

Tier 2 Public Employees Contributory Retirement System

# Schedule of Employer Allocations and Pension Amounts

at December 31, 2019

Participating Employer	Employer Contributions	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
4 Corners Comm Behavior Health	\$ 136,196	0.1089757%	\$ 24,509	211,356	(119,888)	6,856	—
Active Re Entry Inc	3,160	0.0025287	569	4,904	(2,782)	159	—
Alpine City	24,810	0.0198515	4,465	38,502	(21,839)	1,249	—
Alpine School District	7,129,418	5.7045396	1,282,994	11,063,819	(6,275,788)	358,915	—
American Fork City	93,347	0.0746911	16,799	144,862	(82,171)	4,699	—
American Leadership Academy	176,017	0.1408381	31,676	273,152	(154,942)	8,861	—
AMES Charter School	16,632	0.0133080	2,993	25,811	(14,641)	837	—
Ash Creek SS District	10,645	0.0085174	1,916	16,519	(9,370)	536	—
Ashley Valley Improv District	23,343	0.0186778	4,201	36,225	(20,548)	1,175	—
Ballard City	2,102	0.0016822	378	3,263	(1,851)	106	—
Bear Lake SSD	683	0.0005465	123	1,060	(601)	34	—
Bear River Assn of Govts	42,610	0.0340941	7,668	66,125	(37,508)	2,145	—
Bear River Health Dept	155,521	0.1244383	27,987	241,345	(136,899)	7,829	—
Bear River Mental Health	152,270	0.1218377	27,402	236,301	(134,038)	7,666	—
Bear River Water District	20,379	0.0163062	3,667	31,625	(17,939)	1,026	—
Beaver City	31,648	0.0253226	5,695	49,113	(27,858)	1,593	—
Beaver County	84,755	0.0678163	15,252	131,528	(74,607)	4,267	—
Beaver School District	125,281	0.1002422	22,545	194,417	(110,280)	6,307	—
Beaver Valley Hospital	108,765	0.0870269	19,573	168,787	(95,742)	5,476	—
Benchland Water Company	9,984	0.0079885	1,797	15,494	(8,788)	503	—
Big Cottonwood Canyon Imp District	4,641	0.0037136	835	7,202	(4,085)	234	—
Big Plains Water & Sewer SSD	200	0.0001599	36	310	(176)	10	—
Blanding City	23,829	0.0190669	4,288	36,980	(20,976)	1,200	—
Bluffdale City	102,314	0.0818659	18,412	158,777	(90,064)	5,151	—
Bona Vista Water Improve	9,938	0.0079516	1,788	15,422	(8,748)	500	—
Bountiful Irrigation District	10,259	0.0082088	1,846	15,921	(9,031)	516	—
Box Elder Co Mosq District	5,197	0.0041583	935	8,065	(4,575)	262	—
Box Elder County	106,036	0.0848433	19,082	164,552	(93,339)	5,338	—
Box Elder School District	1,095,966	0.8769273	197,228	1,700,780	(964,742)	55,174	—
Bridgerland Technical College	44,471	0.0355827	8,003	69,012	(39,146)	2,239	—
Brigham City	140,230	0.1122035	25,235	217,616	(123,439)	7,060	—
Cache County	188,214	0.1505977	33,871	292,081	(165,678)	9,475	—
Cache County School District	1,665,332	1.3325004	299,689	2,584,353	(1,465,936)	83,838	—
Canyons School District	4,653,590	3.7235276	837,449	7,221,693	(4,096,399)	234,275	—
Carbon County	152,548	0.1220598	27,452	236,732	(134,283)	7,680	—
Carbon School District	389,617	0.3117485	70,115	604,629	(342,967)	19,614	—
Castle Dale City	3,097	0.0024778	557	4,806	(2,726)	156	—
Castle Valley SSD	13,981	0.0111869	2,516	21,697	(12,307)	704	—
Cedar City	141,458	0.1131864	25,456	219,522	(124,521)	7,121	—
Cedar City Housing Auth	6,273	0.0050193	1,129	9,735	(5,522)	316	—
Cedar Mtn Fire Protection District	4,671	0.0037375	841	7,249	(4,112)	235	—
Centerville City	38,550	0.0308457	6,937	59,825	(33,935)	1,941	—
Central Davis Sewer District	10,436	0.0083499	1,878	16,194	(9,186)	525	—
Central Iron Co Water Conserv	17,012	0.0136124	3,062	26,401	(14,976)	856	—
Central UT Public Health	61,444	0.0491638	11,057	95,352	(54,087)	3,093	—
Central Utah 911	60,737	0.0485980	10,930	94,255	(53,465)	3,058	—
Central Utah Counseling Center	90,944	0.0727680	16,366	141,132	(80,055)	4,578	—
Central Utah Water District	218,780	0.1750546	39,371	339,514	(192,584)	11,014	—
Central Wasatch Commission	10,403	0.0083236	1,872	16,143	(9,157)	524	—
Central Weber Sewer District	73,845	0.0590862	13,289	114,596	(65,003)	3,718	—
City of Bountiful	263,364	0.2107284	47,394	408,703	(231,831)	13,259	—
City of Cedar Hills	23,540	0.0188351	4,236	36,530	(20,721)	1,185	—
City of Draper	255,127	0.2041374	45,912	395,920	(224,580)	12,844	—
City of Duchesne	10,197	0.0081591	1,835	15,824	(8,976)	513	—
City of Enterprise	5,639	0.0045123	1,015	8,751	(4,964)	284	—
City of Green River	15,542	0.0124357	2,797	24,119	(13,681)	782	—
City of Harrisville	17,450	0.0139628	3,140	27,081	(15,361)	879	—
City of Helper	9,492	0.0075952	1,708	14,731	(8,356)	478	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	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 Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
10,465	19,308	36,629	8,412	18,840	704	—	27,956	135,807	2,057	—	137,864
243	661	1,063	195	437	16	122	770	3,151	51	—	3,202
1,906	3,320	6,475	1,532	3,432	128	—	5,092	24,739	363	—	25,102
547,834	940,738	1,847,487	440,319	986,230	36,870	—	1,463,419	7,109,067	102,558	—	7,211,625
7,173	11,099	22,971	5,765	12,913	483	—	19,161	93,081	1,288	—	94,369
13,525	20,786	43,172	10,871	24,349	910	—	36,130	175,514	2,408	—	177,922
1,278	3,021	5,136	1,027	2,301	86	152	3,566	16,585	284	—	16,869
818	1,667	3,021	657	1,473	55	—	2,185	10,614	166	—	10,780
1,794	3,477	6,446	1,442	3,229	121	—	4,792	23,277	356	—	23,633
162	216	484	130	291	11	—	432	2,096	26	—	2,122
52	163	249	42	94	4	—	140	681	15	—	696
3,274	6,018	11,437	2,632	5,894	220	—	8,746	42,488	643	—	43,131
11,950	19,317	39,096	9,605	21,514	804	—	31,923	155,077	2,194	—	157,271
11,701	20,909	40,276	9,404	21,064	787	—	31,255	151,836	2,259	—	154,095
1,566	3,401	5,993	1,259	2,819	105	—	4,183	20,321	343	—	20,664
2,432	3,650	7,675	1,955	4,378	164	—	6,497	31,557	427	—	31,984
6,513	11,769	22,549	5,235	11,724	438	—	17,397	84,513	1,268	—	85,781
9,627	16,847	32,781	7,737	17,330	648	—	25,715	124,923	1,819	—	126,742
8,358	14,102	27,936	6,717	15,046	562	—	22,325	108,454	1,542	—	109,996
767	1,587	2,857	617	1,381	52	—	2,050	9,955	160	—	10,115
357	1,111	1,702	287	642	24	—	953	4,628	100	—	4,728
15	315	340	12	28	1	427	468	199	(7)	—	192
1,831	3,379	6,410	1,472	3,296	123	—	4,891	23,761	358	—	24,119
7,862	13,492	26,505	6,319	14,153	529	—	21,001	102,022	1,477	—	103,499
764	1,775	3,039	614	1,375	51	—	2,040	9,909	178	—	10,087
788	1,611	2,915	634	1,419	53	—	2,106	10,230	165	—	10,395
399	598	1,259	321	719	27	—	1,067	5,182	68	—	5,250
8,148	13,138	26,624	6,549	14,668	548	—	21,765	105,733	1,485	—	107,218
84,216	156,841	296,231	67,688	151,608	5,668	—	224,964	1,092,837	16,527	—	1,109,364
3,417	5,157	10,813	2,747	6,152	230	175	9,304	44,344	620	—	44,964
10,775	20,121	37,956	8,661	19,398	725	—	28,784	139,829	2,119	—	141,948
14,463	25,895	49,833	11,624	26,036	973	—	38,633	187,677	2,759	—	190,436
127,966	236,937	448,741	102,852	230,370	8,612	—	341,834	1,660,578	25,017	—	1,685,595
357,588	606,128	1,197,991	287,410	643,743	24,066	—	955,219	4,640,305	66,106	—	4,706,411
11,722	19,129	38,531	9,421	21,102	789	—	31,312	152,112	2,171	—	154,283
29,939	52,269	101,822	24,063	53,897	2,015	—	79,975	388,505	5,668	—	394,173
238	380	774	191	428	16	54	689	3,088	39	—	3,127
1,074	2,603	4,381	863	1,934	72	—	2,869	13,941	250	—	14,191
10,870	19,672	37,663	8,737	19,568	732	—	29,037	141,054	2,117	—	143,171
482	655	1,453	387	868	32	—	1,287	6,255	79	—	6,334
359	929	1,523	288	646	24	—	958	4,658	86	—	4,744
2,962	5,880	10,783	2,381	5,333	199	—	7,913	38,440	598	—	39,038
802	1,095	2,422	645	1,444	54	443	2,586	10,406	99	—	10,505
1,307	2,310	4,473	1,051	2,353	88	—	3,492	16,964	247	—	17,211
4,721	8,657	16,471	3,795	8,500	318	—	12,613	61,269	909	—	62,178
4,667	7,115	14,840	3,751	8,402	314	—	12,467	60,563	813	—	61,376
6,988	14,009	25,575	5,617	12,581	470	—	18,668	90,684	1,417	—	92,101
16,811	31,167	58,992	13,512	30,264	1,131	—	44,907	218,155	3,344	—	221,499
799	2,015	3,338	642	1,439	54	—	2,135	10,373	189	—	10,562
5,674	8,258	17,650	4,561	10,215	382	—	15,158	73,634	971	—	74,605
20,237	33,896	67,392	16,266	36,432	1,362	—	54,060	262,612	3,765	—	266,377
1,809	3,440	6,434	1,454	3,256	122	—	4,832	23,473	369	—	23,842
19,604	37,992	70,440	15,757	35,292	1,319	—	52,368	254,399	3,947	—	258,346
784	1,553	2,850	630	1,411	53	—	2,094	10,168	161	—	10,329
433	1,138	1,855	348	780	29	66	1,223	5,623	96	—	5,719
1,194	2,194	4,170	960	2,150	80	—	3,190	15,498	231	—	15,729
1,341	2,944	5,164	1,078	2,414	90	—	3,582	17,401	293	—	17,694
729	1,056	2,263	586	1,313	49	—	1,948	9,465	124	—	9,589

