

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, 2014

Participating Employer	Employer Allocation Percentage	Net Pension Liability / (Asset) (7.50% Discount)	Net Pension Liability / (Asset) 1.00% Decrease (6.50%)	Net Pension Liability / (Asset) 1.00% Increase (8.50%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Academy for Math, Engineering and Science Charter School	N/A	\$ (260)	1,909	(1,894)	—	45	—
Active Re-Entry Incorporated	N/A	(63)	463	(460)	—	11	—
Alpine City	N/A	(474)	3,483	(3,457)	—	82	—
Alpine School District	N/A	(180,985)	1,331,013	(1,321,085)	—	31,271	—
Alpine Uniserv	N/A	(119)	873	(866)	—	21	—
Alta Town	N/A	(278)	2,042	(2,027)	—	48	—
American Fork City	N/A	(105,819)	302,387	(434,209)	729	8,314	—
American Leadership Academy	N/A	(4,535)	33,351	(33,102)	—	784	—
Annabella Town	N/A	—	—	—	—	—	—
Ash Creek Special Service District	N/A	—	—	—	—	—	—
Ashley Valley Sewer Management Board	N/A	—	—	—	—	—	—
Ashley Valley Water & Sewer	N/A	(681)	5,011	(4,974)	—	118	—
Aurora City	N/A	(207)	1,520	(1,509)	—	36	—
Ballard City	N/A	(113)	832	(826)	—	20	—
Bear Lake Special Service District	N/A	—	—	—	—	—	—
Bear River Association of Governments	N/A	(571)	4,203	(4,171)	—	99	—
Bear River Health District	N/A	(3,500)	25,741	(25,549)	—	605	—
Bear River Mental Health	N/A	(3,754)	27,607	(27,401)	—	649	—
Bear River Water Conservancy	N/A	(193)	1,418	(1,407)	—	33	—
Beaver City	N/A	(598)	4,396	(4,363)	—	103	—
Beaver County	N/A	(11,233)	16,868	(32,570)	310	583	—
Beaver Housing Authority	N/A	—	—	—	—	—	—
Beaver School District	N/A	(1,834)	13,490	(13,389)	—	317	—
Beaver Valley Hospital	N/A	(1,555)	11,439	(11,354)	—	269	—
Benchland Water Company	N/A	(147)	1,081	(1,073)	—	25	—
Bicknell Town	N/A	—	—	—	—	—	—
Big Water Municipal Corp	N/A	(590)	252	(1,234)	19	18	—
Blanding City	N/A	(526)	1,948	(2,396)	9	51	—
Bluffdale City	N/A	(2,058)	15,137	(15,024)	—	356	—
Bona Vista Water Improvement	N/A	(24)	179	(178)	—	4	—
Bountiful City	N/A	(7,618)	45,521	(47,710)	49	1,099	—
Bountiful Water District	N/A	(134)	983	(976)	—	23	—
Box Elder County	N/A	(10,634)	20,484	(34,228)	272	645	—
Box Elder County Mosquito District	N/A	(153)	1,123	(1,114)	—	26	—
Box Elder School District	N/A	(18,430)	135,539	(134,528)	—	3,184	—
Brian Head Town	N/A	(207)	1,524	(1,513)	—	36	—
Bridgerland Applied Technology Center	N/A	(398)	2,929	(2,907)	—	69	—
Brigham City	N/A	(5,748)	25,344	(29,582)	53	641	—
Cache County	N/A	(73,996)	171,468	(269,568)	1,008	5,016	—
Cache Metro Planning Organization	N/A	—	—	—	—	—	—
Cache School District	N/A	(26,787)	197,001	(195,532)	—	4,628	—
Canyonlands Health Care	N/A	(1,152)	8,472	(8,408)	—	199	—
Canyons School District	N/A	(121,439)	893,096	(886,435)	—	20,983	—
Carbon County	N/A	(7,249)	27,183	(33,271)	123	713	—
Carbon County Recreation and Transportation SSD	N/A	—	—	—	—	—	—
Carbon School District	N/A	(8,811)	64,800	(64,317)	—	1,522	—
Castle Dale City	N/A	(178)	1,306	(1,296)	—	31	—
Castle Valley Special Service District	N/A	(214)	1,574	(1,562)	—	37	—
Cedar City	N/A	(108,976)	373,744	(498,917)	77	9,814	—
Cedar City Housing Authority	N/A	(287)	2,108	(2,092)	—	50	—
Cedar Hills City	N/A	(772)	5,676	(5,634)	—	133	—
Cedar Mountain Fire Protection District	N/A	(1,105)	472	(2,311)	36	33	—
Centerfield City	N/A	—	—	—	—	—	—
Centerville City	N/A	(638)	4,690	(4,655)	—	110	—
Central Davis Sewer District	N/A	(496)	3,645	(3,618)	—	86	—
Central Iron County Water Conservancy District	N/A	(558)	4,105	(4,075)	—	96	—
Central Utah Counseling Center	N/A	(1,593)	11,716	(11,628)	—	275	—
Central Utah Public Health	N/A	(1,457)	10,712	(10,632)	—	252	—
Central Utah Water District	N/A	(2,683)	19,729	(19,582)	—	464	—
Central Weber Sewer District	N/A	(2,328)	17,121	(16,993)	—	402	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
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 Gross Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Net Pension Expense
								Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	
—	45	357	—	108	—	465	3,304	—	—	3,304
—	11	87	—	26	—	113	801	—	—	801
—	82	652	—	197	—	849	6,029	—	—	6,029
—	31,271	249,141	—	75,363	—	324,504	2,303,762	—	—	2,303,762
—	21	163	—	49	—	212	1,510	—	—	1,510
—	48	382	—	116	—	498	3,534	—	—	3,534
—	9,043	18,240	—	52,890	—	71,130	99,487	—	(48,305)	51,182
—	784	6,243	—	1,888	—	8,131	57,725	—	—	57,725
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	118	938	—	284	—	1,222	8,674	—	—	8,674
—	36	285	—	86	—	371	2,631	—	—	2,631
—	20	156	—	47	—	203	1,440	—	—	1,440
—	—	—	—	—	—	—	—	—	—	—
—	99	787	—	238	—	1,025	7,274	—	—	7,274
—	605	4,818	—	1,457	—	6,275	44,553	—	—	44,553
—	649	5,168	—	1,563	—	6,731	47,784	—	—	47,784
—	33	265	—	80	—	345	2,454	—	—	2,454
—	103	823	—	249	—	1,072	7,608	—	—	7,608
—	893	2,398	—	1,495	—	3,893	44,658	—	—	44,658
—	—	—	—	—	—	—	—	—	—	—
—	317	2,525	—	764	—	3,289	23,349	—	—	23,349
—	269	2,141	—	648	—	2,789	19,799	—	—	19,799
—	25	202	—	61	—	263	1,871	—	—	1,871
—	—	—	—	—	—	—	—	—	—	—
—	37	—	—	48	—	48	1,398	—	—	1,398
—	60	343	—	126	—	469	3,823	—	—	3,823
—	356	2,833	—	857	—	3,690	26,200	—	—	26,200
—	4	34	—	10	—	44	310	—	—	310
—	1,148	8,399	—	2,664	—	11,063	81,260	—	—	81,260
—	23	184	—	56	—	240	1,702	—	—	1,702
—	917	3,167	—	1,634	—	4,801	49,029	—	—	49,029
—	26	210	—	64	—	274	1,943	—	—	1,943
—	3,184	25,370	—	7,674	—	33,044	234,595	—	—	234,595
—	36	285	—	86	—	371	2,638	—	—	2,638
—	69	548	—	166	—	714	5,069	—	—	5,069
—	694	3,958	—	2,147	—	6,105	38,219	—	(868)	37,351
—	6,024	11,552	—	28,512	—	40,064	119,705	—	(23,867)	95,838
—	—	—	—	—	—	—	—	—	—	—
—	4,628	36,875	—	11,154	—	48,029	340,977	—	—	340,977
—	199	1,586	—	480	—	2,066	14,663	—	—	14,663
—	20,983	167,171	—	50,568	—	217,739	1,545,801	—	—	1,545,801
—	836	4,786	—	1,754	—	6,540	53,195	—	—	53,195
—	—	—	—	—	—	—	—	—	—	—
—	1,522	12,129	—	3,669	—	15,798	112,158	—	—	112,158
—	31	244	—	74	—	318	2,261	—	—	2,261
—	37	295	—	89	—	384	2,724	—	—	2,724
—	9,891	22,928	—	65,479	—	88,407	61,249	—	(61,865)	(616)
—	50	395	—	119	—	514	3,649	—	—	3,649
—	133	1,063	—	321	—	1,384	9,825	—	—	9,825
—	69	—	—	90	—	90	2,617	—	—	2,617
—	—	—	—	—	—	—	—	—	—	—
—	110	878	—	266	—	1,144	8,117	—	—	8,117
—	86	682	—	206	—	888	6,309	—	—	6,309
—	96	768	—	232	—	1,000	7,106	—	—	7,106
—	275	2,193	—	663	—	2,856	20,278	—	—	20,278
—	252	2,005	—	607	—	2,612	18,540	—	—	18,540
—	464	3,693	—	1,117	—	4,810	34,147	—	—	34,147
—	402	3,205	—	969	—	4,174	29,633	—	—	29,633

