

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, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
4 Corners Community Behavior Health	N/A	\$ 1,479,971	3,114,437	120,519	31,923	330,517	205,189
Active Re Entry Inc	N/A	334,841	614,965	100,162	—	62,763	35,615
Alpine City	N/A	546,886	1,141,696	51,356	11,838	121,833	74,833
Alpine School District	N/A	235,362,883	435,895,490	67,540,901	—	44,883,298	25,071,278
Alpine Uniserv	N/A	97,830	179,374	29,489	—	18,326	10,373
American Fork City	N/A	4,862,245	10,140,008	508,818	62,616	1,059,144	737,971
American Leadership Academy	N/A	4,235,027	7,855,068	1,209,214	—	796,771	458,818
Ames Charter School	N/A	1,704,307	3,129,983	509,911	—	319,454	181,259
Annabella Town	N/A	52,101	107,918	5,524	1,132	11,579	7,037
Ash Creek Special Service District	N/A	510,665	1,058,742	53,414	11,088	113,523	69,084
Ashley Valley Improv District	N/A	570,067	1,187,560	55,414	12,352	126,915	77,732
Ashley Valley Sewer Management Board	N/A	260,316	539,204	27,600	5,654	57,853	35,162
Ballard Town	N/A	120,361	250,639	11,772	2,608	26,793	16,402
Bear Lake Special Service District	N/A	74,224	153,743	7,870	1,612	16,496	10,026
Bear River Association of Governments	N/A	884,256	1,847,526	81,901	19,134	197,041	121,162
Bear River Health Department	N/A	2,848,020	5,974,231	246,147	61,519	635,411	392,798
Bear River Mental Health	N/A	2,237,335	4,701,367	187,298	48,290	499,431	309,453
Bear River Water District	N/A	119,065	251,631	8,898	2,563	26,625	16,624
Beaver City	N/A	613,557	1,286,275	53,602	13,257	136,863	84,538
Beaver County	N/A	4,248,651	8,861,260	474,051	25,761	909,437	694,983
Beaver Housing Authority	N/A	62,431	129,316	6,619	1,356	13,875	8,433
Beaver School District	N/A	6,302,120	11,607,007	1,860,800	—	1,182,530	673,846
Beaver Valley Hospital	N/A	2,573,335	5,369,534	243,610	55,716	573,192	351,837
Benchland Water Company	N/A	241,952	503,656	23,797	5,244	53,854	32,951
Bicknell Town	N/A	22,978	47,596	2,436	499	5,107	3,104
Big Water Municipal Corp	N/A	15,195	31,603	1,858	—	3,198	2,636
Blanding City	N/A	772,134	1,607,953	80,986	11,421	168,933	114,406
Bluffdale City	N/A	896,261	1,895,105	66,273	19,291	200,455	125,235
Bona Vista Water Improvement	N/A	340,954	708,668	34,339	7,395	75,854	46,317
Bountiful Irrigation District	N/A	321,719	668,833	32,292	6,977	71,580	43,721
Box Elder Co Mosquito District	N/A	151,359	316,077	14,143	3,276	33,722	20,722
Box Elder County	N/A	7,134,927	14,933,476	725,702	59,365	1,596,275	1,097,026
Box Elder School District	N/A	40,843,204	75,363,043	11,942,024	—	7,724,654	4,350,721
Bridgerland Applied Technology Center	N/A	5,389,059	9,910,985	1,601,957	—	1,010,654	574,657
Brigham City	N/A	4,419,342	9,246,585	435,214	57,041	981,929	658,769
Cache County	N/A	10,071,107	20,987,608	1,116,678	80,310	2,165,825	1,612,400
Cache Metro Planning Organization	N/A	55,669	115,309	5,902	1,209	12,372	7,519
Cache School District	N/A	58,122,987	107,663,036	16,636,052	—	11,208,421	6,122,986
Canyons School District	N/A	123,460,003	228,297,421	35,770,427	—	23,200,998	13,300,069
Carbon County	N/A	5,773,547	12,120,035	543,683	64,031	1,301,898	863,618
Carbon County Rec/Trans Special Service District	N/A	29,035	60,142	3,079	631	6,453	3,922
Carbon School District	N/A	13,553,557	25,055,476	3,927,834	—	2,565,607	1,448,585
Castle Dale City	N/A	66,933	140,581	5,652	1,445	14,939	9,251
Castle Valley Special Service District	N/A	429,653	926,900	13,805	7,094	121,478	44,455
Cedar City	N/A	4,611,400	9,618,400	484,094	56,824	1,003,132	704,479
Cedar City Housing Authority	N/A	105,105	221,454	8,357	2,266	23,482	14,601
Cedar Mountain Fire Protection District	N/A	—	—	—	—	—	—
Centerfield City	N/A	134,802	281,250	14,359	1,402	29,183	21,050
Centerville City	N/A	2,863,837	6,039,267	242,216	28,441	686,953	402,561
Central Davis Sewer District	N/A	642,610	1,340,072	61,429	13,917	143,111	87,774
Central Iron Co Water Conservancy	N/A	91,208	196,002	4,403	1,949	20,503	13,084
Central UT Public Health	N/A	1,009,038	2,107,850	93,749	21,836	224,835	138,217
Central Utah Counseling Center	N/A	1,762,241	3,674,387	168,846	38,167	392,438	240,647
Central Utah Water District	N/A	4,476,546	9,340,763	423,798	96,923	997,118	612,048
Central Weber Sewer District	N/A	1,017,915	2,145,140	80,623	21,942	227,427	141,457
City of Aurora	N/A	47,531	98,452	5,039	1,032	10,563	6,420
City of Bountiful	N/A	12,949,794	22,475,305	5,033,276	870,790	1,909,046	1,387,737
City of Cedar Hills	N/A	710,275	1,481,362	67,762	15,382	158,186	97,035
City of Draper	N/A	6,281,615	13,109,795	645,493	85,279	1,371,105	946,794
City of Duchesne	N/A	178,100	372,333	16,335	3,853	39,694	24,427

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions				
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
								Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions			
21,236	588,865	48,562	98,067	48,775	47,028	242,432	569,287	(13,170)	—	556,117		
7,702	106,080	18,224	18,010	4,170	8,094	48,498	74,298	509	—	74,807		
37,394	245,898	16,393	36,132	17,910	—	70,435	198,739	12,917	—	211,656		
3,577,724	73,532,300	13,065,412	12,883,311	2,942,358	—	28,891,081	55,208,986	1,073,772	—	56,282,758		
195	28,894	5,278	5,258	1,213	43,853	55,602	21,337	(17,155)	—	4,182		
63,332	1,923,063	247,334	312,150	163,451	122,168	845,103	1,652,228	(17,205)	—	1,635,023		
41,201	1,296,790	242,510	228,824	53,952	104,328	629,614	1,034,714	(20,155)	—	1,014,559		
34,988	535,701	92,740	91,667	21,219	8,815	214,441	378,012	7,254	—	385,266		
124	19,872	1,418	3,432	1,696	557	7,103	17,857	(119)	—	17,738		
2,744	196,439	14,064	33,654	16,633	—	64,351	176,269	894	—	177,163		
10,775	227,774	16,659	37,634	18,638	—	72,931	203,956	3,516	—	207,472		
