

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

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

**Schedule of Employer Allocations and Pension Amounts**

at December 31, 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	\$ 1,287,317	2,564,766	217,451	—	22,076	—
Active Re-Entry Incorporated	N/A	255,866	509,771	43,220	—	4,388	—
Alpine City	N/A	311,549	747,528	(51,712)	—	6,985	—
Alpine School District	N/A	175,930,467	353,156,834	27,477,628	—	3,105,423	—
Alpine Uniserv	N/A	147,186	293,245	24,862	—	2,524	—
Alta Town	N/A	193,385	464,006	(32,099)	—	4,336	—
American Fork City	N/A	3,211,069	7,877,340	(638,411)	—	73,978	—
American Leadership Academy	N/A	3,340,151	6,654,699	564,211	—	57,279	—
Annabella Town	N/A	35,474	85,117	(5,888)	—	795	—
Ash Creek Special Service District	N/A	338,645	812,542	(56,210)	—	7,592	—
Ashley Valley Sewer Management Board	N/A	177,075	424,872	(29,392)	—	3,970	—
Ashley Valley Water & Sewer	N/A	366,886	880,304	(60,897)	—	8,226	—
Aurora City	N/A	31,738	76,153	(5,268)	—	712	—
Ballard City	N/A	79,126	189,854	(13,134)	—	1,774	—
Bear Lake Special Service District	N/A	49,192	118,032	(8,165)	—	1,103	—
Bear River Association of Governments	N/A	578,196	1,387,318	(95,971)	—	12,963	—
Bear River Health District	N/A	1,830,792	4,392,786	(303,882)	—	41,046	—
Bear River Mental Health	N/A	1,673,191	4,014,640	(277,723)	—	37,513	—
Bear River Water Conservancy	N/A	72,301	173,478	(12,001)	—	1,621	—
Beaver City	N/A	528,706	1,268,573	(87,757)	—	11,854	—
Beaver County	N/A	2,581,870	6,432,965	(573,843)	—	60,622	—
Beaver Housing Authority	N/A	39,173	93,993	(6,502)	—	878	—
Beaver School District	N/A	4,848,344	9,659,525	818,971	—	83,143	—
Beaver Valley Hospital	N/A	1,753,181	4,206,568	(291,000)	—	39,306	—
Benchland Water Company	N/A	137,363	329,587	(22,800)	—	3,080	—
Bicknell Town	N/A	13,281	31,866	(2,204)	—	298	—
Big Water Municipal Corp	N/A	4,992	12,663	(1,247)	—	120	—
Blanding City	N/A	541,029	1,317,216	(101,445)	—	12,349	—
Bluffdale City	N/A	640,808	1,821,551	(349,440)	—	29,963	—
Bona Vista Water Improvement	N/A	223,897	537,216	(37,163)	—	5,020	—
Bountiful City	N/A	8,761,811	17,072,739	1,853,476	233,457	132,222	—
Bountiful Water District	N/A	228,303	547,787	(37,895)	—	5,119	—
Box Elder County	N/A	4,461,356	11,090,206	(985,258)	—	106,111	—
Box Elder County Mosquito District	N/A	98,296	235,852	(16,316)	—	2,204	—
Box Elder School District	N/A	31,731,317	63,830,568	4,842,257	—	564,592	—
Brian Head Town	N/A	489,430	1,330,636	(208,330)	—	18,374	—
Bridgerland Applied Technology Center	N/A	3,871,862	7,714,046	654,026	—	66,397	—
Brigham City	N/A	2,907,018	7,130,382	(580,134)	—	67,460	—
Cache County	N/A	6,154,760	15,302,519	(1,353,875)	—	145,172	—
Cache Metro Planning Organization	N/A	35,104	84,229	(5,827)	—	787	—
Cache School District	N/A	42,875,231	86,324,209	6,477,950	—	765,436	—
Canyonlands Health Care	N/A	79,840	191,567	(13,252)	—	1,790	—
Canyons School District	N/A	95,857,436	190,980,130	16,192,018	—	1,643,830	—
Carbon County	N/A	3,832,678	9,483,704	(832,942)	—	92,991	—
Carbon County Recreation and Transportation SSD	N/A	21,067	50,549	(3,497)	—	472	—
Carbon School District	N/A	10,839,937	21,774,165	1,680,795	—	191,823	—
Castle Dale City	N/A	45,326	108,754	(7,523)	—	1,016	—
Castle Valley Special Service District	N/A	256,581	631,458	(56,129)	—	6,621	—
Cedar City	N/A	3,146,791	7,721,910	(627,007)	—	72,523	—
Cedar City Housing Authority	N/A	69,265	166,194	(11,497)	—	1,553	—
Cedar Hills City	N/A	466,706	1,119,811	(77,466)	—	10,464	—
Cedar Mountain Fire Protection District	N/A	—	—	—	—	—	—
Centerfield City	N/A	90,320	222,579	(18,572)	—	2,093	—
Centerville City	N/A	1,633,861	4,057,185	(365,306)	—	40,070	—
Central Davis Sewer District	N/A	476,080	1,142,301	(79,022)	—	10,674	—
Central Iron County Water Conservancy District	N/A	51,875	124,467	(8,610)	—	1,163	—
Central Utah Counseling Center	N/A	1,124,920	2,699,124	(186,719)	—	25,221	—
Central Utah Public Health	N/A	634,602	1,522,658	(105,334)	—	14,228	—
Central Utah Water District	N/A	3,169,686	7,605,318	(526,117)	—	71,065	—
Central Weber Sewer District	N/A	690,233	1,656,138	(114,567)	—	15,475	—

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	
—	22,076	76,794	—	42,741	—	119,535	219,484	—	—	219,484
—	4,388	15,263	—	8,495	—	23,758	43,624	—	—	43,624
—	6,985	9,227	—	30,296	—	39,523	70,209	—	—	70,209
—	3,105,423	10,470,326	—	5,827,484	—	16,297,810	30,466,271	—	—	30,466,271
—	2,524	8,780	—	4,887	—	13,667	25,095	—	—	25,095
—	4,336	5,728	—	18,806	—	24,534	43,580	—	—	43,580
—	73,978	182,906	—	358,954	—	541,860	815,847	—	—	815,847
—	57,279	199,254	—	110,899	—	310,153	569,486	—	—	569,486
—	795	1,051	—	3,450	—	4,501	7,994	—	—	7,994
—	7,592	10,030	—	32,931	—	42,961	76,315	—	—	76,315
—	3,970	5,244	—	17,220	—	22,464	39,905	—	—	39,905
—	8,226	10,866	—	35,678	—	46,544	82,679	—	—	82,679
—	712	940	—	3,086	—	4,026	7,152	—	—	7,152
—	1,774	2,343	—	7,695	—	10,038	17,831	—	—	17,831
—	1,103	1,457	—	4,784	—	6,241	11,086	—	—	11,086
—	12,963	17,125	—	56,226	—	73,351	130,299	—	—	130,299
—	41,046	54,223	—	178,035	—	232,258	412,576	—	—	412,576
—	37,513	49,555	—	162,709	—	212,264	377,060	—	—	377,060
—	1,621	2,141	—	7,031	—	9,172	16,293	—	—	16,293
—	11,854	15,659	—	51,414	—	67,073	119,146	—	—	119,146
—	60,622	197,475	—	315,426	—	512,901	708,929	—	—	708,929
—	878	1,160	—	3,809	—	4,969	8,828	—	—	8,828
—	83,143	289,224	—	160,974	—	450,198	826,628	—	—	826,628
—	39,306	51,924	—	170,487	—	222,411	395,086	—	—	395,086
—	3,080	4,068	—	13,358	—	17,426	30,955	—	—	30,955
—	298	393	—	1,291	—	1,684	2,993	—	—	2,993
—	120	496	—	671	—	1,167	1,491	—	—	1,491
—	12,349	25,721	—	57,769	—	83,490	132,108	—	—	132,108
—	29,963	105,896	—	36,468	—	142,364	221,318	—	—	221,318
—	5,020	6,631	—	21,773	—	28,404	50,456	—	—	50,456
—	365,679	117,078	—	549,099	—	666,177	1,622,398	—	—	1,622,398
—	5,119	6,762	—	22,201	—	28,963	51,449	—	—	51,449
—	106,111	320,473	—	524,339	—	844,812	1,201,271	—	—	1,201,271
—	2,204	2,911	—	9,559	—	12,470	22,151	—	—	22,151
—	564,592	1,887,206	—	1,050,365	—	2,937,571	5,518,868	—	—	5,518,868
—	18,374	67,838	—	43,206	—	111,044	159,785	—	—	159,785
—	66,397	230,973	—	128,553	—	359,526	660,141	—	—	660,141
—	67,460	162,720	—	320,524	—	483,244	735,002	—	—	735,002
—	145,172	449,349	—	734,506	—	1,183,855	1,666,292	—	—	1,666,292
—	787	1,040	—	3,414	—	4,454	7,911	—	—	7,911
—	765,436	2,549,271	—	1,418,852	—	3,968,123	7,470,705	—	—	7,470,705
—	1,790	2,365	—	7,764	—	10,129	17,992	—	—	17,992
—	1,643,830	5,718,295	—	3,182,640	—	8,900,935	16,343,407	—	—	16,343,407
—	92,991	242,218	—	419,206	—	661,424	994,510	—	—	994,510
—	472	624	—	2,049	—	2,673	4,748	—	—	4,748
—	191,823	644,993	—	358,985	—	1,003,978	1,879,747	—	—	1,879,747
—	1,016	1,342	—	4,408	—	5,750	10,214	—	—	10,214
—	6,621	12,441	—	23,511	—	35,952	62,106	—	—	62,106
—	72,523	180,390	—	352,377	—	532,767	800,719	—	—	800,719
—	1,553	2,051	—	6,736	—	8,787	15,609	—	—	15,609
—	10,464	13,823	—	45,385	—	59,208	105,174	—	—	105,174
—	—	—	—	—	—	—	—	—	—	—
—	2,093	5,657	—	10,369	—	16,026	23,486	—	—	23,486
—	40,070	109,298	—	180,376	—	289,674	429,995	—	—	429,995
—	10,674	14,100	—	46,296	—	60,396	107,286	—	—	107,286
—	1,163	1,536	—	5,045	—	6,581	11,690	—	—	11,690
—	25,221	33,317	—	109,392	—	142,709	253,505	—	—	253,505
—	14,228	18,795	—	61,712	—	80,507	143,010	—	—	143,010
—	71,065	93,878	—	308,235	—	402,113	714,301	—	—	714,301
—	15,475	20,443	—	67,121	—	87,564	155,547	—	—	155,547