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, 2014

Participating Employer	Employer Allocation Percentage	Net Pension Liability / (Asset) (7.50% Discount)	Net Pension Liability / (Asset) 1.00% Decrease (6.50%)	Net Pension Liability / (Asset) 1.00% Increase (8.50%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
City of Woodland Hills	N/A	\$ —	—	—	—	—	—
Clearfield City	N/A	(5,868)	20,792	(26,020)	105	552	—
Cleveland Town	N/A	(78)	573	(568)	—	13	—
Clinton City	N/A	(82,376)	258,118	(357,622)	264	6,923	—
Coalville City	N/A	(287)	2,110	(2,095)	—	50	—
Color Country Uniserv	N/A	(39)	284	(282)	—	7	—
Corinne City	N/A	—	—	—	—	—	—
Cottonwood Heights City	N/A	(7,808)	10,479	(21,704)	221	379	—
Cottonwood Heights P&R Services	N/A	(574)	4,223	(4,192)	—	99	—
Cottonwood Improvement District	N/A	(461)	3,392	(3,366)	—	80	—
Council On Aging—Golden Age Center Special Service District	N/A	(285)	2,096	(2,081)	—	49	—
Daggett County	N/A	(1,599)	6,067	(7,392)	27	158	—
Daggett School District	N/A	(716)	5,266	(5,227)	—	124	—
Davis & Weber County Canal	N/A	(202)	1,486	(1,475)	—	35	—
Davis Applied Technology Center	N/A	(661)	4,859	(4,823)	—	114	—
Davis Behavioral Health	N/A	(7,118)	52,347	(51,957)	—	1,230	—
Davis County	N/A	(53,227)	117,232	(182,380)	1,292	3,531	—
Davis County Housing	N/A	(470)	3,460	(3,434)	—	81	—
Davis County Mosquito Abatement	N/A	(243)	1,791	(1,777)	—	42	—
Davis School District	N/A	(122,081)	897,820	(891,124)	—	21,094	—
Davis Uniserv	N/A	—	—	—	—	—	—
DDI Advantage	N/A	(5,445)	40,042	(39,744)	—	941	—
Delta City	N/A	(412)	3,032	(3,010)	—	71	—
Dixie Applied Technology College	N/A	—	—	—	—	—	—
Dixie State College	N/A	(4,232)	23,782	(25,373)	35	579	—
Draper City	N/A	(9,165)	24,751	(34,835)	201	703	—
Duchesne City	N/A	—	—	—	—	—	—
Duchesne County	N/A	(20,363)	40,508	(66,510)	515	1,261	—
Duchesne County Mosquito District	N/A	—	—	—	—	—	—
Duchesne County Water Conservancy District	N/A	—	—	—	—	—	—
Duchesne School District	N/A	(17,265)	126,971	(126,024)	—	2,983	—
Eagle Mountain City	N/A	(2,740)	20,147	(19,997)	—	473	—
East Carbon City	N/A	(390)	2,864	(2,843)	—	67	—
East Duchesne Culinary Water Improvement District	N/A	—	—	—	—	—	—
East Hollywood High School	N/A	(1,683)	12,379	(12,287)	—	291	—
Educators Mutual Insurance	N/A	(2,365)	17,391	(17,261)	—	409	—
Elk Ridge Town	N/A	(364)	2,676	(2,656)	—	63	—
Emery County	N/A	(4,097)	11,867	(16,177)	86	330	—
Emery County Care and Rehabilitation Center	N/A	(1,067)	7,849	(7,791)	—	184	—
Emery County Recreation Special Service District	N/A	(386)	2,841	(2,820)	—	67	—
Emery School District	N/A	(4,577)	33,660	(33,409)	—	791	—
Emery Town	N/A	—	—	—	—	—	—
Emery Water Conservancy District	N/A	(524)	3,854	(3,825)	—	91	—
Enoch City	N/A	(672)	3,068	(3,496)	9	77	—
Enterprise City	N/A	(203)	1,491	(1,480)	—	35	—
Ephraim City	N/A	(1,981)	5,067	(7,317)	45	146	—
Escalante Town	N/A	—	—	—	—	—	—
Eureka City	N/A	—	—	—	—	—	—
Fairview City	N/A	(11)	82	(81)	—	2	—
Farmington City	N/A	(52,406)	170,635	(231,961)	168	4,540	—
Farr West City	N/A	—	—	—	—	—	—
Fast Forward Charter High School	N/A	(772)	5,675	(5,633)	—	133	—
Ferron City	N/A	(68)	501	(497)	—	12	—
Fillmore City	N/A	(179)	1,316	(1,306)	—	31	—
Five-County Association of Governments	N/A	(2,040)	15,001	(14,889)	—	352	—
Fountain Green City	N/A	—	—	—	—	—	—
Four Corners Mental Health	N/A	(2,228)	16,386	(16,263)	—	385	—
Fox Hollow Golf Course	N/A	—	—	—	—	—	—
Francis Town	N/A	—	—	—	—	—	—
Fruit Heights City	N/A	(297)	2,186	(2,170)	—	51	—

Utah Retirement Systems

Deferred Outflows of Resources				Deferred Inflows of Resources				Pension Expense			
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 Gross Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Net Pension Expense	
								Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions		
—	—	—	—	—	—	—	—	—	—	—	
—	657	3,634	—	1,361	—	4,995	41,245	—	—	41,245	
—	13	107	—	32	—	139	991	—	—	991	
—	7,187	14,458	—	46,400	—	60,858	42,027	—	(43,860)	(1,833)	
—	50	395	—	119	—	514	3,653	—	—	3,653	
—	7	53	—	16	—	69	491	—	—	491	
—	—	—	—	—	—	—	—	—	—	—	
—	600	1,419	—	979	—	2,398	29,179	—	—	29,179	
—	99	790	—	239	—	1,029	7,310	—	—	7,310	
—	80	635	—	192	—	827	5,870	—	—	5,870	
—	49	392	—	119	—	511	3,628	—	—	3,628	
—	185	1,070	—	391	—	1,461	11,840	—	—	11,840	
—	124	986	—	298	—	1,284	9,114	—	—	9,114	
—	35	278	—	84	—	362	2,573	—	—	2,573	
—	114	910	—	275	—	1,185	8,410	—	—	8,410	
—	1,230	9,798	—	2,964	—	12,762	90,604	—	—	90,604	
—	4,823	18,775	—	8,890	—	27,665	267,404	—	—	267,404	
—	81	648	—	196	—	844	5,989	—	—	5,989	
—	42	335	—	101	—	436	3,099	—	—	3,099	
—	21,094	168,055	—	50,835	—	218,890	1,553,978	—	—	1,553,978	
—	—	—	—	—	—	—	—	—	—	—	
—	941	7,495	—	2,267	—	9,762	69,307	—	—	69,307	
—	71	568	—	172	—	740	5,248	—	—	5,248	
—	—	—	—	—	—	—	—	—	—	—	
—	614	4,367	—	1,407	—	5,774	42,891	—	—	42,891	
—	904	4,140	—	1,751	—	5,891	52,872	—	—	52,872	
—	—	—	—	—	—	—	—	—	—	—	
—	1,776	6,320	—	3,191	—	9,511	95,809	—	—	95,809	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	2,983	23,767	—	7,189	—	30,956	219,765	—	—	219,765	
—	473	3,771	—	1,141	—	4,912	34,871	—	—	34,871	
—	67	536	—	162	—	698	4,958	—	—	4,958	
—	—	—	—	—	—	—	—	—	—	—	
—	291	2,317	—	701	—	3,018	21,426	—	—	21,426	
—	409	3,255	—	985	—	4,240	30,101	—	—	30,101	
—	63	501	—	151	—	652	4,631	—	—	4,631	
—	416	2,010	—	822	—	2,832	24,836	—	—	24,836	
—	184	1,469	—	444	—	1,913	13,586	—	—	13,586	
—	67	532	—	161	—	693	4,917	—	—	4,917	
—	791	6,301	—	1,906	—	8,207	58,260	—	—	58,260	
—	—	—	—	—	—	—	—	—	—	—	
—	91	721	—	218	—	939	6,671	—	—	6,671	
—	86	553	—	189	—	742	5,751	—	—	5,751	
—	35	279	—	84	—	363	2,581	—	—	2,581	
—	191	839	—	365	—	1,204	11,006	—	—	11,006	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	2	15	—	5	—	20	142	—	—	142	
—	4,708	11,120	—	29,205	—	40,325	46,868	—	(26,954)	19,914	
—	—	—	—	—	—	—	—	—	—	—	
—	133	1,062	—	321	—	1,383	9,823	—	—	9,823	
—	12	94	—	28	—	122	868	—	—	868	
—	31	246	—	74	—	320	2,277	—	—	2,277	
—	352	2,808	—	849	—	3,657	25,965	—	—	25,965	
—	—	—	—	—	—	—	—	—	—	—	
—	385	3,067	—	928	—	3,995	28,361	—	—	28,361	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	51	409	—	124	—	533	3,784	—	—	3,784	