537	99,206	7,085	17,150	8,473	2,555	35,263	89,221	(559)	—	88,662		
2,299	48,102	3,501	7,945	3,934	1,502	16,882	42,939	376	—	43,315		
1,591	29,725	2,020	4,890	2,416	1,497	10,823	25,440	161	—	25,601		
11,221	348,558	26,763	58,440	28,977	—	114,180	323,275	3,219	—	326,494		
56,377	1,146,105	90,213	188,498	93,623	—	372,334	1,071,277	17,531	—	1,088,808		
10,194	867,368	72,251	148,173	73,649	122,493	416,566	851,914	(42,016)	—	809,898		
5,488	51,300	4,089	7,902	3,937	—	15,928	47,160	1,696	—	48,856		
2,421	237,079	19,305	40,599	20,160	88,969	169,033	229,810	(27,396)	—	202,414		
147,994	1,778,175	286,385	266,683	145,784	73,497	772,349	1,376,109	37,573	—	1,413,682		
1,930	25,594	1,699	4,113	2,032	—	7,844	21,398	631	—	22,029		
34,766	1,891,142	348,085	339,409	78,987	27,998	794,479	1,438,573	2,830	—	1,441,403		
12,061	992,806	76,687	169,988	84,241	32,554	363,470	931,812	(6,853)	—	924,959		
18,617	110,666	7,008	15,969	7,906	—	30,883	86,089	5,730	—	91,819		
1,520	10,230	625	1,514	748	—	2,887	7,876	498	—	8,374		
3,005	8,839	1,233	933	530	455	3,151	4,588	1,303	—	5,891		
10,498	305,258	35,335	49,852	25,779	31,207	142,173	262,944	(7,771)	—	255,173		
425,085	770,066	30,936	59,494	29,649	9,234	129,313	356,199	(851,652)	—	(495,453)		
11,435	141,001	9,691	22,490	11,128	10,077	53,386	119,947	1,233	—	121,180		
1,685	123,963	9,170	21,223	10,501	9,105	49,999	113,366	(3,056)	—	110,310		
2,528	60,248	4,553	10,001	4,958	—	19,512	55,124	699	—	55,823		
71,806	2,824,472	421,329	465,568	234,880	57,011	1,178,788	2,053,189	192,566	—	2,245,755		
378,717	12,454,092	2,250,188	2,217,023	510,071	417,829	5,395,111	9,363,350	(146,136)	—	9,217,214		
181,831	1,767,142	295,412	290,041	67,316	8,596	661,365	1,212,422	68,486	—	1,280,908		
48,961	1,746,700	220,280	288,378	146,131	67,220	722,009	1,427,707	45,905	—	1,473,612		
242,443	4,100,978	629,501	635,981	343,404	3,204	1,612,090	3,285,473	60,895	—	3,346,368		
1,603	22,703	1,515	3,667	1,812	—	6,994	19,080	522	—	19,602		
982,457	18,313,864	3,168,135	3,216,324	717,891	—	7,102,350	13,362,392	421,023	—	13,783,415		
568,896	37,069,963	6,961,445	6,661,380	1,561,830	1,050,454	16,235,109	29,308,043	(183,169)	—	29,124,874		
136,834	2,366,381	307,865	380,558	188,854	184,437	1,061,714	1,745,075	(4,827)	—	1,740,248		
—	11,006	790	1,913	945	1,154	4,802	9,952	(371)	—	9,581		
23,652	4,037,844	753,776	736,458	169,971	258,823	1,919,028	3,163,726	(130,662)	—	3,033,064		
448	26,083	2,150	4,432	2,202	755	9,539	25,403	(133)	—	25,270		
1,855	174,882	10,091	34,386	10,678	2,251	57,406	27,548	81,444	—	108,992		
14,719	1,779,154	241,019	295,527	155,298	114,124	805,968	1,562,850	(39,370)	—	1,523,480		
2,552	42,901	3,495	6,967	3,467	1,920	15,849	40,774	245	—	41,019		
—	—	—	—	—	—	—	—	—	—	—		
2,556	54,191	7,686	8,585	4,567	4,476	25,314	45,175	(743)	—	44,432		
112,349	1,230,304	144,213	198,288	87,896	—	430,397	630,586	251,440	—	882,026		
1,292	246,094	19,015	42,440	21,027	33,148	115,630	231,677	(10,693)	—	220,984		
7,005	42,541	3,682	6,090	3,056	—	12,828	40,239	2,032	—	42,271		
29,679	414,567	30,474	66,682	33,062	—	130,218	368,399	9,595	—	377,994		
39,236	710,488	52,056	116,377	57,656	—	226,089	634,669	13,017	—	647,686		
10,986	1,717,075	133,401	295,709	146,546	120,388	696,044	1,620,941	(40,589)	—	1,580,352		
40,105	430,931	33,917	67,485	33,585	36,114	171,101	395,420	(2,925)	—	392,495		
361	18,376	1,294	3,131	1,547	439	6,411	16,291	27	—	16,318		
82,986	4,250,559	171,697	557,493	264,514	93,541	1,087,245	3,451,584	31,907	—	3,483,491		
10,337	280,940	21,048	46,910	23,243	4,421	95,622	256,302	2,188	—	258,490		
187,311	2,590,489	310,460	404,316	210,834	106,820	1,032,430	2,157,419	14,921	—	2,172,340		
8,354	76,328	5,427	11,773	5,839	7,894	30,933	65,387	674	—	66,061		

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, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
City of Enterprise	N/A	\$ 224,785	465,605	23,833	4,883	49,957	30,363
City of Green River	N/A	185,481	387,141	17,474	4,015	41,318	25,372
City of Harrisville	N/A	741,825	1,542,453	82,420	8,252	160,707	114,380
City of Helper	N/A	423,753	884,931	45,242	3,719	91,384	67,441
City of Holladay	N/A	736,103	1,536,460	69,309	15,935	163,978	100,697
City of Kanab	N/A	653,041	1,367,985	65,169	7,068	141,723	102,046
City of Milford	N/A	157,629	331,688	12,857	3,400	35,202	21,851
City of Moab	N/A	1,976,364	4,138,030	191,242	28,621	432,852	296,128
City of Monticello	N/A	384,717	808,652	34,278	6,141	84,687	56,973
City of Naples	N/A	619,213	1,336,781	26,575	3,810	168,654	77,607
City of North Salt Lake	N/A	2,977,982	6,205,768	318,319	35,299	646,834	456,792
City of Orem	N/A	14,355,112	34,583,231	(2,388,945)	1,739,882	4,426,864	2,655,978
City of Riverton	N/A	3,455,101	7,230,103	311,703	74,713	770,278	474,627
City of Santa Clara	N/A	853,434	1,780,766	80,803	18,478	190,096	116,683
City of Saratoga Springs	N/A	2,886,117	6,562,955	(153,713)	341,091	742,148	526,129
City of South Jordan	N/A	9,489,517	19,831,687	945,892	133,080	2,093,320	1,410,399
City of South Salt Lake	N/A	6,859,981	14,338,058	716,659	66,567	1,483,344	1,082,012
City of St George	N/A	21,485,497	45,006,221	2,059,215	302,132	4,756,411	3,192,018
City of Taylorsville	N/A	1,246,897	2,610,119	111,837	26,959	278,011	171,381
City of Uintah	N/A	48,687	103,409	3,256	1,046	10,904	6,853
City of Washington Terrace	N/A	570,928	1,189,913	55,080	12,368	127,124	77,909
City of Wendover	N/A	115,505	244,313	8,480	2,486	25,837	16,149
City of West Haven	N/A	373,463	781,714	33,536	8,075	83,267	51,325
City of West Jordan	N/A	14,594,168	36,552,681	(3,540,632)	2,064,421	4,594,016	3,188,790
City of Woodland Hills	N/A	51,476	106,625	5,458	1,118	11,440	6,953
Clearfield City	N/A	3,492,659	7,299,869	356,179	42,360	759,921	536,237
