

Aggregation of Funds with a Net Pension Asset

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

Schedule of Employer Allocations and Pension Amounts

at December 31, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
4 Corners Community Behavior Health	N/A	\$ —	—	—	—	—	—
Active Re Entry Inc	N/A	—	—	—	—	—	—
Alpine City	N/A	—	—	—	—	—	—
Alpine School District	N/A	—	—	—	—	—	—
Alpine Uniserv	N/A	—	—	—	—	—	—
American Fork City	N/A	(23,248)	494,182	(439,012)	8,778	95,297	67,670
American Leadership Academy	N/A	—	—	—	—	—	—
Ames Charter School	N/A	—	—	—	—	—	—
Annabella Town	N/A	—	—	—	—	—	—
Ash Creek Special Service District	N/A	—	—	—	—	—	—
Ashley Valley Improv District	N/A	—	—	—	—	—	—
Ashley Valley Sewer Management Board	N/A	—	—	—	—	—	—
Ballard Town	N/A	—	—	—	—	—	—
Bear Lake Special Service District	N/A	—	—	—	—	—	—
Bear River Association of Governments	N/A	—	—	—	—	—	—
Bear River Health Department	N/A	—	—	—	—	—	—
Bear River Mental Health	N/A	—	—	—	—	—	—
Bear River Water District	N/A	—	—	—	—	—	—
Beaver City	N/A	—	—	—	—	—	—
Beaver County	N/A	(6,114)	42,777	(43,686)	4,517	3,055	5,348
Beaver Housing Authority	N/A	—	—	—	—	—	—
Beaver School District	N/A	—	—	—	—	—	—
Beaver Valley Hospital	N/A	—	—	—	—	—	—
Benchland Water Company	N/A	—	—	—	—	—	—
Bicknell Town	N/A	—	—	—	—	—	—
Big Water Municipal Corp	N/A	(350)	2,446	(2,498)	258	175	306
Blanding City	N/A	(473)	3,309	(3,379)	349	236	414
Bluffdale City	N/A	—	—	—	—	—	—
Bona Vista Water Improvement	N/A	—	—	—	—	—	—
Bountiful Irrigation District	N/A	—	—	—	—	—	—
Box Elder Co Mosquito District	N/A	—	—	—	—	—	—
Box Elder County	N/A	(4,562)	31,921	(32,599)	3,371	2,280	3,990
Box Elder School District	N/A	—	—	—	—	—	—
Bridgerland Applied Technology Center	N/A	—	—	—	—	—	—
Brigham City	N/A	(8,773)	247,914	(216,233)	1,756	51,467	34,307
Cache County	N/A	(17,358)	277,140	(252,189)	8,881	47,972	37,412
Cache Metro Planning Organization	N/A	—	—	—	—	—	—
Cache School District	N/A	—	—	—	—	—	—
Canyons School District	N/A	—	—	—	—	—	—
Carbon County	N/A	(3,370)	23,578	(24,079)	2,490	1,684	2,948
Carbon County Rec/Trans Special Service District	N/A	—	—	—	—	—	—
Carbon School District	N/A	—	—	—	—	—	—
Castle Dale City	N/A	—	—	—	—	—	—
Castle Valley Special Service District	N/A	—	—	—	—	—	—
Cedar City	N/A	(16,832)	506,293	(440,090)	2,594	106,478	70,197
Cedar City Housing Authority	N/A	—	—	—	—	—	—
Cedar Mountain Fire Protection District	N/A	(230)	1,610	(1,644)	170	115	201
Centerfield City	N/A	—	—	—	—	—	—
Centerville City	N/A	(441)	3,082	(3,147)	325	220	385
Central Davis Sewer District	N/A	—	—	—	—	—	—
Central Iron Co Water Conservancy	N/A	—	—	—	—	—	—
Central UT Public Health	N/A	—	—	—	—	—	—
Central Utah Counseling Center	N/A	—	—	—	—	—	—
Central Utah Water District	N/A	—	—	—	—	—	—
Central Weber Sewer District	N/A	—	—	—	—	—	—
City of Aurora	N/A	—	—	—	—	—	—
City of Bountiful	N/A	(1,691)	11,831	(12,082)	1,249	845	1,479
City of Cedar Hills	N/A	—	—	—	—	—	—
City of Draper	N/A	(3,794)	51,806	(47,903)	2,163	8,271	6,925
City of Duchesne	N/A	—	—	—	—	—	—