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2019

Participating Employer	Employer Contributions	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
City of Holladay	\$ 21,799	0.0174425%	\$ 3,923	33,829	(19,189)	1,097	—
City of Kanab	47,272	0.0378240	8,507	73,359	(41,612)	2,380	—
City of Milford	12,632	0.0101070	2,273	19,602	(11,119)	636	—
City of Moab	126,268	0.1010323	22,723	195,950	(111,150)	6,357	—
City of Monticello	14,052	0.0112439	2,529	21,807	(12,370)	707	—
City of Naples	11,999	0.0096011	2,159	18,621	(10,563)	604	—
City of North Salt Lake	62,061	0.0496579	11,168	96,310	(54,631)	3,124	—
City of Orem	306,893	0.2455577	55,228	476,253	(270,148)	15,450	—
City of Riverton	174,838	0.1398949	31,463	271,323	(153,904)	8,802	—
City of Santa Clara	43,810	0.0350541	7,884	67,987	(38,564)	2,206	—
City of Saratoga Springs	163,427	0.1307647	29,410	253,615	(143,859)	8,227	—
City of South Jordan	319,940	0.2559968	57,576	496,500	(281,632)	16,107	—
City of South Salt Lake	198,822	0.1590859	35,780	308,543	(175,017)	10,009	—
City of St George	832,349	0.6659966	149,788	1,291,685	(732,689)	41,903	—
City of Taylorsville	56,408	0.0451341	10,151	87,537	(49,654)	2,840	—
City of Uintah	607	0.0004856	109	942	(534)	31	—
City of Washington Terrace	18,054	0.0144460	3,249	28,018	(15,893)	909	—
City of Wendover	11,871	0.0094985	2,136	18,422	(10,450)	598	—
City of West Haven	26,903	0.0215263	4,841	41,750	(23,682)	1,354	—
City of West Jordan	427,706	0.3422252	76,969	663,738	(376,495)	21,532	—
City of Woodland Hills	6,826	0.0054616	1,228	10,593	(6,009)	344	—
Clearfield City	125,925	0.1007580	22,661	195,418	(110,848)	6,339	—
Cleveland Town	2,273	0.0018188	409	3,528	(2,001)	114	—
Clinton City	35,665	0.0285368	6,418	55,346	(31,394)	1,795	—
Coalville City	9,937	0.0079514	1,788	15,422	(8,748)	500	—
Color Country Uniserv	1,785	0.0014281	321	2,770	(1,571)	90	—
Cottonwood Heights City	93,006	0.0744177	16,737	144,331	(81,870)	4,682	—
Cottonwood Heights P&R Srv	29,167	0.0233380	5,249	45,263	(25,675)	1,468	—
Cottonwood Imp District	25,767	0.0206170	4,637	39,986	(22,682)	1,297	—
Council On Aging Golden Age SS	9,133	0.0073077	1,644	14,173	(8,039)	460	—
Daggett County	19,470	0.0155785	3,504	30,214	(17,139)	980	—
Daggett School District	34,585	0.0276727	6,224	53,671	(30,444)	1,741	—
Davis & Weber County Canal Co	6,796	0.0054380	1,223	10,547	(5,983)	342	—
Davis Behavioral Health Inc	387,533	0.3100811	69,740	601,395	(341,132)	19,510	—
Davis Co Housing Authority	10,875	0.0087011	1,957	16,876	(9,572)	547	—
Davis Co Mosquito Abate	3,602	0.0028822	648	5,590	(3,171)	181	—
Davis County	690,159	0.5522246	124,199	1,071,026	(607,524)	34,745	—
Davis School District	6,242,405	4.9948043	1,123,369	9,687,304	(5,494,980)	314,261	—
Davis Technical College	98,309	0.0786608	17,691	152,561	(86,538)	4,949	—
DDI Vantage	175,339	0.0241586	31,554	272,101	(154,345)	8,827	—
Delta City	20,415	0.0163345	3,674	31,680	(17,970)	1,028	—
Dixie State University	84,801	0.0678528	15,261	131,599	(74,648)	4,269	—
Dixie Technical College	5,311	0.0042495	956	8,242	(4,675)	267	—
Duchesne Co Water Conserv District	3,865	0.0030922	695	5,997	(3,402)	195	—
Duchesne County	136,314	0.1090708	24,531	211,540	(119,993)	6,862	—
Duchesne School District	668,839	0.5351658	120,363	1,037,941	(588,757)	33,671	—
Eagle Mountain City	136,971	0.1095960	24,649	212,559	(120,571)	6,896	—
East Carbon City	7,981	0.0063860	1,436	12,385	(7,025)	402	—
East Hollywood High School	54,671	0.0437443	9,838	84,841	(48,125)	2,752	—
Educators Mutual Insurance	30,193	0.0241586	5,433	46,855	(26,578)	1,520	—
Elk Ridge City	18,357	0.0146880	3,303	28,487	(16,159)	924	—
Emery Co Care & Rehab Ctr	28,690	0.0229557	5,163	44,522	(25,254)	1,444	—
Emery County	67,451	0.0539702	12,138	104,674	(59,375)	3,396	—
Emery County Recreation SSD	3,777	0.0030223	680	5,862	(3,325)	190	—
Emery School District	214,594	0.1717053	38,618	333,018	(188,900)	10,803	—
Emery Water Conserv District	11,984	0.0095892	2,157	18,598	(10,549)	603	—
Enoch City	22,672	0.0181404	4,080	35,183	(19,957)	1,141	—
Ephraim City	38,419	0.0307410	6,914	59,621	(33,819)	1,934	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Resources	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 Resources	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	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
1,675	2,561	5,333	1,346	3,016	113	220	4,695	21,737	274	—	22,011
3,632	7,385	13,397	2,920	6,539	244	—	9,703	47,137	753	—	47,890
971	1,511	3,118	780	1,747	65	—	2,592	12,595	170	—	12,765
9,703	16,500	32,560	7,798	17,467	653	—	25,918	125,908	1,795	—	127,703
1,080	1,447	3,234	868	1,944	73	232	3,117	14,012	167	—	14,179
922	1,723	3,249	741	1,660	62	—	2,463	11,965	194	—	12,159
4,769	7,920	15,813	3,833	8,585	321	—	12,739	61,884	867	—	62,751
23,582	35,619	74,651	18,954	42,453	1,587	—	62,994	306,017	4,156	—	310,173
13,435	23,595	45,832	10,798	24,186	904	—	35,888	174,339	2,555	—	176,894
3,366	6,267	11,839	2,706	6,060	227	—	8,993	43,685	663	—	44,348
12,558	22,462	43,247	10,093	22,607	845	—	33,545	162,961	2,433	—	165,394
24,585	42,528	83,220	19,760	44,258	1,655	—	65,673	319,026	4,656	—	323,682
15,278	24,580	49,867	12,279	27,504	1,028	—	40,811	198,255	2,747	—	201,002
63,959	108,225	214,087	51,407	115,141	4,305	—	170,853	829,973	11,901	—	841,874
4,334	6,877	14,051	3,484	7,803	292	—	11,579	56,247	771	—	57,018
47	378	456	37	84	3	415	539	605	1	—	606
1,387	2,633	4,929	1,115	2,497	93	—	3,705	18,003	277	—	18,280
912	2,421	3,931	733	1,642	61	2,117	4,553	11,837	86	—	11,923
2,067	3,918	7,339	1,662	3,722	139	—	5,523	26,826	412	—	27,238
32,866	55,843	110,241	26,416	59,166	2,212	—	87,794	426,485	6,155	—	432,640
525	976	1,845	422	944	35	—	1,401	6,806	101	—	6,907
9,676	15,777	31,792	7,777	17,420	651	—	25,848	125,566	1,770	—	127,336
175	311	600	140	314	12	137	603	2,267	26	—	2,293
2,741	4,655	9,191	2,203	4,934	184	—	7,321	35,563	507	—	36,070
764	1,037	2,301	614	1,375	51	46	2,086	9,909	127	—	10,036
137	197	424	110	247	9	—	366	1,780	25	—	1,805
7,147	13,278	25,107	5,744	12,866	481	—	19,091	92,740	1,405	—	94,145
2,241	4,045	7,754	1,801	4,035	151	—	5,987	29,084	430	—	29,514
1,980	3,109	6,386	1,591	3,564	133	—	5,288	25,693	349	—	26,042
702	1,425	2,587	564	1,263	47	—	1,874	9,107	145	—	9,252
1,496	2,636	5,112	1,202	2,693	101	—	3,996	19,414	285	—	19,699
2,658	3,856	8,255	2,136	4,784	179	—	7,099	34,486	452	—	34,938
522	1,740	2,604	420	940	35	1,195	2,590	6,777	73	—	6,850
29,779	51,047	100,336	23,934	53,608	2,004	—	79,546	386,427	5,553	—	391,980
836	1,118	2,501	672	1,504	56	35	2,267	10,843	136	—	10,979
277	665	1,123	222	498	19	85	824	3,592	55	—	3,647
53,033	96,221	183,999	42,625	95,471	3,569	—	141,665	688,189	10,268	—	698,457
479,675	832,167	1,626,103	385,537	863,528	32,283	—	1,281,348	6,224,586	90,277	—	6,314,863
7,554	14,053	26,556	6,072	13,599	508	—	20,179	98,028	1,480	—	99,508
13,473	20,031	42,331	10,829	24,255	907	—	35,991	174,839	2,322	—	177,161
1,569	2,576	5,173	1,261	2,824	106	—	4,191	20,356	291	—	20,647
6,516	11,095	21,880	5,237	11,731	439	—	17,407	84,559	1,229	—	85,788
408	1,034	1,709	328	735	27	—	1,090	5,296	97	—	5,393
297	758	1,250	239	535	20	—	794	3,854	71	—	3,925
10,475	16,640	33,977	8,419	18,857	705	2,476	30,457	135,925	1,703	—	137,628
51,395	88,137	173,203	41,308	92,522	3,459	—	137,289	666,930	9,656	—	676,586
10,525	19,255	36,676	8,459	18,948	708	—	28,115	136,580	2,058	—	138,638
613	850	1,865	493	1,104	41	—	1,638	7,958	100	—	8,058
4,201	6,881	13,834	3,377	7,563	283	—	11,223	54,515	770	—	55,285
2,320	2,448	6,288	1,865	4,177	156	4	6,202	30,107	321	—	30,428
1,411	1,968	4,303	1,134	2,539	95	50	3,818	18,304	244	—	18,548
2,205	3,695	7,344	1,772	3,969	148	65	5,954	28,608	400	—	29,008
5,183	9,712	18,291	4,166	9,331	349	—	13,846	67,258	1,038	—	68,296
290	342	822	233	523	20	46	822	3,766	42	—	3,808
16,490	28,899	56,192	13,254	29,685	1,110	—	44,049	213,981	3,128	—	217,109
921	1,376	2,900	740	1,658	62	331	2,791	11,950	136	—	12,086
1,742	2,887	5,770	1,400	3,136	117	—	4,653	22,607	318	—	22,925
2,952	5,513	10,399	2,373	5,315	199	—	7,887	38,310	582	—	38,892