Cleveland Town	N/A	7,574	17,157	(290)	158	1,731	1,181
Clinton City	N/A	2,067,167	4,382,754	151,941	22,623	510,446	279,033
Coalville City	N/A	163,913	346,054	12,516	3,530	36,643	22,846
Color Country Uniserv	N/A	46,903	87,189	13,247	—	8,832	5,103
Corinne City	N/A	167,447	403,104	(31,069)	—	79,525	—
Cottonwood Heights City	N/A	2,747,337	5,720,911	297,581	531,625	559,257	469,692
Cottonwood Heights P&R Srv	N/A	596,288	1,244,578	56,181	12,909	132,831	81,566
Cottonwood Improvement District	N/A	1,377,477	2,864,411	137,723	29,869	306,500	187,271
Council On Aging Golden Age SS	N/A	198,236	414,007	18,494	4,290	44,168	27,143
Daggett County	N/A	985,587	2,051,967	108,120	10,375	213,283	153,249
Daggett School District	N/A	1,544,826	2,851,330	451,552	—	290,105	165,845
Davis & Weber County Canal Co	N/A	1,051,837	2,541,650	(202,155)	—	499,331	1,399
Davis Applied Technology College	N/A	3,970,529	7,315,868	1,170,043	—	745,149	424,880
Davis Behavioral Health Inc	N/A	5,006,511	10,522,535	417,459	108,050	1,117,656	692,708
Davis Co Housing Authority	N/A	553,605	1,248,559	(28,914)	5,816	195,130	37,024
Davis Co Mosquito Abatement	N/A	143,126	296,462	15,175	3,109	31,809	19,333
Davis County	N/A	29,366,348	61,183,853	3,137,375	358,440	6,383,846	4,485,383
Davis School District	N/A	245,192,619	453,783,045	70,546,922	—	46,964,344	25,959,532
Davis Uniserv	N/A	61,470	112,707	18,529	—	11,515	6,518
Ddi Vantage	N/A	5,472,682	13,263,815	(1,080,937)	—	2,597,133	13,103
Delta City	N/A	361,677	759,250	30,837	7,810	80,711	49,944
Dixie Applied Technology College	N/A	358,974	658,185	108,206	—	67,245	38,061
Dixie State University	N/A	6,031,021	11,152,303	1,746,483	—	1,152,964	631,405
Duchesne Co Mosquito District	N/A	86,971	209,370	(16,137)	—	41,305	—
Duchesne Co Water Conservancy District	N/A	109,983	227,813	11,661	2,389	24,443	14,856
Duchesne County	N/A	5,342,525	11,574,900	179,429	45,801	1,486,127	633,126
Duchesne School District	N/A	17,985,034	33,553,065	4,956,834	—	3,529,014	1,891,220
E Duchesne Culinary Water Improvement District	N/A	41,309	85,565	4,380	897	9,181	5,580
Eagle Mountain City	N/A	1,617,287	3,402,211	132,590	34,890	361,144	224,099
East Carbon City	N/A	318,831	665,337	32,486	4,643	69,765	47,506
East Hollywood High School	N/A	842,670	1,572,902	233,181	—	158,919	92,373
Educators Mutual Insurance	N/A	7,576,400	14,181,224	2,036,139	—	1,560,435	760,810
Elk Ridge City	N/A	68,727	155,701	(2,642)	1,432	15,712	10,724
Emery Co Care & Rehab Center	N/A	769,361	1,864,491	(151,840)	—	365,114	1,818

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Contributions	Proportionate Share of Contributions		
—	85,203	6,118	14,809	7,316	5,850	34,093	77,043	(1,878)	—	—	75,165
4,541	75,246	5,547	12,254	6,074	9,347	33,222	67,309	(2,308)	—	—	65,001
56,748	340,087	40,160	47,293	25,015	7,174	119,642	243,115	15,987	—	—	259,102
2,073	164,617	25,958	26,854	14,437	35,802	103,051	141,421	(14,079)	—	—	127,342
29,587	310,197	22,022	48,631	24,104	—	94,757	267,184	8,919	—	—	276,103
10,881	261,718	37,435	41,719	22,163	14,845	116,162	226,521	(353)	—	—	226,168
7,631	68,084	5,167	10,445	5,195	—	20,807	60,599	2,271	—	—	62,870
12,210	769,811	95,455	127,752	66,310	138,007	427,524	700,092	(48,684)	—	—	651,408
30,205	178,006	17,699	25,028	12,887	852	56,466	141,659	10,064	—	—	151,723
86,932	337,003	31,661	47,543	16,496	50,086	145,786	43,683	(168,927)	—	—	(125,244)
60,164	1,199,089	158,134	190,482	100,364	—	448,980	998,699	21,778	—	—	1,020,477
110,188	8,932,912	893,668	1,287,137	842,540	119,514	3,142,859	3,445,321	1,016,213	(304,971)	—	4,156,563
67,353	1,386,971	106,466	228,474	113,363	46,156	494,459	1,277,320	8,806	—	—	1,286,126
1,941	327,198	25,430	56,376	27,938	36,264	146,008	309,011	(11,575)	—	—	297,436
126,074	1,735,442	142,377	220,225	152,584	15,294	530,480	1,043,309	29,940	(37,886)	—	1,035,363
2,976,547	6,613,346	453,694	616,416	315,525	83,716	1,469,351	3,187,147	(5,605,550)	—	—	(2,418,403)
54,266	2,686,189	406,739	436,224	233,205	174,461	1,250,629	2,320,126	(62,882)	—	—	2,257,244
651,371	8,901,932	1,035,495	1,400,115	713,603	—	3,149,213	7,272,797	388,910	—	—	7,661,707
4,022	480,373	38,571	82,463	40,922	43,784	205,740	462,079	(18,160)	—	—	443,919
1,129	19,932	1,758	3,237	1,616	3,227	9,838	19,936	(638)	—	—	19,298
4,953	222,354	16,779	37,698	18,673	2,939	76,089	204,975	701	—	—	205,676
1,080	45,552	4,000	7,668	3,822	6,342	21,832	46,009	(1,695)	—	—	44,314
1,234	143,901	11,543	24,699	12,256	9,630	58,128	138,333	(3,233)	—	—	135,100
500,708	10,347,935	1,186,165	1,353,506	1,059,158	62,596	3,661,425	5,131,732	63,537	(443,034)	—	4,752,235
802	20,313	1,401	3,391	1,675	218	6,685	17,643	241	—	—	17,884
8,027	1,346,545	186,551	223,876	117,868	193,214	721,509	1,201,180	(78,864)	—	—	1,122,316
242	3,312	455	516	264	4,716	5,951	4,459	(1,587)	—	—	2,872
26,827	838,929	96,492	146,820	61,580	20,010	324,902	411,658	138,069	—	—	549,727
1,243	64,262	5,567	10,875	5,416	726	22,584	64,468	(41)	—	—	64,427
24,097	38,032	2,716	2,537	601	5,968	11,822	11,699	5,108	—	—	16,807
1,064	80,589	1,252	20,915	—	—	22,167	(143,271)	138,102	—	—	(5,169)
213,225	1,773,799	37,020	168,493	118,544	—	324,057	885,632	61,370	—	—	947,002
45,087	272,393	17,831	39,393	19,525	—	76,749	216,374	15,417	—	—	231,791
20,082	543,722	39,384	90,878	44,972	40,014	215,248	486,308	(4,778)	—	—	481,530
483	76,084	5,970	13,099	6,494	16,296	41,859	72,246	(4,946)	—	—	67,300
909	377,816	55,204	62,744	33,327	128,985	280,260	325,017	(51,881)	—	—	273,136
34,534	490,484	86,281	83,281	19,459	35,612	224,633	360,188	(4,027)	—	—	356,161
7,216	507,946	9,644	131,372	197	—	141,213	(884,380)	861,300	—	—	(23,080)
184,575	1,354,604	219,787	213,879	49,814	—	483,480	910,165	61,070	—	—	971,235
