

**Aggregation of Funds with a Net Pension Liability**  
(Employer's Collective Net Pension Liability for All Participating Retirement Systems)

# Schedule of Employer Allocations and Pension Amounts

at December 31, 2018

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (5.95%)	Net Pension Liability/(Asset) 1.00% Increase (7.95%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	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	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions
4 Corners Comm Behavior Health	N/A	\$ 1,798,332	3,768,872	165,193	22,881	825,312	245,872	37,081	1,131,146	41,542	446,097	764	11,046	499,449	594,665	(3,353)	—	591,312
Active Re Entry Inc	N/A	416,385	749,471	137,809	2,219	153,164	42,421	16,211	214,015	5,933	83,814	8	3,157	92,912	94,820	6,033	—	100,853
Alpine City	N/A	570,701	1,185,941	59,897	7,292	261,440	77,424	13,009	359,165	12,212	141,704	150	25,617	179,683	176,957	1,776	—	178,733
Alpine School District	N/A	281,946,910	512,788,828	89,240,650	1,493,123	105,085,901	28,787,576	4,914,068	140,280,668	4,382,499	57,401,916	42,938	—	61,827,353	69,151,668	2,475,971	—	71,627,639
Alpine Uniserv	N/A	124,276	223,382	41,362	662	45,689	12,641	11,766	70,758	1,744	25,013	—	13,639	40,396	27,975	(14,911)	—	13,064
American Fork City	N/A	6,252,254	13,335,551	444,805	122,426	2,895,659	941,252	140,951	4,100,288	248,537	1,570,117	38,276	176,801	2,033,731	2,144,028	(9,703)	(58,199)	2,076,126
American Leadership Academy	N/A	4,900,841	8,952,189	1,524,018	26,217	1,813,444	508,131	116,143	2,463,935	81,247	987,759	1,164	194,468	1,264,638	1,253,993	(30,255)	—	1,223,738
Ames Charter School	N/A	2,114,693	3,809,146	697,783	11,272	778,104	215,637	70,500	1,075,513	30,375	425,695	66	1,940	458,076	484,523	33,428	—	517,951
Annabella Town	N/A	64,411	132,008	8,121	828	29,421	8,629	1,440	40,318	1,201	16,018	—	224	17,443	17,831	562	—	18,393
Ash Creek SS District	N/A	719,929	1,482,844	85,314	9,237	329,185	96,883	47,683	482,988	14,136	178,932	68	—	193,136	207,879	21,782	—	229,661
Ashley Valley Improv Dist	N/A	596,872	1,236,849	65,211	7,636	273,267	80,768	5,199	366,870	12,438	148,248	125	23,104	183,915	181,031	(7,496)	—	173,535
Ashley Valley Sewer Mgmt Board	N/A	314,140	643,818	39,606	4,040	143,489	42,083	6,188	195,800	5,859	78,120	—	1,110	85,089	86,964	1,644	—	88,608
Ballard Town	N/A	133,858	275,871	15,744	1,717	61,214	18,023	814	81,768	2,644	33,267	14	2,541	38,466	38,839	(570)	—	38,269
Bear Lake SSD	N/A	93,981	192,610	11,849	1,209	42,927	12,590	3,262	59,988	1,753	23,371	—	601	25,725	26,017	1,501	—	27,518
Bear River Assn of Govts	N/A	921,499	1,915,288	96,439	11,772	422,160	125,039	7,058	566,029	19,753	228,801	245	48,014	296,813	286,164	(15,228)	—	270,936
Bear River Health Dept	N/A	3,257,081	6,785,275	329,336	41,562	1,492,871	442,883	28,804	2,006,120	71,319	808,500	1,010	27,219	908,048	1,029,604	5,815	—	1,035,419
Bear River Mental Health	N/A	2,524,108	5,265,796	249,694	32,187	1,157,265	343,663	13,838	1,546,953	55,988	626,455	851	71,414	754,708	806,602	(57,189)	—	749,413
Bear River Water District	N/A	132,563	282,044	9,056	1,674	61,035	18,376	3,252	84,337	3,468	32,828	95	4,039	40,430	48,747	249	—	48,996
Beaver City	N/A	741,011	1,542,976	75,462	9,458	339,606	100,716	14,572	464,352	16,156	183,949	223	34,034	234,362	233,400	(23,393)	—	210,007
Beaver County	N/A	5,379,579	10,801,488	955,336	24,578	2,169,945	660,194	93,333	2,948,050	219,505	1,180,964	992	33,086	1,434,547	1,762,758	60,303	—	1,823,061
Beaver Housing Authority	N/A	84,797	173,788	10,691	1,091	38,732	11,360	5,342	56,525	1,582	21,087	—	—	22,669	23,474	2,715	—	26,189
Beaver School District	N/A	7,191,949	13,021,125	2,323,404	38,384	2,651,718	737,847	37,733	3,465,682	109,099	1,448,407	764	69,192	1,627,462	1,717,838	(20,207)	—	1,697,631
Beaver Valley Hospital	N/A	3,208,956	6,653,910	347,459	41,041	1,469,358	434,484	92,680	2,037,563	67,277	796,968	710	33,320	898,275	978,214	26,740	—	1,004,954
Benchland Water Company	N/A	307,701	636,255	34,630	3,940	140,811	41,556	16,954	203,261	6,280	76,443	52	—	82,775	91,734	10,010	—	101,744
Bicknell Town	N/A	24,607	50,432	3,102	316	11,240	3,296	523	15,375	459	6,119	—	658	7,236	6,812	175	—	6,987
Big Cottonwood Canyon Imp Dist	N/A	49,730	101,920	6,270	640	22,715	6,662	1,378	31,395	928	12,367	—	965	14,260	13,767	126	—	13,893
Big Plains Water & Sewer Spec Service Dist	N/A	24,262	51,299	1,893	308	11,156	3,344	11,035	25,843	604	6,012	14	—	6,630	8,550	3,993	—	12,543
Big Water Municipal Corp	N/A	29,140	62,329	2,482	429	11,833	4,130	4,951	21,343	1,343	6,309	34	322	8,008	14,180	3,270	—	17,450
Blanding City	N/A	1,036,474	2,106,818	155,517	8,205	442,715	132,416	49,973	633,309	33,087	240,703	176	11,363	285,329	324,348	14,793	—	339,141
Bluffdale City	N/A	1,097,709	2,329,003	79,682	14,611	505,813	152,551	163,774	836,749	27,234	272,366	707	1,386	301,693	394,725	146,089	—	540,814
Bona Vista Water Improve	N/A	346,000	713,358	40,485	4,437	158,240	46,604	3,334	212,615	6,861	85,986	39	23,084	115,970	100,721	(7,022)	—	93,699
Bountiful Irrigation District	N/A	352,723	728,606	40,246	4,519	161,379	47,592	1,496	214,986	7,128	87,638	52	9,713	104,531	104,291	(6,572)	—	97,719
Box Elder Co Mosq Dist	N/A	184,107	381,330	20,248	2,356	84,281	24,903	4,412	115,952	3,819	45,730	37	—	49,586	55,629	1,993	—	57,622
Box Elder County	N/A	8,500,274	17,174,217	1,387,604	50,562	3,603,576	1,030,381	73,571	4,758,090	302,338	1,964,648	1,335	135,953	2,404,274	2,688,496	(38,862)	—	2,649,634
Box Elder School District	N/A	50,620,283	91,867,587	16,174,017	268,416	18,816,172	5,165,992	1,569,645	25,820,225	773,151	10,281,950	6,317	83,966	11,145,384	12,230,549	544,761	—	12,775,310
Bridgerland Applied Tech Ctr	N/A	5,819,176	10,496,619	1,909,168	31,028	2,142,371	594,374	40,464	2,808,237	84,866	1,171,563	300	177,958	1,434,687	1,348,761	(11,199)	—	1,337,562
Brigham City	N/A	5,682,064	11,867,476	598,204	81,123	2,577,926	788,054	75,728	3,522,831	206,907	1,401,942	21,776	53,015	1,683,640	1,828,516	1,969	(33,029)	1,797,456
Cache County	N/A	12,223,553	24,806,749	1,929,418	89,530	5,091,188	1,559,326	144,480	6,884,524	475,051	2,769,183	12,549	104,427	3,361,210	3,979,686	39,267	(16,388)	4,002,565
Cache Metro Planning Org	N/A	66,481	136,251	8,382	855	30,366	8,906	1,326	41,453	1,240	16,532	—	—	17,772	18,404	867	—	19,271
Cache School District	N/A	72,741,911	132,284,548	23,013,987	382,642	27,290,695	7,369,832	2,574,888	37,618,057	1,110,910	14,923,703	9,840	—	16,044,453	17,704,108	1,243,753	—	18,947,861
Canyons School District	N/A	145,895,531	265,804,830	45,891,062	779,935	53,928,287	15,079,779	1,431,502	71,219,503	2,357,870	29,398,366	28,984	393,715	32,178,935	36,595,979	197,998	—	36,793,977
Carbon County	N/A	6,076,191	12,348,434	927,056	42,227	2,589,158	756,916	23,718	3,412,019	208,560	1,408,523	1,310	426,683	2,045,076	1,954,355	(210,218)	—	1,744,137
Carbon County Rec/Trans SSD	N/A	34,926	71,580	4,403	449	15,953	4,679	540	21,621	651	8,685	—	574	9,910	9,669	(153)	—	9,516
Carbon School District	N/A	15,233,382	27,664,789	4,856,957	81,240	5,632,462	1,565,754	36,590	7,316,046	237,541	3,074,367	2,249	253,201	3,567,358	3,721,621	(198,387)	—	3,523,234
Castle Dale City	N/A	82,750	171,976	8,672	1,058	37,909	11,227	2,452	52,646	1,773	20,547	22	363	22,705	25,678	649	—	26,327
Castle Valley SSD	N/A	504,270	1,050,852	47,830	4,276	281,219	44,981	1,983	332,459	6,688	155,421	45	23,618	185,772	135,040	(5,860)	—	129,180
Cedar City	N/A	5,792,160	12,172,102	557,030	90,903	2,617,284	830,632	63,592	3,602,411	223,815	1,420,833	26,574	114,759	1,785,981	1,922,560	(46,953)	(40,203)	1,835,404
Cedar City Housing Auth	N/A	130,589	272,411	12,936	1,665	59,872	17,779	3,771	83,087	2,894	32,411	44	771	36,120	41,703	1,500	—	43,203
Cedar Mtn Fire Protection Dist	N/A	9,766	30,720	(6,796)	838	5,684	2,733	4,543	13,798	335	2,740	76	1,000	4,151	13,759	1,250	—	15,009
Centerfield City	N/A	49,238	100,910	6,208	633	22,490	6,596	774	30,493	918	12,244	—	35,858	49,020	13,630	(21,925)	—	(8,295)
Centerville City	N/A	3,343,538	6,763,220	527,573	16,807	1,525,521	363,609	36,957	1,942,894	104,800	837,201	248	92,911	1				