Aggregation of Funds with a Net Pension Asset

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

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
City of Enterprise	N/A	\$ —	—	—	—	—	—
City of Green River	N/A	—	—	—	—	—	—
City of Harrisville	N/A	(416)	2,910	(2,972)	307	208	364
City of Helper	N/A	(795)	5,565	(5,683)	588	397	696
City of Holladay	N/A	—	—	—	—	—	—
City of Kanab	N/A	(1,604)	58,008	(49,973)	—	12,610	8,083
City of Milford	N/A	—	—	—	—	—	—
City of Moab	N/A	(2,432)	17,014	(17,376)	1,797	1,215	2,127
City of Monticello	N/A	(629)	4,401	(4,494)	465	314	550
City of Naples	N/A	(618)	4,321	(4,413)	456	309	540
City of North Salt Lake	N/A	(1,216)	8,504	(8,685)	898	607	1,063
City of Orem	N/A	(11,876)	83,087	(84,853)	8,774	5,934	10,387
City of Riverton	N/A	—	—	—	—	—	—
City of Santa Clara	N/A	(3,378)	114,003	(98,525)	207	24,497	15,858
City of Saratoga Springs	N/A	(4,648)	32,520	(33,211)	3,434	2,322	4,065
City of South Jordan	N/A	(79,964)	2,529,943	(2,193,386)	9,164	537,323	351,288
City of South Salt Lake	N/A	(84,251)	2,797,133	(2,419,269)	6,323	599,336	388,905
City of St George	N/A	(55,064)	1,610,136	(1,401,721)	9,654	336,687	223,052
City of Taylorsville	N/A	—	—	—	—	—	—
City of Uintah	N/A	—	—	—	—	—	—
City of Washington Terrace	N/A	(1,381)	49,938	(43,021)	—	10,856	6,959
City of Wendover	N/A	—	—	—	—	—	—
City of West Haven	N/A	—	—	—	—	—	—
City of West Jordan	N/A	(13,614)	95,246	(97,270)	10,058	6,802	11,907
City of Woodland Hills	N/A	—	—	—	—	—	—
Clearfield City	N/A	(2,676)	18,722	(19,119)	1,977	1,337	2,340
Cleveland Town	N/A	—	—	—	—	—	—
Clinton City	N/A	(14,574)	440,670	(382,943)	2,188	92,774	61,108
Coalville City	N/A	—	—	—	—	—	—
Color Country Uniserv	N/A	—	—	—	—	—	—
Corinne City	N/A	—	—	—	—	—	—
Cottonwood Heights City	N/A	(2,731)	19,109	(19,515)	2,018	1,365	2,389
Cottonwood Heights P&R Srv	N/A	—	—	—	—	—	—
Cottonwood Improvement District	N/A	—	—	—	—	—	—
Council On Aging Golden Age SS	N/A	—	—	—	—	—	—
Daggett County	N/A	(1,970)	13,784	(14,077)	1,456	984	1,723
Daggett School District	N/A	—	—	—	—	—	—
Davis & Weber County Canal Co	N/A	—	—	—	—	—	—
Davis Applied Technology College	N/A	—	—	—	—	—	—
Davis Behavioral Health Inc	N/A	—	—	—	—	—	—
Davis Co Housing Authority	N/A	—	—	—	—	—	—
Davis Co Mosquito Abatement	N/A	—	—	—	—	—	—
Davis County	N/A	(20,417)	142,844	(145,880)	15,085	10,201	17,857
Davis School District	N/A	—	—	—	—	—	—
Davis Uniserv	N/A	—	—	—	—	—	—
Ddi Vantage	N/A	—	—	—	—	—	—
Delta City	N/A	—	—	—	—	—	—
Dixie Applied Technology College	N/A	—	—	—	—	—	—
Dixie State University	N/A	(345)	2,411	(2,462)	255	172	301
Duchesne Co Mosquito District	N/A	—	—	—	—	—	—
Duchesne Co Water Conservancy District	N/A	—	—	—	—	—	—
Duchesne County	N/A	(6,988)	48,887	(49,926)	5,163	3,491	6,111
Duchesne School District	N/A	—	—	—	—	—	—
E Duchesne Culinary Water Improvement District	N/A	—	—	—	—	—	—
Eagle Mountain City	N/A	—	—	—	—	—	—
East Carbon City	N/A	(281)	1,965	(2,007)	208	140	246
East Hollywood High School	N/A	—	—	—	—	—	—
Educators Mutual Insurance	N/A	—	—	—	—	—	—
Elk Ridge City	N/A	—	—	—	—	—	—
Emery Co Care & Rehab Center	N/A	—	—	—	—	—	—

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
1,898	2,777	—	76	51	—	127	3,946	110	—	4,056
—	1,681	—	146	97	1,212	1,455	7,546	(70)	—	7,476
—	—	—	—	—	—	—	—	—	—	—
710	21,403	3,472	3,586	5,119	—	12,177	8,285	123	(5,251)	3,157
—	—	—	—	—	—	—	—	—	—	—
—	5,139	—	447	297	884	1,628	23,071	(53)	—	23,018
376	1,705	—	116	77	65	258	5,967	19	—	5,986
1,317	2,622	—	114	75	51	240	5,860	72	—	5,932
—	—	—	—	—	—	—	—	—	—	—
1,585	4,153	—	223	148	—	371	11,531	92	—	11,623
3,209	28,304	—	2,184	1,449	—	3,633	112,665	185	—	112,850
—	—	—	—	—	—	—	—	—	—	—
457	41,019	6,706	6,977	9,921	11,393	34,997	18,660	(1,858)	(10,143)	6,659
2,276	12,097	—	855	567	—	1,422	44,096	136	—	44,232
—	—	—	—	—	—	—	—	—	—	—
12,162	909,937	146,224	153,308	217,101	3,428	520,061	466,617	1,705	(221,178)	247,144
5,654	1,000,218	163,826	170,780	242,582	6,751	583,939	472,138	480	(247,803)	224,815
8,067	577,460	90,896	96,284	135,608	10,839	333,627	340,874	(1,294)	(137,489)	202,091
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
73	17,888	2,989	3,087	4,407	112	10,595	7,132	(8)	(4,521)	2,603
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
19,167	47,934	—	2,503	1,662	—	4,165	129,152	1,110	—	130,262
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
2,771	8,425	—	492	327	1,529	2,348	25,386	65	—	25,451
—	—	—	—	—	—	—	—	—	—	—
5,262	161,332	25,134	26,504	37,418	2,444	91,500	88,074	(133)	(38,018)	49,923
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
4,170	9,942	—	502	333	—	835	25,912	244	—	26,156
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
1,371	5,534	—	362	240	2,121	2,723	18,691	(51)	—	18,640
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
18,554	61,697	—	3,754	2,492	—	6,246	193,695	1,083	—	194,778
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
742	1,470	—	63	42	—	105	3,269	44	—	3,313
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
9,207	23,972	—	1,285	853	—	2,138	66,290	537	—	66,827
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
145	739	—	52	34	377	463	2,665	(15)	—	2,650
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—