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

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

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

at December 31, 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 Earnings on Pension Plan Investments	Changes of Assumptions
City of Woodland Hills	N/A	\$ 33,531	80,454	(5,566)	—	752	—
Clearfield City	N/A	2,545,155	6,258,287	(514,901)	—	58,804	—
Cleveland Town	N/A	11,720	28,120	(1,945)	—	263	—
Clinton City	N/A	1,292,977	3,215,002	(295,728)	—	32,470	—
Coalville City	N/A	109,650	263,093	(18,200)	—	2,458	—
Color Country Uniserv	N/A	16,130	32,137	2,725	—	277	—
Corinne City	N/A	58,899	167,424	(32,118)	—	2,754	—
Cottonwood Heights City	N/A	1,478,561	3,502,746	(191,471)	72,295	30,593	—
Cottonwood Heights P&R Services	N/A	333,895	801,145	(55,421)	—	7,486	—
Cottonwood Improvement District	N/A	945,026	2,267,487	(156,859)	—	21,188	—
Council On Aging—Golden Age Center Special Service District	N/A	154,104	369,755	(25,579)	—	3,455	—
Daggett County	N/A	813,887	2,012,790	(171,686)	—	18,937	—
Daggett School District	N/A	1,213,377	2,439,790	186,039	—	21,555	—
Davis & Weber County Canal	N/A	383,148	1,089,131	(208,935)	—	17,915	—
Davis Applied Technology Center	N/A	2,814,592	5,607,611	475,434	—	48,267	—
Davis Behavioral Health	N/A	3,485,218	8,362,402	(578,490)	—	78,139	—
Davis County	N/A	20,248,522	49,773,940	(4,087,134)	—	467,653	—
Davis County Housing	N/A	322,640	917,130	(175,939)	—	15,086	—
Davis County Mosquito Abatement	N/A	107,017	256,775	(17,763)	—	2,399	—
Davis School District	N/A	186,840,496	375,929,743	28,442,499	—	3,327,183	—
Davis Uniserv	N/A	112,946	225,026	19,079	—	1,937	—
DDI Advantage	N/A	1,870,134	5,316,011	(1,019,807)	—	87,444	—
Delta City	N/A	286,940	688,481	(47,627)	—	6,433	—
Dixie Applied Technology College	N/A	190,839	380,215	32,236	—	3,273	—
Dixie State College	N/A	4,921,641	9,957,048	706,598	—	89,716	—
Draper City	N/A	4,031,946	9,868,115	(787,584)	—	92,626	—
Duchesne City	N/A	116,779	280,199	(19,383)	—	2,618	—
Duchesne County	N/A	3,247,932	8,884,949	(1,435,318)	—	126,001	—
Duchesne County Mosquito District	N/A	27,547	78,304	(15,022)	—	1,288	—
Duchesne County Water Conservancy District	N/A	66,650	159,919	(11,063)	—	1,494	—
Duchesne School District	N/A	13,441,549	27,268,164	1,857,037	—	246,830	—
Eagle Mountain City	N/A	1,484,263	3,561,328	(246,364)	—	33,277	—
East Carbon City	N/A	250,449	615,974	(50,755)	—	5,788	—
East Duchesne Culinary Water Improvement District	N/A	27,973	67,118	(4,643)	—	627	—
East Hollywood High School	N/A	651,607	1,298,219	110,068	—	11,174	—
Educators Mutual Insurance	N/A	5,707,652	11,742,590	649,810	—	110,288	—
Elk Ridge Town	N/A	93,807	225,081	(15,571)	—	2,103	—
Emery County	N/A	2,800,074	6,940,663	(611,563)	—	67,310	—
Emery County Care and Rehabilitation Center	N/A	357,365	1,015,839	(194,875)	—	16,710	—
Emery County Recreation Special Service District	N/A	10,458	25,093	(1,736)	—	234	—
Emery School District	N/A	10,047,921	20,219,510	1,527,268	—	179,021	—
Emery Town	N/A	29,026	82,509	(15,828)	—	1,357	—
Emery Water Conservancy District	N/A	103,093	247,361	(17,112)	—	2,311	—
Enoch City	N/A	332,425	816,960	(66,982)	—	7,675	—
Enterprise City	N/A	158,787	380,992	(26,356)	—	3,560	—
Ephraim City	N/A	528,705	1,286,374	(98,624)	—	12,059	—
Escalante Town	N/A	114,682	278,540	(21,093)	—	2,610	—
Eureka City	N/A	43,675	104,793	(7,249)	—	979	—
Fairview City	N/A	145,883	350,029	(24,214)	—	3,271	—
Farmington City	N/A	1,617,446	3,964,406	(319,447)	—	37,224	—
Farr West City	N/A	141,171	338,725	(23,432)	—	3,165	—
Fast Forward Charter High School	N/A	605,391	1,206,142	102,261	—	10,382	—
Ferron City	N/A	77,455	185,846	(12,856)	—	1,737	—
Fillmore City	N/A	150,954	362,198	(25,056)	—	3,384	—
Five-County Association of Governments	N/A	772,627	1,871,530	(143,388)	—	18,294	—
Fountain Green City	N/A	81,428	199,670	(16,136)	—	1,875	—
Four Corners Mental Health	N/A	1,043,113	2,502,838	(173,140)	—	23,387	—
Fox Hollow Golf Course	N/A	61,868	148,445	(10,269)	—	1,387	—
Francis Town	N/A	50,159	120,352	(8,326)	—	1,125	—
Fruit Heights City	N/A	159,108	381,763	(26,409)	—	3,567	—

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		
—	752	993	—	3,261	—	4,254	7,556	—	—	7,556	
—	58,804	152,374	—	288,448	—	440,822	654,427	—	—	654,427	
—	263	347	—	1,140	—	1,487	2,641	—	—	2,641	
—	32,470	85,370	—	137,994	—	223,364	338,272	—	—	338,272	
—	2,458	3,248	—	10,663	—	13,911	24,710	—	—	24,710	
—	277	962	—	536	—	1,498	2,750	—	—	2,750	
—	2,754	9,733	—	3,352	—	13,085	20,342	—	—	20,342	
—	102,888	18,332	—	171,892	—	190,224	342,214	—	—	342,214	
—	7,486	9,889	—	32,469	—	42,358	75,245	—	—	75,245	
—	21,188	27,989	—	91,899	—	119,888	212,965	—	—	212,965	
—	3,455	4,564	—	14,986	—	19,550	34,728	—	—	34,728	
—	18,937	54,582	—	95,354	—	149,936	215,423	—	—	215,423	
—	21,555	72,175	—	40,170	—	112,345	210,853	—	—	210,853	
—	17,915	63,317	—	21,805	—	85,122	132,329	—	—	132,329	
—	48,267	167,902	—	93,450	—	261,352	479,880	—	—	479,880	
—	78,139	103,223	—	338,919	—	442,142	785,408	—	—	785,408	
—	467,653	1,204,520	—	2,290,706	—	3,495,226	5,198,324	—	—	5,198,324	
—	15,086	53,317	—	18,361	—	71,678	111,431	—	—	111,431	
—	2,399	3,170	—	10,407	—	13,577	24,117	—	—	24,117	
—	3,327,183	11,111,490	—	6,184,338	—	17,295,828	32,510,872	—	—	32,510,872	
—	1,937	6,738	—	3,750	—	10,488	19,257	—	—	19,257	
—	87,444	309,046	—	106,428	—	415,474	645,895	—	—	645,895	
—	6,433	8,498	—	27,903	—	36,401	64,663	—	—	64,663	
—	3,273	11,384	—	6,336	—	17,720	32,537	—	—	32,537	
—	89,716	287,991	—	175,839	—	463,830	872,191	—	—	872,191	
—	92,626	217,979	—	444,503	—	662,482	1,012,137	—	—	1,012,137	
—	2,618	3,459	—	11,356	—	14,815	26,317	—	—	26,317	
—	126,001	461,941	—	272,882	—	734,823	1,068,699	—	—	1,068,699	
—	1,288	4,552	—	1,568	—	6,120	9,514	—	—	9,514	
—	1,494	1,974	—	6,481	—	8,455	15,020	—	—	15,020	
—	246,830	797,293	—	443,750	—	1,241,043	2,378,616	—	—	2,378,616	
—	33,277	43,960	—	144,337	—	188,297	334,484	—	—	334,484	
—	5,788	15,068	—	28,423	—	43,491	64,474	—	—	64,474	
—	627	828	—	2,720	—	3,548	6,304	—	—	6,304	
—	11,174	38,871	—	21,635	—	60,506	111,097	—	—	111,097	
—	110,288	337,025	—	187,579	—	524,604	1,039,174	—	—	1,039,174	
—	2,103	2,778	—	9,122	—	11,900	21,140	—	—	21,140	
—	67,310	186,664	—	315,902	—	502,566	737,654	—	—	737,654	
—	16,710	59,056	—	20,337	—	79,393	123,424	—	—	123,424	
—	234	310	—	1,017	—	1,327	2,357	—	—	2,357	
—	179,021	597,529	—	332,568	—	930,097	1,748,858	—	—	1,748,858	
—	1,357	4,797	—	1,652	—	6,449	10,025	—	—	10,025	
—	2,311	3,053	—	10,025	—	13,078	23,232	—	—	23,232	
—	7,675	19,677	—	37,555	—	57,232	85,240	—	—	85,240	
—	3,560	4,703	—	15,441	—	20,144	35,783	—	—	35,783	
—	12,059	24,709	—	56,227	—	80,936	128,651	—	—	128,651	
—	2,610	5,111	—	12,063	—	17,174	27,644	—	—	27,644	
—	979	1,294	—	4,247	—	5,541	9,842	—	—	9,842	
—	3,271	4,321	—	14,186	—	18,507	32,875	—	—	32,875	
—	37,224	90,360	—	179,866	—	270,226	409,090	—	—	409,090	
—	3,165	4,181	—	13,728	—	17,909	31,814	—	—	31,814	
—	10,382	36,114	—	20,100	—	56,214	103,217	—	—	103,217	
—	1,737	2,294	—	7,532	—	9,826	17,455	—	—	17,455	
—	3,384	4,471	—	14,679	—	19,150	34,018	—	—	34,018	
—	18,294	28,298	—	73,524	—	101,822	178,906	—	—	178,906	
—	1,875	4,595	—	9,080	—	13,675	20,642	—	—	20,642	
—	23,387	30,894	—	101,437	—	132,331	235,070	—	—	235,070	
—	1,387	1,832	—	6,016	—	7,848	13,942	—	—	13,942	
—	1,125	1,486	—	4,878	—	6,364	11,304	—	—	11,304	
—	3,567	4,712	—	15,472	—	20,184	35,856	—	—	35,856	

