CORP	23,256	0.0435909	16,420	52,907	(12,770)	8,781	1,718	11,964
WOODS CROSS CITY	56,774	0.1064183	40,087	129,161	(31,174)	21,436	4,195	29,208
	\$ 53,349,749	100.0000000%	\$ 37,669,209	121,371,378	(29,294,019)	20,143,202	3,941,867	27,446,011
Units without a proportionate share for 2023 but had a proportionate share in a prior year								
BLUFFDALE CITY	\$ —	0.0000000%	\$ —	—	—	—	—	—
CITY OF MONTICELLO	—	0.0000000	—	—	—	—	—	—
GARDEN CITY FIRE DISTRICT	—	0.0000000	—	—	—	—	—	—
NORTH LOGAN CITY	—	0.0000000	—	—	—	—	—	—
STOCKTON TOWN	—	0.0000000	—	—	—	—	—	—
TOWN OF SPRINGDALE	—	0.0000000	—	—	—	—	—	—
GRAND TOTAL	\$ 53,349,749	100.0000000%	\$ 37,669,209	121,371,378	(29,294,019)	20,143,202	3,941,867	27,446,011

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	
822	11,679	542	—	163	901	1,606	10,090	(4)	—	10,085	
9,619	110,262	5,022	—	1,510	1,241	7,772	93,530	651	—	94,180	
29,017	335,935	15,315	—	4,603	14,833	34,752	285,224	1,342	—	286,566	
708	2,615	95	—	29	—	124	1,772	53	—	1,825	
95,774	1,465,478	68,349	—	20,544	24,199	113,093	1,272,890	5,881	—	1,278,771	
41,913	1,082,559	51,929	—	15,609	19,814	87,352	967,091	1,826	—	968,917	
4,002	191,508	9,357	—	2,812	11,424	23,594	174,253	(512)	—	173,741	
32,486	1,260,525	61,280	—	18,419	16,706	96,406	1,141,238	1,264	—	1,142,502	
2,759	43,019	2,009	—	604	1,425	4,038	37,414	94	—	37,508	
3,022	35,586	1,625	—	488	1,143	3,257	30,263	156	—	30,419	
4,390	112,402	5,390	—	1,620	1,873	8,883	100,378	177	—	100,555	
17,019	292,477	13,746	—	4,132	4,904	22,781	255,988	956	—	256,944	
14,718	180,775	8,286	—	2,491	4,747	15,524	154,320	738	—	155,058	
7,837	378,530	18,498	—	5,560	4,821	28,879	344,492	336	—	344,828	
23,250	695,000	33,521	—	10,076	12,973	56,569	624,270	907	—	625,177	
1,001	19,865	941	—	283	1,831	3,056	17,531	(60)	—	17,471	
49,371	294,563	12,235	—	3,678	4,998	20,911	227,862	3,356	—	231,217	
57,176	1,024,075	48,249	—	14,503	18,640	81,392	898,557	3,089	—	901,646	
18,147	320,363	15,081	—	4,533	23,048	42,662	280,855	(295)	—	280,560	
858	5,546	234	—	70	641	945	4,357	16	—	4,373	
6,984	88,166	4,051	—	1,218	2,626	7,895	75,444	342	—	75,786	
75,648	1,844,106	88,248	—	26,525	41,411	156,184	1,643,460	2,796	—	1,646,256	
1,728	24,191	1,121	—	337	620	2,078	20,875	85	—	20,960	
6,506	61,345	2,736	—	823	2,794	6,353	50,962	272	—	51,234	
2,925,002	54,456,082	2,571,447	—	772,920	1,122,636	4,467,003	47,888,759	151,206	—	48,039,965	
784	784	—	—	—	3,899	3,899	—	(248)	—	(248)	
1,259	1,259	—	—	—	3,023	3,023	—	(125)	—	(125)	
701	701	—	—	—	—	—	—	74	—	74	
1,050	1,050	—	—	—	2,733	2,733	—	(114)	—	(114)	
780	780	—	—	—	387	387	—	33	—	33	
434	434	—	—	—	—	—	—	42	—	42	
2,930,010	54,461,090	2,571,447	—	772,920	1,132,679	4,477,046	47,888,759	150,868	—	48,039,627	