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2019

Participating Employer	Employer Contributions	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
Eureka City Corporation	\$ 1,079	0.0008636%	\$ 194	1,675	(950)	54	—
Fairview City	4,357	0.0034864	784	6,762	(3,836)	219	—
Farmington City	75,509	0.0604181	13,588	117,179	(66,468)	3,801	—
Farr West City	9,604	0.0076843	1,728	14,904	(8,454)	483	—
Fast Forward Charter HS	40,616	0.0324983	7,309	63,030	(35,753)	2,045	—
Ferron City	6,410	0.0051290	1,154	9,948	(5,643)	323	—
Fillmore City	11,694	0.0093571	2,104	18,148	(10,294)	589	—
Five-County Assn of Govts	72,815	0.0582625	13,104	112,999	(64,097)	3,666	—
Fox Hollow Golf Course	4,273	0.0034189	769	6,631	(3,761)	215	—
Francis City	2,440	0.0019525	439	3,787	(2,148)	123	—
Fruit Heights City	14,444	0.0115573	2,599	22,415	(12,715)	727	—
Garfield County	45,682	0.0365517	8,221	70,891	(40,212)	2,300	—
Garfield School District	101,874	0.0815132	18,333	158,093	(89,676)	5,129	—
Garland City	11,025	0.0088217	1,984	17,109	(9,705)	555	—
Grand Co Cemetery Mtce District	200	0.0001601	36	311	(176)	10	—
Grand County	179,396	0.1435417	32,284	278,396	(157,916)	9,031	—
Grand County EMS SSD	34,458	0.0275712	6,201	53,474	(30,332)	1,735	—
Grand School District	319,885	0.2559534	57,566	496,416	(281,584)	16,104	—
Grand Water/Sewer Service	20,103	0.0160853	3,618	31,197	(17,696)	1,012	—
Granger-Hunter Imp District	135,293	0.1082533	24,347	209,955	(119,094)	6,811	—
Granite School District	6,685,819	5.3495978	1,203,165	10,375,417	(5,885,302)	336,583	—
Grantsville City	55,591	0.0444805	10,004	86,269	(48,935)	2,799	—
Greater Salt Lake Municipal Sd	17,513	0.0140132	3,152	27,178	(15,416)	882	—
Gunnison City	5,430	0.0043451	977	8,427	(4,780)	273	—
Gunnison Valley Hospital	126,261	0.1010269	22,722	195,939	(111,144)	6,356	—
Heber City	97,978	0.0783959	17,632	152,047	(86,246)	4,932	—
Heber Light & Power	83,545	0.0668477	15,035	129,650	(73,542)	4,206	—
Heber Valley Historic Railroad	19,200	0.0153624	3,455	29,795	(16,901)	967	—
Herriman City	204,184	0.1633763	36,745	316,864	(179,737)	10,279	—
High Desert Uniserv	1,785	0.0014281	321	2,770	(1,571)	90	—
High School Activities Assn	6,640	0.0053130	1,195	10,304	(5,845)	334	—
Highland City	30,645	0.0245204	5,515	47,557	(26,976)	1,543	—
Hinckley Town	5,836	0.0046699	1,050	9,057	(5,138)	294	—
Hooper City	27,424	0.0219427	4,935	42,557	(24,140)	1,381	—
Hooper Water Improv District	7,464	0.0059720	1,343	11,583	(6,570)	376	—
Housing Auth of Carbon Co	9,741	0.0077939	1,753	15,116	(8,574)	490	—
Housing Authority of SLC	139,467	0.1115936	25,098	216,433	(122,768)	7,021	—
Housing Authority Ogden City	25,368	0.0202976	4,565	39,367	(22,330)	1,277	—
Housing Connect	215,314	0.1722815	38,747	334,136	(189,534)	10,840	—
Hurricane City	104,975	0.0839947	18,891	162,906	(92,406)	5,285	—
Hurricane Valley Fire SSD	3,439	0.0027518	619	5,337	(3,027)	173	—
Hyde Park City	4,020	0.0032166	723	6,239	(3,539)	202	—
Hyrum City	20,481	0.0163876	3,686	31,783	(18,029)	1,031	—
Intech Collegiate High School	33,785	0.0270324	6,080	52,429	(29,739)	1,701	—
Iron County	189,468	0.1516012	34,096	294,027	(166,782)	9,538	—
Iron School District	764,923	0.6120459	137,654	1,187,048	(673,336)	38,508	—
ITINERIS High School	40,718	0.0325802	7,328	63,189	(35,843)	2,050	—
Ivins City	56,919	0.0455433	10,243	88,330	(50,104)	2,865	—
Jordan School District	6,264,823	5.0127418	1,127,403	9,722,093	(5,514,714)	315,389	—
Jordan Uniserv	3,785	0.0030288	681	5,874	(3,332)	191	—
Jordan Valley Water Conserv	175,786	0.1406535	31,634	272,794	(154,738)	8,850	—
Jordanville SSD	52,842	0.0422814	9,509	82,004	(46,515)	2,660	—
Juab County	44,676	0.0357473	8,040	69,331	(39,327)	2,249	—
Juab School District	213,667	0.1709635	38,451	331,580	(188,084)	10,757	—
Kamas City	7,731	0.0061856	1,391	11,997	(6,805)	389	—
Kane County	166,703	0.1333858	29,999	258,699	(146,743)	8,392	—
Kane County Water Conserv District	17,459	0.0139694	3,142	27,093	(15,368)	879	—
Kane School District	175,427	0.1403662	31,569	272,237	(154,422)	8,831	—



Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in 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 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	
83	258	395	67	149	6	—	222	1,076	23	—	1,099
335	668	1,222	269	603	23	—	895	4,345	73	—	4,418
5,802	7,801	17,404	4,664	10,445	391	—	15,500	75,294	961	—	76,255
738	1,938	3,159	593	1,329	50	—	1,972	9,576	180	—	9,756
3,121	4,749	9,915	2,508	5,618	210	170	8,506	40,500	527	—	41,027
493	914	1,730	396	887	33	100	1,416	6,392	94	—	6,486
899	1,489	2,977	722	1,618	60	208	2,608	11,661	151	—	11,812
5,595	9,241	18,502	4,497	10,073	377	—	14,947	72,607	1,020	—	73,627
328	690	1,233	264	591	22	—	877	4,261	67	—	4,328
188	534	845	151	338	13	279	781	2,433	29	—	2,462
1,110	2,203	4,040	892	1,998	75	—	2,965	14,403	225	—	14,628
3,510	6,560	12,370	2,821	6,319	236	—	9,376	45,551	689	—	46,240
7,828	15,518	28,475	6,292	14,092	527	—	20,911	101,583	1,583	—	103,166
847	1,792	3,194	681	1,525	57	—	2,263	10,994	181	—	11,175
15	671	696	12	28	1	1,431	1,472	200	(40)	—	160
13,785	25,814	48,630	11,080	24,816	928	—	36,824	178,883	2,744	—	181,627
2,648	8,249	12,632	2,128	4,767	178	—	7,073	34,360	741	—	35,101
24,580	39,771	80,455	19,756	44,251	1,654	—	65,661	318,972	4,465	—	323,437
1,545	2,829	5,386	1,242	2,781	104	—	4,127	20,046	299	—	20,345
10,396	18,423	35,630	8,356	18,715	700	—	27,771	134,907	1,983	—	136,890
513,747	885,357	1,735,687	412,922	924,866	34,576	—	1,372,364	6,666,734	96,595	—	6,763,329
4,272	8,488	15,559	3,433	7,690	287	—	11,410	55,432	873	—	56,305
1,346	4,193	6,421	1,082	2,423	91	—	3,596	17,463	376	—	17,839
417	687	1,377	335	751	28	—	1,114	5,415	75	—	5,490
9,702	16,145	32,203	7,798	17,466	653	—	25,917	125,901	1,761	—	127,662
7,529	11,838	24,299	6,051	13,553	507	2,534	22,645	97,698	1,173	—	98,871
6,420	12,404	23,030	5,160	11,557	432	—	17,149	83,306	1,299	—	84,605
1,475	2,164	4,606	1,186	2,656	99	—	3,941	19,145	261	—	19,406
15,690	30,102	56,071	12,611	28,245	1,056	—	41,912	203,602	3,151	—	206,753
137	195	422	110	247	9	6	372	1,780	24	—	1,804
510	972	1,816	410	919	34	11	1,374	6,621	99	—	6,720
2,355	5,045	8,943	1,893	4,239	158	295	6,585	30,558	467	—	31,025
448	1,046	1,788	360	807	30	428	1,625	5,820	72	—	5,892
2,107	3,971	7,459	1,694	3,794	142	—	5,630	27,345	417	—	27,762
574	1,102	2,052	461	1,032	39	—	1,532	7,442	116	—	7,558
748	1,678	2,916	602	1,347	50	—	1,999	9,713	163	—	9,876
10,717	18,905	36,643	8,614	19,293	721	4,379	33,007	139,069	1,720	—	140,789
1,949	3,953	7,179	1,567	3,509	131	—	5,207	25,295	411	—	25,706
16,545	28,491	55,876	13,298	29,785	1,114	—	44,197	214,699	3,125	—	217,824
8,066	14,892	28,243	6,483	14,521	543	—	21,547	104,675	1,581	—	106,256
264	645	1,082	212	476	18	42	748	3,429	61	—	3,490
309	736	1,247	248	556	21	254	1,079	4,009	62	—	4,071
1,574	2,839	5,444	1,265	2,833	106	—	4,204	20,422	297	—	20,719
2,596	4,420	8,717	2,087	4,674	175	—	6,936	33,688	494	—	34,182
14,559	25,414	49,511	11,702	26,210	980	—	38,892	188,927	2,722	—	191,649
58,778	107,926	205,212	47,242	105,814	3,956	—	157,012	762,739	11,420	—	774,159
3,129	6,829	12,008	2,515	5,633	211	—	8,359	40,602	686	—	41,288
4,374	7,605	14,844	3,515	7,874	294	—	11,683	56,757	836	—	57,593
481,398	891,012	1,687,799	386,921	866,629	32,399	—	1,285,949	6,246,940	94,157	—	6,341,097
291	612	1,094	234	524	20	—	778	3,775	60	—	3,835
13,508	24,523	46,881	10,857	24,317	909	—	36,083	175,284	2,630	—	177,914
4,060	7,967	14,687	3,264	7,310	273	—	10,847	52,692	838	—	53,530
3,433	6,658	12,340	2,759	6,180	231	—	9,170	44,549	675	—	45,224
16,418	28,844	56,019	13,196	29,557	1,105	—	43,858	213,057	3,127	—	216,184
594	1,432	2,415	477	1,069	40	—	1,586	7,709	136	—	7,845
12,810	20,314	41,516	10,296	23,060	862	—	34,218	166,227	2,299	—	168,526
1,342	2,084	4,305	1,078	2,415	90	—	3,583	17,409	238	—	17,647
13,480	22,649	44,960	10,835	24,267	907	—	36,009	174,926	2,515	—	177,441