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

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

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

at December 31, 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 Earnings on Pension Plan Investments	Changes of Assumptions
Garden City	N/A	\$ 106,903	256,503	(17,744)	—	2,397	—
Garden City Fire District	N/A	—	—	—	—	—	—
Garfield County	N/A	1,892,544	4,687,027	(407,187)	—	44,800	—
Garfield School District	N/A	3,558,268	7,089,263	601,054	—	61,020	—
Garland City	N/A	236,838	626,976	(84,460)	—	7,632	—
Genola Town	N/A	35,948	86,253	(5,967)	—	806	—
Goshen Town	N/A	17,407	41,767	(2,889)	—	390	—
Grand County	N/A	2,566,873	6,289,287	(514,547)	—	60,627	—
Grand County Cemetery Maintenance District	N/A	22,644	54,333	(3,759)	—	508	—
Grand County Water Sewer /Service	N/A	104,891	251,675	(17,410)	—	2,352	—
Grand School District	N/A	5,717,960	11,392,092	965,865	—	98,056	—
Granger-Hunter Improvement District	N/A	1,891,957	4,539,546	(314,034)	—	42,418	—
Granite School District	N/A	203,188,730	412,360,281	27,934,619	—	3,736,616	—
Granite Uniserv	N/A	137,787	274,518	23,275	—	2,363	—
Grantsville City	N/A	892,727	2,197,341	(181,955)	—	20,651	—
Green River City	N/A	133,607	320,576	(22,177)	—	2,995	—
Gunnison City	N/A	247,101	609,920	(51,407)	—	5,736	—
Gunnison Valley Hospital	N/A	2,062,666	4,962,197	(353,542)	—	46,962	—
Harrisville City	N/A	420,398	1,036,273	(86,609)	—	9,742	—
Heber City	N/A	1,443,335	3,547,547	(291,097)	—	33,330	—
Heber Light & Power	N/A	1,385,747	3,324,950	(230,012)	—	31,069	—
Heber Valley Historic Railroad Authority	N/A	153,669	306,160	25,957	—	2,635	—
Heber Valley Special District	N/A	97,544	234,045	(16,191)	—	2,187	—
Helper City	N/A	315,923	785,080	(68,953)	—	7,394	—
Herriman City	N/A	1,725,767	4,140,791	(286,449)	—	38,692	—
High Desert Uniserv	N/A	16,130	32,137	2,725	—	277	—
High School Activity Association	N/A	460,639	917,748	77,810	—	7,899	—
Highland City	N/A	592,254	1,421,049	(98,305)	—	13,278	—
Hinckley Town	N/A	31,110	74,645	(5,164)	—	697	—
Holladay City	N/A	454,374	1,090,221	(75,419)	—	10,187	—
Honeyville City	N/A	46,984	133,555	(25,621)	—	2,197	—
Hooper City	N/A	156,337	375,114	(25,949)	—	3,505	—
Hooper Water Improvement District	N/A	186,156	446,661	(30,899)	—	4,174	—
Housing Authority of Carbon County	N/A	148,040	355,205	(24,572)	—	3,319	—
Housing Authority of Salt Lake City	N/A	1,603,107	3,866,143	(282,919)	—	37,022	—
Housing Authority of Salt Lake County	N/A	1,350,953	3,241,465	(224,236)	—	30,288	—
Housing Authority Ogden City	N/A	328,911	789,186	(54,594)	—	7,374	—
Huntington City	N/A	95,676	229,563	(15,881)	—	2,145	—
Hurricane City	N/A	2,106,409	5,149,454	(407,830)	—	48,322	—
Hyde Park City	N/A	202,398	485,631	(33,595)	—	4,538	—
Hyrum City	N/A	625,047	1,499,731	(103,748)	—	14,014	—
Impact Mitigation Special Service District	N/A	81,229	194,901	(13,483)	—	1,821	—
Intech Collegiate Charter High School	N/A	319,106	635,767	53,903	—	5,472	—
Iron County	N/A	4,543,416	11,238,237	(962,312)	—	106,197	—
Iron School District	N/A	24,459,056	48,853,077	4,027,844	—	423,536	—
Itineris High School	N/A	847,247	1,688,000	143,115	—	14,529	—
Ivins City	N/A	1,096,388	2,690,947	(218,776)	—	25,274	—
Jordan River Commission	N/A	39,449	94,653	(6,548)	—	884	—
Jordan School District	N/A	129,321,904	259,209,280	20,526,019	—	2,269,769	—
Jordan Uniserv	N/A	176,030	350,711	29,735	—	3,019	—
Jordan Valley Water Conservancy District	N/A	3,935,449	9,500,426	(702,645)	—	91,404	—
Jordanelle Special Service District	N/A	614,864	1,475,298	(102,057)	—	13,785	—
Juab County	N/A	1,364,477	3,375,905	(293,888)	—	32,676	—
Juab School District	N/A	6,159,478	12,511,008	837,757	—	113,630	—
Kamas City	N/A	158,389	387,376	(30,769)	—	3,635	—
Kanab City	N/A	425,718	1,047,405	(86,495)	—	9,843	—
Kane County	N/A	2,220,806	5,478,705	(460,246)	—	51,517	—
Kane County Water Conservancy District	N/A	182,039	436,783	(30,216)	—	4,081	—
Kane School District	N/A	4,592,095	9,191,768	739,449	—	80,179	—
Kaysville City	N/A	2,655,373	6,540,579	(548,777)	—	62,310	—

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		
—	2,397	3,166	—	10,396	—	13,562	24,091	—	—	24,091	
—	—	—	—	—	—	—	—	—	—	—	
—	44,800	127,094	—	217,792	—	344,886	500,304	—	—	500,304	
—	61,020	212,266	—	118,141	—	330,407	606,674	—	—	606,674	
—	7,632	29,185	—	25,195	—	54,380	74,738	—	—	74,738	
—	806	1,065	—	3,496	—	4,561	8,101	—	—	8,101	
—	390	516	—	1,693	—	2,209	3,923	—	—	3,923	
—	60,627	134,932	—	271,717	—	406,649	638,486	—	—	638,486	
—	508	671	—	2,202	—	2,873	5,103	—	—	5,103	
—	2,352	3,107	—	10,200	—	13,307	23,638	—	—	23,638	
—	98,056	341,100	—	189,847	—	530,947	974,895	—	—	974,895	
—	42,418	56,035	—	183,983	—	240,018	426,360	—	—	426,360	
—	3,736,616	12,050,743	—	6,707,099	—	18,757,842	35,985,091	—	—	35,985,091	
—	2,363	8,220	—	4,575	—	12,795	23,492	—	—	23,492	
—	20,651	54,571	—	101,773	—	156,344	230,725	—	—	230,725	
—	2,995	3,957	—	12,993	—	16,950	30,109	—	—	30,109	
—	5,736	15,973	—	28,632	—	44,605	64,776	—	—	64,776	
—	46,962	65,085	—	199,395	—	264,480	468,365	—	—	468,365	
—	9,742	26,468	—	48,335	—	74,803	109,460	—	—	109,460	
—	33,330	85,661	—	163,178	—	248,839	370,333	—	—	370,333	
—	31,069	41,042	—	134,756	—	175,798	312,284	—	—	312,284	
—	2,635	9,167	—	5,102	—	14,269	26,200	—	—	26,200	
—	2,187	2,889	—	9,486	—	12,375	21,982	—	—	21,982	
—	7,394	23,111	—	38,037	—	61,148	85,640	—	—	85,640	
—	38,692	51,113	—	167,822	—	218,935	388,908	—	—	388,908	
—	277	962	—	536	—	1,498	2,750	—	—	2,750	
—	7,899	27,479	—	15,294	—	42,773	78,538	—	—	78,538	
—	13,278	17,541	—	57,594	—	75,135	133,467	—	—	133,467	
—	697	921	—	3,025	—	3,946	7,011	—	—	7,011	
—	10,187	13,457	—	44,185	—	57,642	102,395	—	—	102,395	
—	2,197	7,764	—	2,674	—	10,438	16,227	—	—	16,227	
—	3,505	4,630	—	15,203	—	19,833	35,231	—	—	35,231	
—	4,174	5,513	—	18,103	—	23,616	41,951	—	—	41,951	
—	3,319	4,385	—	14,396	—	18,781	33,361	—	—	33,361	
—	37,022	53,498	—	154,104	—	207,602	366,591	—	—	366,591	
—	30,288	40,012	—	131,373	—	171,385	304,443	—	—	304,443	
—	7,374	9,741	—	31,985	—	41,726	74,121	—	—	74,121	
—	2,145	2,834	—	9,304	—	12,138	21,561	—	—	21,561	
—	48,322	110,857	—	230,614	—	341,471	525,598	—	—	525,598	
—	4,538	5,994	—	19,682	—	25,676	45,611	—	—	45,611	
—	14,014	18,512	—	60,782	—	79,294	140,857	—	—	140,857	
—	1,821	2,406	—	7,899	—	10,305	18,305	—	—	18,305	
—	5,472	19,036	—	10,595	—	29,631	54,407	—	—	54,407	
—	106,197	303,621	—	529,034	—	832,655	1,200,902	—	—	1,200,902	
—	423,536	1,457,943	—	811,449	—	2,269,392	4,191,989	—	—	4,191,989	
—	14,529	50,542	—	28,130	—	78,672	144,453	—	—	144,453	
—	25,274	63,115	—	122,914	—	186,029	279,260	—	—	279,260	
—	884	1,168	—	3,836	—	5,004	8,890	—	—	8,890	
—	2,269,769	7,700,074	—	4,285,641	—	11,985,715	22,326,065	—	—	22,326,065	
—	3,019	10,501	—	5,845	—	16,346	30,013	—	—	30,013	
—	91,404	134,229	—	377,446	—	511,675	902,507	—	—	902,507	
—	13,785	18,211	—	59,792	—	78,003	138,562	—	—	138,562	
—	32,676	88,010	—	152,674	—	240,684	356,421	—	—	356,421	
—	113,630	365,207	—	203,264	—	568,471	1,092,757	—	—	1,092,757	
—	3,635	8,421	—	17,386	—	25,807	39,612	—	—	39,612	
—	9,843	25,794	—	48,411	—	74,205	109,787	—	—	109,787	
—	51,517	142,085	—	256,545	—	398,630	580,618	—	—	580,618	
—	4,081	5,392	—	17,702	—	23,094	41,023	—	—	41,023	
—	80,179	273,539	—	152,244	—	425,783	790,552	—	—	790,552	
—	62,310	160,837	—	297,079	—	457,916	683,758	—	—	683,758	