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, 2014

Participating Employer	Employer Allocation Percentage	Net Pension Liability / (Asset) (7.50% Discount)	Net Pension Liability / (Asset) 1.00% Decrease (6.50%)	Net Pension Liability / (Asset) 1.00% Increase (8.50%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Garden City	N/A	\$ (244)	1,795	(1,781)	—	42	—
Garden City Fire District	N/A	(1,395)	597	(2,919)	46	41	—
Garfield County	N/A	(5,694)	7,471	(15,699)	162	273	—
Garfield School District	N/A	(1,774)	13,045	(12,947)	—	306	—
Garland City	N/A	—	—	—	—	—	—
Genola Town	N/A	—	—	—	—	—	—
Goshen Town	N/A	(80)	589	(585)	—	14	—
Grand County	N/A	(8,242)	22,319	(31,373)	180	633	—
Grand County Cemetery Maintenance District	N/A	—	—	—	—	—	—
Grand County Water Sewer /Service	N/A	—	—	—	—	—	—
Grand School District	N/A	(6,551)	48,174	(47,815)	—	1,132	—
Granger-Hunter Improvement District	N/A	(1,586)	11,666	(11,579)	—	274	—
Granite School District	N/A	(143,027)	1,051,857	(1,044,012)	—	24,713	—
Granite Uniserv	N/A	—	—	—	—	—	—
Grantsville City	N/A	(4,036)	5,080	(10,966)	116	189	—
Green River City	N/A	(126)	928	(921)	—	22	—
Gunnison City	N/A	(190)	1,400	(1,389)	—	33	—
Gunnison Valley Hospital	N/A	(2,809)	20,661	(20,507)	—	485	—
Harrisville City	N/A	(2,132)	2,153	(5,393)	64	89	—
Heber City	N/A	(8,430)	19,666	(29,710)	199	582	—
Heber Light & Power	N/A	(1,380)	10,148	(10,073)	—	238	—
Heber Valley Historic Railroad Authority	N/A	(668)	4,913	(4,876)	—	115	—
Heber Valley Special District	N/A	—	—	—	—	—	—
Helper City	N/A	(423)	2,392	(2,548)	3	58	—
Herriman City	N/A	(2,979)	21,910	(21,746)	—	515	—
High Desert Uniserv	N/A	(39)	284	(282)	—	7	—
High School Activity Association	N/A	—	—	—	—	—	—
Highland City	N/A	(1,605)	11,804	(11,716)	—	277	—
Hinckley Town	N/A	—	—	—	—	—	—
Holladay City	N/A	(210)	1,547	(1,536)	—	36	—
Honeyville City	N/A	—	—	—	—	—	—
Hooper City	N/A	(304)	2,236	(2,219)	—	53	—
Hooper Water Improvement District	N/A	(117)	859	(852)	—	20	—
Housing Authority of Carbon County	N/A	—	—	—	—	—	—
Housing Authority of Salt Lake City	N/A	(3,164)	23,266	(23,093)	—	547	—
Housing Authority of Salt Lake County	N/A	(4,125)	30,335	(30,108)	—	713	—
Housing Authority Ogden City	N/A	—	—	—	—	—	—
Huntington City	N/A	(130)	958	(951)	—	23	—
Hurricane City	N/A	(58,611)	195,703	(264,084)	86	5,171	—
Hyde Park City	N/A	—	—	—	—	—	—
Hyrum City	N/A	(380)	2,797	(2,776)	—	66	—
Impact Mitigation Special Service District	N/A	—	—	—	—	—	—
Intech Collegiate Charter High School	N/A	(709)	5,216	(5,177)	—	123	—
Iron County	N/A	(18,389)	40,650	(63,119)	446	1,223	—
Iron School District	N/A	(16,226)	119,334	(118,443)	—	2,804	—
Itineris High School	N/A	(654)	4,807	(4,771)	—	113	—
Ivins City	N/A	(23,287)	75,614	(102,916)	75	2,014	—
Jordan River Commission	N/A	—	—	—	—	—	—
Jordan School District	N/A	(137,439)	1,010,765	(1,003,226)	—	23,747	—
Jordan Uniserv	N/A	—	—	—	—	—	—
Jordan Valley Water Conservancy District	N/A	(2,956)	21,741	(21,579)	—	511	—
Jordanville Special Service District	N/A	(188)	1,385	(1,375)	—	33	—
Juab County	N/A	(9,343)	9,637	(23,788)	278	394	—
Juab School District	N/A	(3,141)	23,098	(22,926)	—	543	—
Kamas City	N/A	—	—	—	—	—	—
Kanab City	N/A	(13,897)	48,125	(64,072)	—	1,260	—
Kane County	N/A	(7,915)	33,832	(39,448)	115	863	—
Kane County Water Conservancy District	N/A	(485)	3,568	(3,542)	—	84	—
Kane School District	N/A	(4,139)	30,436	(30,209)	—	715	—
Kaysville City	N/A	(4,467)	13,615	(18,145)	91	374	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
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		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense
							Proportionate Share of Gross Plan Pension Expense	Proportionate Share of Contributions		
—	42	336	—	102	—	438	3,106	—	—	3,106
—	87	—	—	113	—	113	3,306	—	—	3,306
—	435	1,001	—	706	—	1,707	21,022	—	—	21,022
—	306	2,442	—	739	—	3,181	22,578	—	—	22,578
—	—	—	—	—	—	—	—	—	—	—
—	14	110	—	33	—	143	1,020	—	—	1,020
—	813	3,735	—	1,578	—	5,313	47,638	—	—	47,638
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	1,132	9,017	—	2,728	—	11,745	83,382	—	—	83,382
—	274	2,184	—	661	—	2,845	20,192	—	—	20,192
—	24,713	196,888	—	59,557	—	256,445	1,820,591	—	—	1,820,591
—	—	—	—	—	—	—	—	—	—	—
—	305	667	—	490	—	1,157	14,580	—	—	14,580
—	22	174	—	53	—	227	1,606	—	—	1,606
—	33	262	—	79	—	341	2,423	—	—	2,423
—	485	3,867	—	1,170	—	5,037	35,761	—	—	35,761
—	153	247	—	233	—	480	6,909	—	—	6,909
—	781	3,192	—	1,462	—	4,654	43,992	—	—	43,992
—	238	1,900	—	575	—	2,475	17,565	—	—	17,565
—	115	920	—	278	—	1,198	8,503	—	—	8,503
—	—	—	—	—	—	—	—	—	—	—
—	61	440	—	141	—	581	4,310	—	—	4,310
—	515	4,101	—	1,241	—	5,342	37,922	—	—	37,922
—	7	53	—	16	—	69	491	—	—	491
—	277	2,209	—	668	—	2,877	20,430	—	—	20,430
—	—	—	—	—	—	—	—	—	—	—
—	36	290	—	88	—	378	2,678	—	—	2,678
—	—	—	—	—	—	—	—	—	—	—
—	53	418	—	127	—	545	3,869	—	—	3,869
—	20	161	—	49	—	210	1,486	—	—	1,486
—	—	—	—	—	—	—	—	—	—	—
—	547	4,355	—	1,317	—	5,672	40,270	—	—	40,270
—	713	5,678	—	1,718	—	7,396	52,504	—	—	52,504
—	—	—	—	—	—	—	—	—	—	—
—	23	179	—	54	—	233	1,658	—	—	1,658
—	5,257	11,710	—	34,540	—	46,250	32,065	—	(32,636)	(571)
—	—	—	—	—	—	—	—	—	—	—
—	66	523	—	158	—	681	4,841	—	—	4,841
—	—	—	—	—	—	—	—	—	—	—
—	123	976	—	295	—	1,271	9,029	—	—	9,029
—	1,669	6,516	—	3,078	—	9,594	92,605	—	—	92,605
—	2,804	22,337	—	6,757	—	29,094	206,547	—	—	206,547
—	113	900	—	272	—	1,172	8,320	—	—	8,320
—	2,089	4,899	—	12,967	—	17,866	20,496	—	(11,979)	8,517
—	—	—	—	—	—	—	—	—	—	—
—	23,747	189,197	—	57,230	—	246,427	1,749,466	—	—	1,749,466
—	—	—	—	—	—	—	—	—	—	—
—	511	4,070	—	1,231	—	5,301	37,630	—	—	37,630
—	33	259	—	78	—	337	2,397	—	—	2,397
—	672	1,121	—	1,031	—	2,152	30,574	—	—	30,574
—	543	4,324	—	1,308	—	5,632	39,979	—	—	39,979
—	—	—	—	—	—	—	—	—	—	—
—	1,260	2,850	—	8,534	—	11,384	5,790	—	(8,134)	(2,344)
—	978	6,051	—	2,115	—	8,166	64,290	—	—	64,290
—	84	668	—	202	—	870	6,176	—	—	6,176
—	715	5,697	—	1,723	—	7,420	52,680	—	—	52,680
—	465	2,326	—	929	—	3,255	28,089	—	—	28,089