75,275	1,993,689	162,055	331,595	164,833	178,292	836,775	1,909,169	(31,207)	—	—	1,877,962
127,077	365,047	10,512	53,337	8,836	1,313	73,998	(143,264)	(69,516)	—	—	(212,780)
1,622	55,873	3,895	9,429	4,658	8,288	26,270	49,055	(2,661)	—	—	46,394
113,751	11,341,420	1,532,386	1,880,403	988,507	1,150,009	5,551,305	9,857,287	(359,014)	—	—	9,498,273
2,537,109	75,460,985	13,453,415	13,478,124	3,044,292	1,331,617	31,307,448	56,603,823	144,276	—	—	56,748,099
—	18,033	3,316	3,304	762	44,963	52,345	13,407	(15,963)	—	—	(2,556)
45,546	2,655,782	57,579	683,489	1,846	—	742,914	(4,536,475)	4,662,337	—	—	125,862
1,588	140,053	11,552	23,944	11,896	31,533	78,925	136,763	(10,614)	—	—	126,149
67,781	173,087	19,366	19,293	4,452	—	43,111	78,294	21,528	—	—	99,822
12,749	1,797,118	328,841	331,011	78,353	220,502	958,707	1,367,049	(93,215)	—	—	1,273,834
909	42,214	650	10,863	—	—	11,513	(74,414)	69,614	—	—	(4,800)
10,520	52,208	2,993	7,246	3,580	4,109	17,928	37,696	1,577	—	—	39,273
1,132,264	3,297,318	237,287	418,682	138,074	3,593	797,636	321,031	(1,722,075)	—	—	(1,401,044)
154,592	5,574,826	991,985	1,012,855	222,151	46,077	2,273,068	4,306,373	44,088	—	—	4,350,461
540	16,198	1,124	2,721	1,345	866	6,056	14,158	(53)	—	—	14,105
7,953	628,086	52,865	107,153	53,285	278,491	491,794	620,593	(95,058)	—	—	525,535
8,224	130,138	14,986	20,586	10,669	38,935	85,176	110,164	(13,181)	—	—	96,983
17,745	269,037	49,801	45,665	10,892	13,370	119,728	218,123	(658)	—	—	217,465
74,483	2,395,728	389,513	447,398	89,073	131,676	1,057,660	1,700,383	10,984	—	—	1,711,367
2,174	30,042	4,130	4,682	2,402	33,762	44,976	40,480	(11,485)	—	—	28,995
3,876	370,808	8,065	96,086	256	—	104,407	(638,016)	532,890	—	—	(105,126)

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, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Emery County	N/A	\$ 3,925,528	8,224,086	384,976	38,827	889,858	587,250
Emery County Recreation Special Service District	N/A	12,899	29,886	(989)	266	2,971	2,084
Emery School District	N/A	12,081,078	22,328,373	3,498,316	—	2,314,271	1,274,972
Emery Town	N/A	53,785	129,480	(9,980)	—	25,544	—
Emery Water Conservancy District	N/A	155,172	328,002	11,551	3,340	34,702	21,671
Enoch City	N/A	491,125	1,025,542	50,622	6,117	106,912	75,033
Ephraim City	N/A	958,870	2,001,745	97,083	13,999	209,860	142,886
Escalante City	N/A	119,263	247,035	12,645	2,591	26,505	16,110
Eureka City Corporation	N/A	63,958	132,479	6,781	1,389	14,214	8,639
Fairview City	N/A	218,841	455,033	21,908	4,746	48,693	29,748
Farmington City	N/A	2,617,101	5,476,231	259,352	34,432	571,139	397,791
Farr West City	N/A	220,705	457,431	23,195	4,793	49,059	29,842
Fast Forward Charter High School	N/A	847,763	1,572,007	242,367	—	159,481	91,801
Ferron City	N/A	104,882	218,665	10,066	2,272	23,356	14,321
Fillmore City	N/A	249,315	523,849	20,905	5,381	55,653	34,478
Five-County Association of Governments	N/A	1,093,485	2,332,388	61,490	21,360	270,178	137,292
Fountain Green City	N/A	120,905	250,847	13,615	1,563	26,294	18,210
Fox Hollow Golf Course	N/A	92,270	191,122	9,783	2,004	20,506	12,463
Francis City	N/A	80,047	165,804	8,487	1,739	17,790	10,812
Fruit Heights City	N/A	251,249	525,199	23,084	5,436	55,995	34,453
Garden City Fire District	N/A	—	—	—	—	—	—
Garfield County	N/A	2,979,346	6,224,385	308,592	28,364	665,210	453,156
Garfield School District	N/A	4,925,540	9,057,102	1,465,239	—	923,671	525,074
Garland City	N/A	382,509	875,665	(28,162)	—	143,723	25,123
Genola Town	N/A	62,491	129,441	6,626	1,357	13,888	8,441
Grand Co Cemetery Maintenance District	N/A	51,701	111,258	2,380	1,104	11,627	7,434
Grand County	N/A	3,826,659	8,069,834	313,709	54,934	895,842	534,319
Grand School District	N/A	7,345,195	13,614,418	2,104,239	—	1,381,556	794,755
Grand Water/Sewer Service	N/A	124,829	266,543	7,299	2,675	28,004	17,723
Granger-Hunter Improvement District	N/A	2,594,971	5,416,702	244,154	56,175	578,077	355,013
Granite School District	N/A	254,840,899	473,283,974	71,931,241	—	49,555,739	26,772,804
Granite Uniserv	N/A	270,749	496,424	81,612	—	50,718	28,707
Grantsville City	N/A	1,259,050	2,622,657	135,372	14,926	273,436	193,017
Gunnison City	N/A	369,718	769,552	40,835	3,763	79,930	57,692
Gunnison Valley Hospital	N/A	3,534,563	7,384,434	325,967	75,613	798,056	476,839
Heber City	N/A	2,420,588	5,075,938	235,906	27,810	526,397	375,990
Heber Light & Power	N/A	1,872,570	3,907,124	177,413	40,545	417,096	256,004
Heber Valley Historic Railroad	N/A	255,362	480,847	67,524	—	48,320	28,449
Heber Valley Special Service District	N/A	142,807	295,801	15,141	3,102	31,738	19,290
Herriman City	N/A	2,988,442	6,256,472	267,451	64,609	666,336	410,834
High Desert Uniserv	N/A	21,225	40,108	5,506	—	4,022	2,380
High School Activities Association	N/A	601,148	1,102,216	181,204	—	112,610	63,739
Highland City	N/A	863,940	1,792,466	89,404	18,752	192,100	117,016
Hinckley Town	N/A	41,699	86,520	4,310	905	9,272	5,648
Honeyville City	N/A	126,482	304,486	(23,468)	—	60,069	—
Hooper City	N/A	208,851	440,818	16,030	4,499	46,685	29,098
Hooper Water Improv District	N/A	291,781	606,937	29,032	6,326	64,930	39,688
Housing Authority of Carbon Co	N/A	196,384	406,778	20,822	4,266	43,645	26,527
Housing Authority of SL County	N/A	1,933,936	4,085,421	145,832	41,643	432,414	269,821
Housing Authority of SLC	N/A	2,035,308	4,305,127	145,454	41,913	477,858	268,541
Housing Authority Ogden City	N/A	504,616	1,051,643	48,732	10,932	112,357	68,853
Huntington City	N/A	128,920	267,036	13,669	2,800	28,651	17,414
Hurricane City	N/A	3,487,800	7,272,235	362,210	48,613	761,750	522,829
Hurricane Valley Fire Special Service District	N/A	48,772	101,024	5,171	1,059	10,839	6,588
Hyde Park City	N/A	286,779	597,291	27,969	6,214	63,841	39,090