Aggregation of Funds with a Net Pension Asset

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

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Emery County	N/A	\$ (1,402)	9,812	(10,020)	1,036	701	1,227
Emery County Recreation Special Service District	N/A	—	—	—	—	—	—
Emery School District	N/A	—	—	—	—	—	—
Emery Town	N/A	—	—	—	—	—	—
Emery Water Conservancy District	N/A	—	—	—	—	—	—
Enoch City	N/A	(177)	1,239	(1,265)	131	88	155
Ephraim City	N/A	—	—	—	—	—	—
Escalante City	N/A	—	—	—	—	—	—
Eureka City Corporation	N/A	—	—	—	—	—	—
Fairview City	N/A	—	—	—	—	—	—
Farmington City	N/A	(10,590)	301,640	(262,976)	2,060	62,727	41,752
Farr West City	N/A	—	—	—	—	—	—
Fast Forward Charter High School	N/A	—	—	—	—	—	—
Ferron City	N/A	—	—	—	—	—	—
Fillmore City	N/A	—	—	—	—	—	—
Five-County Association of Governments	N/A	—	—	—	—	—	—
Fountain Green City	N/A	—	—	—	—	—	—
Fox Hollow Golf Course	N/A	—	—	—	—	—	—
Francis City	N/A	—	—	—	—	—	—
Fruit Heights City	N/A	—	—	—	—	—	—
Garden City Fire District	N/A	—	—	—	—	—	—
Garfield County	N/A	(2,471)	17,287	(17,654)	1,826	1,235	2,161
Garfield School District	N/A	—	—	—	—	—	—
Garland City	N/A	(237)	1,655	(1,690)	175	118	207
Genola Town	N/A	—	—	—	—	—	—
Grand Co Cemetery Maintenance District	N/A	—	—	—	—	—	—
Grand County	N/A	(4,475)	31,307	(31,972)	3,306	2,236	3,914
Grand School District	N/A	—	—	—	—	—	—
Grand Water/Sewer Service	N/A	—	—	—	—	—	—
Granger-Hunter Improvement District	N/A	—	—	—	—	—	—
Granite School District	N/A	—	—	—	—	—	—
Granite Uniserv	N/A	—	—	—	—	—	—
Grantsville City	N/A	(2,080)	14,555	(14,864)	1,537	1,039	1,819
Gunnison City	N/A	—	—	—	—	—	—
Gunnison Valley Hospital	N/A	—	—	—	—	—	—
Heber City	N/A	(3,310)	23,160	(23,652)	2,446	1,654	2,895
Heber Light & Power	N/A	—	—	—	—	—	—
Heber Valley Historic Railroad	N/A	—	—	—	—	—	—
Heber Valley Special Service District	N/A	—	—	—	—	—	—
Herriman City	N/A	—	—	—	—	—	—
High Desert Uniserv	N/A	—	—	—	—	—	—
High School Activities Association	N/A	—	—	—	—	—	—
Highland City	N/A	—	—	—	—	—	—
Hinckley Town	N/A	—	—	—	—	—	—
Honeyville City	N/A	—	—	—	—	—	—
Hooper City	N/A	—	—	—	—	—	—
Hooper Water Improv District	N/A	—	—	—	—	—	—
Housing Authority of Carbon Co	N/A	—	—	—	—	—	—
Housing Authority of SL County	N/A	—	—	—	—	—	—
Housing Authority of SLC	N/A	—	—	—	—	—	—
Housing Authority Ogden City	N/A	—	—	—	—	—	—
Huntington City	N/A	—	—	—	—	—	—
Hurricane City	N/A	(1,156)	8,085	(8,257)	854	577	1,011
Hurricane Valley Fire Special Service District	N/A	(10,587)	358,258	(309,578)	623	77,021	49,836
Hyde Park City	N/A	—	—	—	—	—	—
Hyrum City	N/A	—	—	—	—	—	—
Impact Mitigation Special Service District	N/A	—	—	—	—	—	—
Intech Collegiate High School	N/A	—	—	—	—	—	—
Iron County	N/A	(7,610)	53,239	(54,370)	5,622	3,802	6,655
Iron School District	N/A	—	—	—	—	—	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
1,243	4,207	—	258	171	781	1,210	13,304	31	—	13,335
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
859	1,233	—	33	22	419	474	1,680	24	—	1,704
1,520	1,520	—	—	—	—	—	—	90	—	90
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
2,220	108,759	16,886	17,954	25,236	3,124	63,200	66,742	(425)	(25,542)	40,775
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
1,221	1,221	—	—	—	—	—	—	74	—	74
2,365	7,587	—	454	302	—	756	23,441	139	—	23,580
—	—	—	—	—	—	—	—	—	—	—
—	500	—	44	29	461	534	2,244	(26)	—	2,218
—	—	—	—	—	—	—	—	—	—	—
3,544	13,000	—	823	546	1,848	3,217	42,452	90	—	42,542
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
1,108	5,503	—	383	254	—	637	19,736	66	—	19,802
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
2,858	9,853	—	609	404	—	1,013	31,404	166	—	31,570
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
12,636	15,078	—	212	141	—	353	10,963	2,167	—	13,130
43	127,523	21,089	21,937	31,195	17,883	92,104	58,323	(3,101)	(31,899)	23,323
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
4,694	20,773	—	1,399	929	—	2,328	72,191	279	—	72,470
—	—	—	—	—	—	—	—	—	—	—