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, 2014

Participating Employer	Employer Allocation Percentage	Net Pension Liability / (Asset) (7.50% Discount)	Net Pension Liability / (Asset) 1.00% Decrease (6.50%)	Net Pension Liability / (Asset) 1.00% Increase (8.50%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Kearns Improvement District	N/A	\$ (984)	7,238	(7,184)	—	170	—
LaVerkin City	N/A	(158)	1,165	(1,156)	—	27	—
Layton City	N/A	(660,662)	2,219,507	(2,992,418)	488	58,525	—
Leeds Area Special Service District	N/A	(14,041)	47,669	(64,075)	—	1,253	—
Lehi City	N/A	(318,402)	1,062,797	(1,435,393)	392	28,076	—
Levan Town	N/A	—	—	—	—	—	—
Lewiston City	N/A	—	—	—	—	—	—
Liberty Academy Charter School	N/A	(2,976)	21,884	(21,721)	—	514	—
Lindon City	N/A	(851)	6,262	(6,215)	—	147	—
Logan City	N/A	(359,486)	3,190,778	(3,286,096)	536	67,823	—
Logan School District	N/A	(15,787)	116,104	(115,238)	—	2,728	—
Lone Peak Safety District	N/A	(68,103)	561,705	(587,562)	268	12,028	—
Maeser Water District	N/A	(216)	1,588	(1,576)	—	37	—
Magna Mosquito Abatement	N/A	—	—	—	—	—	—
Manila Town	N/A	—	—	—	—	—	—
Manti City	N/A	(703)	5,172	(5,133)	—	122	—
Mantua City	N/A	(194)	1,427	(1,416)	—	34	—
Mapleton City	N/A	(2,720)	2,122	(6,410)	84	101	—
Marriott/Slaterville City	N/A	—	—	—	—	—	—
Mayfield Town	N/A	—	—	—	—	—	—
Mendon City	N/A	—	—	—	—	—	—
Metro Water District—SLC/Sandy	N/A	(1,277)	9,389	(9,319)	—	221	—
Midvale City	N/A	(3,513)	25,834	(25,642)	—	607	—
Midvalley Improvement District	N/A	(543)	3,997	(3,967)	—	94	—
Midway City	N/A	(723)	5,319	(5,280)	—	125	—
Milford City	N/A	(342)	2,515	(2,496)	—	59	—
Military Installation Development Authority	N/A	—	—	—	—	—	—
Millard County	N/A	(9,413)	12,339	(25,944)	268	451	—
Millard County Care and Rehabilitation, Inc	N/A	(2,006)	14,750	(14,640)	—	347	—
Millard School District	N/A	(5,794)	42,610	(42,292)	—	1,001	—
Millville City	N/A	—	—	—	—	—	—
Minersville Town	N/A	—	—	—	—	—	—
Moab City	N/A	(2,904)	6,715	(10,189)	69	200	—
Moab Valley Fire District	N/A	(28,634)	95,256	(129,040)	22	2,517	—
Monroe City	N/A	(99)	731	(725)	—	17	—
Monticello Academy	N/A	(2,951)	21,701	(21,539)	—	510	—
Monticello City	N/A	(1,595)	3,735	(5,630)	38	110	—
Morgan City	N/A	(81)	593	(589)	—	14	—
Morgan County	N/A	(2,532)	9,549	(11,662)	43	250	—
Morgan School District	N/A	(3,504)	25,769	(25,577)	—	605	—
Moroni City	N/A	(255)	1,875	(1,861)	—	44	—
Mountain Regional Water Special Service District	N/A	(1,350)	9,926	(9,852)	—	233	—
Mountainland Applied Technology Center	N/A	—	—	—	—	—	—
Mountainland Association of Governments	N/A	(1,241)	9,124	(9,056)	—	214	—
Mt Olympus Improvement Dist	N/A	(708)	5,210	(5,171)	—	122	—
Mt Pleasant City	N/A	(477)	3,508	(3,482)	—	82	—
Murray City	N/A	(707,580)	2,352,098	(3,183,310)	857	62,184	—
Murray School District	N/A	(11,167)	82,127	(81,514)	—	1,930	—
Myton City	N/A	—	—	—	—	—	—
Naples City	N/A	(1,578)	1,131	(3,644)	49	56	—
Nebo Credit Union	N/A	(105)	773	(767)	—	18	—
Nebo School District	N/A	(77,286)	568,382	(564,143)	—	13,354	—
Nephi City	N/A	(1,873)	2,231	(4,994)	54	85	—
Nibley City	N/A	(1,090)	8,017	(7,958)	—	188	—
Noah Webster Academy, Inc	N/A	(2,374)	17,456	(17,326)	—	410	—
North Davis County Sewer District	N/A	(464)	3,410	(3,385)	—	80	—
North Davis Fire District	N/A	(184,715)	618,889	(836,091)	91	16,323	—
North East Counseling Center	N/A	(1,886)	13,869	(13,766)	—	326	—
North Emery Waters Users Special Service District	N/A	(321)	2,364	(2,346)	—	56	—
North Fork Special Service District	N/A	(4,109)	13,951	(18,753)	—	367	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
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 Gross Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Net Pension Expense
								Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	
—	170	1,355	—	410	—	1,765	12,528	—	—	12,528
—	27	218	—	66	—	284	2,016	—	—	2,016
—	59,013	125,483	—	398,909	—	524,392	231,715	—	(381,399)	(149,684)
—	1,253	2,592	—	8,670	—	11,262	2,837	—	(8,361)	(5,524)
—	28,468	61,822	—	189,287	—	251,109	145,632	—	(179,824)	(34,192)
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	514	4,096	—	1,239	—	5,335	37,878	—	—	37,878
—	147	1,172	—	355	—	1,527	10,839	—	—	10,839
—	68,359	370,671	—	429,512	—	800,183	100,523	—	(328,461)	(227,938)
—	2,728	21,733	—	6,574	—	28,307	200,958	—	—	200,958
—	12,296	64,337	—	76,453	—	140,790	14,520	—	(58,537)	(44,017)
—	37	297	—	90	—	387	2,749	—	—	2,749
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	122	968	—	293	—	1,261	8,951	—	—	8,951
—	34	267	—	81	—	348	2,470	—	—	2,470
—	185	191	—	267	—	458	7,877	—	—	7,877
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	221	1,757	—	532	—	2,289	16,250	—	—	16,250
—	607	4,836	—	1,463	—	6,299	44,715	—	—	44,715
—	94	748	—	226	—	974	6,918	—	—	6,918
—	125	996	—	301	—	1,297	9,207	—	—	9,207
—	59	471	—	142	—	613	4,353	—	—	4,353
—	—	—	—	—	—	—	—	—	—	—
—	719	1,652	—	1,166	—	2,818	34,738	—	—	34,738
—	347	2,761	—	835	—	3,596	25,529	—	—	25,529
—	1,001	7,976	—	2,413	—	10,389	73,750	—	—	73,750
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	269	1,088	—	500	—	1,588	15,065	—	—	15,065
—	2,539	5,165	—	17,329	—	22,494	7,217	—	(16,658)	(9,441)
—	17	137	—	41	—	178	1,265	—	—	1,265
—	510	4,062	—	1,229	—	5,291	37,560	—	—	37,560
—	148	607	—	278	—	885	8,344	—	—	8,344
—	14	111	—	34	—	145	1,026	—	—	1,026
—	293	1,683	—	615	—	2,298	18,661	—	—	18,661
—	605	4,823	—	1,459	—	6,282	44,602	—	—	44,602
—	44	351	—	106	—	457	3,245	—	—	3,245
—	233	1,858	—	562	—	2,420	17,179	—	—	17,179
—	—	—	—	—	—	—	—	—	—	—
—	214	1,708	—	517	—	2,225	15,793	—	—	15,793
—	122	975	—	295	—	1,270	9,018	—	—	9,018
—	82	657	—	199	—	856	6,072	—	—	6,072
—	63,041	134,141	—	421,449	—	555,590	287,712	—	(401,545)	(113,833)
—	1,930	15,373	—	4,650	—	20,023	142,147	—	—	142,147
—	—	—	—	—	—	—	—	—	—	—
—	105	91	—	150	—	241	4,421	—	—	4,421
—	18	145	—	44	—	189	1,338	—	—	1,338
—	13,354	106,391	—	32,182	—	138,573	983,776	—	—	983,776
—	139	284	—	221	—	505	6,577	—	—	6,577
—	188	1,501	—	454	—	1,955	13,877	—	—	13,877
—	410	3,267	—	988	—	4,255	30,213	—	—	30,213
—	80	638	—	193	—	831	5,903	—	—	5,903
—	16,414	33,591	—	112,577	—	146,168	43,348	—	(108,344)	(64,996)
—	326	2,596	—	785	—	3,381	24,006	—	—	24,006
—	56	442	—	134	—	576	4,091	—	—	4,091
—	367	759	—	2,538	—	3,297	830	—	(2,447)	(1,617)