Hyrum City	N/A	874,555	1,819,298	86,922	18,961	194,619	118,973
Impact Mitigation Special Service District	N/A	114,487	237,142	12,139	2,487	25,444	15,464
Intech Collegiate High School	N/A	493,724	919,177	138,411	—	93,019	53,862
Iron County	N/A	6,616,236	13,827,129	687,323	65,013	1,447,756	1,028,379
Iron School District	N/A	31,590,942	58,281,813	9,244,676	—	5,969,997	3,366,672

Utah Retirement Systems

Deferred Outflows of Resources		Deferred Inflows of Resources					Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Nonemployer Contributions	Proportionate Share of Employer Contributions	
33,191	1,549,126	214,202	259,399	127,481	249,103	850,185	1,105,085	(8,738)	—	1,096,347
1,237	6,558	888	887	459	2,705	4,939	8,440	(463)	—	7,977
12,507	3,601,750	657,446	664,078	149,415	577,294	2,048,233	2,748,220	(206,002)	—	2,542,218
—	25,544	402	6,718	—	221	7,341	(46,020)	37,837	—	(8,183)
2,621	62,334	5,338	10,299	5,132	2,018	22,787	61,539	129	—	61,668
15,826	203,888	25,696	31,502	16,547	34,213	107,958	168,082	(5,223)	—	162,859
84,871	451,616	45,105	61,931	32,090	3,890	143,016	332,385	28,158	—	360,543
—	45,206	3,246	7,857	3,882	23,746	38,731	40,876	(9,940)	—	30,936
—	24,242	1,741	4,214	2,082	494	8,531	21,921	(185)	—	21,736
8,925	92,112	6,251	14,437	7,144	10,064	37,896	77,213	312	—	77,525
73,117	1,076,479	134,270	168,398	88,121	2,863	393,652	914,551	21,101	—	935,652
6,474	90,168	6,053	14,543	7,187	2,652	30,435	75,994	1,671	—	77,665
39,327	290,609	48,481	45,800	10,794	—	105,075	206,621	11,858	—	218,479
272	40,221	3,094	6,926	3,431	4,636	18,087	37,746	(1,717)	—	36,029
15,050	110,562	8,044	16,511	8,207	1,786	34,548	94,876	3,584	—	98,460
5,408	434,238	33,264	78,512	32,635	47,891	192,302	292,575	62,341	—	354,916
316	46,383	5,931	7,747	4,048	2,621	20,347	39,443	(749)	—	38,694
250	35,223	2,511	6,079	3,003	289	11,882	31,625	9	—	31,634
2,560	32,901	2,179	5,274	2,605	—	10,058	27,435	823	—	28,258
6,350	102,234	7,647	16,608	8,237	—	32,492	92,173	2,143	—	94,316
—	—	—	—	—	—	—	—	—	—	—
27,110	1,173,840	166,924	194,328	98,028	24,428	483,708	869,502	66,996	—	936,498
155,190	1,603,935	269,781	265,075	61,504	—	596,360	1,106,380	58,428	—	1,164,808
2,224	171,070	13,754	38,678	5,033	44,589	102,054	(158,463)	165,997	—	7,534
4,070	27,756	1,701	4,117	2,034	—	7,852	21,418	1,406	—	22,824
8,914	29,079	2,113	3,454	1,734	—	7,301	23,007	2,748	—	25,755
10,769	1,495,864	167,340	261,122	120,548	86,734	635,744	1,079,224	142,605	—	1,221,829
32,953	2,209,264	419,151	396,745	93,426	69,975	979,297	1,783,078	(15,245)	—	1,767,833
1,263	49,665	4,748	8,316	4,161	15,980	33,205	52,904	(5,085)	—	47,819
6,444	995,709	77,674	171,440	84,975	118,061	452,150	942,211	(35,740)	—	906,471
401,908	76,730,451	13,902,438	14,220,486	3,140,516	6,843,776	38,107,216	59,241,194	(2,417,601)	—	56,823,593
50,819	130,244	14,606	14,552	3,358	—	32,516	59,052	17,486	—	76,538
1,577	482,956	66,686	80,520	42,420	53,536	243,162	420,889	(22,357)	—	398,532
293	141,678	20,991	23,507	12,513	7,089	64,100	121,371	(2,433)	—	118,938
220,184	1,570,692	103,574	235,976	114,235	—	453,785	1,221,256	73,476	—	1,294,732
91,462	1,021,659	135,690	155,042	82,046	—	372,778	850,248	33,967	—	884,215
4,350	717,995	55,772	123,695	61,299	86,079	326,845	677,821	(31,436)	—	646,385
28,132	104,901	15,746	13,895	3,367	—	33,008	71,273	10,191	—	81,464
—	54,130	3,887	9,408	4,648	1,287	19,230	48,946	(408)	—	48,538
196,782	1,338,561	92,576	197,649	98,088	—	388,313	1,108,470	64,276	—	1,172,746
8,234	14,636	1,331	1,157	282	5,968	8,738	6,099	149	—	6,248
8,511	184,860	32,431	32,309	7,456	8,503	80,699	131,113	742	—	131,855
5,509	333,377	24,013	56,951	28,156	12,775	121,895	299,851	(3,207)	—	296,644
1,898	17,723	1,160	2,749	1,359	4,734	10,002	14,481	(697)	—	13,784
558	60,627	946	15,798	—	—	16,744	(108,220)	105,036	—	(3,184)
1,270	81,552	7,076	13,854	6,899	10,994	38,823	82,004	(4,041)	—	77,963
7,741	118,685	8,374	19,252	9,528	221	37,375	103,251	2,151	—	105,402
—	74,438	5,345	12,938	6,392	11,449	36,124	67,309	(3,824)	—	63,485
16,823	760,701	66,110	128,330	63,928	55,424	313,792	763,777	(13,695)	—	750,082
8,683	796,995	63,351	140,276	63,916	184,575	452,118	658,960	4,812	—	663,772
7,879	200,021	14,820	33,318	16,503	56	64,697	181,085	2,103	—	183,188
7	48,872	3,509	8,493	4,196	6,300	22,498	44,186	(2,174)	—	42,012
123,518	1,456,710	168,238	224,672	116,854	—	509,764	1,192,134	44,144	—	1,236,278
22,175	40,661	1,327	3,213	1,587	58	6,185	16,716	7,728	—	24,444
586	109,731	8,359	18,931	9,374	7,297	43,961	102,444	(2,410)	—	100,034
1,112	333,665	25,123	57,707	28,561	29,861	141,252	309,637	(9,024)	—	300,613
—	43,395	3,116	7,542	3,726	3,198	17,582	39,239	(1,034)	—	38,205
39,233	186,114	28,805	26,723	6,344	—	61,872	124,849	14,612	—	139,461
34,871	2,576,019	381,789	424,803	222,256	225,867	1,254,715	2,133,474	(35,001)	—	2,098,473
72,973	9,409,642	1,741,217	1,713,438	394,702	192,098	4,041,455	7,241,515	(35,764)	—	7,205,751

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, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Itineris High School	N/A	\$ 1,168,561	2,150,309	346,457	—	219,196	124,740
Ivins City	N/A	1,777,372	3,713,799	182,501	21,090	386,420	273,589
Jordan River Commission	N/A	61,458	128,359	5,730	1,330	13,693	8,415
Jordan School District	N/A	166,987,228	309,228,426	47,967,667	—	31,748,287	17,837,831
Jordan Uniserv	N/A	229,204	420,250	69,089	—	42,936	24,302
Jordan Valley Water Conservancy	N/A	5,917,139	12,439,798	476,444	120,663	1,405,172	759,417
Jordanville Special Service District	N/A	952,511	1,992,356	86,567	20,601	212,324	130,754
Juab County	N/A	2,035,758	4,259,654	201,819	22,623	459,521	302,282
Juab School District	N/A	8,181,180	15,082,530	2,404,598	—	1,535,682	876,365
Kamas City	N/A	299,992	622,551	34,056	3,513	65,044	45,831