**Aggregation of Funds with a Net Pension Liability**  
(Employer's Collective Net Pension Liability for All Participating Retirement Systems)

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

at December 31, 2018

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (5.95%)	Net Pension Liability/(Asset) 1.00% Increase (7.95%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	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	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
City of Duchesne	N/A	\$ 188,987	393,077	19,575	2,414	86,592	25,660	2,772	117,438	4,078	46,921	53	10,409	61,461	59,009	(2,453)	—	56,556
City of Enterprise	N/A	282,719	581,525	34,090	3,630	129,235	37,998	8,959	179,822	5,475	70,278	19	2,093	77,865	80,712	1,764	—	82,476
City of Green River	N/A	254,371	532,359	23,915	3,239	116,704	34,733	17,004	171,680	5,805	63,109	101	5,424	74,439	83,251	3,513	—	86,764
City of Harrisville	N/A	929,704	1,883,444	146,844	6,764	390,517	117,766	48,096	563,143	31,931	212,384	160	9,738	254,213	295,695	22,355	—	318,050
City of Helper	N/A	471,568	953,898	77,119	2,753	194,075	58,937	3,254	259,019	18,092	105,469	112	29,179	152,852	155,912	(23,224)	—	132,688
City of Holladay	N/A	786,129	1,629,222	85,749	10,057	359,923	106,389	24,070	500,439	16,400	195,252	166	30,465	242,283	238,653	(2,545)	—	236,108
City of Kanab	N/A	802,238	1,681,776	82,270	10,565	355,395	112,334	7,139	485,433	33,329	192,662	3,310	19,641	248,942	276,883	(4,758)	(4,845)	267,280
City of Milford	N/A	204,511	428,669	18,739	2,602	93,859	27,965	11,244	135,670	4,730	50,731	88	—	55,549	67,701	5,444	—	73,145
City of Moab	N/A	3,345,470	6,884,563	430,999	31,572	1,455,543	438,024	364,901	2,290,040	102,063	788,966	1,055	35,685	927,769	1,101,309	118,160	—	1,219,469
City of Monticello	N/A	424,264	875,801	53,072	4,138	183,866	55,865	20,479	264,348	13,408	99,544	161	31,296	144,409	144,462	4,281	—	148,743
City of Naples	N/A	661,521	1,352,876	92,710	4,109	308,491	71,899	61,666	446,165	20,304	169,048	139	31,515	221,006	207,525	(12,666)	—	194,859
City of North Salt Lake	N/A	3,815,631	7,715,008	613,480	26,157	1,601,479	480,693	141,173	2,249,502	131,166	871,428	559	24,533	1,027,686	1,197,335	66,841	—	1,264,176
City of Orem	N/A	18,103,879	41,306,169	(1,043,394)	2,223,096	10,431,474	3,404,628	147,727	16,206,925	763,780	5,670,956	250,654	189,692	6,875,082	5,777,623	52,685	(237,062)	5,593,246
City of Riverton	N/A	3,774,486	7,845,015	395,056	48,218	1,729,173	512,157	29,622	2,319,170	80,907	937,176	1,004	102,478	1,121,565	1,172,071	(33,038)	—	1,139,033
City of Santa Clara	N/A	1,206,058	2,599,303	52,815	26,698	588,288	185,560	67,716	868,262	33,223	318,498	6,211	23,199	381,131	395,370	12,541	(9,308)	398,603
City of Saratoga Springs	N/A	4,007,996	8,999,721	(15,639)	547,894	2,015,902	767,544	177,137	3,508,477	133,769	1,083,543	44,826	8,471	1,270,609	1,412,005	68,827	(32,421)	1,448,411
City of South Jordan	N/A	13,076,113	28,547,622	381,589	329,179	6,360,315	2,114,408	1,381,300	10,185,202	549,223	3,446,266	118,923	28,488	4,142,900	4,548,049	1,123,093	(183,201)	5,487,941
City of South Salt Lake	N/A	9,022,011	19,949,524	96,163	257,053	4,447,380	1,529,416	148,264	6,382,113	468,141	2,412,572	113,574	140,955	3,135,242	3,197,709	(105,895)	(177,294)	2,914,520
City of St George	N/A	26,441,515	55,184,579	2,795,734	357,307	11,927,978	3,646,984	417,106	16,349,375	911,228	6,476,820	80,024	97,302	7,565,374	8,624,361	235,511	(117,194)	8,742,678
City of Taylorsville	N/A	1,435,549	2,982,420	151,192	18,343	657,596	194,713	83,754	954,406	30,649	356,452	370	67,500	454,971	444,294	(20,352)	—	423,942
City of Uintah	N/A	85,082	174,615	10,548	1,094	38,874	11,412	11,560	62,940	1,611	21,155	2	1,755	24,523	23,835	4,175	—	28,010
City of Washington Terrace	N/A	700,034	1,481,180	51,840	13,291	334,930	103,021	7,676	458,918	17,524	181,861	2,615	1,798	203,798	211,488	3,177	(4,011)	210,654
City of Wendover	N/A	191,542	410,069	11,266	3,789	88,168	27,069	21,745	140,771	5,084	47,305	214	7,646	60,249	73,447	6,284	—	79,731
City of West Haven	N/A	495,480	1,031,535	50,593	6,325	227,070	67,333	23,451	324,179	10,785	123,001	148	2,926	136,860	155,852	6,384	—	162,236
City of West Jordan	N/A	19,026,363	45,020,937	(2,363,322)	2,768,770	11,151,858	4,304,445	386,772	18,611,845	1,077,163	6,028,246	355,021	140,566	7,600,996	6,408,028	148,230	(357,765)	6,198,493
City of Woodland Hills	N/A	188,348	391,437	19,738	2,406	86,285	25,555	49,658	163,904	4,034	46,766	50	88	50,938	58,449	21,274	—	79,723
Clearfield City	N/A	4,373,547	8,927,301	632,888	35,023	1,860,791	561,547	67,001	2,524,362	146,178	1,010,077	1,139	42,128	1,199,522	1,429,448	(57,142)	—	1,372,306
Cleveland Town	N/A	9,946	22,649	(421)	121	4,649	1,467	504	6,741	403	2,443	21	1,539	4,406	5,389	(1,509)	—	3,880
Clinton City	N/A	2,659,441	5,679,441	178,653	49,114	1,299,082	370,562	58,786	1,777,544	99,611	708,136	16,157	8,894	832,798	882,195	35,581	(24,718)	893,058
Coalville City	N/A	205,524	429,278	19,952	2,619	94,254	28,013	6,257	131,143	4,608	51,003	74	291	55,976	66,274	2,212	—	68,486
Color Country Uniserv	N/A	101,351	183,697	32,593	541	37,385	10,412	25,702	74,040	1,554	20,413	12	1,199	23,178	24,418	13,686	—	38,104
Corinne City	N/A	282,312	599,302	15,472	—	212,755	—	—	212,755	—	119,974	—	—	119,974	61,285	14,630	—	75,915
Cottonwood Heights City	N/A	3,258,198	6,763,856	382,926	717,381	1,377,167	587,591	120,191	2,802,330	30,430	734,123	30,264	66,965	861,782	1,113,452	47,801	—	1,161,253
Cottonwood Heights P&R Srv	N/A	671,494	1,394,665	71,014	8,581	307,580	91,055	16,048	423,264	14,298	166,740	170	10,813	192,021	207,364	11,335	—	218,699
Cottonwood Imp District	N/A	1,455,288	3,001,371	169,571	18,660	665,607	196,074	7,227	887,568	28,951	361,648	173	75,433	466,205	424,753	(28,844)	—	395,909
Council On Aging Golden Age SS	N/A	196,809	407,664	21,626	2,518	90,097	26,622	601	119,838	4,086	48,885	40	17,503	70,514	59,498	(10,479)	—	49,019
Daggett County	N/A	577,058	1,180,918	79,207	5,087	250,542	74,758	8,839	339,226	17,361	136,031	132	232,800	386,324	182,713	(168,591)	—	14,122
Daggett School District	N/A	1,781,451	3,231,888	570,611	9,513	657,368	183,207	50,717	900,805	27,594	358,834	242	65,562	452,232	432,407	(7,747)	—	424,660
Davis & Weber County Canal Co	N/A	1,505,791	3,199,713	80,213	12	1,134,443	421	1,243	1,136,119	347	639,577	30	1,320	641,274	330,805	49,357	—	380,162
Davis Co Mosquito Abate	N/A	182,781	376,901	21,345	2,344	83,595	24,623	8,215	118,777	3,630	45,423	21	2,015	51,089	53,273	84	—	53,357
Davis Applied Tech College	N/A	4,798,125	8,692,704	1,545,852	25,613	1,769,560	492,636	150,008	2,437,817	73,276	966,363	555	—	1,040,194	1,151,991	95,887	—	1,247,878
Davis Behavioral Health Inc	N/A	6,351,207	13,282,645	604,082	80,890	2,913,464	866,684	228,446	4,089,484	144,026	1,575,863	2,443	71,562	1,793,894	2,067,673	47,494	—	2,115,167
Davis Co Housing Authority	N/A	733,373	1,545,777	52,966	3,448	472,892	36,715	43,216	556,271	5,881	263,916	81	17,037	286,915	185,544	74,679	—	260,223
Davis County	N/A	34,297,393	69,742,477	5,140,078	277,888	14,624,299	4,390,272	257,771	19,550,230	1,102,182	7,949,893	6,116	990,959	10,049,150	10,815,429	(625,530)	—	10,189,899
Davis School District	N/A	291,702,601	530,274,702	92,449,066	1,535,639	109,327,204	29,570,057	3,507,167	143,940,067	4,447,200	59,783,356	38,424	267,600	64,536,580	70,848,883	1,460,407	—	72,309,290
Davis Uniserv	N/A	71,665	128,814	23,852	382	26,347	7,289	212	34,230	1,006	14,424	—	13,037	28,467	16,132	(15,864)	—	268
Ddi Vantage	N/A	8,843,633	18,897,137	394,489	460	6,651,240	16,441	18,676	6,686,817	13,557	3,745,012	1,179	—	3,759,748	2,072,982	409,515	—	2,482,497
Delta City	N/A	439,203	914,110	45,039	5,607	201,267	59,670	7,957	274,501	9,535	109,034	128	10,976	129,673	137,845	(7,904)	—	129,941
Dixie Applied Tech College	N/A	763,064	1,374,240	251,974	4,067	280,750	77,793	191,120	553,730	10,939	153,605	22	—	164,566	174,572	87,778	—	262,350
Dixie State University	N/A	6,856,259	12,442,090	2,189,730	36,457	2,588,202	673,557	160,729	3,458,945	101,824	1,418,501	513	248,427	1,769,265	1,631,574	(90,831)	—	1,540,743
Duchesne Co Mosquito Dist	N/A	137,891	292,720	7,557	—	103,917	—	—	103,917	—	58,600	—	—	58,600	29,934	5,400	—	35,334
Duchesne Co Water Conserv Dist	N/A	156,253	321,893	18,474	2,005	71,449	21,030	14,991	109,475	3,073	38,835	15	965	42,888	45,184	6,274	—	51,458
Duchesne County	N/A	6,328,530	13,082,393	749,404	37,146	3,225,807	602,503	448,344	4,313,800	162,898	1,775,828	1,566	84,677	2,024,969	1,939,809	320,306	—	2,260,115
Duchesne School District	N/A	20,818,888	38,112,026	6,383,433	107,875	7,959,370	2,086,098	114,311	10,267,654	326,721	4,355,003	4,066	127,073	4,812,863	5,245,552	4,985	—	5,250,537
E Duchesne Cul Water Imp Dist	N/A	50,026	102,527	6,307	643	22,850	6,702	880	31,075	933	12,440	—	348	13,721	13,849	316	—	14,16