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

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

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

at December 31, 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 Earnings on Pension Plan Investments	Changes of Assumptions
Kearns Improvement District	N/A	\$ 956,456	2,361,878	(216,071)	—	25,121	—
LaVerkin City	N/A	433,005	1,186,328	(193,103)	—	16,933	—
Layton City	N/A	6,638,012	16,461,695	(1,454,365)	—	159,625	—
Leeds Area Special Service District	N/A	—	—	—	—	—	—
Lehi City	N/A	5,159,379	12,595,860	(988,509)	—	118,163	—
Levan Town	N/A	54,453	130,655	(9,038)	—	1,221	—
Lewiston City	N/A	99,781	239,413	(16,562)	—	2,237	—
Liberty Academy Charter School	N/A	440,180	876,986	74,354	—	7,549	—
Lindon City	N/A	1,446,315	3,561,213	(295,570)	—	33,472	—
Logan City	N/A	10,770,852	22,947,729	695,439	184,049	192,895	—
Logan School District	N/A	15,640,772	31,402,766	2,437,755	—	276,283	—
Lone Peak Safety District	N/A	739,291	1,739,507	(81,452)	55,291	14,620	—
Maeser Water District	N/A	162,539	389,996	(26,979)	—	3,644	—
Magna Mosquito Abatement	N/A	39,304	94,305	(6,524)	—	881	—
Manila Town	N/A	49,332	140,230	(26,901)	—	2,307	—
Manti City	N/A	227,379	545,570	(37,741)	—	5,098	—
Mantua City	N/A	39,827	95,562	(6,611)	—	893	—
Mapleton City	N/A	931,475	2,276,785	(180,131)	—	21,364	—
Marriott/Slaterville City	N/A	71,966	172,674	(11,945)	—	1,613	—
Mayfield Town	N/A	16,754	40,200	(2,781)	—	376	—
Mendon City	N/A	21,535	51,672	(3,575)	—	483	—
Metro Water District—SLC/Sandy	N/A	1,815,618	4,356,378	(301,363)	—	40,706	—
Midvale City	N/A	1,594,967	3,826,951	(264,739)	—	35,759	—
Midvalley Improvement District	N/A	221,471	531,395	(36,761)	—	4,965	—
Midway City	N/A	288,365	700,365	(55,108)	—	6,930	—
Milford City	N/A	95,550	229,263	(15,860)	—	2,142	—
Military Installation Development Authority	N/A	106,299	255,052	(17,644)	—	2,383	—
Millard County	N/A	3,739,098	9,231,005	(782,178)	—	87,379	—
Millard County Care and Rehabilitation, Inc	N/A	506,767	1,215,933	(84,115)	—	11,362	—
Millard School District	N/A	11,610,197	23,581,724	1,579,687	—	214,162	—
Millville City	N/A	72,887	174,886	(12,098)	—	1,634	—
Minersville Town	N/A	59,637	143,092	(9,899)	—	1,337	—
Moab City	N/A	1,487,326	3,628,061	(283,118)	—	34,029	—
Moab Valley Fire District	N/A	—	—	—	—	—	—
Monroe City	N/A	190,779	457,753	(31,666)	—	4,277	—
Monticello Academy	N/A	1,216,109	2,422,897	205,422	—	20,855	—
Monticello City	N/A	215,911	524,277	(39,634)	—	4,912	—
Morgan City	N/A	354,739	851,159	(58,881)	—	7,953	—
Morgan County	N/A	1,058,727	2,591,757	(207,138)	—	24,328	—
Morgan School District	N/A	6,119,598	12,192,289	1,033,708	—	104,943	—
Moroni City	N/A	45,395	108,919	(7,535)	—	1,018	—
Mountain Regional Water Special Service District	N/A	709,392	1,702,110	(117,748)	—	15,905	—
Mountainland Applied Technology Center	N/A	1,121,176	2,233,758	189,386	—	19,227	—
Mountainland Association of Governments	N/A	974,998	2,363,225	(182,224)	—	23,167	—
Mt Olympus Improvement District	N/A	772,902	1,854,495	(128,289)	—	17,329	—
Mt Pleasant City	N/A	410,659	1,016,100	(88,766)	—	9,883	—
Murray City	N/A	9,469,409	23,297,136	(1,963,962)	—	226,080	—
Murray School District	N/A	18,511,878	36,973,541	3,049,321	—	320,521	—
Myton City	N/A	38,458	92,277	(6,383)	—	862	—
Naples City	N/A	501,458	1,347,454	(198,105)	—	17,644	—
Nebo Credit Union	N/A	329,945	791,667	(54,765)	—	7,397	—
Nebo School District	N/A	81,960,562	163,596,858	13,587,101	—	1,415,683	—
Nephi City	N/A	1,022,814	2,493,997	(194,103)	—	23,390	—
Nibley City	N/A	214,612	514,939	(35,622)	—	4,812	—
Noah Webster Academy, Inc	N/A	702,676	1,399,967	118,694	—	12,050	—
North Davis County Sewer District	N/A	1,302,830	3,165,575	(250,121)	—	31,383	—
North Davis Fire District	N/A	26,102	62,628	(4,332)	—	585	—
North East Counseling Center	N/A	999,790	2,398,888	(165,949)	—	22,415	—
North Emery Waters Users Special Service District	N/A	22,541	54,086	(3,742)	—	505	—
North Fork Special Service District	N/A	72,231	173,310	(11,989)	—	1,619	—

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	
—	25,121	48,822	—	86,916	—	135,738	233,676	—	—	233,676
—	16,933	61,974	—	35,922	—	97,896	142,752	—	—	142,752
—	159,625	446,618	—	751,267	—	1,197,885	1,753,069	—	—	1,753,069
—	—	—	—	—	—	—	—	—	—	—
—	118,163	262,855	—	560,247	—	823,102	1,278,270	—	—	1,278,270
—	1,221	1,613	—	5,295	—	6,908	12,271	—	—	12,271
—	2,237	2,955	—	9,703	—	12,658	22,486	—	—	22,486
—	7,549	26,259	—	14,615	—	40,874	75,049	—	—	75,049
—	33,472	89,062	—	165,230	—	254,292	374,484	—	—	374,484
—	376,944	178,739	—	892,308	—	1,071,047	2,049,962	—	—	2,049,962
—	276,283	930,789	—	518,051	—	1,448,840	2,709,617	—	—	2,709,617
—	69,911	2,425	—	93,391	—	95,816	173,496	—	—	173,496
—	3,644	4,814	—	15,806	—	20,620	36,629	—	—	36,629
—	881	1,164	—	3,822	—	4,986	8,857	—	—	8,857
—	2,307	8,152	—	2,807	—	10,959	17,038	—	—	17,038
—	5,098	6,734	—	22,111	—	28,845	51,241	—	—	51,241
—	893	1,180	—	3,873	—	5,053	8,975	—	—	8,975
—	21,364	48,843	—	101,884	—	150,727	232,236	—	—	232,236
—	1,613	2,131	—	6,998	—	9,129	16,218	—	—	16,218
—	376	496	—	1,629	—	2,125	3,776	—	—	3,776
—	483	638	—	2,094	—	2,732	4,853	—	—	4,853
—	40,706	53,774	—	176,559	—	230,333	409,157	—	—	409,157
—	35,759	47,239	—	155,102	—	202,341	359,432	—	—	359,432
—	4,965	6,559	—	21,537	—	28,096	49,909	—	—	49,909
—	6,930	11,131	—	27,272	—	38,403	67,276	—	—	67,276
—	2,142	2,830	—	9,292	—	12,122	21,533	—	—	21,533
—	2,383	3,148	—	10,337	—	13,485	23,955	—	—	23,955
—	87,379	239,994	—	429,044	—	669,038	977,716	—	—	977,716
—	11,362	15,009	—	49,280	—	64,289	114,202	—	—	114,202
—	214,162	688,397	—	383,142	—	1,071,539	2,059,652	—	—	2,059,652
—	1,634	2,159	—	7,088	—	9,247	16,425	—	—	16,425
—	1,337	1,766	—	5,799	—	7,565	13,439	—	—	13,439
—	34,029	74,238	—	160,688	—	234,926	366,881	—	—	366,881
—	—	—	—	—	—	—	—	—	—	—
—	4,277	5,650	—	18,552	—	24,202	42,993	—	—	42,993
—	20,855	72,546	—	40,377	—	112,923	207,343	—	—	207,343
—	4,912	9,556	—	22,677	—	32,233	51,977	—	—	51,977
—	7,953	10,506	—	34,496	—	45,002	79,942	—	—	79,942
—	24,328	57,513	—	116,866	—	174,379	266,061	—	—	266,061
—	104,943	365,059	—	203,182	—	568,241	1,043,373	—	—	1,043,373
—	1,018	1,344	—	4,414	—	5,758	10,230	—	—	10,230
—	15,905	21,010	—	68,985	—	89,995	159,864	—	—	159,864
—	19,227	66,883	—	37,225	—	104,108	191,157	—	—	191,157
—	23,167	36,168	—	92,645	—	128,813	226,172	—	—	226,172
—	17,329	22,891	—	75,161	—	98,052	174,177	—	—	174,177
—	9,883	26,299	—	45,567	—	71,866	107,016	—	—	107,016
—	226,080	540,106	—	1,017,144	—	1,557,250	2,398,340	—	—	2,398,340
—	320,521	1,103,456	—	614,152	—	1,717,608	3,172,537	—	—	3,172,537
—	862	1,139	—	3,740	—	4,879	8,667	—	—	8,667
—	17,644	66,088	—	48,292	—	114,380	161,288	—	—	161,288
—	7,397	9,772	—	32,085	—	41,857	74,354	—	—	74,354
—	1,415,683	4,886,454	—	2,719,661	—	7,606,115	14,028,130	—	—	14,028,130
—	23,390	50,558	—	110,241	—	160,799	251,779	—	—	251,779
—	4,812	6,356	—	20,870	—	27,226	48,364	—	—	48,364
—	12,050	41,918	—	23,330	—	65,248	119,804	—	—	119,804
—	31,383	50,698	—	123,092	—	173,790	304,315	—	—	304,315
—	585	773	—	2,538	—	3,311	5,882	—	—	5,882
—	22,415	29,611	—	97,224	—	126,835	225,307	—	—	225,307
—	505	668	—	2,192	—	2,860	5,080	—	—	5,080
—	1,619	2,139	—	7,024	—	9,163	16,278	—	—	16,278