Aggregation of Funds with a Net Pension Asset

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

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Itineris High School	N/A	\$ —	—	—	—	—	—
Ivins City	N/A	(1,949)	40,011	(35,636)	772	7,631	5,471
Jordan River Commission	N/A	—	—	—	—	—	—
Jordan School District	N/A	—	—	—	—	—	—
Jordan Uniserv	N/A	—	—	—	—	—	—
Jordan Valley Water Conservancy	N/A	—	—	—	—	—	—
Jordanelle Special Service District	N/A	—	—	—	—	—	—
Juab County	N/A	(4,099)	28,681	(29,291)	3,029	2,048	3,585
Juab School District	N/A	—	—	—	—	—	—
Kamas City	N/A	—	—	—	—	—	—
Kane County	N/A	(2,125)	14,870	(15,186)	1,570	1,062	1,859
Kane County Water Conservancy District	N/A	—	—	—	—	—	—
Kane School District	N/A	—	—	—	—	—	—
Kaysville City	N/A	(6,629)	155,105	(136,865)	2,143	30,756	21,322
Kearns Improvement District	N/A	—	—	—	—	—	—
Laverkin City	N/A	(326)	2,279	(2,328)	241	163	285
Layton City	N/A	(91,303)	3,068,279	(2,652,241)	5,914	658,846	426,744
Lehi City	N/A	(54,233)	1,669,484	(1,449,424)	7,390	352,718	231,630
Lewiston City	N/A	—	—	—	—	—	—
Liberty Academy Charter	N/A	—	—	—	—	—	—
Lindon City	N/A	—	—	—	—	—	—
Logan City	N/A	(8,389)	58,695	(59,943)	6,199	4,192	7,338
Logan School District	N/A	—	—	—	—	—	—
Lone Peak PS District	N/A	(5,294)	37,036	(37,823)	3,911	2,645	4,630
Maeser Water Improvement District	N/A	—	—	—	—	—	—
Magna Mosquito Abatement	N/A	—	—	—	—	—	—
Manti City	N/A	—	—	—	—	—	—
Mapleton City	N/A	(1,266)	8,860	(9,049)	936	633	1,108
Marriott-Slaterville City	N/A	—	—	—	—	—	—
Mayfield Town	N/A	—	—	—	—	—	—
Mendon City	N/A	—	—	—	—	—	—
Metro Water District SLC/Sandy	N/A	—	—	—	—	—	—
Midvale City	N/A	—	—	—	—	—	—
Midvalley Improvement District	N/A	—	—	—	—	—	—
Midway City	N/A	—	—	—	—	—	—
Military Installation Devel	N/A	—	—	—	—	—	—
Millard Co Care & Rehab Inc	N/A	—	—	—	—	—	—
Millard County	N/A	(5,588)	39,097	(39,928)	4,129	2,792	4,888
Millard School District	N/A	—	—	—	—	—	—
Millville City	N/A	—	—	—	—	—	—
Minersville Town	N/A	—	—	—	—	—	—
Moab Valley Fire Protection	N/A	(4,066)	135,791	(117,413)	285	29,126	18,882
Monroe City	N/A	—	—	—	—	—	—
Monticello Academy	N/A	—	—	—	—	—	—
Morgan City Corporation	N/A	—	—	—	—	—	—
Morgan County	N/A	(1,476)	15,179	(14,541)	968	1,962	1,984
Morgan School District	N/A	—	—	—	—	—	—
Moroni City	N/A	—	—	—	—	—	—
Mount Pleasant City	N/A	—	—	—	—	—	—
Mountain Regional Water Special Service District	N/A	—	—	—	—	—	—
Mountainland Association of Governments	N/A	—	—	—	—	—	—
Mountainland Applied Technology College	N/A	—	—	—	—	—	—
Mt Olympus Improvement District	N/A	—	—	—	—	—	—
Murray City	N/A	(110,295)	3,550,840	(3,075,791)	11,087	756,603	493,283
Murray School District	N/A	—	—	—	—	—	—
Myton City	N/A	—	—	—	—	—	—
N Tooele Co Fire Protection SD	N/A	(1,995)	56,795	(49,516)	389	11,810	7,861
Ne Counseling Center	N/A	—	—	—	—	—	—
Nebo Credit Union	N/A	—	—	—	—	—	—
Nebo School District	N/A	—	—	—	—	—	—

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
—	—	—	—	—	—	—	—	—	—	—	
8,479	22,353	1,957	2,213	3,014	—	7,184	14,581	1,326	(2,960)	12,947	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
4,753	13,415	—	754	500	—	1,254	38,891	276	—	39,167	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
1,291	5,782	—	391	259	—	650	20,163	75	—	20,238	
—	—	—	—	—	—	—	—	—	—	—	
1,090	55,311	8,068	8,866	12,250	22,959	52,143	46,776	(3,640)	(12,204)	30,932	
—	—	—	—	—	—	—	—	—	—	—	
—	689	—	60	40	530	630	3,090	(31)	—	3,059	
23,413	1,114,917	180,286	187,679	266,783	—	634,748	506,170	3,311	(272,700)	236,781	
147	591,885	95,731	100,714	142,363	11,809	350,617	323,339	(1,937)	(144,802)	176,600	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
9,931	27,660	—	1,543	1,024	—	2,567	79,590	568	—	80,158	
—	—	—	—	—	—	—	—	—	—	—	
4,651	15,837	—	973	646	971	2,590	50,220	207	—	50,427	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
1,481	4,158	—	233	155	—	388	12,014	86	—	12,100	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
1,904	13,713	—	1,028	682	—	1,710	53,016	110	—	53,126	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
1,255	49,548	7,966	8,298	11,791	2,400	30,455	22,670	(216)	(12,049)	10,405	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
386	5,300	360	613	691	2,129	3,793	13,285	(205)	(545)	12,535	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
14,220	1,275,193	206,236	215,772	305,890	26,412	754,310	634,520	(3,241)	(311,953)	319,326	
—	—	—	—	—	—	—	—	—	—	—	
5,158	25,218	3,179	3,380	4,751	—	11,310	12,577	658	(4,808)	8,427	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	