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, 2014

Participating Employer	Employer Allocation Percentage	Net Pension Liability / (Asset) (7.50% Discount)	Net Pension Liability / (Asset) 1.00% Decrease (6.50%)	Net Pension Liability / (Asset) 1.00% Increase (8.50%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
North Logan City	N/A	\$ (24,340)	82,101	(110,235)	36	2,165	—
North Ogden City	N/A	(6,304)	10,693	(19,201)	168	352	—
North Pointe Solid Waste Special Service District	N/A	(1,081)	7,951	(7,892)	—	187	—
North Salt Lake City	N/A	(4,614)	15,245	(19,630)	88	411	—
North Sanpete School District	N/A	(3,264)	24,008	(23,829)	—	564	—
North Summit School District	N/A	(1,377)	10,125	(10,050)	—	238	—
North Tooele County Fire Protection Service District	N/A	(21,986)	66,658	(93,681)	88	1,802	—
North View Fire Agency	N/A	(97,872)	315,514	(432,674)	184	8,400	—
Northern Utah Academy of Math, Engineering and Science Charter School	N/A	(1,309)	9,627	(9,555)	—	226	—
Oakley City	N/A	—	—	—	—	—	—
Ogden City	N/A	(689,420)	6,028,103	(6,227,697)	1,385	128,318	—
Ogden School District	N/A	(49,494)	363,994	(361,279)	—	8,552	—
Ogden Weber/NEA/UEA Uniserv	N/A	(434)	3,193	(3,169)	—	75	—
Ogden-Weber Applied Technology Center	N/A	(619)	4,555	(4,521)	—	107	—
Oquirrh Recreation and Parks District	N/A	—	—	—	—	—	—
Orangeville City	N/A	—	—	—	—	—	—
Orderville Town	N/A	—	—	—	—	—	—
Orem City	N/A	(476,725)	4,283,838	(4,403,540)	542	90,885	—
Panguitch City	N/A	(270)	1,987	(1,973)	—	47	—
Paragonah Town	N/A	—	—	—	—	—	—
Park City	N/A	(22,838)	110,768	(123,710)	269	2,764	—
Park City Fire Service District	N/A	(642,762)	5,832,313	(5,988,815)	578	123,502	—
Park City School District	N/A	(17,568)	129,197	(128,233)	—	3,035	—
Parowan City	N/A	(1,507)	2,161	(4,293)	42	76	—
Payson City	N/A	(23,330)	84,228	(108,930)	78	2,196	—
Perry City	N/A	(800)	968	(2,145)	23	37	—
Piute County	N/A	(263)	1,933	(1,918)	—	45	—
Piute School District	N/A	(777)	5,718	(5,675)	—	134	—
Plain City	N/A	(175)	1,288	(1,278)	—	30	—
Pleasant Grove City	N/A	(142,292)	482,872	(648,612)	45	12,701	—
Pleasant View City	N/A	(451)	826	(1,419)	12	27	—
Price City	N/A	(17,406)	61,206	(80,469)	33	1,602	—
Price River Water Improvement	N/A	(488)	3,591	(3,564)	—	84	—
Providence City	N/A	(115)	847	(841)	—	20	—
Provo City Corp	N/A	(602,637)	5,403,440	(5,549,312)	637	114,832	—
Provo Housing Authority	N/A	(1,121)	8,242	(8,181)	—	194	—
Provo River Water Users	N/A	(629)	4,627	(4,593)	—	109	—
Provo School District	N/A	(54,600)	401,542	(398,547)	—	9,434	—
Randolph Town	N/A	—	—	—	—	—	—
Recreation and Habilitation Services	N/A	(21)	152	(151)	—	4	—
Redmond Town	N/A	—	—	—	—	—	—
Rich County	N/A	(2,565)	9,849	(11,946)	42	257	—
Rich School District	N/A	(1,552)	11,417	(11,331)	—	268	—
Richfield City	N/A	(871)	1,925	(2,990)	21	58	—
Richmond City	N/A	—	—	—	—	—	—
Riverdale City	N/A	(124,387)	419,267	(564,972)	44	11,044	—
Riverton City	N/A	(4,441)	32,658	(32,415)	—	767	—
Roosevelt City	N/A	(3,482)	11,072	(14,489)	68	301	—
Roosevelt City Housing Authority	N/A	—	—	—	—	—	—
Roy City	N/A	(275,016)	894,380	(1,221,050)	529	23,769	—
Roy Water Conservancy District	N/A	—	—	—	—	—	—
Salem City	N/A	(1,940)	3,934	(6,393)	49	121	—
Salina City	N/A	—	—	—	—	—	—
Salt Lake Arts Academy	N/A	(1,852)	13,623	(13,521)	—	320	—
Salt Lake City	N/A	(2,976,444)	26,973,701	(27,661,496)	2,274	572,212	—
Salt Lake City Library	N/A	(3,347)	24,613	(24,430)	—	578	—
Salt Lake City Mosquito Abatement	N/A	(207)	1,524	(1,513)	—	36	—
Salt Lake City Sub. Sanitation #1	N/A	(398)	2,924	(2,902)	—	69	—
Salt Lake Community College	N/A	(16,819)	123,689	(122,767)	—	2,906	—
Salt Lake County	N/A	(240,893)	745,868	(987,268)	4,832	20,429	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
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		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense
							Proportionate Share of Gross Plan Pension Expense	Proportionate Share of Contributions		
—	2,201	5,124	—	14,291	—	19,415	16,113	—	(13,413)	2,700
—	520	1,589	—	899	—	2,488	26,897	—	—	26,897
—	187	1,488	—	450	—	1,938	13,762	—	—	13,762
—	499	2,638	—	1,017	—	3,655	30,782	—	—	30,782
—	564	4,494	—	1,359	—	5,853	41,554	—	—	41,554
—	238	1,895	—	573	—	2,468	17,526	—	—	17,526
—	1,890	3,562	—	12,133	—	15,695	10,276	—	(11,490)	(1,214)
—	8,584	17,026	—	57,406	—	74,432	32,030	—	(54,917)	(22,887)
—	226	1,802	—	545	—	2,347	16,663	—	—	16,663
—	—	—	—	—	—	—	—	—	—	—
—	129,703	698,167	—	813,418	—	1,511,585	179,427	—	(622,291)	(442,864)
—	8,552	68,133	—	20,610	—	88,743	630,014	—	—	630,014
—	75	598	—	181	—	779	5,526	—	—	5,526
—	107	853	—	258	—	1,111	7,884	—	—	7,884
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	91,427	496,113	—	578,512	—	1,074,625	78,351	—	(443,860)	(365,509)
—	47	372	—	113	—	485	3,440	—	—	3,440
—	—	—	—	—	—	—	—	—	—	—
—	3,033	20,073	—	6,742	—	26,815	205,171	—	—	205,171
—	124,080	671,648	—	791,954	—	1,463,602	(2,558)	—	(610,405)	(612,963)
—	3,035	24,183	—	7,315	—	31,498	223,618	—	—	223,618
—	118	301	—	195	—	496	5,838	—	—	5,838
—	2,274	7,513	—	12,511	—	20,024	48,208	—	(10,649)	37,559
—	60	125	—	96	—	221	2,833	—	—	2,833
—	45	362	—	109	—	471	3,345	—	—	3,345
—	134	1,070	—	324	—	1,394	9,897	—	—	9,897
—	30	241	—	73	—	314	2,229	—	—	2,229
—	12,746	27,188	—	86,926	—	114,114	44,102	—	(83,321)	(39,219)
—	39	126	—	67	—	193	2,015	—	—	2,015
—	1,635	4,560	—	9,952	—	14,512	21,792	—	(9,002)	12,790
—	84	672	—	203	—	875	6,216	—	—	6,216
—	20	159	—	48	—	207	1,466	—	—	1,466
—	115,469	632,578	—	722,266	—	1,354,844	258,281	—	(550,113)	(291,832)
—	194	1,543	—	467	—	2,010	14,266	—	—	14,266
—	109	866	—	262	—	1,128	8,009	—	—	8,009
—	9,434	75,161	—	22,736	—	97,897	695,003	—	—	695,003
—	4	28	—	9	—	37	263	—	—	263
—	—	—	—	—	—	—	—	—	—	—
—	299	1,739	—	632	—	2,371	19,167	—	—	19,167
—	268	2,137	—	646	—	2,783	19,760	—	—	19,760
—	79	309	—	145	—	454	4,386	—	—	4,386
—	—	—	—	—	—	—	—	—	—	—
—	11,088	23,009	—	76,038	—	99,047	31,155	—	(73,120)	(41,965)
—	767	6,113	—	1,849	—	7,962	56,526	—	—	56,526
—	369	1,905	—	746	—	2,651	22,582	—	—	22,582
—	—	—	—	—	—	—	—	—	—	—
—	24,298	50,414	—	160,699	—	211,113	118,303	—	(152,813)	(34,510)
—	—	—	—	—	—	—	—	—	—	—
—	170	617	—	308	—	925	9,241	—	—	9,241
—	—	—	—	—	—	—	—	—	—	—
—	320	2,550	—	771	—	3,321	23,579	—	—	23,579
—	574,486	3,145,569	—	3,619,835	—	6,765,404	894,681	—	(2,767,198)	(1,872,517)
—	578	4,607	—	1,394	—	6,001	42,602	—	—	42,602
—	36	285	—	86	—	371	2,638	—	—	2,638
—	69	547	—	166	—	713	5,061	—	—	5,061
—	2,906	23,152	—	7,003	—	30,155	214,085	—	—	214,085
—	25,261	127,762	—	50,657	—	178,419	1,532,229	—	—	1,532,229