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2019

Participating Employer	Employer Contributions	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
Kaysville City	\$ 91,865	0.0735046%	\$ 16,532	142,560	(80,865)	4,625	—
Kearns Improvement District	23,723	0.0189821	4,269	36,815	(20,883)	1,194	—
Laverkin City	13,878	0.0111040	2,497	21,536	(12,216)	699	—
Layton City	271,188	0.2169885	48,802	420,844	(238,718)	13,652	—
Lehi City	345,799	0.2766880	62,229	536,630	(304,395)	17,409	—
Lewiston City	15,759	0.0126098	2,836	24,456	(13,873)	793	—
Lindon City	50,905	0.0407308	9,161	78,996	(44,810)	2,563	—
Logan City	379,803	0.3038963	68,349	589,400	(334,328)	19,120	—
Logan School District	631,487	0.5052782	113,641	979,975	(555,876)	31,791	—
Manti City	23,818	0.0190581	4,286	36,963	(20,967)	1,199	—
Mapleton City	38,670	0.0309416	6,959	60,010	(34,040)	1,947	—
Marriott-Slaterville City	5,234	0.0041883	942	8,123	(4,608)	264	—
Mayfield Town	40	0.0000316	7	61	(35)	2	—
Metro Water District SLC/Sandy	61,360	0.0490969	11,042	95,222	(54,013)	3,089	—
Midvale City	151,475	0.1212015	27,259	235,067	(133,339)	7,626	—
Midvalley Improvement District	10,803	0.0086443	1,944	16,765	(9,510)	544	—
Midway City	26,309	0.0210507	4,734	40,827	(23,159)	1,324	—
Military Installation Devel	5,805	0.0046450	1,045	9,009	(5,110)	292	—
Millard Co Care & Rehab Inc	76,304	0.0610539	13,731	118,413	(67,168)	3,841	—
Millard County	98,920	0.0791498	17,801	153,509	(87,076)	4,980	—
Millard School District	316,171	0.2529816	56,897	490,652	(278,315)	15,917	—
Millcreek City	74,485	0.0595987	13,404	115,590	(65,567)	3,750	—
Millville City	2,662	0.0021301	479	4,131	(2,343)	134	—
Minersville Town	1,242	0.0009941	224	1,928	(1,094)	63	—
Mona City	1,401	0.0011213	252	2,175	(1,234)	71	—
Monroe City	5,896	0.0047179	1,061	9,150	(5,190)	297	—
Monticello Academy	98,334	0.0786813	17,696	152,601	(86,560)	4,950	—
Morgan City Corporation	19,531	0.0156274	3,515	30,309	(17,192)	983	—
Morgan County	29,235	0.0233918	5,261	45,368	(25,734)	1,472	—
Morgan School District	301,100	0.2409222	54,185	467,263	(265,048)	15,158	—
Moroni City	4,552	0.0036423	819	7,064	(4,007)	229	—
Mount Pleasant City	26,555	0.0212474	4,779	41,209	(23,375)	1,337	—
Mountain Green Sewer Imp District	1,144	0.0009154	206	1,775	(1,007)	58	—
Mountain Regional Water SSD	34,319	0.0274599	6,176	53,258	(30,210)	1,728	—
Mountainland Assn of Govt	65,748	0.0526075	11,832	102,031	(57,876)	3,310	—
Mt Olympus Improvement District	36,379	0.0291080	6,547	56,454	(32,023)	1,831	—
Murray City	338,751	0.2710481	60,961	525,691	(298,191)	17,054	—
Murray School District	663,841	0.5311667	119,463	1,030,185	(584,357)	33,420	—
Myton City	2,644	0.0021156	476	4,103	(2,327)	133	—
N UT Environmental Rsrc Agcy	9,525	0.0076210	1,714	14,781	(8,384)	479	—
Nebo Credit Union	30,101	0.0240850	5,417	46,712	(26,497)	1,515	—
Nebo School District	3,246,121	2.5973543	584,164	5,037,507	(2,857,451)	163,419	—
Nephi City	61,542	0.0492421	11,075	95,504	(54,173)	3,098	—
Nibley City Corporation	31,943	0.0255586	5,748	49,570	(28,118)	1,608	—
Noah Webster Academy Inc	61,546	0.0492456	11,076	95,511	(54,177)	3,098	—
North Davis Co Sewer District	38,342	0.0306787	6,900	59,501	(33,751)	1,930	—
North Emery Water Users SSD	7,772	0.0062189	1,399	12,061	(6,842)	391	—
North Logan City	57,962	0.0463781	10,431	89,949	(51,022)	2,918	—
North Ogden City	88,053	0.0704546	15,846	136,645	(77,510)	4,433	—
North Park Police Agency	3,364	0.0026913	605	5,220	(2,961)	169	—
North Pointe Solid Waste	40,980	0.0327898	7,375	63,595	(36,073)	2,063	—
North Sanpete School District	201,015	0.1608404	36,174	311,946	(176,947)	10,120	—
North Summit School District	91,759	0.0734201	16,513	142,397	(80,772)	4,619	—
North View Fire District	2,799	0.0022393	504	4,343	(2,464)	141	—
Northeastern Counseling Ctr	100,892	0.0807275	18,156	156,569	(88,811)	5,079	—
NUAMES Charter School	94,107	0.0752989	16,935	146,040	(82,839)	4,738	—
Oakley City	11,231	0.0089861	2,021	17,428	(9,886)	565	—
Ogden City Corp	559,798	0.4479173	100,740	868,725	(492,771)	28,182	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	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	
7,059	12,608	24,292	5,674	12,708	475	—	18,857	91,602	1,366	—	92,968
1,823	2,885	5,902	1,465	3,282	123	808	5,678	23,656	269	—	23,925
1,066	1,999	3,764	857	1,920	72	—	2,849	13,838	207	—	14,045
20,838	36,118	70,608	16,749	37,514	1,402	—	55,665	270,414	3,934	—	274,348
26,572	48,904	92,885	21,357	47,835	1,788	—	70,980	344,812	5,152	—	349,964
1,211	2,252	4,256	973	2,180	82	—	3,235	15,714	236	—	15,950
3,912	8,837	15,312	3,144	7,042	263	—	10,449	50,759	875	—	51,634
29,185	50,554	98,859	23,457	52,539	1,964	—	77,960	378,719	5,517	—	384,236
48,524	88,220	168,535	39,001	87,355	3,266	—	129,622	629,684	9,485	—	639,169
1,830	3,509	6,538	1,471	3,295	123	—	4,889	23,750	353	—	24,103
2,971	6,224	11,142	2,388	5,349	200	—	7,937	38,560	632	—	39,192
402	895	1,561	323	724	27	—	1,074	5,220	88	—	5,308
3	10	15	2	5	—	—	7	39	1	—	40
4,715	9,216	17,020	3,790	8,488	317	—	12,595	61,185	959	—	62,144
11,640	18,580	37,846	9,355	20,954	783	—	31,092	151,043	2,073	—	153,116
830	1,715	3,089	667	1,494	56	—	2,217	10,773	174	—	10,947
2,022	2,957	6,303	1,625	3,639	136	108	5,508	26,234	350	—	26,584
446	1,390	2,128	359	803	30	—	1,192	5,789	125	—	5,914
5,863	9,277	18,981	4,713	10,555	395	—	15,663	76,086	1,030	—	77,116
7,601	14,141	26,722	6,109	13,684	512	—	20,305	98,637	1,499	—	100,136
24,295	40,989	81,201	19,527	43,737	1,635	—	64,899	315,269	4,509	—	319,778
5,724	14,755	24,229	4,600	10,304	385	—	15,289	74,273	1,377	—	75,650
205	646	985	164	368	14	253	799	2,655	42	—	2,697
95	223	381	77	172	6	59	314	1,239	18	—	1,257
108	336	515	87	194	7	—	288	1,397	30	—	1,427
453	1,056	1,806	364	816	30	—	1,210	5,880	102	—	5,982
7,556	11,985	24,491	6,073	13,603	509	—	20,185	98,054	1,344	—	99,398
1,501	3,242	5,726	1,206	2,702	101	—	4,009	19,475	324	—	19,799
2,246	2,961	6,679	1,806	4,044	151	—	6,001	29,151	363	—	29,514
23,137	43,034	81,329	18,596	41,652	1,557	—	61,805	300,240	4,557	—	304,797
350	479	1,058	281	630	24	—	935	4,539	57	—	4,596
2,040	4,176	7,553	1,640	3,673	137	—	5,450	26,479	436	—	26,915
88	273	419	71	158	6	—	235	1,141	25	—	1,166
2,637	4,296	8,661	2,120	4,747	177	—	7,044	34,221	479	—	34,700
5,052	10,331	18,693	4,061	9,095	340	—	13,496	65,560	1,067	—	66,627
2,795	4,780	9,406	2,247	5,032	188	—	7,467	36,275	522	—	36,797
26,030	45,649	88,733	20,922	46,860	1,752	—	69,534	337,783	4,939	—	342,722
51,010	90,944	175,374	40,999	91,831	3,433	—	136,263	661,946	9,746	—	671,692
203	301	637	163	366	14	1	544	2,636	34	—	2,670
732	1,858	3,069	588	1,318	49	—	1,955	9,497	176	—	9,673
2,313	5,040	8,868	1,859	4,164	156	—	6,179	30,015	506	—	30,521
249,436	415,248	828,103	200,483	449,044	16,788	—	666,315	3,236,854	45,873	—	3,282,727
4,729	8,548	16,375	3,801	8,513	318	—	12,632	61,366	917	—	62,283
2,455	4,110	8,173	1,973	4,419	165	—	6,557	31,851	453	—	32,304
4,729	6,643	14,470	3,801	8,514	318	744	13,377	61,370	721	—	62,091
2,946	5,439	10,315	2,368	5,304	198	—	7,870	38,232	589	—	38,821
597	960	1,948	480	1,075	40	105	1,700	7,750	98	—	7,848
4,454	9,116	16,488	3,580	8,018	300	—	11,898	57,797	927	—	58,724
6,766	12,033	23,232	5,438	12,181	455	—	18,074	87,801	1,297	—	89,098
258	729	1,156	208	465	17	—	690	3,354	67	—	3,421
3,149	5,649	10,861	2,531	5,669	212	—	8,412	40,863	607	—	41,470
15,446	26,642	52,208	12,415	27,807	1,040	—	41,262	200,441	2,921	—	203,362
7,051	13,507	25,177	5,667	12,693	475	—	18,835	91,497	1,400	—	92,897
215	670	1,026	173	387	14	—	574	2,791	60	—	2,851
7,753	14,455	27,287	6,231	13,957	522	—	20,710	100,604	1,529	—	102,133
7,231	14,906	26,875	5,812	13,018	487	—	19,317	93,838	1,526	—	95,364
863	1,706	3,134	694	1,554	58	—	2,306	11,199	173	—	11,372
43,016	73,414	144,612	34,574	77,438	2,895	—	114,907	558,200	8,054	—	566,254



Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2019

Participating Employer	Employer Contributions	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
Ogden School District	\$ 1,631,221	1.3052070%	\$ 293,551	2,531,418	(1,435,909)	82,120	—
Ogden-Weber Tech College	26,491	0.0211963	4,767	41,110	(23,319)	1,334	—
Oquirrh Rec And Parks District	12,321	0.0098584	2,217	19,120	(10,846)	620	—
Orangeville City	3,772	0.0030185	679	5,854	(3,321)	190	—
Orderville Town	1,955	0.0015644	352	3,034	(1,721)	98	—
Panguitch City Corporation	12,217	0.0097754	2,199	18,959	(10,754)	615	—
Park City	868,739	0.6951133	156,336	1,348,156	(764,721)	43,735	—
Park City Fire Service	14,330	0.0114662	2,579	22,238	(12,614)	721	—
Park City School District	1,075,989	0.8609425	193,632	1,669,777	(947,157)	54,168	—
Parowan City	11,461	0.0091703	2,062	17,786	(10,089)	577	—
Payson City	106,805	0.0854594	19,220	165,746	(94,017)	5,377	—
Perry City	13,874	0.0111009	2,497	21,530	(12,213)	698	—
Piute County	9,014	0.0072127	1,622	13,989	(7,935)	454	—
Piute School District	37,880	0.0303096	6,817	58,785	(33,345)	1,907	—
Plain City	6,060	0.0048491	1,091	9,405	(5,335)	305	—
Pleasant Grove City	116,253	0.0930192	20,921	180,409	(102,334)	5,853	—
Pleasant View City	18,264	0.0146139	3,287	28,343	(16,077)	919	—
Powder Mountain Water & Sewer	8,746	0.0069981	1,574	13,573	(7,699)	440	—
Price City	45,999	0.0368054	8,278	71,383	(40,491)	2,316	—
Price River Water Improve	31,010	0.0248122	5,580	48,123	(27,297)	1,561	—
Providence City	21,808	0.0174494	3,925	33,843	(19,197)	1,098	—
Provo City Corp	815,172	0.6522524	146,696	1,265,028	(717,568)	41,038	—
Provo Housing Authority	23,254	0.0186063	4,185	36,086	(20,470)	1,171	—
Provo River Water Users	14,664	0.0117329	2,639	22,756	(12,908)	738	—
Provo School District	1,747,562	1.3982956	314,487	2,711,961	(1,538,320)	87,977	—
Rich County	20,686	0.0165515	3,723	32,101	(18,209)	1,041	—
Rich School District	51,660	0.0413354	9,297	80,169	(45,475)	2,601	—
Richfield City	10,719	0.0085766	1,929	16,634	(9,435)	540	—
Richmond City	15,470	0.0123782	2,784	24,007	(13,618)	779	—
Riverdale City	37,157	0.0297308	6,687	57,662	(32,708)	1,871	—
Roosevelt City	42,240	0.0337979	7,601	65,550	(37,182)	2,126	—
Roy City	83,777	0.0670334	15,076	130,010	(73,746)	4,218	—
S Utah Valley Electric Svc Dst	28,671	0.0229407	5,160	44,493	(25,238)	1,443	—
S Utah Valley Solid Waste	25,631	0.0205088	4,613	39,776	(22,563)	1,290	—
Salem City	44,278	0.0354284	7,968	68,713	(38,976)	2,229	—
Salina City	5,422	0.0043381	976	8,414	(4,773)	273	—
Salt Lake Arts Academy	42,837	0.0342755	7,709	66,477	(37,708)	2,157	—
Salt Lake City Corp	3,552,860	2.8427887	639,365	5,513,521	(3,127,463)	178,861	—
Salt Lake City Public Library	202,226	0.1618096	36,392	313,826	(178,013)	10,181	—
Salt Lake Co Serv Area 3	2,491	0.0019935	448	3,866	(2,193)	125	—
Salt Lake Community College	409,844	0.3279328	73,755	636,018	(360,772)	20,633	—
Salt Lake County	4,218,037	3.3750240	759,068	6,545,779	(3,712,996)	212,348	—
Salt Lake School District	2,722,399	2.1783025	489,917	4,224,766	(2,396,436)	137,053	—
San Juan County	94,100	0.0752935	16,934	146,030	(82,833)	4,737	—
San Juan Mental Health	29,766	0.0238169	5,357	46,192	(26,202)	1,498	—
San Juan School District	472,417	0.3780005	85,015	733,123	(415,853)	23,783	—
Sandy City	485,505	0.3884722	87,370	753,433	(427,373)	24,442	—
Sandy Suburban Imp District	4,615	0.0036929	831	7,162	(4,063)	232	—
Sanpete County	71,923	0.0575489	12,943	111,615	(63,312)	3,621	—
Santaquin City	33,169	0.0265400	5,969	51,474	(29,198)	1,670	—
Sevier County	71,959	0.0575775	12,950	111,670	(63,343)	3,623	—
Sevier School District	340,320	0.2723038	61,243	528,127	(299,572)	17,133	—
Six-County Assoc of Govt	23,973	0.0191820	4,314	37,203	(21,103)	1,207	—
SLC Mosquito Abatement	24,976	0.0199846	4,495	38,760	(21,986)	1,257	—
Smithfield City Corp	27,481	0.0219889	4,945	42,647	(24,191)	1,383	—
Snow College	39,695	0.0317615	7,143	61,601	(34,942)	1,998	—
Snyder Basin Special Rec District	68,055	0.0544537	12,247	105,612	(59,907)	3,426	—
Snyderville Basin W R D	39,014	0.0312166	7,021	60,544	(34,343)	1,964	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	Changes in 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 Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
125,345	202,540	410,005	100,746	225,651	8,436	—	334,833	1,626,565	22,784	—	1,649,349
2,036	3,593	6,963	1,636	3,665	137	—	5,438	26,415	384	—	26,799
947	2,058	3,625	761	1,704	64	137	2,666	12,286	191	—	12,477
290	798	1,278	233	522	20	—	775	3,762	74	—	3,836
150	282	530	121	270	10	—	401	1,950	29	—	1,979
939	1,467	3,021	755	1,690	63	—	2,508	12,182	173	—	12,355
66,755	120,180	230,670	53,654	120,175	4,493	—	178,322	866,259	12,984	—	879,243
1,101	1,860	3,682	885	1,982	74	484	3,425	14,289	179	—	14,468
82,680	151,602	288,450	66,454	148,844	5,565	—	220,863	1,072,917	16,033	—	1,088,950
881	2,467	3,925	708	1,585	59	852	3,204	11,428	183	—	11,611
8,207	12,606	26,190	6,596	14,775	552	—	21,923	106,501	1,472	—	107,973
1,066	2,307	4,071	857	1,919	72	287	3,135	13,834	218	—	14,052
693	1,266	2,413	557	1,247	47	—	1,851	8,989	137	—	9,126
2,911	4,102	8,920	2,340	5,240	196	7	7,783	37,772	500	—	38,272
466	899	1,670	374	838	31	404	1,647	6,043	62	—	6,105
8,933	18,225	33,011	7,180	16,082	601	—	23,863	115,922	1,887	—	117,809
1,403	2,346	4,668	1,128	2,527	94	76	3,825	18,212	255	—	18,467
672	2,094	3,206	540	1,210	45	—	1,795	8,721	188	—	8,909
3,535	5,550	11,401	2,841	6,363	238	—	9,442	45,867	639	—	46,506
2,383	4,216	8,160	1,915	4,290	160	—	6,365	30,921	443	—	31,364
1,676	2,972	5,746	1,347	3,017	113	—	4,477	21,746	315	—	22,061
62,639	103,125	206,802	50,346	112,765	4,216	—	167,327	812,845	11,442	—	824,287
1,787	2,788	5,746	1,436	3,217	120	649	5,422	23,187	267	—	23,454
1,127	1,680	3,545	906	2,028	76	35	3,045	14,622	184	—	14,806
134,285	214,183	436,445	107,931	241,745	9,038	—	358,714	1,742,573	24,124	—	1,766,697
1,590	1,893	4,524	1,278	2,862	107	—	4,247	20,627	243	—	20,870
3,970	6,139	12,710	3,191	7,146	267	—	10,604	51,513	685	—	52,198
824	1,407	2,771	662	1,483	55	23	2,223	10,688	144	—	10,832
1,189	1,936	3,904	955	2,140	80	28	3,203	15,426	215	—	15,641
2,855	5,511	10,237	2,295	5,140	192	—	7,627	37,051	563	—	37,614
3,246	5,192	10,564	2,609	5,843	218	—	8,670	42,119	556	—	42,675
6,438	9,287	19,943	5,174	11,589	433	—	17,196	83,538	1,098	—	84,636
2,203	3,919	7,565	1,771	3,966	148	—	5,885	28,589	424	—	29,013
1,970	4,799	8,059	1,583	3,546	133	148	5,410	25,558	445	—	26,003
3,402	6,942	12,573	2,735	6,125	229	—	9,089	44,151	705	—	44,856
417	779	1,469	335	750	28	232	1,345	5,406	68	—	5,474
3,292	4,758	10,207	2,646	5,926	222	—	8,794	42,715	558	—	43,273
273,007	477,609	929,477	219,428	491,476	18,374	—	729,278	3,542,718	51,794	—	3,594,512
15,539	28,860	54,580	12,490	27,974	1,046	—	41,510	201,649	3,022	—	204,671
191	596	912	154	345	13	—	512	2,484	54	—	2,538
31,493	40,118	92,244	25,312	56,695	2,120	2,919	87,046	408,674	4,926	—	413,600
324,120	541,501	1,077,969	260,510	583,492	21,814	—	865,816	4,205,996	59,774	—	4,265,770
209,193	346,733	692,979	168,138	376,596	14,079	—	558,813	2,714,627	38,461	—	2,753,088
7,231	12,234	24,202	5,812	13,017	487	1,191	20,507	93,832	1,279	—	95,111
2,287	4,552	8,337	1,838	4,118	154	26	6,136	29,681	458	—	30,139
36,301	59,838	119,922	29,177	65,351	2,443	—	96,971	471,069	6,666	—	477,735
37,307	67,338	129,087	29,985	67,161	2,511	—	99,657	484,119	7,250	—	491,369
355	472	1,059	285	638	24	—	947	4,602	58	—	4,660
5,527	8,963	18,111	4,442	9,949	372	—	14,763	71,718	994	—	72,712
2,549	4,442	8,661	2,049	4,588	172	—	6,809	33,074	481	—	33,555
5,529	9,166	18,318	4,444	9,954	372	—	14,770	71,754	1,018	—	72,772
26,151	47,735	91,019	21,018	47,077	1,760	—	69,855	339,348	5,095	—	344,443
1,842	4,573	7,622	1,481	3,316	124	—	4,921	23,905	438	—	24,343
1,919	3,102	6,278	1,543	3,455	129	—	5,127	24,905	355	—	25,260
2,112	3,529	7,024	1,697	3,802	142	732	6,373	27,403	355	—	27,758
3,050	4,625	9,673	2,452	5,491	205	1,020	9,168	39,582	517	—	40,099
5,229	8,249	16,904	4,203	9,414	352	1,836	15,805	67,861	772	—	68,633
2,998	5,274	10,236	2,410	5,397	202	—	8,009	38,903	573	—	39,476