Aggregation of Funds with a Net Pension Asset

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

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions
Nephi City	N/A	\$ (1,007)	7,042	(7,192)	744	503	880
Nibbley City Corporation	N/A	—	—	—	—	—	—
Noah Webster Academy Inc	N/A	—	—	—	—	—	—
North Davis Co Sewer District	N/A	—	—	—	—	—	—
North Davis Fire District	N/A	(24,327)	802,832	(694,579)	1,948	171,837	111,605
North Emery Water Users Special Service District	N/A	—	—	—	—	—	—
North Fork Special Service District	N/A	(661)	23,898	(20,588)	—	5,195	3,330
North Logan City	N/A	(3,260)	113,632	(98,056)	108	24,554	15,819
North Ogden City	N/A	(2,154)	15,072	(15,392)	1,592	1,076	1,884
North Park Police Agency	N/A	(317)	2,218	(2,265)	234	158	277
North Pointe Solid Waste	N/A	—	—	—	—	—	—
North Sanpete School District	N/A	—	—	—	—	—	—
North Summit School District	N/A	—	—	—	—	—	—
North View Fire District	N/A	(15,603)	467,512	(406,463)	2,450	98,247	64,812
NUAMES Charter School	N/A	—	—	—	—	—	—
Oakley City	N/A	—	—	—	—	—	—
Ogden City Corp	N/A	(22,964)	160,662	(164,076)	16,967	11,474	20,084
Ogden School District	N/A	—	—	—	—	—	—
Ogden Weber/NEA/UEA Uniserv	N/A	—	—	—	—	—	—
Ogden-Weber Technology College	N/A	—	—	—	—	—	—
Oquirrh Recreation and Parks District	N/A	—	—	—	—	—	—
Orangeville City	N/A	—	—	—	—	—	—
Orderville Town	N/A	—	—	—	—	—	—
Panguitch City Corporation	N/A	—	—	—	—	—	—
Park City	N/A	(3,713)	25,975	(26,527)	2,743	1,855	3,247
Park City Fire Service	N/A	(7,887)	55,178	(56,350)	5,827	3,941	6,898
Park City School District	N/A	—	—	—	—	—	—
Parowan City	N/A	(402)	2,813	(2,873)	297	201	352
Payson City	N/A	(5,032)	106,931	(94,996)	1,901	20,618	14,642
Perry City	N/A	(163)	1,139	(1,163)	120	81	142
Piute County	N/A	—	—	—	—	—	—
Piute School District	N/A	—	—	—	—	—	—
Plain City	N/A	—	—	—	—	—	—
Pleasant Grove City	N/A	(19,534)	595,784	(517,501)	2,801	125,646	82,638
Pleasant View City	N/A	(463)	3,241	(3,310)	342	231	405
Price City	N/A	(3,547)	84,384	(74,378)	1,112	16,808	11,608
Price River Water Improvement	N/A	—	—	—	—	—	—
Providence City	N/A	—	—	—	—	—	—
Provo City Corp	N/A	(13,249)	92,694	(94,664)	9,789	6,620	11,588
Provo Housing Authority	N/A	—	—	—	—	—	—
Provo River Water Users	N/A	—	—	—	—	—	—
Provo School District	N/A	—	—	—	—	—	—
Recreation & Habilitation Services	N/A	—	—	—	—	—	—
Redmond Town	N/A	—	—	—	—	—	—
Rich County	N/A	(644)	4,503	(4,599)	476	322	563
Rich School District	N/A	—	—	—	—	—	—
Richfield City	N/A	(945)	6,613	(6,754)	698	472	827
Richmond City	N/A	—	—	—	—	—	—
Riverdale City	N/A	(16,877)	573,143	(495,182)	941	123,296	79,736
Roosevelt City	N/A	(906)	6,340	(6,475)	670	453	793
Roosevelt City Housing	N/A	—	—	—	—	—	—
Roy City	N/A	(41,198)	1,229,846	(1,069,464)	6,586	258,256	170,477
Roy Water Conservancy District	N/A	—	—	—	—	—	—
S Utah Valley Electric Service District	N/A	—	—	—	—	—	—
S Utah Valley Solid Waste	N/A	—	—	—	—	—	—
Salem City	N/A	(114)	798	(815)	84	57	100
Salina City	N/A	(304)	2,124	(2,169)	224	152	266
Salt Lake Arts Academy	N/A	—	—	—	—	—	—
Salt Lake City Corp	N/A	(44,337)	310,199	(316,790)	32,758	22,153	38,778
Salt Lake City Public Library	N/A	—	—	—	—	—	—

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions			Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
							Proportionate Share of Allocable Plan Gross Pension Expense	Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
1,049	3,176	—	185	123	182	490	9,549	49	—	9,598	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
18,106	303,496	46,946	48,973	69,537	777	166,233	137,043	2,980	(71,010)	69,013	
—	—	—	—	—	—	—	—	—	—	—	
865	9,390	1,430	1,477	2,109	3,849	8,865	3,413	(485)	(2,163)	765	
2,231	42,712	6,740	6,988	9,955	289	23,972	17,470	183	(10,194)	7,459	
3,175	7,727	—	396	263	—	659	20,437	185	—	20,622	
—	669	—	58	39	618	715	3,007	(35)	—	2,972	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
2,469	167,978	26,592	28,076	39,612	695	94,975	94,916	124	(40,223)	54,817	
—	—	—	—	—	—	—	—	—	—	—	
16,718	65,243	—	4,222	2,803	—	7,025	217,856	984	—	218,840	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
4,058	11,903	—	683	453	—	1,136	35,221	240	—	35,461	
9,311	25,977	—	1,450	963	—	2,413	74,821	548	—	75,369	
911	1,761	—	74	49	—	123	3,814	54	—	3,868	
551	37,712	5,323	5,970	8,161	811	20,265	37,107	20	(8,051)	29,076	
1,273	1,616	—	30	20	245	295	1,545	58	—	1,603	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
12,811	223,896	34,070	35,886	50,695	3,696	124,347	117,276	1,962	(51,534)	67,704	
497	1,475	—	85	57	449	591	4,395	1	—	4,396	
222	29,750	4,420	4,843	6,701	1,207	17,171	24,823	(33)	(6,686)	18,104	
—	—	—	—	—	—	—	—	—	—	—	
4,633	32,630	—	2,436	1,617	—	4,053	125,692	269	—	125,961	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
481	1,842	—	118	79	—	197	6,106	29	—	6,135	
—	—	—	—	—	—	—	—	—	—	—	
505	2,502	—	174	115	714	1,003	8,968	(15)	—	8,953	
4,643	208,616	33,769	35,112	49,944	1,105	119,930	92,675	683	(51,079)	42,279	
1,928	3,844	—	167	111	177	455	8,598	99	—	8,697	
—	—	—	—	—	—	—	—	—	—	—	
23,080	458,399	69,874	73,808	104,107	—	247,789	251,312	3,185	(105,691)	148,806	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
1,610	1,851	—	21	14	—	35	1,082	94	—	1,176	
—	642	—	56	37	592	685	2,880	(34)	—	2,846	
20,114	113,803	—	8,152	5,412	—	13,564	420,625	1,173	—	421,798	
—	—	—	—	—	—	—	—	—	—	—	