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, 2014

Participating Employer	Employer Allocation Percentage	Net Pension Liability / (Asset) (7.50% Discount)	Net Pension Liability / (Asset) 1.00% Decrease (6.50%)	Net Pension Liability / (Asset) 1.00% Increase (8.50%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Salt Lake County Service Area #3	N/A	\$ —	—	—	—	—	—
Salt Lake School District	N/A	(60,695)	446,370	(443,041)	—	10,487	—
San Juan County	N/A	(5,614)	9,955	(17,423)	148	322	—
San Juan Mental Health/Substance Abuse District	N/A	(776)	5,705	(5,662)	—	134	—
San Juan School District	N/A	(11,418)	83,974	(83,347)	—	1,973	—
Sandy City	N/A	(560,867)	5,002,724	(5,150,393)	783	106,211	—
Sandy Suburban Improvement District	N/A	(212)	1,559	(1,547)	—	37	—
Sanpete County	N/A	(4,872)	14,425	(19,470)	101	400	—
Santa Clara City	N/A	(982)	7,225	(7,171)	—	170	—
Santaquin City	N/A	(978)	7,195	(7,142)	—	169	—
Saratoga Springs Town	N/A	(43,059)	327,188	(347,140)	260	7,101	—
Sevier County	N/A	(7,838)	12,161	(23,022)	214	415	—
Sevier School District	N/A	(7,800)	57,363	(56,935)	—	1,348	—
Six-County Association of Governments	N/A	(276)	2,030	(2,015)	—	48	—
Smithfield City	N/A	(45,916)	159,994	(212,374)	—	4,185	—
Snow College	N/A	(1,160)	8,532	(8,468)	—	200	—
Snyderville Basin	N/A	(1,060)	7,793	(7,735)	—	183	—
Soldier Hollow Charter School	N/A	(362)	2,661	(2,641)	—	63	—
Solitude Improvement District	N/A	—	—	—	—	—	—
South Davis County Sewer Improvement District	N/A	(242)	1,783	(1,770)	—	42	—
South Davis County Water Improvement District	N/A	—	—	—	—	—	—
South Davis Metro Fire Agency	N/A	(697,717)	2,321,858	(3,144,937)	517	61,341	—
South Davis Recreation Center	N/A	(427)	3,137	(3,113)	—	74	—
South Jordan City	N/A	(537,997)	1,806,984	(2,435,379)	486	47,657	—
South Ogden City	N/A	(129,967)	432,970	(585,591)	139	11,440	—
South Ogden Conservancy District	N/A	(642)	4,720	(4,685)	—	111	—
South Salt Lake City	N/A	(585,986)	1,993,101	(2,674,580)	162	52,402	—
South Sanpete School District	N/A	(5,774)	42,464	(42,148)	—	998	—
South Summit School District	N/A	(3,736)	27,472	(27,267)	—	645	—
South Utah Valley Animal Services Special Service District	N/A	—	—	—	—	—	—
South Utah Valley Electric Service District	N/A	(789)	5,800	(5,756)	—	136	—
South Utah Valley Solid Waste	N/A	(106)	778	(772)	—	18	—
South Valley Sewer District	N/A	(2,781)	20,454	(20,301)	—	481	—
South Valley Water Reclamation Facility	N/A	(1,981)	14,565	(14,457)	—	342	—
South Weber City	N/A	(783)	5,756	(5,713)	—	135	—
Southeastern Utah Assoc. of Governments	N/A	(424)	3,116	(3,093)	—	73	—
Southeastern Utah Health	N/A	(540)	3,974	(3,945)	—	93	—
Southern Salt Lake Valley Mosquito Abatement	N/A	(80)	591	(586)	—	14	—
Southern Utah University	N/A	(5,642)	41,492	(41,182)	—	975	—
Southern Utah Valley Power System	N/A	—	—	—	—	—	—
Southwest Applied Technology Center	N/A	(2,240)	16,470	(16,347)	—	387	—
Southwest Educational Development Center	N/A	(522)	3,843	(3,814)	—	90	—
Southwest Utah Public Health Department	N/A	(2,361)	17,365	(17,236)	—	408	—
Space Dynamics Lab/USU	N/A	(1,004)	7,387	(7,332)	—	174	—
Spanish Fork City	N/A	(7,894)	37,326	(42,038)	98	936	—
Spring City	N/A	—	—	—	—	—	—
Springdale Town	N/A	(520)	365	(1,194)	16	19	—
Springville City	N/A	(42,392)	124,412	(175,242)	367	3,407	—
St. George City	N/A	(335,369)	1,150,274	(1,529,297)	716	30,250	—
St. George Housing Authority	N/A	(83)	607	(603)	—	14	—
State of Utah	N/A	(1,085,872)	4,670,583	(5,469,515)	12,861	118,861	—
Stockton Town	N/A	—	—	—	—	—	—
Success Academy	N/A	(977)	7,186	(7,132)	—	169	—
Summit Academy Charter School	N/A	(6,259)	46,030	(45,687)	—	1,081	—
Summit Academy High School	N/A	(4,218)	31,022	(30,791)	—	729	—
Summit County	N/A	(11,432)	55,809	(62,200)	133	1,391	—
Summit Mosquito Abatement Dist	N/A	—	—	—	—	—	—
Sunnyside City	N/A	—	—	—	—	—	—
Sunset City	N/A	(1,844)	788	(3,857)	60	55	—
Sw Behavioral Health Center	N/A	(5,970)	43,908	(43,581)	—	1,032	—

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense			
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 Gross Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Net Pension Expense	
								Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions		
—	—	—	—	—	—	—	—	—	—	—	
—	10,487	83,552	—	25,274	—	108,826	772,592	—	—	772,592	
—	470	1,501	—	821	—	2,322	24,598	—	—	24,598	
—	134	1,068	—	323	—	1,391	9,874	—	—	9,874	
—	1,973	15,718	—	4,755	—	20,473	145,344	—	—	145,344	
—	106,994	578,506	—	676,398	—	1,254,904	87,079	—	(519,065)	(431,986)	
—	37	292	—	88	—	380	2,698	—	—	2,698	
—	501	2,453	—	993	—	3,446	30,001	—	—	30,001	
—	170	1,352	—	409	—	1,761	12,505	—	—	12,505	
—	169	1,347	—	407	—	1,754	12,454	—	—	12,454	
—	7,361	38,220	—	43,616	—	81,836	37,778	—	(32,642)	5,136	
—	629	1,751	—	1,063	—	2,814	31,747	—	—	31,747	
—	1,348	10,737	—	3,248	—	13,985	99,286	—	—	99,286	
—	48	380	—	115	—	495	3,514	—	—	3,514	
—	4,185	9,713	—	28,146	—	37,859	22,266	—	(26,725)	(4,459)	
—	200	1,597	—	483	—	2,080	14,768	—	—	14,768	
—	183	1,459	—	441	—	1,900	13,488	—	—	13,488	
—	63	498	—	151	—	649	4,605	—	—	4,605	
—	—	—	—	—	—	—	—	—	—	—	
—	42	334	—	101	—	435	3,086	—	—	3,086	
—	—	—	—	—	—	—	—	—	—	—	
—	61,858	125,897	—	422,367	—	548,264	175,316	—	(406,062)	(230,746)	
—	74	587	—	178	—	765	5,429	—	—	5,429	
—	48,143	103,980	—	323,000	—	426,980	218,707	—	(307,821)	(89,114)	
—	11,579	24,524	—	77,750	—	102,274	49,332	—	(74,199)	(24,867)	
—	111	884	—	267	—	1,151	8,170	—	—	8,170	
—	52,564	112,785	—	358,279	—	471,064	187,046	—	(343,254)	(156,208)	
—	998	7,949	—	2,404	—	10,353	73,499	—	—	73,499	
—	645	5,142	—	1,556	—	6,698	47,550	—	—	47,550	
—	—	—	—	—	—	—	—	—	—	—	
—	136	1,086	—	328	—	1,414	10,038	—	—	10,038	
—	18	146	—	44	—	190	1,346	—	—	1,346	
—	481	3,829	—	1,158	—	4,987	35,402	—	—	35,402	
—	342	2,726	—	825	—	3,551	25,210	—	—	25,210	
—	135	1,077	—	326	—	1,403	9,963	—	—	9,963	
—	73	583	—	176	—	759	5,394	—	—	5,394	
—	93	744	—	225	—	969	6,879	—	—	6,879	
—	14	111	—	33	—	144	1,022	—	—	1,022	
—	975	7,766	—	2,349	—	10,115	71,815	—	—	71,815	
—	—	—	—	—	—	—	—	—	—	—	
—	387	3,083	—	933	—	4,016	28,507	—	—	28,507	
—	90	719	—	218	—	937	6,651	—	—	6,651	
—	408	3,251	—	983	—	4,234	30,057	—	—	30,057	
—	174	1,383	—	418	—	1,801	12,786	—	—	12,786	
—	1,034	6,747	—	2,284	—	9,031	69,479	—	—	69,479	
—	—	—	—	—	—	—	—	—	—	—	
—	35	28	—	49	—	77	1,445	—	—	1,445	
—	3,774	9,922	—	19,441	—	29,363	76,785	—	(16,463)	60,322	
—	30,966	80,972	—	191,438	—	272,410	358,105	—	(175,110)	182,995	
—	14	114	—	34	—	148	1,051	—	—	1,051	
—	131,722	776,035	—	349,759	—	1,125,794	7,887,044	—	(88,053)	7,798,991	
—	—	—	—	—	—	—	—	—	—	—	
—	169	1,345	—	407	—	1,752	12,437	—	—	12,437	
—	1,081	8,616	—	2,606	—	11,222	79,671	—	—	79,671	
—	729	5,807	—	1,757	—	7,564	53,695	—	—	53,695	
—	1,524	10,120	—	3,392	—	13,512	103,246	—	—	103,246	
—	—	—	—	—	—	—	—	—	—	—	
—	—	—	—	—	—	—	—	—	—	—	
—	115	—	—	150	—	150	4,368	—	—	4,368	
—	1,032	8,219	—	2,486	—	10,705	75,998	—	—	75,998	