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

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

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

at December 31, 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 Earnings on Pension Plan Investments	Changes of Assumptions
North Logan City	N/A	\$ 740,062	1,823,522	(156,645)	—	17,959	—
North Ogden City	N/A	1,258,967	3,094,494	(253,976)	—	29,074	—
North Pointe Solid Waste Special Service District	N/A	435,052	1,043,860	(72,212)	—	9,754	—
North Salt Lake City	N/A	1,841,938	4,530,414	(373,409)	—	42,571	—
North Sanpete School District	N/A	7,400,773	14,862,040	1,150,821	—	130,834	—
North Summit School District	N/A	3,955,755	7,881,190	668,197	—	67,836	—
North Tooele County Fire Protection Service District	N/A	—	—	—	—	—	—
North View Fire Agency	N/A	20,619	49,472	(3,422)	—	462	—
Northern Utah Academy of Math, Engineering and Science Charter School	N/A	1,155,525	2,302,192	195,189	—	19,816	—
Oakley City	N/A	72,434	205,899	(39,499)	—	3,387	—
Ogden City	N/A	22,777,841	41,129,112	7,578,574	406,766	292,639	—
Ogden School District	N/A	37,466,521	74,676,980	6,302,398	—	643,543	—
Ogden Weber/NEA/UEA Uniserv	N/A	64,941	129,385	10,970	—	1,114	—
Ogden-Weber Applied Technology Center	N/A	3,333,947	6,955,637	297,762	—	67,651	—
Oquirrh Recreation and Parks District	N/A	379,869	911,454	(63,052)	—	8,517	—
Orangeville City	N/A	45,646	109,522	(7,576)	—	1,023	—
Orderville Town	N/A	34,121	81,869	(5,664)	—	765	—
Orem City	N/A	8,729,040	21,033,965	(1,469,487)	261,253	200,299	—
Panguitch City	N/A	107,184	257,177	(17,791)	—	2,403	—
Paragonah Town	N/A	16,794	47,738	(9,158)	—	785	—
Park City	N/A	6,596,256	16,225,284	(1,391,962)	—	162,016	—
Park City Fire Service District	N/A	158,034	379,186	(26,231)	—	3,543	—
Park City School District	N/A	22,679,599	45,491,663	3,571,508	—	399,171	—
Parowan City	N/A	605,368	1,470,780	(111,631)	—	13,782	—
Payson City	N/A	2,504,701	6,098,990	(470,203)	—	57,182	—
Perry City	N/A	272,963	670,474	(54,785)	—	6,299	—
Piute County	N/A	376,569	918,732	(71,778)	—	8,618	—
Piute School District	N/A	1,599,079	3,185,901	270,113	—	27,422	—
Plain City	N/A	105,918	254,140	(17,581)	—	2,375	—
Pleasant Grove City	N/A	2,273,660	5,587,708	(458,144)	—	52,497	—
Pleasant View City	N/A	586,476	1,463,284	(137,240)	—	14,793	—
Price City	N/A	1,971,470	4,826,777	(386,100)	—	45,310	—
Price River Water Improvement	N/A	690,847	1,657,611	(114,669)	—	15,489	—
Providence City	N/A	237,987	571,025	(39,502)	—	5,336	—
Provo City Corp	N/A	20,088,257	41,294,683	2,501,429	—	337,906	—
Provo Housing Authority	N/A	388,649	962,696	(90,337)	—	10,371	—
Provo River Water Users	N/A	412,957	990,847	(68,544)	—	9,259	—
Provo School District	N/A	40,632,654	81,962,194	6,009,387	—	730,522	—
Randolph Town	N/A	23,554	56,516	(3,910)	—	528	—
Recreation and Habilitation Services	N/A	25,092	60,207	(4,165)	—	563	—
Redmond Town	N/A	40,281	96,650	(6,686)	—	903	—
Rich County	N/A	486,805	1,328,247	(211,803)	—	18,629	—
Rich School District	N/A	2,366,146	4,714,156	399,684	—	40,576	—
Richfield City	N/A	946,203	2,329,555	(193,214)	—	21,895	—
Richmond City	N/A	111,677	267,956	(18,537)	—	2,504	—
Riverdale City	N/A	1,781,753	4,418,539	(386,756)	—	42,212	—
Riverton City	N/A	2,277,089	5,463,628	(377,960)	—	51,052	—
Roosevelt City	N/A	976,686	2,397,924	(195,361)	—	22,524	—
Roosevelt City Housing Authority	N/A	18,791	45,087	(3,119)	—	421	—
Roy City	N/A	3,115,380	7,705,884	(662,307)	—	73,261	—
Roy Water Conservancy District	N/A	187,390	449,621	(31,104)	—	4,201	—
Salem City	N/A	963,007	2,354,671	(186,723)	—	22,097	—
Salina City	N/A	271,136	664,408	(53,455)	—	6,238	—
Salt Lake Arts Academy	N/A	859,513	1,712,439	145,187	—	14,740	—
Salt Lake City	N/A	120,282,034	228,960,057	30,056,851	—	1,724,721	—
Salt Lake City Library	N/A	2,043,100	4,902,197	(339,122)	—	45,806	—
Salt Lake City Mosquito Abatement	N/A	201,603	483,725	(33,463)	—	4,520	—
Salt Lake City Sub. Sanitation #1	N/A	89,669	215,151	(14,884)	—	2,010	—
Salt Lake Community College	N/A	13,637,254	27,959,856	1,634,448	—	260,280	—
Salt Lake County	N/A	82,501,359	201,309,782	(15,909,186)	—	1,917,723	—

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	
—	17,959	42,424	—	78,100	—	120,524	187,361	—	—	187,361
—	29,074	74,771	—	142,363	—	217,134	323,083	—	—	323,083
—	9,754	12,885	—	42,306	—	55,191	98,041	—	—	98,041
—	42,571	110,917	—	209,093	—	320,010	474,288	—	—	474,288
—	130,834	440,394	—	245,111	—	685,505	1,282,673	—	—	1,282,673
—	67,836	235,977	—	131,338	—	367,315	674,444	—	—	674,444
—	—	—	—	—	—	—	—	—	—	—
—	462	611	—	2,005	—	2,616	4,646	—	—	4,646
—	19,816	68,932	—	38,365	—	107,297	197,013	—	—	197,013
—	3,387	11,970	—	4,122	—	16,092	25,017	—	—	25,017
—	699,405	246,110	—	1,181,257	—	1,427,367	3,706,936	—	—	3,706,936
—	643,543	2,234,744	—	1,243,794	—	3,478,538	6,393,469	—	—	6,393,469
—	1,114	3,874	—	2,156	—	6,030	11,072	—	—	11,072
—	67,651	195,962	—	109,067	—	305,029	624,189	—	—	624,189
—	8,517	11,251	—	36,940	—	48,191	85,605	—	—	85,605
—	1,023	1,352	—	4,439	—	5,791	10,286	—	—	10,286
—	765	1,011	—	3,318	—	4,329	7,689	—	—	7,689
—	461,552	243,607	—	927,511	—	1,171,118	2,067,899	—	—	2,067,899
—	2,403	3,175	—	10,423	—	13,598	24,154	—	—	24,154
—	785	2,775	—	956	—	3,731	5,800	—	—	5,800
—	162,016	353,338	—	669,658	—	1,022,996	1,641,280	—	—	1,641,280
—	3,543	4,681	—	15,368	—	20,049	35,614	—	—	35,614
—	399,171	1,350,076	—	751,414	—	2,101,490	3,921,320	—	—	3,921,320
—	13,782	27,215	—	63,807	—	91,022	146,175	—	—	146,175
—	57,182	119,541	—	267,691	—	387,232	612,085	—	—	612,085
—	6,299	15,978	—	30,742	—	46,720	69,804	—	—	69,804
—	8,618	18,876	—	40,727	—	59,603	92,973	—	—	92,973
—	27,422	95,392	—	53,092	—	148,484	272,638	—	—	272,638
—	2,375	3,137	—	10,300	—	13,437	23,869	—	—	23,869
—	52,497	134,595	—	256,868	—	391,463	583,016	—	—	583,016
—	14,793	41,228	—	63,877	—	105,105	156,058	—	—	156,058
—	45,310	107,417	—	217,789	—	325,206	495,773	—	—	495,773
—	15,489	20,461	—	67,181	—	87,642	155,685	—	—	155,685
—	5,336	7,049	—	23,143	—	30,192	53,631	—	—	53,631
—	337,906	856,733	—	1,640,185	—	2,496,918	3,771,392	—	—	3,771,392
—	10,371	20,746	—	35,048	—	55,794	95,755	—	—	95,755
—	9,259	12,231	—	40,158	—	52,389	93,062	—	—	93,062
—	730,522	2,414,504	—	1,343,844	—	3,758,348	7,107,210	—	—	7,107,210
—	528	698	—	2,291	—	2,989	5,308	—	—	5,308
—	563	743	—	2,440	—	3,183	5,655	—	—	5,655
—	903	1,193	—	3,917	—	5,110	9,078	—	—	9,078
—	18,629	68,495	—	41,771	—	110,266	159,652	—	—	159,652
—	40,576	141,150	—	78,560	—	219,710	403,421	—	—	403,421
—	21,895	58,140	—	108,029	—	166,169	244,861	—	—	244,861
—	2,504	3,308	—	10,860	—	14,168	25,167	—	—	25,167
—	42,212	122,807	—	206,916	—	329,723	474,367	—	—	474,367
—	51,052	67,441	—	221,435	—	288,876	513,151	—	—	513,151
—	22,524	56,616	—	109,703	—	166,319	249,182	—	—	249,182
—	421	557	—	1,827	—	2,384	4,235	—	—	4,235
—	73,261	206,088	—	359,047	—	565,135	820,723	—	—	820,723
—	4,201	5,550	—	18,223	—	23,773	42,229	—	—	42,229
—	22,097	50,908	—	105,552	—	156,460	240,529	—	—	240,529
—	6,238	15,069	—	30,109	—	45,178	68,494	—	—	68,494
—	14,740	51,274	—	28,537	—	79,811	146,544	—	—	146,544
—	1,724,721	2,836,537	—	7,915,947	—	10,752,484	20,338,327	—	—	20,338,327
—	45,806	60,511	—	198,680	—	259,191	460,421	—	—	460,421
—	4,520	5,971	—	19,605	—	25,576	45,432	—	—	45,432
—	2,010	2,656	—	8,720	—	11,376	20,207	—	—	20,207
—	260,280	806,154	—	448,682	—	1,254,836	2,465,694	—	—	2,465,694
—	1,917,723	4,012,621	—	8,685,223	—	12,697,844	20,205,756	—	—	20,205,756