Aggregation of Funds with a Net Pension Asset

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

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Salt Lake Co Serv Area 3	N/A	\$ —	—	—	—	—	—
Salt Lake Community College	N/A	—	—	—	—	—	—
Salt Lake County	N/A	(57,658)	403,396	(411,968)	42,601	28,809	50,429
Salt Lake School District	N/A	—	—	—	—	—	—
San Juan County	N/A	(3,093)	21,639	(22,099)	2,285	1,545	2,705
San Juan Mental Health	N/A	—	—	—	—	—	—
San Juan School District	N/A	—	—	—	—	—	—
Sandy City	N/A	(18,282)	127,906	(130,623)	13,507	9,134	15,990
Sandy Suburban Improvement District	N/A	—	—	—	—	—	—
Sanpete County	N/A	(2,019)	14,128	(14,428)	1,492	1,009	1,766
Santaquin City	N/A	(110)	770	(786)	81	55	96
Seven County Infrastructure	N/A	—	—	—	—	—	—
Sevier County	N/A	(2,879)	20,146	(20,574)	2,127	1,439	2,518
Sevier School District	N/A	—	—	—	—	—	—
Six-County Association of Governments	N/A	—	—	—	—	—	—
Slc Mosquito Abatement	N/A	—	—	—	—	—	—
Smithfield City Corp	N/A	(4,909)	132,617	(115,968)	1,137	27,258	18,325
Snow College	N/A	—	—	—	—	—	—
Snyder Basin Special Recreation District	N/A	—	—	—	—	—	—
Snyderville Basin Water Reclamation District	N/A	—	—	—	—	—	—
So Davis Metro Fire Agency	N/A	(98,379)	3,346,465	(2,891,040)	5,348	720,104	465,584
So Davis Recreation Center	N/A	—	—	—	—	—	—
So SI Valley Mosquito Abatement	N/A	—	—	—	—	—	—
So Utah Valley Animal Svcs SSD	N/A	—	—	—	—	—	—
So Utah Valley Power Systems	N/A	—	—	—	—	—	—
Soldier Hollow Charter School	N/A	—	—	—	—	—	—
Solid Waste Special Service District #1	N/A	—	—	—	—	—	—
Solitude Improvement District	N/A	—	—	—	—	—	—
South Davis Sewer District	N/A	—	—	—	—	—	—
South Davis Water District	N/A	—	—	—	—	—	—
South Ogden City	N/A	(20,108)	634,986	(550,566)	2,335	134,814	88,164
South Ogden Conservancy District	N/A	—	—	—	—	—	—
South Sanpete School District	N/A	—	—	—	—	—	—
South Summit School District	N/A	—	—	—	—	—	—
South Valley Sewer District	N/A	—	—	—	—	—	—
South Valley Water Reclamation	N/A	—	—	—	—	—	—
South Weber City	N/A	—	—	—	—	—	—
Southeastern Utah AOG	N/A	—	—	—	—	—	—
Southeastern Utah Health	N/A	—	—	—	—	—	—
Southern Utah University	N/A	(136)	949	(969)	100	68	119
Southwest Applied Technology	N/A	—	—	—	—	—	—
Southwest Educ Development Center	N/A	—	—	—	—	—	—
Space Dynamics Lab / USU	N/A	—	—	—	—	—	—
Spanish Fork City	N/A	(2,064)	14,443	(14,750)	1,525	1,031	1,806
Spring City	N/A	—	—	—	—	—	—
Springville City	N/A	(8,480)	173,108	(154,249)	3,383	32,955	23,662
St George Housing Authority	N/A	—	—	—	—	—	—
State of Utah	N/A	(267,800)	2,862,354	(2,727,323)	172,819	383,375	375,396
Stockton Town	N/A	(67)	472	(482)	50	34	59
Success Academy	N/A	—	—	—	—	—	—
Summit Academy High School	N/A	—	—	—	—	—	—
Summit Academy Inc	N/A	—	—	—	—	—	—
Summit County	N/A	(5,879)	41,128	(42,002)	4,343	2,937	5,141
Sunset City	N/A	(812)	5,681	(5,802)	600	406	710
SW Behavioral Health Center	N/A	—	—	—	—	—	—
Sw Mosquito Abatement/Control	N/A	—	—	—	—	—	—
SW UT Public Health Department	N/A	—	—	—	—	—	—
Syracuse City Corp	N/A	(17,883)	551,015	(478,362)	2,424	116,435	76,452
Taylor West Weber Water Improvement District	N/A	—	—	—	—	—	—
Taylorville-Bennion Improvement	N/A	—	—	—	—	—	—