**Aggregation of Funds with a Net Pension Liability**

(Employer's Collective Net Pension Liability for All Participating Retirement Systems)

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

at December 31, 2018

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (5.95%)	Net Pension Liability/(Asset) 1.00% Increase (7.95%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	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	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Emery County Recreation SSD	N/A	\$ 13,292	30,269	(561)	162	6,213	1,961	575	8,911	539	3,265	28	1,948	5,780	7,200	(859)	—	6,341
Emery School District	N/A	13,629,091	24,736,946	4,345,247	71,311	5,133,414	1,370,024	22,490	6,597,239	201,457	2,810,986	1,301	388,759	3,402,503	3,249,964	(269,393)	—	2,980,571
Emery Town	N/A	78,634	166,927	4,309	—	59,260	—	—	59,260	—	33,417	—	—	33,417	17,070	(1,828)	—	15,242
Emery Water Conserv Dist	N/A	196,670	413,710	16,931	2,498	90,331	26,981	8,292	128,102	4,691	48,766	98	3,818	57,373	66,820	2,352	—	69,172
Enoch City	N/A	582,000	1,196,451	77,697	4,939	248,790	75,552	16,078	345,359	19,729	134,758	217	22,190	176,894	198,578	(7,476)	—	191,102
Ephraim City	N/A	1,374,491	2,793,536	206,202	10,738	587,664	175,423	135,022	908,847	43,741	319,530	229	7,130	370,630	428,578	73,354	—	501,932
Escalante City	N/A	142,417	291,879	17,956	1,832	65,052	19,078	1,637	87,599	2,656	35,416	—	3,867	41,939	39,425	(9,201)	—	30,224
Eureka City Corporation	N/A	66,871	137,050	8,431	860	30,545	8,958	2,949	43,312	1,247	16,629	—	7,583	25,459	18,512	(1,435)	—	17,077
Fairview City	N/A	284,641	576,084	44,334	2,267	121,963	36,222	49,709	210,161	8,653	66,420	22	35,725	110,820	85,205	10,374	—	95,579
Farmington City	N/A	3,332,599	7,108,781	234,826	63,833	1,547,603	500,535	110,774	2,222,745	133,600	839,284	20,818	78,402	1,072,104	1,133,667	22,076	(31,709)	1,124,034
Farr West City	N/A	298,556	615,103	35,258	3,831	136,521	40,187	16,208	196,747	5,879	74,202	30	1,064	81,175	86,398	8,574	—	94,972
Fast Forward Charter HS	N/A	1,104,147	2,021,792	339,701	5,910	408,964	114,811	61,844	591,529	18,731	222,588	302	—	241,621	287,670	32,678	—	320,348
Ferron City	N/A	74,855	158,849	5,419	947	34,445	10,351	1,017	46,760	1,918	18,543	50	18,392	38,903	27,045	(9,701)	—	17,344
Fillmore City	N/A	291,850	607,350	29,985	3,726	133,738	39,647	10,112	187,223	6,328	72,454	85	4,541	83,408	91,511	3,671	—	95,182
Five-County Assn of Govts	N/A	1,338,640	2,804,124	120,981	14,828	665,536	158,777	12,119	851,260	26,304	363,049	439	19,618	409,410	415,751	(5,662)	—	410,089
Fountain Green City	N/A	130,475	261,986	22,181	898	55,003	16,325	74	72,300	4,189	30,007	—	5,732	39,928	38,189	(3,187)	—	35,002
Fox Hollow Golf Course	N/A	119,309	247,831	12,595	1,525	54,651	16,180	7,140	79,496	2,544	29,626	30	1,088	33,288	36,880	1,930	—	38,810
Francis City	N/A	111,610	231,611	11,952	1,427	51,114	15,122	8,469	76,132	2,357	27,716	26	—	30,099	34,233	3,801	—	38,034
Fruit Heights City	N/A	304,095	630,714	32,809	3,889	139,251	41,184	6,765	191,089	6,390	75,522	69	991	82,972	92,885	3,953	—	96,838
Garfield County	N/A	3,561,856	7,187,614	586,878	20,237	1,520,194	426,055	34,976	2,001,462	125,104	829,704	462	71,458	1,026,728	1,109,716	(7,433)	—	1,102,283
Garfield School District	N/A	5,414,198	9,798,802	1,751,844	28,894	1,995,948	555,213	45,453	2,625,508	81,811	1,090,345	545	133,338	1,306,039	1,289,334	776	—	1,290,110
Garland City	N/A	507,242	1,063,096	44,587	387	327,484	18,333	3,739	349,943	7,594	183,313	84	16,533	207,524	135,442	(23,261)	—	112,181
Genola Town	N/A	74,712	153,120	9,419	961	34,126	10,009	2,282	47,378	1,393	18,579	—	—	19,972	20,683	1,814	—	22,497
Grand Co Cemetery Mtce Dist	N/A	76,505	161,710	6,013	970	35,174	10,542	9,961	56,647	1,899	18,959	45	—	20,903	26,895	5,310	—	32,205
Grand County	N/A	4,908,424	10,118,032	612,520	45,802	2,218,983	611,413	152,778	3,028,976	139,600	1,207,122	1,413	59,466	1,407,601	1,583,283	22,118	—	1,605,401
Grand School District	N/A	9,005,413	16,446,342	2,803,059	48,171	3,331,959	933,465	250,660	4,564,255	148,987	1,814,999	2,110	26,227	1,992,323	2,300,529	67,801	—	2,368,330
Grand Water/Sewer Service	N/A	206,885	436,908	16,545	2,622	95,101	28,484	25,431	151,638	5,099	51,275	119	5,575	62,068	72,282	4,664	—	76,946
Granger-Hunter Imp Dist	N/A	2,832,324	5,897,163	288,782	36,152	1,298,034	384,933	15,402	1,734,521	61,708	703,106	849	115,894	881,557	891,565	(68,702)	—	822,863
Granite School District	N/A	310,533,912	565,242,738	97,755,839	1,621,501	117,413,265	31,225,176	6,655,997	156,915,939	4,698,712	64,264,782	40,845	2,116,143	71,120,482	75,541,244	298,294	—	75,839,538
Granite Uniserv	N/A	323,945	582,279	107,817	1,726	119,095	32,950	20,207	173,937	4,545	65,199	—	—	69,744	72,921	19,476	—	92,397
Grantsville City	N/A	1,657,260	3,384,277	241,770	12,556	697,968	212,143	66,446	989,113	58,814	378,593	514	14,577	452,498	557,265	3,824	—	561,089
Gunnison City	N/A	187,989	389,255	20,760	2,406	86,053	25,421	1,534	115,414	3,888	46,696	37	81,157	131,778	56,669	(52,519)	—	4,150
Gunnison Valley Hospital	N/A	4,033,526	8,354,794	443,320	51,614	1,846,507	545,599	103,739	2,547,459	83,709	1,001,875	810	25,155	1,111,549	1,219,226	66,099	—	1,285,325
Gunnison Valley Police Dept	N/A	276,627	567,409	38,811	83,137	112,538	54,068	57,738	307,481	932	59,777	3,493	586	64,788	90,717	22,269	—	112,986
Heber City	N/A	3,572,114	7,296,139	515,484	27,340	1,514,664	457,619	238,097	2,237,720	122,877	821,802	1,041	—	945,720	1,183,351	141,939	—	1,325,290
Heber Light & Power	N/A	2,197,499	4,550,565	242,408	28,123	1,005,936	297,176	45,242	1,376,477	45,491	545,846	430	70,091	661,858	662,853	(29,279)	—	633,574
Heber Valley Historic Railroad	N/A	312,243	576,372	92,603	1,675	116,030	32,779	14,329	164,813	5,700	62,991	123	—	68,814	86,225	12,680	—	98,905
Heber Valley SSD	N/A	143,948	295,015	18,148	1,851	65,750	19,283	—	86,884	2,685	35,797	—	7,520	46,002	39,849	(3,891)	—	35,958
Herriman City	N/A	4,834,563	10,022,659	543,184	396,989	2,154,405	725,301	392,633	3,669,328	84,087	1,162,200	15,804	1,336	1,263,427	1,530,313	174,458	—	1,704,771
High Desert Uniserv	N/A	51,071	93,424	15,781	273	18,909	5,304	12,616	37,102	858	10,295	13	1,199	12,365	13,209	4,950	—	18,159
High School Activities Assn	N/A	671,751	1,213,452	219,080	3,583	247,453	68,731	7,094	326,861	9,949	135,259	49	15,406	160,663	157,541	(3,956)	—	153,585
Highland City	N/A	933,634	1,931,420	104,425	11,954	427,293	126,142	6,413	571,802	19,141	231,935	165	38,361	289,602	279,362	(15,460)	—	263,902
Hinckley Town	N/A	53,993	116,723	2,322	677	24,945	7,594	5,077	38,293	1,590	13,345	56	3,474	18,465	22,004	(107)	—	21,897
Honeyville City	N/A	202,400	429,662	11,092	—	152,532	—	—	152,532	—	86,014	—	—	86,014	43,937	7,459	—	51,396
Hooper City	N/A	214,934	457,841	14,281	2,712	98,985	29,827	6,627	138,151	5,675	53,218	159	23,244	82,296	79,670	(9,587)	—	70,083
Hooper Water Improv Dist	N/A	371,014	764,917	43,422	4,758	169,679	49,972	17,316	241,725	7,356	92,202	42	52	99,652	107,988	7,529	—	115,517
Housing Auth of Carbon Co	N/A	188,498	392,045	19,532	2,408	86,367	25,593	7,741	122,109	4,066	46,799	53	21,632	72,550	58,844	(10,436)	—	48,408
Housing Auth of SL County	N/A	2,266,893	4,795,451	175,283	28,708	1,042,435	312,594	40,159	1,423,896	56,650	561,735	1,373	55,543	675,301	801,461	(17,171)	—	784,290
Housing Authority of SLC	N/A	2,450,023	5,151,044	211,963	30,391	1,142,132	327,948	57,394	1,557,865	56,684	617,791	1,153	60,472	736,100	820,826	(70,137)	—	750,689
Housing Authority Ogden City	N/A	499,870	1,040,857	50,906	6,380	229,091	67,941	5,816	309,228	10,899	124,088	151	37,723	172,861	157,446	(12,866)	—	144,580
Huntington City	N/A	131,728	269,972	16,608	1,694	60,169	17,646	2,598	82,107	2,457	32,758	—	13,586	48,801	36,466	(5,155)	—	31,311
Hurricane City	N/A	4,438,981	9,031,218	659,456	36,098	1,898,246	568,635	190,571	2,693,550	141,013	1,031,855							