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

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

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

at December 31, 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 Earnings on Pension Plan Investments	Changes of Assumptions
Salt Lake County Service Area #3	N/A	\$ 77,218	185,277	(12,817)	—	1,731	—
Salt Lake School District	N/A	96,004,485	194,903,341	13,141,579	—	1,767,770	—
San Juan County	N/A	2,686,497	6,576,523	(528,361)	—	62,219	—
San Juan Mental Health/Substance Abuse District	N/A	297,355	713,471	(49,356)	—	6,667	—
San Juan School District	N/A	13,576,015	27,238,022	2,132,232	—	239,168	—
Sandy City	N/A	10,278,373	24,693,137	(1,673,758)	275,258	231,818	—
Sandy Suburban Improvement District	N/A	536,220	1,286,601	(89,004)	—	12,022	—
Sanpete County	N/A	1,923,378	4,754,930	(404,694)	—	44,732	—
Santa Clara City	N/A	621,038	1,490,113	(103,082)	—	13,924	—
Santaquin City	N/A	869,743	2,139,026	(176,206)	—	20,100	—
Saratoga Springs Town	N/A	1,719,308	4,095,260	(249,296)	48,354	36,838	—
Sevier County	N/A	3,061,999	7,590,038	(658,034)	—	71,695	—
Sevier School District	N/A	14,525,827	29,066,212	2,347,017	—	253,310	—
Six-County Association of Governments	N/A	497,644	1,194,043	(82,601)	—	11,157	—
Smithfield City	N/A	839,186	2,049,916	(161,498)	—	19,233	—
Snow College	N/A	3,412,748	6,936,882	460,264	—	63,146	—
Snyderville Basin	N/A	1,204,873	2,890,962	(199,989)	—	27,013	—
Soldier Hollow Charter School	N/A	690,661	1,376,029	116,665	—	11,844	—
Solitude Improvement District	N/A	28,651	68,744	(4,756)	—	642	—
South Davis County Sewer Improvement District	N/A	893,518	2,209,887	(204,789)	—	23,656	—
South Davis County Water Improvement District	N/A	157,971	379,033	(26,221)	—	3,542	—
South Davis Metro Fire Agency	N/A	42,626	102,277	(7,075)	—	956	—
South Davis Recreation Center	N/A	223,778	536,930	(37,143)	—	5,017	—
South Jordan City	N/A	6,513,592	17,926,940	(2,983,350)	—	260,768	—
South Ogden City	N/A	1,815,535	4,497,305	(387,487)	—	42,327	—
South Ogden Conservancy District	N/A	668,328	1,603,581	(110,932)	—	14,984	—
South Salt Lake City	N/A	4,609,663	11,404,669	(975,264)	—	107,307	—
South Sanpete School District	N/A	10,738,178	21,394,049	1,813,868	—	184,146	—
South Summit School District	N/A	5,181,068	10,322,423	875,174	—	88,849	—
South Utah Valley Animal Services Special Service District	N/A	26,701	64,066	(4,432)	—	599	—
South Utah Valley Electric Service District	N/A	328,814	788,953	(54,578)	—	7,372	—
South Utah Valley Solid Waste	N/A	542,596	1,301,900	(90,062)	—	12,165	—
South Valley Sewer District	N/A	1,227,080	2,948,585	(207,391)	—	27,750	—
South Valley Water Reclamation Facility	N/A	1,166,585	2,799,094	(193,634)	—	26,155	—
South Weber City	N/A	211,430	507,304	(35,094)	—	4,740	—
Southeastern Utah Assc. of Governments	N/A	418,393	1,010,165	(74,817)	—	9,725	—
Southeastern Utah Health	N/A	586,559	1,408,553	(98,358)	—	13,215	—
Southern Salt Lake Valley Mosquito Abatement	N/A	88,615	212,623	(14,709)	—	1,987	—
Southern Utah University	N/A	9,370,780	18,682,298	1,575,994	—	161,379	—
Southern Utah Valley Power System	N/A	42,071	100,946	(6,983)	—	943	—
Southwest Applied Technology Center	N/A	972,849	1,938,240	164,331	—	16,683	—
Southwest Educational Development Center	N/A	249,989	498,062	42,228	—	4,287	—
Southwest Utah Public Health Department	N/A	1,047,974	2,514,500	(173,947)	—	23,496	—
Space Dynamics Lab/USU	N/A	1,869,065	3,723,804	315,718	—	32,052	—
Spanish Fork City	N/A	4,651,637	11,347,891	(886,107)	—	106,438	—
Spring City	N/A	91,170	259,158	(49,716)	—	4,263	—
Springdale Town	N/A	364,033	885,730	(67,913)	—	8,303	—
Springville City	N/A	4,672,580	11,384,732	(888,185)	—	107,953	—
St. George City	N/A	13,158,353	32,172,560	(2,559,009)	—	303,402	—
St. George Housing Authority	N/A	64,592	154,982	(10,721)	—	1,448	—
State of Utah	N/A	821,153,969	1,625,248,335	149,164,042	1,892,203	14,048,390	—
Stockton Town	N/A	17,717	44,944	(4,426)	—	425	—
Success Academy	N/A	585,701	1,166,912	98,935	—	10,044	—
Summit Academy Charter School	N/A	2,039,329	4,063,027	344,479	—	34,972	—
Summit Academy High School	N/A	713,307	1,421,146	120,490	—	12,232	—
Summit County	N/A	8,052,046	19,773,424	(1,613,252)	—	185,741	—
Summit Mosquito Abatement District	N/A	27,687	66,432	(4,596)	—	621	—
Sunnyside City	N/A	3,876	9,301	(643)	—	87	—
Sunset City	N/A	485,741	1,216,913	(116,702)	—	12,309	—
Sw Behavioral Health Center	N/A	2,617,497	6,280,399	(434,462)	—	58,684	—

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		
—	1,731	2,287	—	7,509	—	9,796	17,401	—	—	17,401	
—	1,767,770	5,693,216	—	3,168,681	—	8,861,897	17,014,591	—	—	17,014,591	
—	62,219	143,665	—	292,487	—	436,152	672,167	—	—	672,167	
—	6,667	8,807	—	28,916	—	37,723	67,010	—	—	67,010	
—	239,168	808,094	—	449,762	—	1,257,856	2,348,495	—	—	2,348,495	
—	507,076	269,386	—	1,088,135	—	1,357,521	2,405,366	—	—	2,405,366	
—	12,022	15,881	—	52,144	—	68,025	120,839	—	—	120,839	
—	44,732	128,126	—	224,882	—	353,008	508,182	—	—	508,182	
—	13,924	18,393	—	60,393	—	78,786	139,953	—	—	139,953	
—	20,100	52,280	—	98,682	—	150,962	223,855	—	—	223,855	
—	85,192	33,893	—	185,995	—	219,888	393,482	—	—	393,482	
—	71,695	213,101	—	361,404	—	574,505	818,313	—	—	818,313	
—	253,310	865,352	—	481,630	—	1,346,982	2,499,018	—	—	2,499,018	
—	11,157	14,739	—	48,393	—	63,132	112,146	—	—	112,146	
—	19,233	43,348	—	91,441	—	134,789	208,538	—	—	208,538	
—	63,146	201,940	—	113,737	—	315,677	606,871	—	—	606,871	
—	27,013	35,685	—	117,167	—	152,852	271,523	—	—	271,523	
—	11,844	41,201	—	22,931	—	64,132	117,756	—	—	117,756	
—	642	849	—	2,786	—	3,635	6,457	—	—	6,457	
—	23,656	46,659	—	80,885	—	127,544	219,228	—	—	219,228	
—	3,542	4,679	—	15,362	—	20,041	35,599	—	—	35,599	
—	956	1,262	—	4,145	—	5,407	9,606	—	—	9,606	
—	5,017	6,628	—	21,761	—	28,389	50,429	—	—	50,429	
—	260,768	949,767	—	519,757	—	1,469,524	2,159,799	—	—	2,159,799	
—	42,327	125,510	—	214,702	—	340,212	484,486	—	—	484,486	
—	14,984	19,794	—	64,991	—	84,785	150,610	—	—	150,610	
—	107,307	311,534	—	541,336	—	852,870	1,222,618	—	—	1,222,618	
—	184,146	640,577	—	356,527	—	997,104	1,830,827	—	—	1,830,827	
—	88,849	309,072	—	172,021	—	481,093	883,357	—	—	883,357	
—	599	791	—	2,597	—	3,388	6,017	—	—	6,017	
—	7,372	9,739	—	31,975	—	41,714	74,099	—	—	74,099	
—	12,165	16,070	—	52,765	—	68,835	122,276	—	—	122,276	
—	27,750	37,671	—	118,931	—	156,602	277,703	—	—	277,703	
—	26,155	34,551	—	113,444	—	147,995	262,895	—	—	262,895	
—	4,740	6,262	—	20,560	—	26,822	47,647	—	—	47,647	
—	9,725	14,311	—	40,116	—	54,427	95,985	—	—	95,985	
—	13,215	17,729	—	56,934	—	74,663	132,500	—	—	132,500	
—	1,987	2,625	—	8,617	—	11,242	19,970	—	—	19,970	
—	161,379	554,500	—	324,902	—	879,402	1,606,318	—	—	1,606,318	
—	943	1,246	—	4,091	—	5,337	9,481	—	—	9,481	
—	16,683	58,034	—	32,300	—	90,334	165,868	—	—	165,868	
—	4,287	14,913	—	8,300	—	23,213	42,622	—	—	42,622	
—	23,496	31,038	—	101,910	—	132,948	236,165	—	—	236,165	
—	32,052	111,498	—	62,056	—	173,554	318,670	—	—	318,670	
—	106,438	232,721	—	502,843	—	735,564	1,147,993	—	—	1,147,993	
—	4,263	15,066	—	5,188	—	20,254	31,488	—	—	31,488	
—	8,303	17,020	—	38,718	—	55,738	88,588	—	—	88,588	
—	107,953	220,934	—	491,267	—	712,201	1,138,282	—	—	1,138,282	
—	303,402	688,052	—	1,429,552	—	2,117,604	3,276,900	—	—	3,276,900	
—	1,448	1,913	—	6,281	—	8,194	14,556	—	—	14,556	
—	15,940,593	45,018,745	—	33,215,914	—	78,234,659	144,628,076	—	(1,485,677)	143,142,399	
—	425	1,762	—	2,381	—	4,143	5,292	—	—	5,292	
—	10,044	34,939	—	19,446	—	54,385	99,860	—	—	99,860	
—	34,972	121,654	—	67,709	—	189,363	347,700	—	—	347,700	
—	12,232	42,552	—	23,683	—	66,235	121,617	—	—	121,617	
—	185,741	468,962	—	905,592	—	1,374,554	2,056,638	—	—	2,056,638	
—	621	820	—	2,692	—	3,512	6,239	—	—	6,239	
—	87	115	—	377	—	492	874	—	—	874	
—	12,309	36,670	—	54,244	—	90,914	131,902	—	—	131,902	
—	58,684	77,523	—	254,537	—	332,060	589,863	—	—	589,863	