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
92,245	214,084	—	10,602	7,037	—	17,639	547,000	5,416	—	552,416
—	—	—	—	—	—	—	—	—	—	—
1,013	7,548	—	569	378	—	947	29,342	59	—	29,401
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
8,056	46,687	—	3,361	2,231	2,814	8,406	173,438	289	—	173,727
—	—	—	—	—	—	—	—	—	—	—
1,096	5,363	—	371	246	40	657	19,158	60	—	19,218
—	232	—	20	13	215	248	1,044	(12)	—	1,032
—	—	—	—	—	—	—	—	—	—	—
4,210	10,294	—	529	351	—	880	27,317	244	—	27,561
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
12,921	59,641	7,293	7,815	10,940	2,562	28,610	32,003	2,028	(11,031)	23,000
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
18,154	1,209,190	197,256	205,066	291,709	—	694,031	539,403	2,155	(298,369)	243,189
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
2,072	227,385	36,681	38,467	54,467	187	129,802	117,515	267	(55,483)	62,299
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	287	—	25	17	264	306	1,287	(15)	—	1,272
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
1,157	5,519	—	380	252	205	837	19,584	54	—	19,638
—	—	—	—	—	—	—	—	—	—	—
8,282	68,282	8,443	9,562	13,007	491	31,503	63,593	531	(12,771)	51,353
—	—	—	—	—	—	—	—	—	—	—
131,570	1,063,160	73,372	118,788	136,725	34,684	363,569	2,394,067	1,683	(110,983)	2,284,767
1,106	1,249	—	12	8	674	694	640	22	—	662
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	12,421	—	1,081	717	3,625	5,423	55,769	(213)	—	55,556
983	2,699	—	149	99	—	248	7,703	58	—	7,761
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
4,683	199,994	31,604	33,246	46,996	1,016	112,862	106,550	105	(47,805)	58,850
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—

Aggregation of Funds with a Net Pension Asset

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

Schedule of Employer Allocations and Pension Amounts (Continued)

at December 31, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Timber Lakes Water Special Service District	N/A	\$ —	—	—	—	—	—
Timpanogos Special Service District	N/A	—	—	—	—	—	—
Tintic School District	N/A	—	—	—	—	—	—
Tooele Applied Technology College	N/A	—	—	—	—	—	—
Tooele City	N/A	(6,086)	42,579	(43,483)	4,496	3,041	5,323
Tooele County	N/A	(4,966)	34,743	(35,482)	3,669	2,481	4,343
Tooele County Housing	N/A	—	—	—	—	—	—
Tooele School District	N/A	—	—	—	—	—	—
Tooele Valley Mosquito Abatement	N/A	—	—	—	—	—	—
Torrey Town	N/A	—	—	—	—	—	—
Town of Alta	N/A	—	—	—	—	—	—
Town of Apple Valley	N/A	—	—	—	—	—	—
Town of Brian Head	N/A	(176)	1,229	(1,255)	130	88	154
Town of Daniel	N/A	—	—	—	—	—	—
Town of Garden City	N/A	—	—	—	—	—	—
Town of Goshen	N/A	—	—	—	—	—	—
Town of Levan	N/A	—	—	—	—	—	—
Town of Manila	N/A	—	—	—	—	—	—
Town of Mantua	N/A	—	—	—	—	—	—
Town of Paragonah	N/A	—	—	—	—	—	—
Town of Randolph	N/A	—	—	—	—	—	—
Town of Springdale	N/A	—	—	—	—	—	—
Trans-Jordan Cities	N/A	—	—	—	—	—	—
Tremonton City	N/A	(375)	2,624	(2,680)	277	187	328
Tridell-Lapoint Water	N/A	—	—	—	—	—	—
Tuacahn High School	N/A	—	—	—	—	—	—
Uintah Animal Control/Shelter	N/A	—	—	—	—	—	—
Uintah Basin Applied Technology Center	N/A	—	—	—	—	—	—
Uintah Basin Association of Governments	N/A	—	—	—	—	—	—
Uintah Basin Asst Council	N/A	—	—	—	—	—	—
Uintah Co Care Center Special Service District	N/A	—	—	—	—	—	—
Uintah County	N/A	(9,478)	66,308	(67,717)	7,002	4,735	8,289
Uintah Fire Suppression Special Service District	N/A	(3,163)	114,390	(98,546)	—	24,867	15,940
Uintah Highlands Improv District	N/A	—	—	—	—	—	—
Uintah Mosquito Abatement District	N/A	—	—	—	—	—	—
Uintah Recreation District	N/A	—	—	—	—	—	—
Uintah School District	N/A	—	—	—	—	—	—
Uintah Transportation Special Service District	N/A	—	—	—	—	—	—
Uintah Water Conservancy District	N/A	—	—	—	—	—	—
Unified Fire Authority	N/A	(20,344)	142,332	(145,356)	15,031	10,165	17,793
Unified Police Department	N/A	(13,521)	94,600	(96,610)	9,990	6,756	11,826
University of Utah	N/A	(3,796)	26,556	(27,121)	2,804	1,897	3,320
University of Utah Hospital	N/A	—	—	—	—	—	—
Upper Country Water District	N/A	—	—	—	—	—	—
UT Municipal Power Agency	N/A	—	—	—	—	—	—
UT Public Employees Association	N/A	—	—	—	—	—	—
UT School Board Risk Management	N/A	—	—	—	—	—	—
Utah Association of Counties	N/A	—	—	—	—	—	—
Utah Co Academy of Sciences	N/A	—	—	—	—	—	—
Utah Co Housing Authority	N/A	—	—	—	—	—	—
Utah Communications Authority	N/A	—	—	—	—	—	—
Utah Counties Indemnity Pool	N/A	—	—	—	—	—	—
Utah County	N/A	(11,073)	77,468	(79,114)	8,181	5,532	9,684
Utah Dairy Council	N/A	—	—	—	—	—	—
Utah Education Association	N/A	—	—	—	—	—	—
Utah Housing Corporation	N/A	—	—	—	—	—	—
Utah Lake Commission	N/A	—	—	—	—	—	—
Utah League Cities/Towns	N/A	—	—	—	—	—	—
Utah Local Governments Trust	N/A	—	—	—	—	—	—
Utah Retirement Systems	N/A	—	—	—	—	—	—