**Aggregation of Funds with a Net Pension Liability**  
(Employer's Collective Net Pension Liability for All Participating Retirement Systems)

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

at December 31, 2018

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (5.95%)	Net Pension Liability/(Asset) 1.00% Increase (7.95%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	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	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Jordan School District	N/A	\$ 205,306,729	373,734,238	64,746,731	1,089,250	76,426,575	21,023,066	5,408,096	103,946,987	3,232,907	41,724,586	34,744	432,157	45,424,394	50,789,120	1,682,897	—	52,472,017
Jordan Uniserv	N/A	211,796	383,997	68,021	1,130	78,134	21,766	798	101,828	3,260	42,660	27	23,739	69,686	51,153	(10,052)	—	41,101
Jordan Valley Water Conserv	N/A	6,958,792	14,410,303	758,655	82,445	3,338,932	868,725	19,316	4,309,418	130,621	1,821,223	1,011	42,058	1,994,913	2,023,279	(25,589)	—	1,997,690
Jordanville SSD	N/A	1,134,583	2,355,666	120,590	14,502	519,661	153,802	35,124	723,089	24,081	281,742	279	8,887	314,989	349,422	9,194	—	358,616
Juab County	N/A	2,680,242	5,478,007	380,295	22,246	1,176,445	331,121	96,989	1,626,801	84,663	640,570	619	43,591	769,443	863,374	17,584	—	880,958
Juab School District	N/A	10,340,078	18,746,539	3,321,209	55,206	3,814,554	1,062,555	396,007	5,328,322	159,095	2,082,667	1,307	—	2,243,069	2,496,847	200,275	—	2,697,122
Juab Special Service Fire District	N/A	17,363	35,585	2,189	223	7,931	2,326	7,912	18,392	324	4,318	—	—	4,642	4,807	2,933	—	7,740
Kamas City	N/A	374,220	752,637	63,548	2,187	155,717	46,495	17,249	221,648	13,231	84,837	35	7,394	105,497	114,997	13,859	—	128,856
Kane County	N/A	4,377,471	8,907,469	668,481	27,364	1,824,178	552,267	103,642	2,507,451	163,829	989,901	1,331	35,229	1,190,290	1,469,665	32,858	—	1,502,523
Kane County Water Conserv Dist	N/A	301,211	630,103	28,528	3,836	138,181	41,112	5,316	188,445	6,846	74,734	117	16,134	97,831	98,251	(3,682)	—	94,569
Kane School District	N/A	6,992,437	12,701,406	2,227,895	37,351	2,581,550	720,176	51,744	3,390,821	109,692	1,408,629	1,080	11,790	1,531,191	1,713,913	(5,064)	—	1,708,849
Kaysville City	N/A	5,438,561	11,209,304	694,461	58,866	2,429,487	704,632	112,263	3,305,248	185,810	1,323,436	10,959	104,336	1,624,541	1,725,198	43,466	(15,963)	1,752,701
Kearns Improvement Dist	N/A	1,878,845	3,909,226	184,961	17,607	1,009,057	185,352	15,944	1,227,960	27,699	555,936	198	12,888	596,721	515,040	(8,159)	—	506,881
Laverkin City	N/A	770,297	1,557,822	122,143	5,545	326,758	97,332	179,578	609,213	25,005	177,886	85	6,735	209,711	235,462	35,969	—	271,431
Layton City	N/A	12,834,315	28,132,741	317,467	328,741	6,357,604	2,051,905	105,470	8,843,720	613,810	3,455,449	139,327	265,219	4,473,805	4,459,435	(179,224)	(216,830)	4,063,381
Lehi City	N/A	11,523,545	24,892,449	546,871	255,162	5,489,401	1,794,126	453,299	7,991,988	452,525	2,973,311	83,185	43,071	3,552,092	3,996,597	214,722	(126,544)	4,084,775
Lewiston City	N/A	135,595	288,080	9,568	1,714	62,411	18,772	2,506	85,403	3,508	33,584	94	14,538	51,724	49,383	(6,348)	—	43,035
Lindon City	N/A	3,064,379	6,165,226	515,569	19,561	1,283,506	382,586	102,576	1,788,229	104,092	699,479	209	1,724	805,504	928,144	61,058	—	989,202
Logan City	N/A	17,827,221	37,334,343	1,769,392	134,794	8,414,510	2,527,638	86,913	11,163,855	1,357,416	4,581,084	114,714	139,108	6,192,322	4,629,317	(40,017)	(166,486)	4,422,814
Logan School District	N/A	23,727,015	43,229,044	7,437,802	123,779	8,984,754	2,385,349	134,506	11,628,388	361,489	4,917,180	3,386	358,203	5,640,258	5,807,580	(20,219)	—	5,787,361
Lone Peak PS District	N/A	1,771,992	4,180,481	(196,770)	509,243	988,193	455,722	53,647	2,006,805	82,942	529,362	43,449	15,030	670,783	634,512	8,261	(32,637)	610,136
Maeser Water Improve Dist	N/A	249,908	512,176	31,508	3,214	114,150	33,478	171	151,013	4,661	62,147	—	3,933	70,741	69,182	(4,183)	—	64,999
Magna Mosquito Abatement	N/A	83,955	172,062	10,585	1,080	38,348	11,247	12,203	62,878	1,566	20,878	—	1,148	23,592	23,241	3,075	—	26,316
Manti City	N/A	362,925	759,042	34,492	4,623	166,485	49,527	5,565	226,200	8,234	90,049	140	25,823	124,246	118,193	(6,328)	—	111,865
Mapleton City	N/A	1,604,500	3,274,121	229,737	14,233	690,545	207,392	29,901	942,071	49,433	375,160	320	36,040	460,953	507,965	(14,620)	—	493,345
Marriott-Slaterville City	N/A	139,162	288,020	15,467	1,781	63,696	18,810	5,026	89,313	2,866	34,569	26	44	37,505	41,796	2,131	—	43,927
Mayfield Town	N/A	43,776	89,717	5,519	563	19,995	5,864	6,223	32,645	816	10,886	—	197	11,899	12,118	2,512	—	14,630
Mendon City	N/A	45,076	93,955	4,520	575	20,662	6,133	2,034	29,404	992	11,188	14	—	12,194	14,309	1,082	—	15,391
Metro Water Dist SLC/Sandy	N/A	3,019,607	6,222,592	355,555	38,735	1,380,847	406,540	8,078	1,834,200	59,588	750,457	312	43,110	853,467	875,492	(19,084)	—	856,408
Midvale City	N/A	2,750,895	5,751,040	263,171	35,042	1,261,811	375,263	37,774	1,709,890	62,184	682,580	1,039	19,846	765,649	893,170	(4,331)	—	888,839
Midvalley Improvement District	N/A	501,756	1,033,387	59,521	6,438	229,422	67,518	32,583	335,961	9,844	124,709	46	—	134,599	144,785	18,069	—	162,854
Midway City	N/A	487,635	1,020,689	45,737	6,208	223,731	66,594	8,372	304,905	11,142	120,980	196	18,531	150,849	159,765	797	—	160,562
Military Installation Devel	N/A	104,901	214,990	13,226	1,349	47,915	14,053	4,649	67,966	1,957	26,086	—	45,772	73,815	29,040	(13,691)	—	15,349
Millard Co Care & Rehab Inc	N/A	968,245	2,038,056	82,405	12,293	444,773	132,908	43,197	633,171	23,216	240,067	493	7,317	271,093	330,462	12,486	—	342,948
Millard County	N/A	6,159,021	12,465,706	985,529	42,938	2,576,057	777,491	17,696	3,414,182	215,898	1,401,069	1,069	288,906	1,906,942	1,965,636	(148,381)	—	1,817,255
Millard School District	N/A	18,029,130	32,853,809	5,636,436	92,716	6,921,590	1,783,470	73,262	8,871,038	265,517	3,796,100	2,035	187,360	4,251,012	4,355,476	45,432	—	4,400,908
Millcreek City	N/A	855,153	1,781,947	86,128	10,911	391,977	116,307	379,224	898,419	18,770	212,267	269	—	231,306	270,860	142,082	—	412,942
Millville City	N/A	114,950	237,048	13,411	1,474	52,574	15,486	2,360	71,894	2,284	28,566	13	9,475	40,338	33,523	(2,264)	—	31,259
Minersville Town	N/A	120,534	247,645	14,742	1,548	55,084	16,184	5,926	78,742	2,307	29,966	6	890	33,169	34,083	2,824	—	36,907
Moab Valley Fire Protection	N/A	78,480	258,136	(67,318)	12,342	73,881	33,173	12,773	132,169	10,413	39,834	6,463	1,642	58,352	41,519	3,790	(10,226)	35,083
Monroe City	N/A	348,813	717,252	42,222	4,480	159,437	46,869	8,116	218,902	6,734	86,710	22	8,341	101,807	99,323	2,334	—	101,657
Monticello Academy	N/A	1,505,758	2,788,198	440,049	8,083	560,253	158,661	31,531	758,528	28,250	303,848	664	168,852	501,614	424,989	(65,360)	—	359,629
Morgan City Corporation	N/A	581,972	1,204,295	64,825	7,450	266,367	78,652	14,566	367,035	11,966	144,570	106	37,172	193,814	174,559	(6,377)	—	168,182
Morgan County	N/A	1,629,158	3,366,275	199,924	19,592	718,789	220,857	13,361	972,599	54,534	390,507	3,422	115,884	564,347	520,245	(59,415)	(4,960)	455,870
Morgan School District	N/A	9,621,696	17,511,215	3,040,253	51,422	3,555,023	993,258	346,988	4,946,691	153,894	1,938,621	1,762	29,268	2,123,545	2,394,083	80,279	—	2,474,362
Moroni City	N/A	112,574	230,351	15,621	915	48,491	14,502	20,252	84,160	3,591	26,315	30	2,831	32,767	36,356	7,806	—	44,162
Mount Pleasant City	N/A	853,766	1,727,831	134,762	6,016	361,535	107,819	26,870	502,240	28,191	196,748	113	497	225,549	263,703	17,675	—	281,378
Mountain Regional Water SSD	N/A	1,256,115	2,598,287	140,681	16,084	574,870	169,698	10,835	771,487	25,728	312,050	220	20,431	358,429	375,561	1,788	—	377,349
Mountainland Assn of Govt	N/A	1,983,610	4,120,508	204,735	21,955	987,347	231,903	37,475	1,278,680	35,403	540,104	326	—	575,833	574,371	33,957	—	608,328
Mountainland ATC	N/A	2,004,362	3,602,762	667,100	10,678	736,881	203,870	74,133	1,025,562	28,123	403,411	—	7,970	439,504	451,185	54,398	—	505,583
Mt Olympus Improvement Dist	N/A	1,274,051	2,636															