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

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

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

at December 31, 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 Earnings on Pension Plan Investments	Changes of Assumptions
Sw Mosquito Abatement/Control	N/A	\$ 45,038	108,064	(7,476)	—	1,010	—
Syracuse City	N/A	1,503,411	3,693,813	(302,363)	—	34,702	—
Taylor West Weber Water Improvement Dist	N/A	53,934	129,408	(8,952)	—	1,209	—
Taylorsville City	N/A	902,714	2,169,982	(152,288)	—	20,285	—
Taylorsville-Bennion Improvement	N/A	892,194	2,140,722	(148,090)	—	20,003	—
Timber Lakes Special Service District	N/A	84,838	203,559	(14,082)	—	1,902	—
Timpanogos Special Service District	N/A	906,993	2,196,986	(168,311)	—	21,475	—
Tintic School District	N/A	1,244,259	2,478,982	210,177	—	21,337	—
Tooele Applied Tech College	N/A	695,830	1,386,326	117,538	—	11,933	—
Tooele City	N/A	3,010,331	7,417,512	(624,745)	—	70,849	—
Tooele County	N/A	5,516,967	13,532,183	(1,098,531)	—	127,586	—
Tooele County Housing	N/A	110,071	264,103	(18,270)	—	2,468	—
Tooele School District	N/A	37,888,251	75,587,126	6,314,407	—	653,113	—
Tooele Valley Mosquito Abatement District	N/A	20,520	49,236	(3,406)	—	460	—
Torrey Town	N/A	7,542	18,095	(1,252)	—	169	—
Trans-Jordan Cities	N/A	595,243	1,428,221	(98,801)	—	13,345	—
Tremonton City	N/A	816,386	1,993,903	(156,914)	—	18,707	—
Tridell-Lapoint Water District	N/A	18,295	43,896	(3,037)	—	410	—
Tuacahn High School	N/A	872,121	1,737,558	147,317	—	14,956	—
Ucan	N/A	869,207	1,731,751	146,824	—	14,906	—
Uintah Animal Control and Shelter Special Service District	N/A	150,748	361,703	(25,022)	—	3,380	—
Uintah Basin Applied Technology Center	N/A	2,595,816	5,171,736	438,479	—	44,515	—
Uintah Basin Assistance Council	N/A	28,027	67,248	(4,652)	—	628	—
Uintah Basin Association of Government	N/A	485,745	1,165,491	(80,626)	—	10,890	—
Uintah City	N/A	35,270	84,627	(5,854)	—	791	—
Uintah County	N/A	6,529,632	17,958,190	(2,978,238)	—	260,452	—
Uintah County Care Center	N/A	1,124,152	2,697,281	(186,591)	—	25,204	—
Uintah County Mosquito Abatement	N/A	81,715	196,066	(13,563)	—	1,832	—
Uintah Fire Suppression Special Service District	N/A	19,629	47,097	(3,258)	—	440	—
Uintah Highlands Improvment Dist	N/A	25,036	60,070	(4,156)	—	561	—
Uintah Recreation District	N/A	526,943	1,264,342	(87,464)	—	11,814	—
Uintah School District	N/A	20,513,231	41,354,842	3,053,672	—	368,018	—
Uintah Transportation Special Service District	N/A	58,281	139,840	(9,674)	—	1,307	—
Uintah Water Conserv District	N/A	216,458	519,367	(35,928)	—	4,853	—
Unified Fire Authority	N/A	1,185,811	2,861,413	(206,706)	—	26,772	—
Unified Police Department	N/A	16,194,578	38,151,536	(1,840,310)	1,136,051	322,921	—
University of Utah	N/A	97,048,910	200,611,070	10,267,263	—	1,908,498	—
University of Utah Hospital	N/A	35,511,776	76,346,606	1,258,678	—	796,120	—
Upper Country Water District	N/A	49,948	119,844	(8,291)	—	1,120	—
Utah Association of Counties	N/A	279,414	670,424	(46,378)	—	6,264	—
Utah Counties Insurance Pool	N/A	179,248	430,087	(29,752)	—	4,019	—
Utah County	N/A	21,942,088	52,417,383	(3,305,141)	651,409	478,486	—
Utah County Academy of Sciences	N/A	770,567	1,535,228	130,162	—	13,214	—
Utah County Housing Authority	N/A	480,100	1,169,527	(94,734)	—	11,730	—
Utah Dairy Council	N/A	406,153	809,192	68,606	—	6,965	—
Utah Education Association	N/A	1,214,989	2,420,664	205,233	—	20,835	—
Utah Housing Finance Agency	N/A	3,769,940	8,398,006	(114,610)	—	94,317	—
Utah Lake Commission	N/A	38,555	92,509	(6,400)	—	864	—
Utah League of Cities & Towns	N/A	233,005	662,336	(127,060)	—	10,895	—
Utah Local Governments Trust	N/A	658,168	1,579,202	(109,245)	—	14,756	—
Utah Municipal Power Agency	N/A	685,690	1,645,238	(113,813)	—	15,373	—
Utah Public Employees Association	N/A	117,861	282,794	(19,563)	—	2,642	—
Utah Retirement Systems	N/A	19,600,844	39,051,449	3,310,930	—	336,129	—
Utah Safety Council	N/A	239,316	476,797	40,425	—	4,104	—
Utah School Boards Association	N/A	407,474	811,825	68,830	—	6,988	—
Utah School Boards Risk Man Mut Ins Assn	N/A	575,211	1,146,013	97,163	—	9,864	—
Utah School Employee Association	N/A	400,266	797,464	67,612	—	6,864	—
Utah State Fair Corporation	N/A	376,339	749,794	63,570	—	6,454	—
Utah State University	N/A	35,404,315	71,341,197	5,305,856	—	634,478	—
Utah Telecommunication Open Infrastructure Agency	N/A	1,014,005	2,432,995	(168,308)	—	22,734	—

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		
—	1,010	1,334	—	4,380	—	5,714	10,150	—	—	10,150	
—	34,702	88,518	—	169,594	—	258,112	385,005	—	—	385,005	
—	1,209	1,597	—	5,245	—	6,842	12,154	—	—	12,154	
—	20,285	28,779	—	88,871	—	117,650	205,576	—	—	205,576	
—	20,003	26,424	—	86,761	—	113,185	201,059	—	—	201,059	
—	1,902	2,513	—	8,250	—	10,763	19,119	—	—	19,119	
—	21,475	33,215	—	86,311	—	119,526	210,015	—	—	210,015	
—	21,337	74,225	—	41,312	—	115,537	212,143	—	—	212,143	
—	11,933	41,509	—	23,103	—	64,612	118,637	—	—	118,637	
—	70,849	182,833	—	336,010	—	518,843	775,472	—	—	775,472	
—	127,586	310,909	—	611,990	—	922,899	1,397,614	—	—	1,397,614	
—	2,468	3,260	—	10,704	—	13,964	24,805	—	—	24,805	
—	653,113	2,259,250	—	1,257,434	—	3,516,684	6,477,816	—	—	6,477,816	
—	460	608	—	1,995	—	2,603	4,624	—	—	4,624	
—	169	223	—	733	—	956	1,700	—	—	1,700	
—	13,345	17,629	—	57,884	—	75,513	134,140	—	—	134,140	
—	18,707	42,008	—	88,870	—	130,878	202,702	—	—	202,702	
—	410	542	—	1,779	—	2,321	4,123	—	—	4,123	
—	14,956	52,026	—	28,956	—	80,982	148,694	—	—	148,694	
—	14,906	51,852	—	28,859	—	80,711	148,197	—	—	148,197	
—	3,380	4,465	—	14,659	—	19,124	33,972	—	—	33,972	
—	44,515	154,851	—	86,186	—	241,037	442,579	—	—	442,579	
—	628	830	—	2,725	—	3,555	6,316	—	—	6,316	
—	10,890	14,386	—	47,236	—	61,622	109,464	—	—	109,464	
—	791	1,045	—	3,430	—	4,475	7,948	—	—	7,948	
—	260,452	949,326	—	524,303	—	1,473,629	2,163,150	—	—	2,163,150	
—	25,204	33,294	—	109,318	—	142,612	253,332	—	—	253,332	
—	1,832	2,420	—	7,946	—	10,366	18,415	—	—	18,415	
—	440	581	—	1,909	—	2,490	4,423	—	—	4,423	
—	561	741	—	2,435	—	3,176	5,642	—	—	5,642	
—	11,814	15,607	—	51,242	—	66,849	118,749	—	—	118,749	
—	368,018	1,219,171	—	678,556	—	1,897,727	3,583,875	—	—	3,583,875	
—	1,307	1,726	—	5,668	—	7,394	13,134	—	—	13,134	
—	4,853	6,411	—	21,049	—	27,460	48,780	—	—	48,780	
—	26,772	43,349	—	119,690	—	163,039	275,870	—	—	275,870	
—	1,458,972	79,581	—	2,016,554	—	2,096,135	3,791,157	—	—	3,791,157	
—	1,908,498	5,696,285	—	3,264,676	—	8,960,961	17,875,186	—	—	17,875,186	
—	796,120	2,066,251	—	1,150,016	—	3,216,267	7,050,498	—	—	7,050,498	
—	1,120	1,479	—	4,857	—	6,336	11,256	—	—	11,256	
—	6,264	8,275	—	27,172	—	35,447	62,967	—	—	62,967	
—	4,019	5,309	—	17,431	—	22,740	40,394	—	—	40,394	
—	1,129,895	473,820	—	2,371,166	—	2,844,986	5,073,161	—	—	5,073,161	
—	13,214	45,968	—	25,584	—	71,552	131,379	—	—	131,379	
—	11,730	19,600	—	45,087	—	64,687	112,953	—	—	112,953	
—	6,965	24,229	—	13,485	—	37,714	69,248	—	—	69,248	
—	20,835	72,479	—	40,340	—	112,819	207,152	—	—	207,152	
—	94,317	216,621	—	120,565	—	337,186	800,637	—	—	800,637	
—	864	1,142	—	3,749	—	4,891	8,689	—	—	8,689	
—	10,895	38,505	—	13,260	—	51,765	80,474	—	—	80,474	
—	14,756	19,493	—	64,003	—	83,496	148,321	—	—	148,321	
—	15,373	20,308	—	66,680	—	86,988	154,523	—	—	154,523	
—	2,642	3,491	—	11,461	—	14,952	26,560	—	—	26,560	
—	336,129	1,169,272	—	650,783	—	1,820,055	3,341,885	—	—	3,341,885	
—	4,104	14,276	—	7,946	—	22,222	40,803	—	—	40,803	
—	6,988	24,308	—	13,529	—	37,837	69,473	—	—	69,473	
—	9,864	34,314	—	19,098	—	53,412	98,072	—	—	98,072	
—	6,864	23,878	—	13,290	—	37,168	68,244	—	—	68,244	
—	6,454	22,450	—	12,495	—	34,945	64,165	—	—	64,165	
—	634,478	2,096,928	—	1,195,249	—	3,292,177	6,190,468	—	—	6,190,468	
—	22,734	30,032	—	98,607	—	128,639	228,510	—	—	228,510	