Aggregation of Funds with a Net Pension Asset

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

Schedule of Employer Allocations and Pension Amounts (Concluded)

at December 31, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions
Utah Safety Council	N/A	\$ —	—	—	—	—	—
Utah School Boards Association	N/A	—	—	—	—	—	—
Utah School Employees Association	N/A	—	—	—	—	—	—
Utah State Fair Corp	N/A	—	—	—	—	—	—
Utah State University	N/A	(60)	421	(430)	44	30	53
Utah Valley Dispatch Special Service District	N/A	—	—	—	—	—	—
Utah Valley University	N/A	—	—	—	—	—	—
Utah Zoological Society	N/A	—	—	—	—	—	—
UTOPIA	N/A	—	—	—	—	—	—
Valley Emergency Communications Center	N/A	—	—	—	—	—	—
Vernal City	N/A	(814)	5,695	(5,816)	601	407	712
Vineyard Town	N/A	—	—	—	—	—	—
Wasatch County	N/A	(2,670)	18,683	(19,080)	1,973	1,334	2,336
Wasatch County Fire District	N/A	(21,672)	726,223	(627,838)	1,456	155,862	100,997
Wasatch Front Regional Council	N/A	—	—	—	—	—	—
Wasatch Front Waste/Recycling	N/A	—	—	—	—	—	—
Wasatch Integrated Waste Management	N/A	—	—	—	—	—	—
Wasatch Mental Health Special Service District	N/A	—	—	—	—	—	—
Wasatch School District	N/A	—	—	—	—	—	—
Wasatch Uniserv	N/A	—	—	—	—	—	—
Washington City	N/A	(9,412)	217,256	(191,882)	3,119	42,918	29,850
Washington Co Solid Waste	N/A	—	—	—	—	—	—
Washington Co Water Conservancy District	N/A	—	—	—	—	—	—
Washington County	N/A	(11,166)	78,123	(79,783)	8,250	5,579	9,766
Washington School District	N/A	—	—	—	—	—	—
Waste Management Service District #5	N/A	—	—	—	—	—	—
Wayne County	N/A	(222)	1,555	(1,588)	164	111	194
Wayne School District	N/A	—	—	—	—	—	—
Weber Area Dispatch 911	N/A	—	—	—	—	—	—
Weber Basin Water Conservancy	N/A	—	—	—	—	—	—
Weber Co Mosquito Abatement	N/A	—	—	—	—	—	—
Weber County Corp	N/A	(14,114)	98,748	(100,846)	10,428	7,052	12,345
Weber County School District	N/A	—	—	—	—	—	—
Weber Fire District	N/A	(8,224)	57,541	(58,764)	6,077	4,109	7,193
Weber Human Services	N/A	—	—	—	—	—	—
Weber River Water Users	N/A	—	—	—	—	—	—
Weber State University	N/A	—	—	—	—	—	—
Wellington City	N/A	(325)	2,273	(2,321)	240	162	284
Wellsville City Corp	N/A	—	—	—	—	—	—
West Bountiful City	N/A	(1,887)	13,200	(13,481)	1,394	943	1,650
West Kane County Special Service District #1	N/A	—	—	—	—	—	—
West Point City	N/A	—	—	—	—	—	—
West Valley City	N/A	(28,977)	202,736	(207,044)	21,410	14,478	25,344
White City Water Improvement District	N/A	—	—	—	—	—	—
Willard City Corp	N/A	—	—	—	—	—	—
Woodland Peaks Uniserv	N/A	—	—	—	—	—	—
Woods Cross City	N/A	(1,487)	10,406	(10,627)	1,099	743	1,301
Workers Compensation Fund	N/A	—	—	—	—	—	—
Grand Total		\$ (1,656,406)	34,581,714	(30,762,071)	641,359	6,631,252	4,731,701
No Proportionate Share for 2016							
Canyonlands Health Care	N/A	—	—	—	—	—	—
Leeds Area Special Service District	N/A	—	—	—	—	—	—
Summit Mosquito Abatement District	N/A	—	—	—	—	—	—
Sunnyside City	N/A	—	—	—	—	—	—
Valley Mental Health	N/A	—	—	—	—	—	—
Grand Total		\$ (1,656,406)	34,581,714	(30,762,071)	641,359	6,631,252	4,731,701

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	127	—	11	7	117	135	571	(7)	—	564	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	1,720	—	150	99	893	1,142	7,722	(54)	—	7,668	
2,056	7,699	—	491	326	—	817	25,333	119	—	25,452	
1,355	259,670	42,639	44,402	63,107	3,966	154,114	120,454	(272)	(64,496)	55,686	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
15,376	91,263	11,235	12,380	17,080	101	40,796	66,859	1,941	(16,994)	51,806	
—	—	—	—	—	—	—	—	—	—	—	
4,931	28,526	—	2,053	1,363	2,836	6,252	105,934	110	—	106,044	
—	—	—	—	—	—	—	—	—	—	—	
589	1,058	—	41	27	526	594	2,108	2	—	2,110	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
7,592	37,417	—	2,595	1,723	8	4,326	133,901	433	—	134,334	
4,155	21,534	—	1,512	1,004	1,505	4,021	78,025	146	—	78,171	
—	—	—	—	—	—	—	—	—	—	—	
—	686	—	60	40	624	724	3,082	(36)	—	3,046	
919	4,906	—	347	230	1,146	1,723	17,900	(17)	—	17,883	
—	—	—	—	—	—	—	—	—	—	—	
4,377	65,609	—	5,328	3,537	3,469	12,334	274,907	68	—	274,975	
—	—	—	—	—	—	—	—	—	—	—	
—	3,143	—	273	182	1,645	2,100	14,110	(95)	—	14,015	
773,813	12,778,125	1,706,241	1,921,895	2,621,559	258,109	6,507,804	12,306,957	27,186	(2,580,856)	9,753,287	
—	—	—	—	—	—	—	—	—	—	—	
7,614	7,614	—	—	—	—	—	—	1,291	—	1,291	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
781,427	12,785,739	1,706,241	1,921,895	2,621,559	258,109	6,507,804	12,306,957	28,477	(2,580,856)	9,754,578	