**Aggregation of Funds with a Net Pension Liability**  
(Employer's Collective Net Pension Liability for All Participating Retirement Systems)

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

at December 31, 2018

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (5.95%)	Net Pension Liability/(Asset) 1.00% Increase (7.95%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	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	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Employer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
North Davis Fire District	N/A	\$ 409,868	1,474,622	(451,413)	78,705	431,874	201,592	19,792	731,963	64,817	232,225	41,379	2,242	340,663	253,015	4,103	(65,341)	191,777
North Emery Water Users SSD	N/A	28,641	65,232	(1,218)	348	13,388	4,226	3,872	21,834	1,162	7,035	60	6,291	14,548	15,528	(2,077)	—	13,451
North Fork SSD	N/A	109,418	261,398	(15,752)	5,790	64,923	23,446	8,264	102,423	5,611	35,242	2,564	16,582	59,999	36,559	(5,844)	(4,074)	26,641
North Logan City	N/A	591,506	1,358,968	(40,046)	20,751	316,181	107,690	12,092	456,714	24,668	170,406	7,857	200,294	403,225	225,229	(189,249)	(11,955)	24,025
North Ogden City	N/A	2,638,420	5,378,710	390,206	19,521	1,113,777	336,656	96,611	1,566,565	92,024	604,540	723	7,046	704,333	870,691	47,288	—	917,979
North Park Police Agency	N/A	556,830	1,107,769	108,704	1,643	218,594	66,752	111,096	398,085	24,567	119,180	70	1,979	145,796	181,179	94,900	—	276,079
North Pointe Solid Waste	N/A	789,186	1,642,276	81,118	10,076	361,637	107,204	19,131	498,048	17,109	195,922	228	2,604	215,863	247,395	4,663	—	252,058
North Sanpete School Dist	N/A	11,214,573	20,311,805	3,617,204	59,859	4,135,512	1,151,058	60,142	5,406,571	170,789	2,258,610	1,253	11,653	2,442,305	2,686,739	(6,013)	—	2,680,726
North Summit School District	N/A	6,633,737	11,986,884	2,160,723	35,387	2,443,973	678,987	383,503	3,541,850	98,574	1,335,759	512	13,359	1,448,204	1,559,649	133,592	—	1,693,241
North View Fire District	N/A	297,254	1,076,625	(332,407)	57,366	311,793	146,534	6,932	522,625	46,106	167,170	29,519	12,571	255,366	197,876	(1,902)	(46,442)	149,532
Northeastern Counseling Ctr	N/A	1,517,393	3,172,576	144,941	19,328	696,029	207,014	12,866	935,237	34,330	376,507	576	62,985	474,398	493,025	(34,106)	—	458,919
NUAMES Charter School	N/A	2,916,448	5,298,986	928,169	15,579	1,076,844	300,470	344,016	1,736,909	45,874	587,533	462	—	633,869	716,333	205,039	—	921,372
Oakley City	N/A	352,301	755,778	13,541	29	264,639	1,051	1,640	267,359	867	148,869	75	—	149,811	86,274	31,599	—	117,873
Ogden City Corp	N/A	36,216,674	69,023,282	9,197,553	544,134	14,117,860	3,528,359	175,180	18,365,533	2,107,107	7,725,542	251,548	49,313	10,133,510	9,599,762	50,691	(366,560)	9,283,893
Ogden School District	N/A	50,895,885	92,726,191	16,009,350	272,081	18,812,948	5,260,588	202,454	24,548,071	822,525	10,255,664	10,109	2,677,629	13,765,927	12,766,310	(1,075,628)	—	11,690,682
Ogden Weber/NEA/UEA Uniserv	N/A	145,904	262,256	48,560	777	53,640	14,840	14,999	84,256	2,047	29,366	—	411	31,824	32,843	8,627	—	41,470
Ogden-Weber Tech College	N/A	3,881,791	6,997,825	1,276,647	20,695	1,428,771	396,209	3,007	1,848,682	56,250	781,473	166	316,591	1,154,480	895,352	(306,310)	—	589,042
Oquirrh Rec And Parks District	N/A	661,020	1,362,590	77,534	8,478	302,300	89,019	28,119	427,916	13,084	164,277	72	34,674	212,107	192,125	213	—	192,338
Orangeville City	N/A	84,278	173,587	9,988	1,081	38,536	11,342	1,437	52,396	1,655	20,946	8	—	22,609	24,335	779	—	25,114
Orderville Town	N/A	65,775	136,163	7,288	842	30,107	8,892	2,396	42,237	1,358	16,339	12	—	17,709	19,790	1,030	—	20,820
Panguitch City Corporation	N/A	179,361	376,136	16,300	2,282	82,326	24,537	9,919	119,064	4,166	44,489	78	3,664	52,397	59,587	(883)	—	58,704
Park City	N/A	14,568,026	30,261,854	1,607,446	118,710	6,946,588	1,681,231	511,079	9,257,608	395,639	3,789,117	5,370	113,432	4,303,558	4,730,488	289,855	—	5,020,343
Park City Fire Service	N/A	2,319,613	9,743,607	(3,781,023)	13,827	3,544,560	1,369,500	31,027	4,958,914	768,464	1,941,483	209,787	14,589	2,934,323	965,501	2,944	(311,876)	656,569
Park City School District	N/A	36,930,421	67,178,963	11,694,197	197,345	13,642,319	3,810,119	1,515,885	19,165,668	587,774	7,440,580	6,491	163,141	8,197,986	9,153,921	440,481	—	9,594,402
Parowan City	N/A	1,051,052	2,138,222	153,251	9,998	457,077	136,142	14,336	617,553	29,334	248,735	98	34,544	312,711	315,444	(4,825)	—	310,619
Payson City	N/A	4,664,162	9,614,643	582,115	52,528	2,060,241	623,862	46,172	2,782,803	140,593	1,118,716	5,429	73,155	1,337,893	1,476,238	4,121	(7,104)	1,473,255
Perry City	N/A	766,067	1,545,519	128,026	4,468	315,706	95,480	4,677	467,761	28,775	171,741	140	6,564	207,220	247,321	43,894	—	291,215
Piute County	N/A	572,019	1,157,889	89,049	4,517	244,888	72,759	8,604	330,768	17,523	133,348	47	27,487	178,405	171,863	(16,543)	—	155,320
Piute School District	N/A	2,129,670	3,862,065	683,314	11,371	785,736	218,913	5,270	1,021,290	32,853	428,962	277	105,984	568,076	515,287	(50,919)	—	464,368
Plain City	N/A	259,595	538,194	28,173	3,320	118,862	35,144	24,346	181,672	5,434	64,473	57	4,368	74,332	67,033	11,910	—	90,943
Pleasant Grove City	N/A	4,234,718	8,998,347	325,892	78,120	1,954,378	629,246	64,070	2,725,814	166,068	1,060,172	24,363	121,773	1,372,376	1,429,521	(43,720)	(37,064)	1,348,737
Pleasant View City	N/A	1,205,604	2,434,335	196,980	7,736	504,012	151,119	39,654	702,521	42,252	274,307	172	8,411	325,142	377,989	32,294	—	410,283
Price City	N/A	3,270,424	6,684,100	461,925	31,944	1,414,998	429,139	63,361	1,939,442	109,173	769,780	4,126	111,986	995,065	1,017,596	(54,429)	(5,882)	957,285
Price River Water Improve	N/A	1,024,363	2,120,075	113,862	13,113	468,862	138,458	21,093	623,781	190	254,461	190	55,548	331,292	307,629	(27,621)	—	280,008
Providence City	N/A	415,067	865,455	41,399	5,294	190,280	56,485	23,628	275,687	9,162	103,021	136	9,087	121,406	132,105	1,137	—	133,242
Provo City Corp	N/A	33,469,703	67,617,377	5,294,789	670,801	14,671,474	5,012,976	103,420	20,458,671	1,814,559	7,989,686	221,320	359,933	10,385,498	9,074,867	(284,787)	(320,516)	8,469,564
Provo Housing Authority	N/A	793,080	1,665,909	64,849	6,228	453,530	66,518	3,008	529,284	10,856	250,683	167	18,117	279,823	222,480	6,382	—	228,862
Provo River Water Users	N/A	664,416	1,371,589	76,455	8,515	303,946	89,597	1,455	403,513	13,343	165,094	91	15,342	193,870	195,439	(7,662)	—	187,777
Provo School District	N/A	59,730,904	108,938,622	18,672,476	315,782	22,341,348	6,102,262	802,709	29,562,101	949,357	12,197,864	11,229	1,408,169	14,566,619	14,933,135	(447,600)	—	14,485,535
Recreation & Rehabilitation Svcs	N/A	38,501	78,907	4,854	495	17,586	5,158	452	23,691	718	9,574	—	2,305	12,597	10,658	(723)	—	9,935
Redmond Town	N/A	73,554	150,746	9,273	946	33,597	9,853	1,162	45,558	1,372	18,291	—	163	19,826	20,362	646	—	21,008
Rich County	N/A	846,035	1,724,838	124,176	6,640	359,325	108,354	115,101	589,420	28,392	195,107	209	36,736	260,444	275,119	(9,200)	—	265,919
Rich School District	N/A	3,844,987	6,953,837	1,247,809	20,515	1,417,052	393,960	93,432	1,924,959	57,667	774,280	347	—	832,294	910,425	50,696	—	961,121
Richfield City	N/A	1,699,769	3,424,069	283,498	11,421	710,953	213,096	14,833	950,303	58,125	387,293	152	41,602	487,172	522,127	(12,135)	—	509,992
Richmond City	N/A	199,362	420,992	15,967	2,527	91,642	27,447	18,214	139,830	4,910	49,411	114	14,786	69,221	69,617	255	—	69,872
Riverdale City	N/A	3,462,958	7,331,394	297,122	64,008	1,584,506	516,639	46,288	2,211,441	154,604	861,754	24,479	37,821	1,078,658	1,139,191	(6,935)	(38,243)	1,094,013
Roosevelt City	N/A	1,832,791	3,720,970	281,095	13,446	775,828	232,762	43,194	1,065,230	61,506	421,763	344	38,808	522,421	581,442	1,464	—	582,906
Roosevelt City Housing	N/A	29,682	60,833	3,742	382	13,558	3,976	—	17,916	554	7,381	—	636	8,571	8,217	(396)	—	7,821
Roy City	N/A	6,431,307	13,808,156	392,712	132,990	3,058,798	965,735	146,457	4,303,980	282,831	1,663,064	50,602	47,460	2,043,957	2,193,333	23,327	(78,196)	2,138,464
Roy Water Conserv Dist	N/A	336,108	688,839	42,375	4,323	153,523	45,025	5,142	208,013	6,269	83,583	—	2,279	92,131	93,045	2,163	—	

**Aggregation of Funds with a Net Pension Liability**  
(Employer's Collective Net Pension Liability for All Participating Retirement Systems)