## Tier 2 Public Employees Contributory Retirement System

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

at December 31, 2019

Participating Employer	Employer Contributions	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
So Davis Metro Fire Agency	\$ 3,737	0.0029903%	\$ 673	5,800	(3,290)	188	—
So Davis Recreation Center	26,065	0.0208556	4,691	40,449	(22,944)	1,312	—
So SL Valley Mosq Abate	9,290	0.0074333	1,672	14,417	(8,178)	468	—
So Utah Valley Animal Svcs SSD	5,515	0.0044131	993	8,559	(4,855)	278	—
Soldier Hollow Charter School	49,419	0.0395418	8,893	76,690	(43,501)	2,488	—
Solid Waste SSD #1	27,722	0.0221819	4,989	43,021	(24,403)	1,396	—
South Davis Sewer District	62,836	0.0502777	11,308	97,512	(55,312)	3,163	—
South Davis Water District	4,672	0.0037385	841	7,251	(4,113)	235	—
South Ogden City	34,794	0.0278401	6,261	53,995	(30,628)	1,752	—
South Ogden Conserv District	51,600	0.0412873	9,286	80,076	(45,422)	2,598	—
South Sanpete School District	285,868	0.2287347	51,444	443,626	(251,640)	14,391	—
South Summit School District	149,963	0.1199917	26,987	232,721	(132,008)	7,550	—
South Valley Sewer District	93,516	0.0748263	16,829	145,124	(82,319)	4,708	—
South Valley Water Reclamation	62,734	0.0501963	11,290	97,355	(55,223)	3,158	—
South Weber City	28,643	0.0229183	5,154	44,449	(25,213)	1,442	—
Southeastern Utah Aog	37,554	0.0300485	6,758	58,278	(33,058)	1,891	—
Southeastern Utah Health	58,631	0.0469130	10,551	90,987	(51,611)	2,952	—
Southern Utah University	422,123	0.3377578	75,964	655,073	(371,581)	21,251	—
Southwest Educ Development Ctr	19,995	0.0159986	3,598	31,029	(17,601)	1,007	—
Southwest Technical College	102,691	0.0821669	18,480	159,361	(90,395)	5,170	—
Space Dynamics Lab / USU	34,039	0.0272357	6,126	52,823	(29,963)	1,714	—
Spanish Fork City	291,590	0.2333133	52,474	452,506	(256,677)	14,679	—
Spring City	1,578	0.0012626	284	2,449	(1,389)	79	—
Springville City	226,651	0.1813525	40,788	351,729	(199,513)	11,410	—
St George Housing Auth	2,282	0.0018263	411	3,542	(2,009)	115	—
Stansbury Park Improv District	3,766	0.0030135	678	5,845	(3,315)	190	—
Stansbury Service Agency	34,431	0.0275500	6,196	53,433	(30,309)	1,733	—
State of Utah	22,699,204	18.1625617	4,084,895	35,225,852	(19,981,337)	1,142,748	—
Success Academy	38,522	0.0308227	6,932	59,780	(33,909)	1,939	—
Summit Academy High School	107,467	0.0859889	19,340	166,773	(94,600)	5,410	—
Summit Academy Inc	395,825	0.3167155	71,232	614,262	(348,431)	19,927	—
Summit County	292,119	0.2337365	52,569	453,326	(257,143)	14,706	—
Sunset City	14,018	0.0112163	2,523	21,754	(12,339)	706	—
Sw Behavioral Health Center	224,285	0.1794596	40,362	348,058	(197,431)	11,291	—
Sw Mosquito Abatement/Control	9,732	0.0077867	1,751	15,102	(8,566)	490	—
Sw Ut Public Health Dept	89,644	0.0717278	16,132	139,114	(78,911)	4,513	—
Syracuse City Corp	88,175	0.0705522	15,868	136,834	(77,617)	4,439	—
Taylor West Weber Wtr Imp District	11,735	0.0093897	2,112	18,211	(10,330)	591	—
Taylorville-Bennion Imp	45,800	0.0366463	8,242	71,075	(40,316)	2,306	—
Timberlakes Water SSD	12,868	0.0102962	2,316	19,969	(11,327)	648	—
Timpanogos SSD	70,934	0.0567570	12,765	110,079	(62,441)	3,571	—
Tintic School District	23,867	0.0190972	4,295	37,039	(21,010)	1,202	—
Tooele City	137,042	0.1096528	24,662	212,669	(120,633)	6,899	—
Tooele County	333,777	0.2670689	60,066	517,974	(293,813)	16,803	—
Tooele County Housing	14,642	0.0117160	2,635	22,723	(12,889)	737	—
Tooele School District	1,394,452	1.1157584	250,942	2,163,987	(1,227,490)	70,201	—
Tooele Technical College	29,007	0.0232097	5,220	45,015	(25,534)	1,460	—
Toquerville City	17,868	0.0142967	3,215	27,728	(15,728)	900	—
Torrey Town	3,213	0.0025711	578	4,987	(2,829)	162	—
Town of Alta	9,140	0.0073132	1,645	14,184	(8,046)	460	—
Town of Apple Valley	5,309	0.0042481	955	8,239	(4,674)	267	—
Town of Brian Head	8,416	0.0067343	1,515	13,061	(7,409)	424	—
Town of Garden City	13,008	0.0104084	2,341	20,187	(11,451)	655	—
Town of Goshen	9,801	0.0078425	1,764	15,210	(8,628)	493	—
Town of Manila	4,890	0.0039125	880	7,588	(4,304)	246	—
Town of Mantua	2,950	0.0023607	531	4,579	(2,597)	149	—
Town of Paragonah	2,805	0.0022443	505	4,353	(2,469)	141	—
Town of Springdale	35,920	0.0287414	6,464	55,743	(31,620)	1,808	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes of Assumptions	Changes in 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	Proportionate Share of Employer Contributions	Proportionate Share of Nonemployer Contributions	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	
287	697	1,172	231	517	19	—	767	3,727	66	—	3,793	
2,003	4,125	7,440	1,610	3,606	135	—	5,351	25,991	417	—	26,408	
714	1,551	2,733	574	1,285	48	811	2,718	9,263	105	—	9,368	
424	709	1,411	341	763	29	—	1,133	5,500	77	—	5,577	
3,797	7,722	14,007	3,052	6,836	256	—	10,144	49,277	798	—	50,075	
2,130	4,351	7,877	1,712	3,835	143	—	5,690	27,643	451	—	28,094	
4,828	11,808	19,799	3,881	8,692	325	—	12,898	62,657	1,123	—	63,780	
359	1,054	1,648	289	646	24	—	959	4,659	96	—	4,755	
2,674	4,988	9,414	2,149	4,813	180	258	7,400	34,695	514	—	35,209	
3,965	7,061	13,624	3,187	7,138	267	—	10,592	51,453	753	—	52,206	
21,966	40,356	76,713	17,655	39,545	1,478	—	58,678	285,052	4,341	—	289,393	
11,523	20,338	39,411	9,262	20,745	776	—	30,783	149,535	2,205	—	151,740	
7,186	10,806	22,700	5,776	12,936	484	295	19,491	93,249	1,233	—	94,482	
4,821	7,126	15,105	3,875	8,678	324	492	13,369	62,555	793	—	63,348	
2,201	3,905	7,548	1,769	3,962	148	—	5,879	28,561	415	—	28,976	
2,886	6,642	11,419	2,319	5,195	194	10	7,718	37,447	649	—	38,096	
4,505	9,574	17,031	3,621	8,111	303	—	12,035	58,464	957	—	59,421	
32,436	58,820	112,507	26,071	58,393	2,183	—	86,647	420,918	6,244	—	427,162	
1,536	2,101	4,644	1,235	2,766	103	—	4,104	19,938	261	—	20,199	
7,891	15,906	28,967	6,342	14,205	531	—	21,078	102,397	1,614	—	104,011	
2,616	4,014	8,344	2,102	4,709	176	—	6,987	33,941	486	—	34,427	
22,406	39,486	76,571	18,009	40,336	1,508	—	59,853	290,758	4,255	—	295,013	
121	309	509	97	218	8	361	684	1,573	4	—	1,577	
17,416	28,779	57,605	13,998	31,353	1,172	—	46,523	226,004	3,178	—	229,182	
175	259	549	141	316	12	—	469	2,276	30	—	2,306	
289	902	1,381	233	521	19	—	773	3,755	81	—	3,836	
2,646	6,594	10,973	2,127	4,763	178	—	7,068	34,333	619	—	34,952	
1,744,236	2,917,167	5,804,151	1,401,916	3,140,037	117,400	—	4,659,353	22,634,403	321,634	—	22,956,037	
2,960	5,405	10,304	2,379	5,329	199	—	7,907	38,412	583	—	38,995	
8,258	14,092	27,760	6,637	14,866	556	—	22,059	107,160	1,543	—	108,703	
30,416	50,077	100,420	24,446	54,755	2,047	—	81,248	394,695	5,594	—	400,289	
22,447	35,754	72,907	18,042	40,410	1,511	—	59,963	291,285	4,005	—	295,290	
1,077	2,073	3,856	866	1,939	72	—	2,877	13,978	216	—	14,194	
17,234	25,406	53,931	13,852	31,026	1,160	—	46,038	223,645	3,035	—	226,680	
748	1,339	2,577	601	1,346	50	504	2,501	9,704	109	—	9,813	
6,888	12,897	24,298	5,536	12,401	464	—	18,401	89,388	1,368	—	90,756	
6,775	11,807	23,021	5,446	12,197	456	—	18,099	87,923	1,273	—	89,196	
902	2,003	3,496	725	1,623	61	—	2,409	11,702	199	—	11,901	
3,519	6,224	12,049	2,829	6,336	237	—	9,402	45,669	664	—	46,333	
989	1,825	3,462	795	1,780	67	—	2,642	12,831	199	—	13,030	
5,451	8,794	17,816	4,381	9,812	367	—	14,560	70,731	993	—	71,724	
1,834	3,841	6,877	1,474	3,302	123	—	4,899	23,799	379	—	24,178	
10,530	17,930	35,359	8,464	18,957	709	—	28,130	136,651	1,950	—	138,601	
25,648	43,469	85,920	20,614	46,172	1,726	—	68,512	332,825	4,796	—	337,621	
1,125	1,662	3,524	904	2,026	76	328	3,334	14,601	185	—	14,786	
107,152	188,964	366,317	86,123	192,898	7,212	—	286,233	1,390,472	20,321	—	1,410,793	
2,229	3,355	7,044	1,791	4,013	150	—	5,954	28,924	373	—	29,297	
1,373	2,653	4,926	1,104	2,472	92	—	3,668	17,817	273	—	18,090	
247	300	709	198	445	17	—	660	3,204	35	—	3,239	
702	1,531	2,693	564	1,264	47	—	1,875	9,114	151	—	9,265	
408	1,330	2,005	328	734	27	465	1,554	5,294	93	—	5,387	
647	1,174	2,245	520	1,164	44	—	1,728	8,392	124	—	8,516	
1,000	1,302	2,957	803	1,799	67	—	2,669	12,971	161	—	13,132	
753	1,383	2,629	605	1,356	51	29	2,041	9,773	140	—	9,913	
376	705	1,327	302	676	25	196	1,199	4,876	61	—	4,937	
227	706	1,082	182	408	15	68	673	2,942	53	—	2,995	
216	434	791	173	388	15	—	576	2,797	44	—	2,841	
2,760	5,404	9,972	2,218	4,969	186	—	7,373	35,818	560	—	36,378	