Kane County	N/A	3,418,039	7,173,091	333,849	34,596	740,908	539,557
Kane County Water Conservancy District	N/A	291,633	611,473	25,411	6,301	65,055	40,192
Kane School District	N/A	6,002,870	11,116,671	1,723,509	—	1,143,240	640,193
Kaysville City	N/A	4,498,847	9,412,224	446,133	52,754	1,008,607	669,957
Kearns Improvement District	N/A	1,600,545	3,466,116	40,428	25,804	459,692	162,259
Laverkin City	N/A	963,600	2,255,917	(118,209)	80	403,320	35,978
Layton City	N/A	10,194,626	21,403,406	962,753	102,160	2,320,048	1,521,847
Lehi City	N/A	8,374,050	17,479,331	851,913	120,079	1,831,468	1,251,385
Lewiston City	N/A	141,823	298,805	11,285	3,057	31,684	19,701
Liberty Academy Charter	N/A	353,678	685,351	79,034	—	67,664	41,507
Lindon City	N/A	2,311,839	4,809,989	254,288	25,988	501,089	356,296
Logan City	N/A	16,450,494	34,425,438	1,596,248	271,521	3,794,670	2,499,537
Logan School District	N/A	20,833,141	38,648,888	5,922,912	—	4,002,301	2,210,990
Lone Peak PS District	N/A	1,213,559	3,194,499	(413,264)	330,070	404,171	320,629
Maeser Water Improvement District	N/A	216,282	447,994	22,932	4,698	48,067	29,214
Magna Mosquito Abatement	N/A	47,353	98,083	5,021	1,029	10,524	6,396
Manti City	N/A	350,822	731,295	33,757	7,599	78,120	47,887
Mapleton City	N/A	1,370,354	2,848,228	147,776	20,348	299,666	202,359
Marriott-Slaterville City	N/A	112,454	232,931	11,923	2,443	24,992	15,190
Mayfield Town	N/A	23,914	49,534	2,536	519	5,315	3,230
Mendon City	N/A	35,553	74,559	3,087	768	7,931	4,901
Metro Water District SLC/Sandy	N/A	2,672,781	5,554,758	269,602	57,972	594,612	363,027
Midvale City	N/A	2,307,289	4,838,717	200,332	49,844	514,730	318,087
Midvalley Improvement District	N/A	371,235	772,129	36,998	8,049	82,608	50,488
Midway City	N/A	454,108	955,640	36,964	9,795	101,415	62,962
Military Installation Devel	N/A	169,023	350,105	17,921	3,671	37,564	22,831
Millard Co Care & Rehab Inc	N/A	759,294	1,609,883	52,880	16,323	169,965	106,571
Millard County	N/A	5,497,567	11,441,978	607,279	56,582	1,188,829	856,676
Millard School District	N/A	15,601,608	28,956,847	4,414,281	—	3,045,452	1,630,105
Millville City	N/A	118,626	245,715	12,578	2,577	26,364	16,023
Minersville Town	N/A	91,666	190,713	9,092	1,987	20,400	12,473
Moab Valley Fire Protection	N/A	—	—	—	—	—	—
Monroe City	N/A	304,655	632,179	31,458	6,612	67,744	41,274
Monticello Academy	N/A	1,610,671	2,996,857	452,855	—	303,389	175,520
Morgan City Corporation	N/A	539,773	1,120,852	55,147	11,712	120,052	73,212
Morgan County	N/A	1,474,764	3,078,982	149,550	21,124	322,553	220,491
Morgan School District	N/A	7,674,393	14,169,596	2,239,670	—	1,441,370	824,399
Moroni City	N/A	57,639	122,111	4,086	1,240	12,899	8,079
Mount Pleasant City	N/A	684,504	1,430,652	69,399	8,694	149,149	104,416
Mountain Regional Water Special Service District	N/A	1,119,191	2,334,188	106,784	24,237	249,255	152,899
Mountainland Association of Governments	N/A	1,567,027	3,317,067	106,673	30,565	388,272	192,642
Mountainland Applied Technology College	N/A	1,706,599	3,129,080	514,421	—	319,688	180,947
Mt Olympus Improvement District	N/A	1,064,659	2,220,098	101,849	23,058	237,098	145,410
Murray City	N/A	15,199,225	31,930,393	1,363,474	199,066	3,519,472	2,162,506
Murray School District	N/A	23,142,771	42,737,302	6,740,809	—	4,377,732	2,469,328
Myton City	N/A	64,877	135,320	6,181	1,405	14,449	8,865
N Tooele Co Fire Protection SD	N/A	—	—	—	—	—	—
Ne Counseling Center	N/A	1,362,315	2,856,442	118,678	29,433	303,900	187,755
Nebo Credit Union	N/A	481,490	1,006,679	44,093	10,416	107,314	66,047
Nebo School District	N/A	109,258,625	201,765,463	31,849,847	—	20,559,111	11,719,514

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources				Pension Expense Excluding That Attributable to Employer-Paid Member Contributions		
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions	
38,414	382,350	64,247	62,909	14,616	—	141,772	264,402	13,287	—	277,689	
84,954	766,053	95,902	113,817	60,017	44,074	313,810	608,859	17,864	—	626,723	
1,230	24,668	1,852	4,061	2,013	—	7,926	22,406	406	—	22,812	
373,775	49,959,893	9,311,205	9,113,707	2,093,917	1,153,020	21,671,849	39,352,601	(302,326)	—	39,050,275	
780	68,018	12,365	12,319	2,843	263	27,790	49,991	229	—	50,220	
12,518	2,297,770	165,419	411,140	182,082	55,496	814,137	1,695,183	254,257	—	1,949,440	
26,000	389,679	29,206	62,976	31,242	5,230	128,654	351,050	5,126	—	356,176	
10,002	794,428	105,783	134,240	66,277	38,680	344,980	591,830	15,220	—	607,050	
122,590	2,534,637	454,169	440,806	102,772	—	997,747	1,885,674	12,926	—	1,898,600	
23,283	137,671	15,624	19,147	10,084	—	44,855	97,181	10,598	—	107,779	
44,611	1,359,672	203,796	218,017	116,395	67,629	605,837	1,196,563	(4,872)	—	1,191,691	
10,288	121,836	9,190	19,299	9,583	—	38,072	109,345	3,017	—	112,362	
35,984	1,819,417	333,843	328,166	75,140	31,457	768,606	1,410,684	4,890	—	1,415,574	
162,673	1,893,991	231,051	295,256	147,455	—	673,762	1,365,124	159,333	—	1,524,457	
13,267	661,022	37,698	129,787	38,919	12,485	218,889	74,152	323,280	—	397,432	
11,101	450,479	22,781	107,341	7,219	24,512	161,853	(581,024)	586,402	—	5,378	
42,288	3,986,343	556,912	676,095	330,441	108,631	1,672,079	2,889,117	260,978	—	3,150,095	
238,579	3,441,511	398,803	540,373	280,444	—	1,219,620	2,894,573	84,113	—	2,978,686	
4,159	58,601	4,714	9,401	4,678	8,258	27,051	55,004	(1,110)	—	53,894	
5,599	114,770	24,828	19,505	4,970	135,139	184,442	122,599	(42,476)	—	80,123	
38,565	921,938	124,983	147,481	77,967	3,480	353,911	762,201	13,084	—	775,285	
91,262	6,656,990	966,179	1,104,961	709,792	35,350	2,816,282	5,010,164	106,172	(242,017)	4,874,319	
355,809	6,569,100	1,153,376	1,148,768	259,516	234,769	2,796,429	4,903,648	80,050	—	4,983,698	