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

at December 31, 2018

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (5.95%)	Net Pension Liability/(Asset) 1.00% Increase (7.95%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	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	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
San Juan Mental Health	N/A	\$ 534,685	1,113,056	54,671	6,825	245,032	72,655	17,895	342,407	11,629	132,735	158	40,618	185,140	168,066	(998)	—	167,068
San Juan School District	N/A	20,253,594	36,798,345	6,443,189	107,774	7,507,634	2,077,346	100,091	9,792,845	315,450	4,098,889	3,015	122,807	4,540,161	4,953,569	(38,687)	—	4,914,882
Sandy City	N/A	19,999,220	46,176,196	(1,588,410)	2,288,238	11,503,351	3,988,074	146,090	17,925,753	956,942	6,238,799	291,951	339,762	7,827,454	6,558,232	(126,810)	(294,916)	6,136,506
Sandy Suburban Imp Dist	N/A	876,193	1,799,258	107,855	11,259	400,382	117,587	9,961	539,189	16,681	217,843	32	15,163	249,719	246,669	(6,221)	—	240,448
Sanpete County	N/A	3,509,897	7,094,815	574,176	21,348	1,452,763	439,240	25,109	1,938,460	130,290	789,946	705	84,353	1,005,294	1,138,194	(27,621)	—	1,110,573
Santaquin City	N/A	1,904,560	3,850,821	306,346	12,980	799,199	239,851	50,949	1,102,979	65,588	434,871	281	12,088	512,828	597,856	42,677	—	640,533
Sevier County	N/A	4,947,044	9,957,561	845,934	27,331	2,031,769	613,553	94,062	2,766,715	187,124	1,105,918	773	200,095	1,493,910	1,581,806	(130,075)	—	1,451,731
Sevier School District	N/A	21,923,912	39,668,413	7,098,343	116,602	8,108,667	2,239,019	186,000	10,650,288	327,580	4,432,376	1,953	70,592	4,832,501	5,191,700	(19,439)	—	5,172,261
Six-County Assoc of Govt	N/A	714,155	1,472,748	83,301	9,158	326,628	96,213	9,767	441,766	14,196	177,473	84	25,178	216,931	208,301	(20,184)	—	188,117
Slc Mosquito Abatement	N/A	373,166	783,731	33,047	4,743	171,335	51,120	16,418	243,616	8,780	92,545	174	7,216	108,715	125,335	3,111	—	128,446
Smithfield City Corp	N/A	1,449,390	3,074,122	113,877	26,291	669,179	213,466	41,171	950,107	51,494	362,766	6,893	31,384	452,537	488,264	(16,187)	(10,331)	461,746
Snow College	N/A	5,343,501	9,696,416	1,703,313	27,628	2,036,357	525,250	64,827	2,654,062	76,913	1,117,438	321	101,359	1,296,031	1,256,758	26,994	—	1,283,752
Snyder Basin Special Rec Dist	N/A	724,759	1,536,678	53,453	9,168	333,445	100,150	155,857	598,620	18,448	179,549	471	2,036	200,504	260,310	98,018	—	358,328
Snyderville Basin W R D	N/A	2,286,492	4,710,311	270,361	29,335	1,045,527	307,747	69,188	1,451,797	44,974	568,278	223	6,765	620,240	661,157	32,291	—	693,448
So Davis Metro Fire Agency	N/A	1,508,004	5,568,032	(1,773,178)	305,438	1,639,626	773,233	61,198	2,779,495	249,855	880,884	160,573	6,059	1,297,371	975,312	13,640	(253,383)	735,569
So Davis Recreation Center	N/A	379,898	793,617	36,788	4,841	174,228	51,788	10,995	241,852	8,530	94,272	138	7,043	109,983	122,648	(1,286)	—	121,362
So SI Valley Mosq Abate	N/A	177,263	373,386	14,891	2,250	81,440	24,349	9,773	117,812	4,276	43,947	93	165	48,481	60,808	3,387	—	64,195
So Utah Valley Animal Svcs SSD	N/A	69,613	147,000	5,575	883	31,999	9,584	5,432	47,898	1,715	17,254	40	637	19,646	24,309	2,940	—	27,249
So Utah Valley Power Systems	N/A	73,438	150,509	9,259	945	33,544	9,838	511	44,838	1,370	18,263	—	297	19,930	20,330	148	—	20,478
Soldier Hollow Charter School	N/A	824,638	1,510,696	253,176	4,414	305,495	85,794	24,987	420,690	14,051	166,247	231	41,408	221,937	215,596	(35,198)	—	180,398
Solid Waste SSD #1	N/A	113,415	246,419	3,967	1,417	52,458	16,027	2,997	72,899	3,459	28,017	128	16,598	48,202	47,654	(7,611)	—	40,043
South Davis Sewer Dist	N/A	2,071,915	4,322,949	192,760	17,652	1,153,431	186,200	25,818	1,383,101	28,186	637,144	237	9,954	675,521	562,096	43,707	—	605,803
South Davis Water Dist	N/A	274,412	563,040	34,122	3,527	125,372	36,799	722	166,420	5,180	68,231	6	2,069	75,486	76,714	122	—	76,836
South Ogden City	N/A	3,736,113	8,000,807	247,762	79,714	1,744,851	578,226	65,358	2,468,149	173,206	948,433	31,890	74,833	1,228,362	1,250,797	(7,344)	(49,875)	1,193,578
South Ogden Conserv Dist	N/A	905,824	1,892,366	87,659	11,543	415,430	123,487	6,125	556,585	20,346	224,780	330	47,491	292,947	292,530	(35,778)	—	256,752
South Sanpete School Dist	N/A	15,764,178	28,527,472	5,103,040	84,125	5,811,226	1,616,371	25,860	7,537,582	237,934	3,174,661	1,562	49,523	3,463,680	3,750,827	(64,253)	—	3,686,574
South Summit School District	N/A	8,165,178	14,787,817	2,634,335	43,582	3,010,934	838,007	188,666	4,081,189	124,268	1,644,454	905	12,750	1,782,377	1,955,196	69,160	—	2,024,356
South Valley Sewer District	N/A	2,332,092	4,854,947	238,286	29,769	1,068,749	316,907	73,115	1,488,540	50,743	578,935	692	—	630,370	733,302	32,073	—	765,375
South Valley Water Reclamation	N/A	2,134,525	4,426,192	231,002	27,299	977,391	289,019	44,938	1,338,647	44,767	530,123	473	14,230	589,593	650,875	14,988	—	665,863
South Weber City	N/A	321,997	679,215	26,336	4,084	147,979	44,286	8,415	204,764	7,860	79,816	177	33,892	111,579	111,579	(8,423)	—	103,156
Southeastern Utah AOG	N/A	552,062	1,149,721	56,084	7,046	253,019	75,046	13,064	348,175	12,054	137,042	168	22,980	172,244	174,101	(20,229)	—	153,872
Southeastern Utah Health	N/A	654,764	1,373,350	59,317	8,328	300,545	89,588	5,538	403,999	15,233	162,407	289	69,519	247,448	217,820	(52,081)	—	165,739
Southern Utah University	N/A	14,868,397	27,069,735	4,690,447	79,355	5,527,932	1,508,472	259,305	7,375,064	237,141	3,017,923	2,496	36,627	3,294,187	3,690,642	128,575	—	3,819,217
Southwest Applied Tech	N/A	1,881,389	3,443,616	579,857	10,070	696,733	195,535	57,378	977,716	31,796	379,259	503	16,227	427,785	488,719	65,061	—	553,780
Southwest Educ Development Ctr	N/A	465,816	854,717	141,992	2,494	172,678	48,555	20,259	243,986	8,056	93,922	142	17,745	119,865	123,222	13,012	—	136,234
Space Dynamics Lab / USU	N/A	3,621,562	6,536,051	1,185,562	19,313	1,333,589	370,144	222,917	1,945,963	53,121	729,155	215	—	782,491	843,073	141,621	—	984,694
Spanish Fork City	N/A	9,559,162	19,558,510	1,317,541	86,218	4,145,509	1,240,273	255,004	5,727,004	287,365	2,250,947	2,136	1,727	2,542,175	3,031,146	158,291	—	3,189,437
Spring City	N/A	122,091	252,674	13,579	1,563	55,882	16,501	26,336	100,282	2,513	30,328	23	6,582	39,446	36,653	16,028	—	52,681
Springville City	N/A	7,484,601	15,519,816	852,334	91,593	3,347,694	1,014,639	52,138	4,506,064	215,031	1,815,720	9,339	205,732	2,245,822	2,401,796	(150,123)	(11,794)	2,239,879
Stansbury Park Improvement District	N/A	175,336	360,613	21,168	2,252	80,147	23,564	79,885	185,848	3,392	43,585	12	—	46,989	50,014	29,530	—	79,544
Stansbury Service Agency	N/A	71,320	162,529	(3,100)	869	33,341	10,530	32,282	77,022	2,902	17,517	150	—	20,569	38,772	10,954	—	49,726
St George Housing Auth	N/A	115,219	237,864	13,251	1,477	52,709	15,538	2,085	71,809	2,315	28,629	16	670	31,630	33,903	588	—	34,491
State of Utah	N/A	1,170,480,856	2,120,490,162	379,466,867	13,117,886	430,053,239	113,517,129	7,653,798	564,342,052	19,012,100	235,014,944	219,100	24,780,204	279,026,348	295,194,888	(9,371,307)	(1,609,573)	284,214,008
Stockton Town	N/A	76,765	150,473	16,930	—	29,251	8,824	13,060	51,135	3,653	16,004	—	684	20,341	23,871	7,714	—	31,585
Success Academy	N/A	1,140,705	2,076,257	360,285	6,096	421,485	117,770	82,969	628,320	18,263	229,837	211	—	248,311	284,048	45,307	—	329,355
Summit Academy High School	N/A	1,261,652	2,350,889	357,709	6,785	470,630	133,931	59,449	670,795	24,952	254,733	676	—	280,361	371,582	28,803	—	400,385
Summit Academy Inc	N/A	5,845,935	10,825,256	1,708,137	31,386	2,175,152	616,012	779,901	3,602,451	109,711	1,179,661	2,582	—	1,291,954	1,650,393	469,655	—	2,120,048
Summit County	N/A	17,100,264	34,545,711	2,771,136	113,965	7,174,935	2,148,942	450,088	9,887,930	588,012	3,905,108	2,310	103,735	4,599,165	5,332,713	343,334	—	5,676,047
Sunset City	N/A	800,710	1,621,476	127,848	5,437	334,055	100,981	23,102	463,575	28,599	181,623	157	11,381	221,760	258,257	(4,817)	—	253,440
SW Behavioral Health Center	N/A	4,727,357	9,857,143	471,399	60,297	2,167,185	643,338	93,992	2,964,812	104,3								



**Aggregation of Funds with a Net Pension Liability**  
(Employer's Collective Net Pension Liability for All Participating Retirement Systems)