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts (Concluded)

at December 31, 2019

Participating Employer	Employer Contributions	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
Trans-Jordan Cities	\$ 57,856	0.0462928%	\$ 10,412	89,784	(50,929)	2,913	—
Tremonton City	29,079	0.0232671	5,233	45,126	(25,597)	1,464	—
Tridell-Lapoint Water	10,018	0.0080158	1,803	15,546	(8,818)	504	—
Tuacahn High School	60,510	0.0484167	10,889	93,903	(53,265)	3,046	—
Uintah Animal Control/Shelter	4,890	0.0039126	880	7,588	(4,304)	246	—
Uintah Basin Assn of Govt	73,355	0.0586943	13,201	113,836	(64,572)	3,693	—
Uintah Basin Asst Council	3,347	0.0026782	602	5,194	(2,946)	169	—
Uintah Basin Technical College	166,264	0.1330346	29,920	258,017	(146,357)	8,370	—
Uintah Co Care Center SSD	87,419	0.0699478	15,732	135,662	(76,952)	4,401	—
Uintah County	311,804	0.2494871	56,112	483,874	(274,471)	15,697	—
Uintah Highlands Improv District	4,980	0.0039849	896	7,729	(4,384)	251	—
Uintah Recreation District	25,251	0.0202042	4,544	39,186	(22,227)	1,271	—
Uintah School District	810,848	0.6487925	145,918	1,258,318	(713,762)	40,820	—
Uintah Transportation SSD	20,664	0.0165338	3,719	32,067	(18,189)	1,040	—
Uintah Water Conserv District	5,632	0.0045067	1,014	8,741	(4,958)	284	—
Unified Fire Authority	73,302	0.0586519	13,191	113,754	(64,525)	3,690	—
Unified Police Department	117,708	0.0941832	21,183	182,666	(103,615)	5,926	—
University of Utah	2,268,418	1.8150545	408,219	3,520,255	(1,996,813)	114,199	—
University of Utah Hospital	7,420	0.0059367	1,335	11,514	(6,531)	374	—
UT Municipal Power Agency	63,084	0.0504764	11,353	97,898	(55,531)	3,176	—
UT Public Employees Assn	5,825	0.0046609	1,048	9,040	(5,128)	293	—
UT School Board Risk Mgmt	26,465	0.0211760	4,763	41,070	(23,297)	1,332	—
Utah Association of Counties	25,642	0.0205171	4,614	39,792	(22,572)	1,291	—
Utah Co Academy of Sciences	50,515	0.0404193	9,091	78,392	(44,467)	2,543	—
Utah Co Housing Authority	33,517	0.0268185	6,032	52,014	(29,504)	1,687	—
Utah Communications Authority	29,318	0.0234586	5,276	45,497	(25,808)	1,476	—
Utah Counties Indemnity Pool	3,882	0.0031062	699	6,024	(3,417)	195	—
Utah County	1,025,963	0.8209150	184,630	1,592,145	(903,121)	51,650	—
Utah Education Association	28,583	0.0228706	5,144	44,357	(25,161)	1,439	—
Utah Housing Corporation	210,561	0.1684787	37,892	326,760	(185,350)	10,600	—
Utah League Cities/Towns	5,212	0.0041703	938	8,088	(4,588)	262	—
Utah Local Governments Trust	42,655	0.0341298	7,676	66,194	(37,548)	2,147	—
Utah Retirement Systems	680,374	0.5443950	122,439	1,055,841	(598,910)	34,252	—
Utah Safety Council	26,531	0.0212285	4,774	41,172	(23,354)	1,336	—
Utah School Boards Association	26,013	0.0208139	4,681	40,368	(22,898)	1,310	—
Utah School Employees Assn	5,132	0.0041059	923	7,963	(4,517)	258	—
Utah State Fair Corp	21,322	0.0170608	3,837	33,089	(18,769)	1,073	—
Utah State University	657,951	0.5264532	118,403	1,021,043	(579,172)	33,123	—
Utah Valley University	468,999	0.3752653	84,400	727,818	(412,844)	23,611	—
Utah Zoological Society	236,851	0.1895142	42,623	367,558	(208,492)	11,924	—
UTOPIA	153,486	0.1228107	27,621	238,188	(135,109)	7,727	—
Valley Emergency Comm Ctr	313,808	0.2510906	56,472	486,984	(276,235)	15,798	—
Vernal City	50,748	0.0406055	9,132	78,753	(44,672)	2,555	—
Vineyard Town	72,566	0.0580627	13,059	112,611	(63,877)	3,653	—
Wasatch County	304,803	0.2438855	54,852	473,010	(268,308)	15,345	—
Wasatch County Fire District	4,628	0.0037028	833	7,181	(4,074)	233	—
Wasatch Front Regional Council	46,369	0.0371020	8,345	71,958	(40,817)	2,334	—
Wasatch Front Waste/Recycling	159,801	0.1278630	28,757	247,987	(140,667)	8,045	—
Wasatch Integrated Waste Mgmt	57,328	0.0458702	10,317	88,964	(50,464)	2,886	—
Wasatch Mental Health SSD	414,039	0.3312896	74,510	642,528	(364,465)	20,844	—
Wasatch School District	951,429	0.7612771	171,217	1,476,479	(837,511)	47,898	—
Washington City	144,721	0.1157975	26,044	224,586	(127,393)	7,286	—
Washington Co Solid Waste	20,034	0.0160304	3,605	31,091	(17,636)	1,009	—
Washington Co Wat Con District	70,729	0.0565935	12,728	109,762	(62,261)	3,561	—
Washington County	294,411	0.2355702	52,982	456,883	(259,160)	14,821	—
Washington School District	2,835,081	2.2684646	510,195	4,399,633	(2,495,627)	142,726	—
Waste Management Serv District #5	1,872	0.0014979	337	2,905	(1,648)	94	—
Wayne County	25,925	0.0207439	4,665	40,232	(22,821)	1,305	—



Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes of Assumptions	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 Nonemployer Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
									Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	
4,446	7,513	14,872	3,573	8,003	299	—	11,875	57,691	821	—	58,512
2,234	4,008	7,706	1,796	4,023	150	—	5,969	28,996	436	—	29,432
770	870	2,144	619	1,386	52	—	2,057	9,989	114	—	10,103
4,650	7,541	15,237	3,737	8,371	313	—	12,421	60,337	831	—	61,168
376	819	1,441	302	676	25	407	1,410	4,876	53	—	4,929
5,637	9,350	18,680	4,530	10,147	379	—	15,056	73,146	1,029	—	74,175
257	520	946	207	463	17	370	1,057	3,338	32	—	3,370
12,776	21,217	42,363	10,269	23,000	860	—	34,129	165,789	2,368	—	168,157
6,717	10,002	21,120	5,399	12,093	452	—	17,944	87,170	1,172	—	88,342
23,959	35,857	75,513	19,257	43,133	1,613	—	64,003	310,914	4,211	—	315,125
383	658	1,292	308	689	26	—	1,023	4,966	71	—	5,037
1,940	2,553	5,764	1,560	3,493	131	27	5,211	25,179	339	—	25,518
62,307	93,183	196,310	50,079	112,167	4,193	—	166,439	808,533	10,918	—	819,451
1,588	2,642	5,270	1,276	2,858	107	404	4,645	20,605	271	—	20,876
433	1,671	2,388	348	779	29	381	1,537	5,616	125	—	5,741
5,633	10,158	19,481	4,527	10,140	379	—	15,046	73,093	1,087	—	74,180
9,045	19,283	34,254	7,270	16,283	609	14,912	39,074	117,372	982	—	118,354
174,308	258,445	546,952	140,100	313,796	11,731	127,332	592,959	2,261,943	23,428	—	2,285,371
570	1,333	2,277	458	1,026	38	—	1,522	7,398	129	—	7,527
4,847	9,282	17,305	3,896	8,727	326	—	12,949	62,904	940	—	63,844
448	1,103	1,844	360	806	30	439	1,635	5,808	76	—	5,884
2,034	4,113	7,479	1,635	3,661	137	—	5,433	26,390	422	—	26,812
1,970	5,108	8,369	1,584	3,547	133	61	5,325	25,569	467	—	26,036
3,882	7,695	14,120	3,120	6,988	261	—	10,369	50,371	800	—	51,171
2,576	4,177	8,440	2,070	4,637	173	2,062	8,942	33,422	350	—	33,772
2,253	4,544	8,273	1,811	4,056	152	720	6,739	29,234	414	—	29,648
298	468	961	240	537	20	20	817	3,871	52	—	3,923
78,836	145,265	275,751	63,364	141,924	5,306	—	210,594	1,023,034	15,489	—	1,038,523
2,196	3,782	7,417	1,765	3,954	148	—	5,867	28,502	444	—	28,946
16,180	26,698	53,478	13,004	29,127	1,089	—	43,220	209,960	2,947	—	212,907
400	714	1,376	322	721	27	129	1,199	5,197	69	—	5,266
3,278	6,254	11,679	2,634	5,901	221	—	8,756	42,533	682	—	43,215
52,281	88,039	174,572	42,021	94,118	3,519	—	139,658	678,432	9,740	—	688,172
2,039	3,553	6,928	1,639	3,670	137	138	5,584	26,455	361	—	26,816
1,999	3,319	6,628	1,607	3,598	135	—	5,340	25,939	354	—	26,293
394	830	1,482	317	710	27	334	1,388	5,117	62	—	5,179
1,638	4,314	7,025	1,317	2,950	110	1,357	5,734	21,261	309	—	21,570
50,558	61,722	145,403	40,636	91,016	3,403	7,071	142,126	656,072	7,652	—	663,724
36,039	46,233	105,883	28,966	64,878	2,425	6,034	102,303	467,660	5,737	—	473,397
18,200	29,913	60,037	14,628	32,764	1,225	—	48,617	236,175	3,349	—	239,524
11,794	19,116	38,637	9,479	21,232	794	—	31,505	153,048	2,179	—	155,227
24,113	45,434	85,345	19,381	43,410	1,623	—	64,414	312,912	4,833	—	317,745
3,900	6,530	12,985	3,134	7,020	262	—	10,416	50,603	704	—	51,307
5,576	10,621	19,850	4,482	10,038	375	—	14,895	72,358	1,107	—	73,465
23,421	40,834	79,600	18,825	42,164	1,576	—	62,565	303,933	4,496	—	308,429
356	868	1,457	286	640	24	—	950	4,614	82	—	4,696
3,563	5,024	10,921	2,864	6,414	240	445	9,963	46,237	567	—	46,804
12,279	18,484	38,808	9,869	22,106	826	—	32,801	159,344	2,146	—	161,490
4,405	8,676	15,967	3,541	7,930	296	2,439	14,206	57,164	759	—	57,923
31,815	54,434	107,093	25,571	57,275	2,141	—	84,987	412,857	5,977	—	418,834
73,109	131,354	252,361	58,761	131,614	4,920	—	195,295	948,713	14,056	—	962,769
11,121	20,264	38,671	8,938	20,020	748	—	29,706	144,308	2,150	—	146,458
1,539	2,932	5,480	1,237	2,771	104	—	4,112	19,977	308	—	20,285
5,435	10,629	19,625	4,368	9,784	366	—	14,518	70,528	1,091	—	71,619
22,623	36,465	73,909	18,183	40,727	1,523	—	60,433	293,570	4,068	—	297,638
217,851	377,394	737,971	175,097	392,184	14,662	—	581,943	2,826,988	41,021	—	2,868,009
144	448	686	116	259	10	—	385	1,867	40	—	1,907
1,992	3,722	7,019	1,601	3,586	134	—	5,321	25,851	397	—	26,248

Tier 2 Public Employees Contributory Retirement System

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2019

Participating Employer	Employer Contributions	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
Wayne School District	\$ 49,795	0.0398428%	\$ 8,961	77,274	(43,833)	2,507	—
Weber Area Dispatch 911	114,053	0.0912584	20,525	176,993	(100,397)	5,742	—
Weber Basin Water Conserv	94,555	0.0756576	17,016	146,736	(83,234)	4,760	—
Weber Co Mosquito Abate	7,017	0.0056145	1,263	10,889	(6,177)	353	—
Weber County Corp	961,656	0.7694605	173,057	1,492,350	(846,514)	48,413	—
Weber County School District	2,589,860	2.0722528	466,065	4,019,085	(2,279,767)	130,381	—
Weber Human Services	465,858	0.3727520	83,835	722,944	(410,079)	23,453	—
Weber State University	288,787	0.2310701	51,969	448,155	(254,209)	14,538	—
Wellington City	7,206	0.0057657	1,297	11,182	(6,343)	363	—
Wellsville City Corp	7,829	0.0062640	1,409	12,149	(6,891)	394	—
West Bountiful City	28,047	0.0224413	5,047	43,524	(24,689)	1,412	—
West Kane County SSD #1	15,568	0.0124564	2,802	24,159	(13,704)	784	—
West Point City	38,744	0.0310004	6,972	60,125	(34,105)	1,950	—
West Valley City	491,032	0.3928949	88,365	762,010	(432,239)	24,720	—
White City Water Imp District	12,041	0.0096344	2,167	18,686	(10,599)	606	—
Willard City Corp	3,697	0.0029582	665	5,737	(3,254)	186	—
Woods Cross City	10,158	0.0081280	1,828	15,764	(8,942)	511	—
Workers' Compensation Fund	743,288	0.5947349	133,760	1,153,474	(654,291)	37,419	—
<b>Grand Total</b>	<b>\$ 124,977,980</b>	<b>100.0000000%</b>	<b>\$ 22,490,751</b>	<b>193,947,617</b>	<b>(110,013,921)</b>	<b>6,291,750</b>	<b>—</b>
<b>Units without a proportionate share for 2019 but had a proportionate share in a prior year</b>							
Alpine Uniserv	\$ —	0.0000000%	\$ —	—	—	—	—
Aurora City	—	0.0000000	—	—	—	—	—
Canyonlands Health Care	—	0.0000000	—	—	—	—	—
Centerfield City	—	0.0000000	—	—	—	—	—
Huntington City	—	0.0000000	—	—	—	—	—
Jordan River Commission	—	0.0000000	—	—	—	—	—
Liberty Academy Charter School	—	0.0000000	—	—	—	—	—
Lone Peak PS District	—	0.0000000	—	—	—	—	—
Maeser Water District	—	0.0000000	—	—	—	—	—
Mendon City	—	0.0000000	—	—	—	—	—
Moab Mosquito Abatement District	—	0.0000000	—	—	—	—	—
North Davis Fire District	—	0.0000000	—	—	—	—	—
North Fork SS District	—	0.0000000	—	—	—	—	—
Ogden Weber/NEA/UEA Uniserv	—	0.0000000	—	—	—	—	—
Recreation and Habilitation Services	—	0.0000000	—	—	—	—	—
Uintah Fire Suppression SSD	—	0.0000000	—	—	—	—	—
Utah Dairy Commission	—	0.0000000	—	—	—	—	—
Utah Lake Commission	—	0.0000000	—	—	—	—	—
Valley Mental Health	—	0.0000000	—	—	—	—	—
Weber Fire District	—	0.0000000	—	—	—	—	—
<b>Grand Total</b>	<b>\$ 124,977,980</b>	<b>100.0000000%</b>	<b>\$ 22,490,751</b>	<b>193,947,617</b>	<b>(110,013,921)</b>	<b>6,291,750</b>	<b>—</b>

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 of Assumptions	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	
3,826	6,321	12,654	3,075	6,888	258	—	10,221	49,653	712	—	50,365
8,764	13,959	28,465	7,044	15,777	590	—	23,411	113,727	1,579	—	115,306
7,266	12,021	24,047	5,840	13,080	489	—	19,409	94,285	1,346	—	95,631
539	1,295	2,187	433	971	36	—	1,440	6,997	122	—	7,119
73,895	123,992	246,300	59,393	133,028	4,973	—	197,394	958,911	13,840	—	972,751
199,008	360,014	689,403	159,952	358,262	13,394	—	531,608	2,582,467	38,534	—	2,621,001
35,797	63,785	123,035	28,772	64,443	2,409	—	95,624	464,528	6,921	—	471,449
22,191	27,377	64,106	17,836	39,949	1,493	—	59,278	287,962	3,508	—	291,470
554	746	1,663	445	997	37	—	1,479	7,185	95	—	7,280
602	1,013	2,009	484	1,083	40	—	1,607	7,806	110	—	7,916
2,155	3,158	6,725	1,732	3,880	145	—	5,757	27,967	378	—	28,345
1,196	2,413	4,393	961	2,154	81	—	3,196	15,523	242	—	15,765
2,977	4,734	9,661	2,393	5,360	200	—	7,953	38,633	531	—	39,164
37,732	63,479	125,931	30,327	67,926	2,539	—	100,792	489,630	6,997	—	496,627
925	2,119	3,650	744	1,666	62	—	2,472	12,007	209	—	12,216
284	513	983	228	511	19	157	915	3,687	43	—	3,730
781	1,038	2,330	627	1,405	53	81	2,166	10,129	124	—	10,253
57,115	88,313	182,847	45,906	102,821	3,844	12,580	165,151	741,166	9,108	—	750,274
9,603,478	16,463,914	32,359,142	7,718,754	17,288,518	646,334	213,912	25,867,518	124,621,214	1,786,959	—	126,408,173
—	135	135	—	—	—	124	124	—	4	—	4
—	—	—	—	—	—	73	73	—	(11)	—	(11)
—	—	—	—	—	—	410	410	—	(61)	—	(61)
—	156	156	—	—	—	266	266	—	(7)	—	(7)
—	5	5	—	—	—	36	36	—	(4)	—	(4)
—	134	134	—	—	—	171	171	—	—	—	—
—	5,298	5,298	—	—	—	8,580	8,580	—	(133)	—	(133)
—	82	82	—	—	—	100	100	—	(1)	—	(1)
—	—	—	—	—	—	64	64	—	(9)	—	(9)
—	212	212	—	—	—	473	473	—	(18)	—	(18)
—	254	254	—	—	—	382	382	—	(9)	—	(9)
—	64	64	—	—	—	95	95	—	(2)	—	(2)
—	474	474	—	—	—	840	840	—	(23)	—	(23)
—	218	218	—	—	—	370	370	—	(9)	—	(9)
—	96	96	—	—	—	99	99	—	3	—	3
—	65	65	—	—	—	97	97	—	(2)	—	(2)
—	465	465	—	—	—	920	920	—	(25)	—	(25)
—	338	338	—	—	—	459	459	—	(4)	—	(4)
—	5,355	5,355	—	—	—	11,643	11,643	—	(663)	—	(663)
—	1,411	1,411	—	—	—	1,767	1,767	—	(16)	—	(16)
9,603,478	16,478,674	32,373,902	7,718,754	17,288,518	646,334	240,881	25,894,487	124,621,214	1,785,969	—	126,407,183