11,293	1,066,163	107,898	119,636	111,078	22,282	360,894	399,249	(3,995)	(49,129)	346,125	
—	81,979	5,886	14,249	7,040	11,841	39,016	74,129	(4,136)	—	69,993	
209	18,158	1,289	3,120	1,541	4,889	10,839	16,230	(1,808)	—	14,422	
8,922	142,528	10,330	23,166	11,476	4,737	49,709	126,104	1,849	—	127,953	
5,316	527,689	61,649	88,423	45,678	28,818	224,568	459,802	(10,856)	—	448,946	
2,892	45,517	3,061	7,409	3,660	187	14,317	38,543	794	—	39,337	
—	9,064	651	1,575	778	528	3,532	8,196	(165)	—	8,031	
1,793	15,393	1,123	2,352	1,169	—	4,644	13,348	516	—	13,864	
14,513	1,030,124	75,878	176,299	87,222	33,991	373,390	939,562	(5,412)	—	934,150	
12,925	895,586	72,876	152,695	75,833	47,870	349,274	866,315	(11,921)	—	854,394	
19,528	160,673	10,641	24,494	12,122	—	47,257	131,266	6,382	—	137,648	
23,345	197,517	14,903	30,091	14,966	1,140	61,100	174,703	(2,482)	—	172,221	
4,848	68,914	4,600	11,135	5,501	—	21,236	57,931	1,666	—	59,597	
18,538	311,397	26,952	50,452	25,172	18,229	120,805	307,331	81	—	307,412	
19,132	2,121,219	310,449	349,661	185,984	153,300	999,394	1,804,986	(100,234)	—	1,704,752	
205,771	4,881,328	842,224	873,778	191,084	80,367	1,987,453	3,575,322	47,394	—	3,622,716	
4,960	49,924	3,228	7,815	3,861	—	14,904	40,658	1,548	—	42,206	
2,891	37,751	2,637	6,048	2,994	2,054	13,733	32,486	452	—	32,938	
—	—	—	—	—	—	—	—	—	—	—	
9,749	125,379	8,484	20,084	9,930	—	38,498	105,855	3,147	—	109,002	
59,870	538,779	93,698	87,153	20,667	27,641	229,159	405,121	6,350	—	411,471	
5,226	210,202	15,164	35,593	17,603	—	68,360	188,552	1,677	—	190,229	
2,945	567,113	70,398	95,169	49,399	77,246	292,212	510,576	(28,592)	—	481,984	
14,640	2,280,409	429,364	413,787	96,744	129,290	1,069,185	1,795,199	(48,614)	—	1,746,585	
1,671	23,889	2,029	3,828	1,909	7,053	14,819	23,207	(1,581)	—	21,626	
40,849	303,108	35,612	43,958	23,061	2,545	105,176	236,340	2,663	—	239,003	
28,040	454,431	33,163	73,918	36,624	—	143,705	403,840	9,492	—	413,332	
21,144	632,623	42,760	112,658	46,161	—	201,579	374,144	130,690	—	504,834	
144,614	645,249	92,068	91,722	21,167	—	204,957	372,218	48,496	—	420,714	
11,466	417,032	31,486	70,312	34,835	58,073	194,706	383,707	(13,647)	—	370,060	
253,842	6,134,886	703,426	1,026,015	482,946	1,990	2,214,377	4,232,969	631,422	—	4,864,391	
34,806	6,881,866	1,280,711	1,256,527	289,610	562,221	3,389,069	5,349,699	(172,222)	—	5,177,477	
8,540	33,259	1,924	4,285	2,123	3,758	12,090	23,425	1,089	—	24,514	
—	—	—	—	—	—	—	—	—	—	—	
5,298	526,386	42,939	90,151	44,768	64,389	242,247	510,836	(20,760)	—	490,076	
16,180	199,957	14,687	31,829	15,787	17,147	79,450	176,886	(2,025)	—	174,861	
1,593,635	33,872,260	6,099,953	5,901,882	1,375,169	—	13,377,004	25,513,738	550,874	—	26,064,612	

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, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Nephi City	N/A	\$ 1,530,821	3,197,351	154,497	21,675	334,721	229,441
Nibley City Corporation	N/A	377,272	793,145	31,304	8,141	84,229	52,222
Noah Webster Academy Inc	N/A	920,653	1,721,684	252,350	—	173,748	101,272
North Davis Co Sewer District	N/A	1,866,030	3,914,917	156,094	38,000	443,942	237,855
North Davis Fire District	N/A	38,084	78,884	4,038	827	8,464	5,144
North Emery Water Users Special Service District	N/A	34,333	74,594	1,052	730	7,744	5,013
North Fork Special Service District	N/A	65,000	138,936	3,693	1,392	14,587	9,244
North Logan City	N/A	897,914	1,912,912	53,602	14,253	228,229	111,432
North Ogden City	N/A	1,983,582	4,150,068	200,868	22,351	430,784	307,920
North Park Police Agency	N/A	249,770	519,186	30,005	721	52,961	42,053
North Pointe Solid Waste	N/A	649,432	1,361,895	56,430	14,030	144,879	89,526
North Sanpete School District	N/A	9,685,607	17,874,031	2,829,692	—	1,834,018	1,030,799
North Summit School District	N/A	5,021,611	9,237,137	1,491,291	—	941,816	535,682
North View Fire District	N/A	30,829	63,857	3,269	670	6,851	4,164
NUAMES Charter School	N/A	1,981,639	3,663,766	574,597	—	372,373	213,412
Oakley City	N/A	197,415	475,247	(36,629)	—	93,757	—
Ogden City Corp	N/A	30,013,104	58,979,748	6,052,611	297,659	6,253,275	3,915,398
Ogden School District	N/A	47,875,312	88,593,226	13,823,145	—	8,999,333	5,164,462
Ogden Weber/NEA/UEA Uniserv	N/A	100,886	187,123	28,806	—	18,981	10,930
Ogden-Weber Technology College	N/A	4,188,583	7,906,090	1,067,947	—	900,228	407,874
Oquirrh Recreation and Parks District	N/A	561,294	1,165,627	57,282	12,178	124,841	76,140
Orangeville City	N/A	70,530	146,092	7,478	1,532	15,675	9,527
Orderville Town	N/A	51,723	107,357	5,319	1,122	11,503	7,010
Panguitch City Corporation	N/A	138,233	293,264	9,495	2,971	30,949	19,421
Park City	N/A	11,020,795	23,547,644	645,490	153,827	2,721,993	1,468,147
Park City Fire Service	N/A	1,070,515	8,169,513	(4,787,174)	5,932	1,708,762	974,845
Park City School District	N/A	29,352,692	54,307,768	8,464,155	—	5,592,530	3,122,510
Parowan City	N/A	905,038	1,882,622	95,160	14,677	198,653	131,659
Payson City	N/A	4,005,032	8,358,461	405,222	60,520	877,600	593,020
Perry City	N/A	519,181	1,083,751	54,629	5,661	112,560	80,673
Piute County	N/A	486,663	1,013,513	51,406	6,815	106,265	72,777
Piute School District	N/A	1,997,737	3,684,151	586,279	—	375,039	214,127
Plain City	N/A	175,274	366,496	16,019	3,791	39,066	24,047
Pleasant Grove City	N/A	3,597,138	7,500,557	377,946	45,674	783,165	546,970
Pleasant View City	N/A	967,320	2,011,962	106,924	10,826	209,617	149,100
Price City	N/A	2,744,032	5,712,477	291,731	38,201	598,965	410,519
Price River Water Improvement	N/A	984,681	2,049,740	96,864	21,342	219,170	134,100
Providence City	N/A	322,534	675,585	28,612	6,971	71,927	44,377
Provo City Corp	N/A	29,313,362	60,228,523	3,715,412	776,714	6,514,351	4,326,524