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

at December 31, 2018

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (5.95%)	Net Pension Liability/(Asset) 1.00% Increase (7.95%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	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	Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
Tooele School District	N/A	\$ 57,739,697	104,816,496	18,445,168	308,377	21,311,729	5,942,455	1,773,697	29,336,258	900,133	11,631,053	8,391	482,534	13,022,111	14,084,341	169,438	—	14,253,779
Tooele Valley Mosquito Abtmt	N/A	16,998	34,836	2,143	219	7,764	2,277	671	10,931	317	4,227	—	1,850	6,394	4,705	(2,495)	—	2,210
Toquerville City	N/A	84,952	186,879	1,272	1,055	39,401	12,142	29,289	81,887	2,812	20,956	117	—	23,885	38,371	13,130	—	51,501
Torrey Town	N/A	13,514	30,064	(46)	166	6,283	1,951	1,182	9,582	479	3,329	22	602	4,432	6,494	(64)	—	6,430
Town of Alta	N/A	345,167	711,175	40,732	4,429	157,837	46,464	4,933	213,663	6,800	85,785	35	5,430	98,050	99,936	871	—	100,807
Town of Apple Valley	N/A	25,268	53,134	2,190	321	11,605	3,466	7,534	22,926	600	6,265	12	12,439	19,316	8,562	2,562	—	11,124
Town of Brian Head	N/A	840,071	1,689,143	143,266	5,097	348,991	104,547	60,875	519,510	29,718	190,151	75	2,066	222,010	258,728	61,030	—	319,758
Town of Daniel	N/A	39,702	81,368	5,006	511	18,135	5,319	12,064	36,029	740	9,873	—	—	10,613	10,991	6,222	—	17,213
Town of Garden City	N/A	167,167	352,922	13,450	2,119	76,839	23,010	7,958	109,926	4,109	41,434	95	4,497	50,135	58,277	(2,546)	—	55,731
Town of Goshen	N/A	30,237	68,858	(1,279)	369	14,133	4,461	5,514	24,477	1,226	7,428	63	2,159	10,876	16,383	9	—	16,392
Town of Levan	N/A	103,874	212,886	13,096	1,336	47,446	13,915	966	63,663	1,937	25,831	—	116	27,884	28,756	1,371	—	30,127
Town of Manila	N/A	140,259	300,154	6,252	249	99,869	2,947	6,194	109,259	752	55,982	36	1,240	58,010	36,189	3,983	—	40,172
Town of Mantua	N/A	133,258	271,932	19,025	26,474	56,380	22,970	14,243	120,067	1,169	30,271	1,083	1,062	33,585	39,980	3,877	—	43,857
Town of Paragonah	N/A	104,039	222,804	4,281	7	78,193	259	409	78,868	214	44,004	19	—	44,237	24,999	12,690	—	37,689
Town of Randolph	N/A	37,252	76,347	4,697	479	17,016	4,990	211	22,696	695	9,264	—	1,863	11,822	10,313	(596)	—	9,717
Town of Springdale	N/A	1,408,405	2,833,853	241,046	6,938	579,086	173,715	191,523	951,262	53,602	315,210	225	1,778	370,815	447,801	134,419	—	582,220
Trans-Jordan Cities	N/A	1,193,643	2,487,092	120,361	15,230	547,123	162,333	48,601	773,287	26,180	296,290	374	31,853	354,697	377,849	17,473	—	395,322
Tremonton City	N/A	1,623,250	3,297,305	245,306	13,245	693,292	207,659	64,148	978,344	51,269	377,052	246	12,505	441,072	505,273	26,878	—	532,151
Tridell-Lapoint Water	N/A	34,723	79,059	(1,458)	423	16,229	5,122	1,214	22,988	1,406	8,529	72	1,182	11,189	18,795	(64)	—	18,731
Tuacahn High School	N/A	1,211,170	2,229,765	363,645	6,493	449,586	126,748	17,936	600,763	21,593	244,278	429	105,636	371,936	328,202	(25,263)	—	302,939
Uintah Animal Control/Shelter	N/A	198,059	411,161	21,092	2,532	90,713	26,845	5,711	125,801	4,198	49,183	48	16,988	70,417	60,932	(9,086)	—	51,846
Uintah Basin Applied Tech Ctr	N/A	3,516,900	6,447,622	1,076,122	18,832	1,303,264	366,220	69,181	1,757,497	60,347	709,054	1,026	62,920	833,347	924,565	(64,964)	—	859,601
Uintah Basin Assn of Govt	N/A	738,245	1,561,562	57,189	9,350	339,477	101,792	7,157	457,776	18,435	182,939	446	26,986	228,806	260,841	(17,079)	—	243,762
Uintah Basin Asst Council	N/A	34,326	73,930	1,681	431	15,846	4,812	5,379	26,468	984	8,489	33	8,653	18,159	13,669	(2,522)	—	11,147
Uintah Co Care Center SSD	N/A	1,653,898	3,449,137	164,517	21,094	758,230	225,109	13,599	1,018,032	36,568	410,496	547	114,929	562,540	527,090	(48,688)	—	478,402
Uintah County	N/A	9,530,111	19,538,724	1,301,151	84,280	4,096,126	1,237,346	1,050,934	6,468,686	306,064	2,221,556	2,811	495,135	3,025,566	3,142,537	673,887	—	3,816,424
Uintah Fire Suppression SSD	N/A	79,509	250,192	(59,331)	11,330	71,327	31,296	3,219	117,772	9,915	38,578	6,043	2,530	57,066	37,032	(459)	(9,598)	26,975
Uintah Highlands Improv Dist	N/A	61,470	129,866	4,877	779	28,259	8,466	5,751	43,255	1,520	15,234	36	—	16,790	21,538	2,688	—	24,226
Uintah Mosquito Abate District	N/A	133,243	273,076	16,799	1,714	60,861	17,849	882	81,306	2,485	33,135	—	2,515	38,135	36,886	(1,223)	—	35,663
Uintah Recreation District	N/A	753,046	1,563,526	80,022	9,625	344,911	102,083	2,895	459,514	15,985	186,997	185	49,249	252,416	231,944	(25,675)	—	206,269
Uintah School District	N/A	29,077,667	53,062,776	9,059,372	152,758	10,947,853	2,950,951	81,019	14,132,581	457,651	5,982,404	5,279	565,315	7,010,649	7,254,470	(410,807)	—	6,843,663
Uintah Transportation SSD	N/A	105,330	233,661	131	1,302	48,943	15,171	24,144	89,560	3,674	25,956	163	28,564	58,357	49,849	(2,468)	—	47,381
Uintah Water Conserv Dist	N/A	388,694	796,613	49,005	4,999	177,543	52,070	6,588	241,200	7,250	96,660	—	7,867	111,777	107,602	1,755	—	109,357
Unified Fire Authority	N/A	14,696,775	60,231,109	(22,754,493)	48,906	21,881,644	8,389,961	177,891	30,498,402	4,732,505	12,000,780	1,284,148	15,607	18,033,040	5,571,326	65,700	(1,913,932)	3,723,094
Unified Police Department	N/A	31,154,439	63,846,829	4,436,745	9,747,773	12,585,377	6,153,658	303,040	28,789,848	98,047	6,677,170	411,011	384,350	7,570,578	10,251,976	(48,683)	—	10,203,293
University of Utah	N/A	120,783,358	221,531,747	36,618,764	613,945	47,387,394	11,600,885	527,752	60,129,976	1,829,137	26,024,408	18,705	10,784,557	38,656,807	30,113,637	(5,404,108)	—	24,709,529
University of Utah Hospital	N/A	54,001,597	99,492,059	15,794,834	244,399	23,209,409	4,666,629	663	28,121,100	644,056	12,897,905	32	1,640,437	15,182,430	12,571,953	(646,557)	—	11,925,396
Upper Country Water Dist	N/A	84,376	172,926	10,638	1,085	38,540	11,303	291	51,219	20,983	—	—	867	23,424	23,358	(242)	—	23,116
Ut Municipal Power Agency	N/A	1,425,382	2,970,554	143,279	18,185	653,372	193,886	142,314	1,007,757	31,321	353,805	453	16,628	402,207	451,914	39,387	—	491,301
Ut Public Employees Assn	N/A	127,662	264,820	13,745	1,632	58,461	17,291	1,504	78,888	2,687	31,705	29	22,559	56,980	39,039	(11,692)	—	27,347
UT School Board Risk Mgmt	N/A	1,068,860	1,938,876	342,540	5,707	394,397	109,907	81,300	591,311	16,536	215,296	144	8,202	240,178	259,192	35,871	—	295,063
Utah Assn of Counties	N/A	429,573	890,400	46,763	5,495	196,683	58,143	15,415	275,736	8,974	106,693	92	53,696	169,455	130,556	(9,781)	—	120,775
Utah Co Academy of Sciences	N/A	1,460,365	2,654,530	463,908	7,802	539,306	150,533	115,904	813,545	23,071	294,209	241	—	317,521	359,900	53,899	—	413,799
Utah Co Housing Authority	N/A	771,820	1,622,942	65,149	8,495	384,829	91,531	4,712	489,567	15,687	209,731	308	27,608	253,334	246,480	(42,029)	—	204,451
Utah Communications Authority	N/A	2,831,259	5,118,123	920,577	15,104	1,043,257	289,935	372,936	1,721,232	42,259	570,119	236	—	612,614	667,925	262,833	—	930,758
Utah Counties Indemnity Pool	N/A	305,856	629,570	36,542	3,926	139,832	41,136	9,127	194,021	5,966	76,023	25	6,106	88,120	87,847	(87)	—	87,760
Utah County	N/A	41,017,089	84,734,842	4,962,527	6,169,608	18,084,933	6,591,535	588,755	31,434,831	505,418	9,733,021	253,922	502,826	10,995,187	12,961,701	(44,852)	—	12,916,849
Utah Dairy Council	N/A	189,318	341,515	62,094	1,010	69,701	19,339	5,392	95,442	2,763	38,115	10	211,267	252,155	43,905	(80,480)	—	(36,575)
Utah Education Association	N/A	1,634,781	2,960,014	527,962	8,726	602,772	167,732	3,029	782,259	24,818	329,236	175	61,853	416,082	390,708	(34,432)	—	356,276
Utah Housing Corporation	N/A	8,279,586	15,659,985	2,081,388	33,219	3,910,998	642,780	184,512	4,771,509	101,246	2,184,261	1,313	—	2,286,820	2,138,643	284,510	—	2,423,153
Utah Lake Commission	N/A	10,982	22,506	1,385	141	5,016	1,471	1,941	8,569	205	2,731	—	6,625	9,561	3,040	(7,534)	—	(4,494)
Utah League Cities/Towns	N/A	1,036,931	2,204,795	54,229	13	781,060	474	651										

**Aggregation of Funds with a Net Pension Liability**

(Employer's Collective Net Pension Liability for All Participating Retirement Systems)