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

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

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

at December 31, 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 District	N/A	\$ 768,371	1,843,622	(127,537)	—	17,227	—
Utah Valley University	N/A	19,363,244	40,243,748	1,859,752	—	387,766	—
Utah Zoological Society	N/A	1,921,285	4,609,916	(318,902)	—	43,075	—
Valley Emergency Communication Center	N/A	2,051,089	4,921,365	(340,448)	—	45,986	—
Valley Mental Health	N/A	8,798,888	21,116,596	(1,464,426)	—	197,525	—
Vernal City	N/A	2,203,037	5,491,067	(506,697)	—	54,550	—
Vineyard Town	N/A	71,578	171,743	(11,881)	—	1,605	—
Wasatch County Fire District	N/A	29,063	69,735	(4,824)	—	652	—
Wasatch County	N/A	4,925,924	12,061,584	(965,553)	—	113,227	—
Wasatch Front Regional Council	N/A	741,223	1,778,483	(123,031)	—	16,618	—
Wasatch Front Waste and Recycling District	N/A	1,348,986	3,236,745	(223,910)	—	30,244	—
Wasatch Integrated Waste Management	N/A	1,584,615	3,802,112	(263,020)	—	35,527	—
Wasatch Mental Health Special Services District	N/A	5,780,233	13,869,043	(959,425)	—	129,593	—
Wasatch School District	N/A	19,602,987	39,055,719	3,311,292	—	336,166	—
Wasatch Uniserv	N/A	44,648	88,953	7,542	—	766	—
Washington City	N/A	2,484,742	6,027,185	(452,293)	—	56,459	—
Washington County	N/A	9,682,381	23,912,027	(2,022,285)	—	224,900	—
Washington County Solid Waste #1	N/A	264,699	635,117	(43,936)	—	5,935	—
Washington County Water District	N/A	894,103	2,541,562	(487,565)	—	41,806	—
Washington School District	N/A	77,139,436	154,073,623	12,703,208	—	1,335,752	—
Washington Terrace City	N/A	379,578	910,757	(63,004)	—	8,510	—
Waste Management Service District#5	N/A	62,655	150,335	(10,400)	—	1,405	—
Wayne County	N/A	437,313	1,065,402	(82,424)	—	9,990	—
Wayne School District	N/A	2,035,166	4,054,732	343,776	—	34,900	—
Weber Area Dispatch 911 & Emergency Services District	N/A	1,253,267	3,007,078	(208,022)	—	28,098	—
Weber Basin Water Conservancy	N/A	2,123,407	5,094,885	(352,451)	—	47,607	—
Weber County	N/A	19,505,000	48,259,514	(4,147,593)	—	457,503	—
Weber County Mosquito Abatement	N/A	266,262	638,866	(44,195)	—	5,970	—
Weber County School District	N/A	93,950,371	187,340,920	15,734,085	—	1,616,488	—
Weber Fire District	N/A	28,615	81,340	(15,604)	—	1,338	—
Weber Human Services	N/A	4,314,758	10,352,793	(716,180)	—	96,737	—
Weber River Water Users	N/A	34,749	98,776	(18,949)	—	1,625	—
Weber State University	N/A	13,932,283	28,595,186	1,644,017	—	266,929	—
Wellington City	N/A	117,894	292,417	(25,393)	—	2,753	—
Wellsville City Corp	N/A	141,298	339,029	(23,453)	—	3,168	—
Wendover City	N/A	84,456	202,643	(14,018)	—	1,894	—
West Bountiful City	N/A	559,476	1,517,342	(234,545)	—	20,727	—
West Haven City	N/A	263,557	632,376	(43,746)	—	5,909	—
West Jordan City	N/A	8,455,078	20,157,087	(1,232,961)	275,924	182,084	—
West Point City	N/A	337,616	810,072	(56,039)	—	7,569	—
West Valley City	N/A	14,034,109	33,541,686	(2,105,123)	520,226	306,770	—
Western Kane County Special Service District #1	N/A	78,994	189,537	(13,112)	—	1,771	—
White City Water Improvement District	N/A	190,594	457,309	(31,635)	—	4,273	—
Willard City	N/A	181,033	444,312	(36,117)	—	4,173	—
Woodland Peaks Uniserv	N/A	106,941	213,062	18,064	—	1,834	—
Woods Cross City	N/A	755,787	1,813,641	(119,252)	29,710	16,920	—
Workers Compensation Fund	N/A	22,873,439	46,673,511	2,930,232	—	429,106	—
Grand Total	N/A	\$ 3,477,554,541	7,203,316,625	367,375,210	6,042,246	64,306,056	—

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		
—	17,227	22,757	—	74,720	—	97,477	173,155	—	—	173,155	
—	387,766	1,139,566	—	634,250	—	1,773,816	3,597,833	—	—	3,597,833	
—	43,075	56,903	—	186,835	—	243,738	432,969	—	—	432,969	
—	45,986	60,748	—	199,457	—	260,205	462,221	—	—	462,221	
—	197,525	262,013	—	855,224	—	1,117,237	1,984,115	—	—	1,984,115	
—	54,550	156,471	—	246,382	—	402,853	589,011	—	—	589,011	
—	1,605	2,120	—	6,961	—	9,081	16,130	—	—	16,130	
—	652	861	—	2,826	—	3,687	6,550	—	—	6,550	
—	113,227	269,093	—	544,539	—	813,632	1,239,475	—	—	1,239,475	
—	16,618	21,953	—	72,080	—	94,033	167,037	—	—	167,037	
—	30,244	39,953	—	131,182	—	171,135	303,999	—	—	303,999	
—	35,527	46,932	—	154,095	—	201,027	357,099	—	—	357,099	
—	129,593	171,195	—	562,097	—	733,292	1,302,598	—	—	1,302,598	
—	336,166	1,169,400	—	650,854	—	1,820,254	3,342,251	—	—	3,342,251	
—	766	2,663	—	1,482	—	4,145	7,612	—	—	7,612	
—	56,459	106,794	—	259,285	—	366,079	594,819	—	—	594,819	
—	224,900	632,533	—	1,125,442	—	1,757,975	2,545,125	—	—	2,545,125	
—	5,935	7,840	—	25,741	—	33,581	59,651	—	—	59,651	
—	41,806	147,754	—	50,883	—	198,637	308,799	—	—	308,799	
—	1,335,752	4,598,089	—	2,559,165	—	7,157,254	13,220,748	—	—	13,220,748	
—	8,510	11,242	—	36,912	—	48,154	85,539	—	—	85,539	
—	1,405	1,856	—	6,093	—	7,949	14,120	—	—	14,120	
—	9,990	21,145	—	46,883	—	68,028	107,156	—	—	107,156	
—	34,900	121,406	—	67,571	—	188,977	346,990	—	—	346,990	
—	28,098	37,118	—	121,873	—	158,991	282,429	—	—	282,429	
—	47,607	62,890	—	206,490	—	269,380	478,518	—	—	478,518	
—	457,503	1,303,600	—	2,262,821	—	3,566,421	5,153,974	—	—	5,153,974	
—	5,970	7,886	—	25,892	—	33,778	60,003	—	—	60,003	
—	1,616,488	5,603,036	—	3,118,490	—	8,721,526	16,046,789	—	—	16,046,789	
—	1,338	4,729	—	1,628	—	6,357	9,883	—	—	9,883	
—	96,737	127,791	—	419,587	—	547,378	972,348	—	—	972,348	
—	1,625	5,742	—	1,978	—	7,720	12,001	—	—	12,001	
—	266,929	823,310	—	458,231	—	1,281,541	2,524,455	—	—	2,524,455	
—	2,753	8,343	—	14,045	—	22,388	31,663	—	—	31,663	
—	3,168	4,185	—	13,740	—	17,925	31,842	—	—	31,842	
—	1,894	2,501	—	8,213	—	10,714	19,033	—	—	19,033	
—	20,727	76,744	—	50,335	—	127,079	182,084	—	—	182,084	
—	5,909	7,806	—	25,629	—	33,435	59,394	—	—	59,394	
—	458,008	165,926	—	925,726	—	1,091,652	1,951,005	—	—	1,951,005	
—	7,569	9,999	—	32,831	—	42,830	76,083	—	—	76,083	
—	826,996	291,055	—	1,549,590	—	1,840,645	3,279,358	—	—	3,279,358	
—	1,771	2,340	—	7,682	—	10,022	17,802	—	—	17,802	
—	4,273	5,645	—	18,534	—	24,179	42,951	—	—	42,951	
—	4,173	10,416	—	20,292	—	30,708	46,105	—	—	46,105	
—	1,834	6,379	—	3,551	—	9,930	18,233	—	—	18,233	
—	46,630	17,633	—	83,350	—	100,983	179,078	—	—	179,078	
—	429,106	1,354,220	—	753,720	—	2,107,940	4,095,980	—	—	4,095,980	
—	70,348,302	190,712,376	—	167,922,569	—	358,634,945	649,214,508	—	(1,485,677)	647,728,831	