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, 2014

Participating Employer	Employer Allocation Percentage	Net Pension Liability / (Asset) (7.50% Discount)	Net Pension Liability / (Asset) 1.00% Decrease (6.50%)	Net Pension Liability / (Asset) 1.00% Increase (8.50%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Sw Mosquito Abatement/Control	N/A	\$ (299)	2,198	(2,181)	—	52	—
Syracuse City	N/A	(114,990)	377,541	(512,734)	243	10,015	—
Taylor West Weber Water Improvement District	N/A	(299)	2,199	(2,183)	—	52	—
Taylorsville City	N/A	(1,956)	14,385	(14,277)	—	338	—
Taylorsville-Bennion Improvement	N/A	(573)	4,213	(4,182)	—	99	—
Timber Lakes Special Service District	N/A	(286)	2,101	(2,086)	—	49	—
Timpanogos Special Service District	N/A	(2,070)	15,225	(15,112)	—	358	—
Tintic School District	N/A	(333)	2,449	(2,431)	—	58	—
Tooele Applied Tech College	N/A	(1,192)	8,768	(8,703)	—	206	—
Tooele City	N/A	(12,853)	27,454	(43,397)	316	835	—
Tooele County	N/A	(8,786)	43,453	(48,224)	100	1,081	—
Tooele County Housing	N/A	(406)	2,982	(2,960)	—	70	—
Tooele School District	N/A	(32,900)	241,954	(240,149)	—	5,685	—
Tooele Valley Mosquito Abatement District	N/A	—	—	—	—	—	—
Torrey Town	N/A	(224)	1,651	(1,639)	—	39	—
Trans-Jordan Cities	N/A	(1,249)	9,183	(9,114)	—	216	—
Tremonton City	N/A	(1,885)	5,179	(7,233)	41	146	—
Tridell-Lapoint Water District	N/A	(676)	4,971	(4,934)	—	117	—
Tuacahn High School	N/A	(951)	6,993	(6,941)	—	164	—
Ucan	N/A	(196)	1,444	(1,433)	—	34	—
Uintah Animal Control and Shelter Special Service District	N/A	(289)	2,124	(2,108)	—	50	—
Uintah Basin Applied Technology Center	N/A	(5,521)	40,603	(40,300)	—	954	—
Uintah Basin Assistance Council	N/A	(195)	1,435	(1,424)	—	34	—
Uintah Basin Association of Government	N/A	(2,041)	15,007	(14,896)	—	353	—
Uintah City	N/A	(244)	1,794	(1,780)	—	42	—
Uintah County	N/A	(33,467)	97,552	(132,597)	700	2,712	—
Uintah County Care Center	N/A	(3,859)	28,377	(28,166)	—	667	—
Uintah County Mosquito Abatement	N/A	—	—	—	—	—	—
Uintah Fire Suppression Special Service District	N/A	(25,411)	86,272	(115,962)	—	2,268	—
Uintah Highlands Improvment Dist	N/A	—	—	—	—	—	—
Uintah Recreation District	N/A	(781)	5,747	(5,704)	—	135	—
Uintah School District	N/A	(30,565)	224,781	(223,104)	—	5,281	—
Uintah Transportation Special Service District	N/A	(36)	268	(266)	—	6	—
Uintah Water Conserv District	N/A	—	—	—	—	—	—
Unified Fire Authority	N/A	(3,357,953)	30,958,039	(31,695,851)	1,233	654,379	—
Unified Police Department	N/A	(27,634)	46,713	(84,047)	737	1,541	—
University of Utah	N/A	(211,003)	1,514,884	(1,512,468)	174	35,696	—
University of Utah Hospital	N/A	—	—	—	—	—	—
Upper Country Water District	N/A	—	—	—	—	—	—
Utah Association of Counties	N/A	(173)	1,271	(1,262)	—	30	—
Utah Counties Insurance Pool	N/A	(118)	871	(865)	—	20	—
Utah County	N/A	(31,623)	120,988	(146,949)	526	3,159	—
Utah County Academy of Sciences	N/A	(1,188)	8,737	(8,672)	—	205	—
Utah County Housing Authority	N/A	(1,089)	8,011	(7,951)	—	188	—
Utah Dairy Council	N/A	(143)	1,055	(1,047)	—	25	—
Utah Education Association	N/A	(591)	4,346	(4,313)	—	102	—
Utah Housing Finance Agency	N/A	(5,827)	42,850	(42,531)	—	1,007	—
Utah Lake Commission	N/A	—	—	—	—	—	—
Utah League of Cities & Towns	N/A	—	—	—	—	—	—
Utah Local Governments Trust	N/A	(73)	536	(532)	—	13	—
Utah Municipal Power Agency	N/A	(612)	4,503	(4,469)	—	106	—
Utah Public Employees Association	N/A	(35)	258	(257)	—	6	—
Utah Retirement Systems	N/A	(15,913)	117,026	(116,153)	—	2,749	—
Utah Safety Council	N/A	(1,364)	10,031	(9,956)	—	236	—
Utah School Boards Association	N/A	(514)	3,780	(3,752)	—	89	—
Utah School Boards Risk Man Mut Ins Assn	N/A	(313)	2,304	(2,287)	—	54	—
Utah School Employee Association	N/A	(101)	746	(740)	—	18	—
Utah State Fair Corporation	N/A	(1,974)	14,519	(14,410)	—	341	—
Utah State University	N/A	(45,284)	333,032	(330,548)	—	7,824	—
Utah Telecommunication Open Infrastructure Agency	N/A	(3,436)	25,268	(25,080)	—	594	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources				Pension Expense			
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 Gross Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Net Pension Expense
								Proportionate Share of Nonemployer Contributions	Proportionate Share of Nonemployer Contributions	
—	52	411	—	124	—	535	3,804	—	—	3,804
—	10,258	22,643	—	66,539	—	89,182	68,719	—	(62,642)	6,077
—	52	412	—	125	—	537	3,806	—	—	3,806
—	338	2,693	—	814	—	3,507	24,897	—	—	24,897
—	99	789	—	239	—	1,028	7,292	—	—	7,292
—	49	393	—	119	—	512	3,637	—	—	3,637
—	358	2,850	—	862	—	3,712	26,352	—	—	26,352
—	58	458	—	139	—	597	4,239	—	—	4,239
—	206	1,641	—	496	—	2,137	15,176	—	—	15,176
—	1,151	4,364	—	2,105	—	6,469	63,294	—	—	63,294
—	1,181	7,889	—	2,634	—	10,523	80,188	—	—	80,188
—	70	558	—	169	—	727	5,162	—	—	5,162
—	5,685	45,289	—	13,700	—	58,989	418,782	—	—	418,782
—	—	—	—	—	—	—	—	—	—	—
—	39	309	—	93	—	402	2,858	—	—	2,858
—	216	1,719	—	520	—	2,239	15,894	—	—	15,894
—	187	869	—	365	—	1,234	11,009	—	—	11,009
—	117	931	—	281	—	1,212	8,605	—	—	8,605
—	164	1,309	—	396	—	1,705	12,104	—	—	12,104
—	34	270	—	82	—	352	2,499	—	—	2,499
—	50	398	—	120	—	518	3,677	—	—	3,677
—	954	7,600	—	2,299	—	9,899	70,277	—	—	70,277
—	34	269	—	81	—	350	2,483	—	—	2,483
—	353	2,809	—	850	—	3,659	25,975	—	—	25,975
—	42	336	—	102	—	438	3,105	—	—	3,105
—	3,412	16,543	—	6,744	—	23,287	203,792	—	—	203,792
—	667	5,312	—	1,607	—	6,919	49,116	—	—	49,116
—	—	—	—	—	—	—	—	—	—	—
—	2,268	4,692	—	15,692	—	20,384	5,135	—	(15,132)	(9,997)
—	—	—	—	—	—	—	—	—	—	—
—	135	1,076	—	325	—	1,401	9,947	—	—	9,947
—	5,281	42,075	—	12,727	—	54,802	389,058	—	—	389,058
—	6	50	—	15	—	65	464	—	—	464
—	—	—	—	—	—	—	—	—	—	—
—	655,612	3,567,435	—	4,202,915	—	7,770,350	(158,167)	—	(3,243,234)	(3,401,401)
—	2,278	6,935	—	3,931	—	10,866	117,664	—	—	117,664
—	35,870	283,132	—	86,077	—	369,209	2,630,691	—	—	2,630,691
—	—	—	—	—	—	—	—	—	—	—
—	30	238	—	72	—	310	2,200	—	—	2,200
—	20	163	—	49	—	212	1,508	—	—	1,508
—	3,685	21,358	—	7,766	—	29,124	235,653	—	—	235,653
—	205	1,635	—	495	—	2,130	15,123	—	—	15,123
—	188	1,500	—	454	—	1,954	13,866	—	—	13,866
—	25	198	—	60	—	258	1,827	—	—	1,827
—	102	813	—	246	—	1,059	7,522	—	—	7,522
—	1,007	8,021	—	2,426	—	10,447	74,167	—	—	74,167
—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—
—	13	100	—	30	—	130	928	—	—	928
—	106	843	—	255	—	1,098	7,794	—	—	7,794
—	6	48	—	15	—	63	447	—	—	447
—	2,749	21,905	—	6,626	—	28,531	202,553	—	—	202,553
—	236	1,878	—	568	—	2,446	17,362	—	—	17,362
—	89	708	—	214	—	922	6,543	—	—	6,543
—	54	431	—	130	—	561	3,988	—	—	3,988
—	18	140	—	42	—	182	1,290	—	—	1,290
—	341	2,718	—	822	—	3,540	25,129	—	—	25,129
—	7,824	62,337	—	18,856	—	81,193	576,423	—	—	576,423
—	594	4,730	—	1,431	—	6,161	43,735	—	—	43,735