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

at December 31, 2018

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (6.95% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (5.95%)	Net Pension Liability/(Asset) 1.00% Increase (7.95%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Deferred Outflows of Resources			Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
								Changes in 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 Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
UTOPIA	N/A	\$ 2,007,704	4,216,689	177,757	25,518	921,822	275,036	151,965	1,374,341	47,246	497,914	936	14,835	560,931	674,395	37,961	—	712,356
Valley Emergency Comm Ctr	N/A	3,271,948	6,890,250	276,147	41,531	1,503,146	449,318	80,977	2,074,972	78,756	811,205	1,694	90,313	981,968	1,120,370	(42,775)	—	1,077,595
Vernal City	N/A	3,595,791	7,284,551	559,281	20,404	1,617,756	405,877	7,643	2,051,680	113,692	886,016	374	152,620	1,152,702	1,083,073	(92,540)	—	990,533
Vineyard Town	N/A	637,261	1,351,697	46,602	8,060	293,215	88,091	141,310	530,676	16,272	157,865	419	—	174,556	229,509	75,980	—	305,489
Wasatch County	N/A	9,742,820	19,880,403	1,401,589	79,833	4,175,449	1,252,344	170,537	5,678,163	312,081	2,267,640	2,213	19,429	2,601,363	3,117,712	93,776	—	3,211,488
Wasatch County Fire District	N/A	464,960	1,702,510	(535,646)	92,598	501,561	235,487	5,831	835,477	76,532	269,663	48,962	38,184	433,341	292,774	(7,361)	(77,323)	208,090
Wasatch Front Regional Council	N/A	1,438,001	2,985,515	152,926	18,380	658,626	194,926	40,623	912,555	30,509	357,088	352	—	387,949	442,729	21,404	—	464,133
Wasatch Front Waste/Recycling	N/A	2,176,152	4,574,871	189,422	27,645	999,369	298,374	21,984	1,347,372	51,632	539,631	1,055	67,178	659,496	736,089	(30,084)	—	706,005
Wasatch Integrated Waste Mgmt	N/A	1,246,015	2,587,492	132,087	15,924	570,721	168,935	5,809	761,389	26,491	309,406	311	529,851	866,059	384,285	(243,034)	—	141,251
Wasatch Mental Health SSD	N/A	10,354,768	21,500,472	1,099,463	132,344	4,742,751	1,403,764	213,637	6,492,496	219,917	2,571,292	2,560	129,268	2,923,037	3,190,734	45,574	—	3,236,308
Wasatch School District	N/A	33,395,764	60,739,630	10,582,078	178,450	12,335,815	3,444,805	1,478,802	17,437,872	530,685	6,728,340	5,792	31,935	7,296,752	8,267,724	685,690	—	8,953,414
Wasatch Uniserv	N/A	152,511	274,133	50,759	812	56,069	15,512	37,326	109,719	2,140	30,695	—	245	33,080	34,331	16,134	—	50,465
Washington City	N/A	4,819,594	10,043,978	508,246	65,446	2,174,543	664,813	198,491	3,103,293	138,679	1,178,912	8,161	25,290	1,351,042	1,563,931	56,582	(10,886)	1,609,627
Washington Co Solid Waste	N/A	445,972	925,689	47,590	5,701	204,251	60,440	6,495	276,887	9,440	110,748	107	7,473	127,768	137,049	(2,055)	—	134,994
Washington Co Wat Con Dist	N/A	1,391,654	2,892,613	145,544	17,778	637,555	188,841	252,622	1,096,796	29,845	345,535	372	26,935	402,687	432,321	182,936	—	615,257
Washington County	N/A	17,090,899	34,567,864	2,762,258	111,653	7,120,419	2,148,134	62,998	9,443,204	613,065	3,872,495	3,118	456,736	4,945,414	5,478,782	(233,167)	—	5,245,615
Washington School District	N/A	121,715,390	221,105,720	38,745,948	647,376	45,133,574	12,475,571	1,647,885	59,904,406	1,890,586	24,644,211	17,706	—	26,552,503	29,717,528	836,167	—	30,553,695
Waste Management Serv Dist #5	N/A	115,061	235,813	14,507	1,480	52,556	15,414	2,410	71,860	2,146	28,613	—	22	30,781	31,852	1,140	—	32,992
Wayne County	N/A	723,974	1,476,958	104,282	5,909	310,477	93,015	14,437	423,838	23,096	168,634	160	29,014	220,904	230,871	(9,116)	—	221,755
Wayne School District	N/A	2,735,213	4,952,187	883,594	14,599	1,008,495	280,618	40,933	1,344,645	41,496	550,853	291	102,806	695,446	653,369	(55,158)	—	598,211
Weber Area Dispatch 911	N/A	2,089,473	4,365,504	201,938	26,625	958,293	284,871	22,737	1,292,526	46,967	518,498	764	77,189	643,418	675,201	(18,213)	—	656,988
Weber Basin Water Conserv	N/A	3,956,893	8,179,423	447,192	50,683	1,810,647	534,240	79,745	2,475,315	80,520	983,061	642	60,938	1,125,161	1,176,714	33,984	—	1,210,698
Weber Co Mosquito Abate	N/A	352,510	726,281	41,615	4,523	161,193	47,451	2,119	215,286	6,942	87,610	35	34,517	129,104	102,036	(17,364)	—	84,672
Weber County Corp	N/A	34,827,320	70,594,744	5,503,862	217,942	14,592,214	4,350,705	1,072,705	20,233,566	1,258,699	7,933,788	7,665	1,893,650	11,093,802	11,285,735	(429,856)	—	10,855,879
Weber County School District	N/A	141,665,348	256,490,980	45,762,987	756,090	52,233,242	14,534,193	980,627	68,504,152	2,149,347	28,530,434	15,073	337,490	31,032,344	33,841,647	77,199	—	33,918,846
Weber Fire District	N/A	1,370,108	6,092,937	(2,504,317)	13,961	2,234,598	876,375	37,910	3,162,844	491,213	1,221,770	135,441	18,014	1,866,438	661,843	11,329	(200,628)	472,544
Weber Human Services	N/A	7,611,548	15,886,499	747,583	97,038	3,490,120	1,036,764	103,636	4,727,558	169,535	1,889,005	2,635	112,182	2,173,357	2,440,805	(1,371)	—	2,439,434
Weber River Water Users	N/A	134,343	285,188	7,363	—	101,243	—	—	101,243	—	57,092	—	—	57,092	29,163	4,029	—	33,192
Weber State University	N/A	20,865,946	38,207,897	6,352,630	103,402	8,308,727	1,987,871	73,570	10,473,570	294,258	4,574,900	2,092	666,495	5,537,745	5,043,590	(264,314)	—	4,779,276
Wellington City	N/A	159,924	328,825	21,430	1,268	68,037	20,670	9,631	99,606	5,624	36,837	65	18,383	60,909	55,271	(11,714)	—	43,557
Wellsville City Corp	N/A	258,523	535,823	28,168	3,307	118,365	34,989	8,718	165,379	5,398	64,209	55	6,455	76,117	78,533	1,906	—	80,439
West Bountiful City	N/A	1,123,739	2,295,062	165,045	8,556	470,376	143,921	107,454	730,307	40,963	255,061	372	3,887	300,283	383,802	90,426	—	474,228
West Kane County SSD #1	N/A	148,724	315,366	10,944	1,881	68,426	20,553	5,237	96,097	3,789	36,844	97	484	41,214	53,457	1,435	—	54,892
West Point City	N/A	523,345	1,100,281	45,504	6,648	240,342	71,760	4,238	322,988	12,424	129,775	254	27,471	169,924	177,101	(11,464)	—	165,637
West Valley City	N/A	26,353,503	61,450,834	(2,519,652)	4,060,060	14,972,700	5,802,352	165,144	25,000,256	1,326,387	8,086,013	459,995	456,384	10,328,779	8,887,608	(350,561)	(434,429)	8,102,618
White City Water Imp Dist	N/A	343,962	709,304	40,138	4,411	157,315	46,338	6,499	214,563	6,835	85,478	40	781	93,134	100,298	2,312	—	102,610
Willard City Corp	N/A	369,629	744,426	61,581	2,355	154,937	46,192	14,421	217,905	12,600	84,408	32	7,829	104,869	112,690	5,534	—	118,224
Woodland Peaks Uniserv	N/A	177,856	319,689	59,195	947	65,387	18,090	6,454	90,878	2,496	35,796	—	1	38,293	40,036	3,201	—	43,237
Woods Cross City	N/A	1,740,641	3,600,705	205,607	285,313	808,888	265,329	89,704	1,449,234	15,517	437,689	11,758	14,867	479,831	535,949	40,997	—	576,946
Workers Compensation Fund	N/A	37,945,530	69,493,135	11,580,028	192,461	14,801,830	3,712,503	661,952	19,368,746	567,848	8,123,618	5,816	220,071	8,917,353	9,392,422	369,297	—	9,761,719
<b>Grand Total</b>	N/A	<b>\$ 5,448,658,651</b>	<b>10,264,965,606</b>	<b>1,444,729,138</b>	<b>73,065,621</b>	<b>2,155,931,106</b>	<b>603,777,984</b>	<b>80,166,464</b>	<b>2,912,941,175</b>	<b>112,999,991</b>	<b>1,176,841,880</b>	<b>7,832,438</b>	<b>78,714,364</b>	<b>1,376,388,673</b>	<b>1,428,295,787</b>	<b>(5,288,794)</b>	<b>(10,266,130)</b>	<b>1,412,740,863</b>
<b>Units without a proportionate share for 2018 but had a proportionate share in a prior year</b>																		
Canyonlands Health Care	N/A	\$ —	—	—	—	—	—	—	—	—	—	—	12,205	12,205	—	(19,172)	—	(19,172)
Garden City Fire District	N/A	—	—	—	—	—	—	1,072	1,072	—	—	—	—	—	—	74	—	74
Leeds Area Special Service District	N/A	—	—	—	—	—	—	5,032	5,032	—	—	—	—	—	—	1,291	—	1,291
Liberty Academy Charter School	N/A	—	—	—	—	—	—	17,166	17,166	—	—	—	277,291	277,291	—	(120,668)	—	(120,668)
Valley Mental Health	N/A	—	—	—	—	—	—	6,149	6,149	—	—	—	1,931,205	1,931,205	—	(2,068,019)	—	(2,068,019)
Six County Infrastructure Coal	N/A	—	—	—	—	—	—	14,305	14,305	—	—	—	46,244	46,244	—	(3,663)	—	(3,663)
Summit Mosquito Abatement Dist	N/A	—	—	—	—	—	—	—	—	—	—	—	7,331	7,331	—	(6,438)	—	(6,438)
Sunnyside City	N/A	—	—	—	—	—	—	—	—	—	—	—	570	570	—	(928)	—	(928)
<b>Grand Total</b>	N/A	<b>\$ 5,448,658,651</b>	<b>10,264,965,606</b>	<b>1,444,729,138</b>	<b>73,065,621</b>	<b>2,155,931,106</b>	<b>603,777,984</b>	<b>80,210,188</b>	<b>2,912,984,899</b>	<b>112,999,991</b>	<b>1,176,841,880</b>	<b>7,832,438</b>	<b>80,989,209</b>	<b>1,378,663,518</b>	<b>1,428,295,787</b>	<b>(7,506,316)</b>	<b>(10,266,130)</b>	