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, 2014

Participating Employer	Employer Allocation Percentage	Net Pension Liability / (Asset) (7.50% Discount)	Net Pension Liability / (Asset) 1.00% Decrease (6.50%)	Net Pension Liability / (Asset) 1.00% Increase (8.50%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Utah Valley Dispatch Special Services Dist	N/A	\$ (1,650)	12,136	(12,046)	—	285	—
Utah Valley University	N/A	(25,830)	189,959	(188,542)	—	4,463	—
Utah Zoological Society	N/A	(6,565)	48,284	(47,924)	—	1,134	—
Valley Emergency Communication Center	N/A	(4,463)	32,822	(32,578)	—	771	—
Valley Mental Health	N/A	(31,734)	233,383	(231,642)	—	5,483	—
Vernal City	N/A	(2,429)	17,865	(17,731)	—	420	—
Vineyard Town	N/A	(398)	2,925	(2,904)	—	69	—
Wasatch Co Fire District	N/A	(137,214)	465,859	(626,181)	—	12,249	—
Wasatch County	N/A	(9,724)	38,294	(46,006)	157	993	—
Wasatch Front Regional Council	N/A	(1,234)	9,076	(9,009)	—	213	—
Wasatch Front Waste and Recycling District	N/A	(5,880)	43,247	(42,924)	—	1,016	—
Wasatch Integrated Waste Management	N/A	(1,745)	12,834	(12,738)	—	302	—
Wasatch Mental Health Special Services District	N/A	(13,249)	97,437	(96,710)	—	2,289	—
Wasatch School District	N/A	(17,525)	128,880	(127,919)	—	3,028	—
Wasatch Uniserv	N/A	—	—	—	—	—	—
Washington City	N/A	(62,817)	196,009	(270,491)	330	5,274	—
Washington County	N/A	(19,283)	49,073	(71,037)	437	1,415	—
Washington County Solid Waste #1	N/A	(219)	1,611	(1,599)	—	38	—
Washington County Water District	N/A	(1,023)	7,522	(7,466)	—	177	—
Washington School District	N/A	(54,912)	403,842	(400,829)	—	9,488	—
Washington Terrace City	N/A	(10,063)	35,935	(47,147)	—	935	—
Waste Management Service District #5	N/A	—	—	—	—	—	—
Wayne County	N/A	(569)	3,945	(3,975)	1	93	—
Wayne School District	N/A	(1,596)	11,736	(11,648)	—	276	—
Weber Area Dispatch 911 & Emergency Services District	N/A	(3,010)	22,139	(21,973)	—	520	—
Weber Basin Water Conservancy	N/A	(1,141)	8,391	(8,328)	—	197	—
Weber County	N/A	(40,290)	144,900	(180,274)	713	3,833	—
Weber County Mosquito Abatement	N/A	—	—	—	—	—	—
Weber County School District	N/A	(51,694)	380,169	(377,334)	—	8,932	—
Weber Fire District	N/A	(338,419)	3,057,239	(3,141,884)	354	64,770	—
Weber Human Services	N/A	(8,563)	62,975	(62,505)	—	1,480	—
Weber River Water Users	N/A	—	—	—	—	—	—
Weber State University	N/A	(15,152)	111,430	(110,599)	—	2,618	—
Wellington City	N/A	(278)	2,046	(2,031)	—	48	—
Wellsville City Corp	N/A	—	—	—	—	—	—
Wendover City	N/A	(323)	2,376	(2,358)	—	56	—
West Bountiful City	N/A	(2,479)	7,472	(10,007)	51	206	—
West Haven City	N/A	(481)	3,537	(3,511)	—	83	—
West Jordan City	N/A	(576,503)	5,089,188	(5,249,592)	998	108,178	—
West Point City	N/A	(907)	6,673	(6,623)	—	157	—
West Valley City	N/A	(800,458)	7,098,073	(7,313,284)	1,241	150,851	—
Western Kane County Special Service District #1	N/A	(203)	1,491	(1,480)	—	35	—
White City Water Improvement District	N/A	(348)	2,559	(2,540)	—	60	—
Willard City	N/A	—	—	—	—	—	—
Woodland Peaks Uniserv	N/A	—	—	—	—	—	—
Woods Cross City	N/A	(1,002)	2,534	(3,679)	23	74	—
Workers Compensation Fund	N/A	(18,853)	138,654	(137,619)	—	3,258	—
Grand Total		\$ (21,220,921)	144,863,852	(156,066,301)	48,276	3,242,292	—

Utah Retirement Systems

Deferred Outflows of Resources			Deferred Inflows of Resources					Pension Expense			
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 Gross Plan 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
								Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
—	285	2,272	—	687	—	2,959	21,006	—	—	—	21,006
—	4,463	35,557	—	10,756	—	46,313	328,787	—	—	—	328,787
—	1,134	9,038	—	2,734	—	11,772	83,572	—	—	—	83,572
—	771	6,144	—	1,858	—	8,002	56,810	—	—	—	56,810
—	5,483	43,685	—	13,214	—	56,899	403,948	—	—	—	403,948
—	420	3,344	—	1,012	—	4,356	30,921	—	—	—	30,921
—	69	548	—	166	—	714	5,063	—	—	—	5,063
—	12,249	25,334	—	84,734	—	110,068	27,730	—	(81,711)	—	(53,981)
—	1,150	6,784	—	2,441	—	9,225	74,093	—	—	—	74,093
—	213	1,699	—	514	—	2,213	15,710	—	—	—	15,710
—	1,016	8,095	—	2,449	—	10,544	74,853	—	—	—	74,853
—	302	2,402	—	727	—	3,129	22,213	—	—	—	22,213
—	2,289	18,238	—	5,517	—	23,755	168,647	—	—	—	168,647
—	3,028	24,124	—	7,297	—	31,421	223,070	—	—	—	223,070
—	—	—	—	—	—	—	—	—	—	—	—
—	5,604	13,557	—	32,730	—	46,287	74,762	—	(29,484)	—	45,278
—	1,852	8,114	—	3,540	—	11,654	106,752	—	—	—	106,752
—	38	302	—	91	—	393	2,788	—	—	—	2,788
—	177	1,408	—	426	—	1,834	13,019	—	—	—	13,019
—	9,488	75,592	—	22,866	—	98,458	698,983	—	—	—	698,983
—	935	2,390	—	6,124	—	8,514	7,631	—	(5,727)	—	1,904
—	—	—	—	—	—	—	—	—	—	—	—
—	94	736	—	226	—	962	6,886	—	—	—	6,886
—	276	2,197	—	664	—	2,861	20,313	—	—	—	20,313
—	520	4,144	—	1,254	—	5,398	38,318	—	—	—	38,318
—	197	1,571	—	475	—	2,046	14,523	—	—	—	14,523
—	4,546	25,373	—	9,448	—	34,821	286,410	—	—	—	286,410
—	—	—	—	—	—	—	—	—	—	—	—
—	8,932	71,161	—	21,525	—	92,686	658,010	—	—	—	658,010
—	65,124	351,971	—	415,195	—	767,166	1,830	—	(319,931)	—	(318,101)
—	1,480	11,788	—	3,566	—	15,354	108,999	—	—	—	108,999
—	—	—	—	—	—	—	—	—	—	—	—
—	2,618	20,858	—	6,309	—	27,167	192,867	—	—	—	192,867
—	48	383	—	116	—	499	3,541	—	—	—	3,541
—	—	—	—	—	—	—	—	—	—	—	—
—	56	445	—	135	—	580	4,113	—	—	—	4,113
—	257	1,274	—	511	—	1,785	15,463	—	—	—	15,463
—	83	662	—	200	—	862	6,123	—	—	—	6,123
—	109,176	588,315	—	688,103	—	1,276,418	106,044	—	(527,590)	—	(421,546)
—	157	1,249	—	378	—	1,627	11,550	—	—	—	11,550
—	152,092	822,814	—	957,370	—	1,780,184	186,257	—	(733,081)	—	(546,824)
—	35	279	—	84	—	363	2,580	—	—	—	2,580
—	60	479	—	145	—	624	4,429	—	—	—	4,429
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	—	—	—	—	—	—	—
—	97	418	—	184	—	602	5,523	—	—	—	5,523
—	3,258	25,953	—	7,851	—	33,804	239,986	—	—	—	239,986
—	3,290,568	17,047,484	—	18,831,991	—	35,879,475	42,324,447	—	(14,154,562)	—	28,169,885