Provo Housing Authority	N/A	637,817	1,398,045	2,442	9,638	190,544	61,649
Provo River Water Users	N/A	591,086	1,231,746	57,160	12,805	131,607	80,641
Provo School District	N/A	51,966,367	96,607,364	14,616,175	—	10,022,618	5,519,039
Recreation & Habilitation Services	N/A	36,462	76,025	3,494	790	8,120	4,979
Redmond Town	N/A	61,127	126,616	6,481	1,328	13,585	8,257
Rich County	N/A	938,393	2,065,599	4,394	5,411	283,006	100,834
Rich School District	N/A	3,144,184	5,787,736	930,691	—	589,857	335,851
Richfield City	N/A	1,438,424	2,989,158	161,187	15,915	311,507	221,767
Richmond City	N/A	176,375	370,040	15,196	3,809	39,353	24,332
Riverdale City	N/A	2,668,590	5,561,322	288,755	26,126	584,669	412,289
Roosevelt City	N/A	1,578,060	3,291,549	164,823	20,216	343,710	239,753
Roosevelt City Housing	N/A	26,428	54,742	2,802	574	5,874	3,570
Roy City	N/A	4,678,077	9,789,159	471,703	46,839	1,040,654	713,765
Roy Water Conservancy District	N/A	280,639	581,298	29,755	6,096	62,370	37,907
S Utah Valley Electric Service District	N/A	530,528	1,110,147	47,883	11,472	118,275	72,875
S Utah Valley Solid Waste	N/A	774,580	1,608,151	79,349	16,808	172,267	105,029
Salem City	N/A	1,653,606	3,439,874	178,427	22,350	360,485	248,289
Salina City	N/A	381,508	793,725	41,057	5,188	83,189	57,239
Salt Lake Arts Academy	N/A	1,170,040	2,173,420	331,651	—	220,254	127,113
Salt Lake City Corp	N/A	167,719,555	327,626,263	35,200,151	4,467,096	33,755,990	21,966,666
Salt Lake City Public Library	N/A	3,126,568	6,538,435	285,179	67,628	696,897	429,045

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Contributions	Proportionate Share of Contributions		
35,221	621,058	73,894	98,751	51,319	41,266	265,230	531,092	(2,789)	—	—	528,303
26,368	170,960	12,247	24,990	12,424	—	49,661	144,130	8,865	—	—	152,995
14,372	289,392	54,912	49,933	11,951	10,793	127,589	242,281	1,009	—	—	243,290
12,576	732,373	50,455	129,809	57,158	45,413	282,835	517,110	42,091	—	—	559,201
723	15,158	1,036	2,509	1,240	937	5,722	13,053	(142)	—	—	12,911
518	14,005	1,523	2,302	1,161	44	5,030	16,179	46	—	—	16,225
654	25,877	2,497	4,332	2,169	21,917	30,915	27,730	(6,702)	—	—	21,028
25,138	379,052	30,797	65,694	25,837	184,556	306,884	177,837	39,149	—	—	216,986
41,680	802,735	110,756	126,840	67,165	22,075	326,836	683,584	8,358	—	—	691,942
135,309	231,044	18,480	15,489	8,630	—	42,599	76,775	49,110	—	—	125,885
14,713	263,148	20,503	42,979	21,344	11,086	95,912	243,769	(342)	—	—	243,427
52,153	2,916,970	532,941	526,363	120,843	2,232	1,182,379	2,218,351	16,518	—	—	2,234,869
4,252	1,481,750	275,569	270,291	62,757	53,159	661,776	1,132,126	(19,496)	—	—	1,112,630
151	11,836	839	2,031	1,003	139	4,012	10,566	16	—	—	10,582
269,313	855,098	111,643	106,912	25,059	—	243,614	469,676	91,255	—	—	560,931
1,220	94,977	1,476	24,658	—	—	26,134	(168,912)	157,986	—	—	(10,926)
253,098	10,719,430	1,957,573	1,800,183	980,511	27,351	4,765,618	6,652,521	691,948	(468,261)	—	6,876,208
324,009	14,487,804	2,709,495	2,584,011	606,659	770,979	6,671,144	11,444,052	(146,684)	—	—	11,297,368
10,358	40,269	5,777	5,451	1,285	54	12,567	24,649	3,184	—	—	27,833
1,051	1,309,153	208,307	258,003	47,736	251,866	765,912	938,234	(48,581)	—	—	889,653
640	213,799	15,784	37,013	18,306	2,536	73,639	196,180	(872)	—	—	195,308
1,185	27,919	1,920	4,647	2,296	—	8,863	24,173	389	—	—	24,562
432	20,067	1,445	3,410	1,686	—	6,541	18,007	129	—	—	18,136
8,415	61,756	4,937	9,187	4,585	15,597	34,306	56,177	(3,677)	—	—	52,500
492,785	4,836,752	474,752	786,318	330,797	210,198	1,802,065	2,657,083	926,289	—	—	3,583,372
20,836	2,710,375	926,487	490,005	497,615	15,423	1,929,530	760,195	2,634	(429,221)	—	333,608
250,204	8,965,244	1,622,471	1,605,172	366,310	435,270	4,029,223	6,825,806	(67,248)	—	—	6,758,558
16,933	361,922	37,960	58,677	30,058	26,903	153,598	308,576	(1,640)	—	—	306,936
113,814	1,644,954	183,038	259,076	133,796	42,612	618,522	1,390,019	34,002	—	—	1,424,021
43,746	242,640	29,053	33,129	17,569	798	80,549	175,298	17,945	—	—	193,243
619	186,476	23,207	31,340	16,287	39,400	110,234	164,881	(14,436)	—	—	150,445
6,556	595,722	111,088	107,655	25,114	52,120	295,977	461,928	(14,655)	—	—	447,273
16,323	83,227	5,353	11,587	5,747	10,884	33,571	64,444	2,848	—	—	67,292
80,337	1,456,146	184,377	230,781	120,976	31,630	567,764	1,219,353	10,033	—	—	1,229,386
62,545	432,088	52,310	61,690	32,620	3,101	149,721	317,994	(4,021)	—	—	313,973
3,170	1,050,855	131,054	176,638	91,833	140,260	539,785	926,335	(51,162)	—	—	875,173
1,428	376,040	28,514	64,989	32,175	21,542	147,220	350,338	(7,371)	—	—	342,967
1,138	124,413	10,049	21,335	10,590	16,416	58,390	120,066	(5,185)	—	—	114,881
53,053	11,670,642	1,571,562	1,898,908	1,267,991	128,755	4,867,216	8,187,066	315,243	(407,331)	—	8,094,998
2,691	264,522	15,709	53,467	14,683	15,985	99,844	5,104	155,778	—	—	160,882
1,683	226,736	17,341	39,027	19,330	14,365	90,063	211,982	(3,932)	—	—	208,050
118,820	15,660,477	2,892,749	2,877,007	648,226	734,207	7,152,189	12,404,798	(262,920)	—	—	12,141,878
1,594	15,483	1,077	2,408	1,193	2,356	7,034	13,132	(129)	—	—	13,003
782	23,952	1,664	4,027	1,990	407	8,088	20,951	177	—	—	21,128
168,844	558,095	42,140	78,628	21,491	—	142,259	(47,225)	(110,247)	—	—	(157,472)
44,383	970,091	173,179	169,292	39,359	—	381,830	713,891	14,604	—	—	728,495
5,528	554,717	77,810	91,664	48,494	15,519	233,487	469,014	(4,035)	—	—	464,979
7,676	75,170	5,598	11,674	5,799	3,888	26,959	66,424	1,548	—	—	67,972
5,919	1,029,003	151,074	171,438	89,263	49,713	461,488	831,847	(25,111)	—	—	806,736
51,264	654,943	80,622	101,295	53,067	10,611	245,595	536,713	11,434	—	—	548,147
—	10,018	719	1,741	860	767	4,087	9,058	(248)	—	—	8,810
64,013	1,865,271	261,844	304,477	154,744	151,601	872,666	1,426,392	53,877	—	—	1,480,269
5,156	111,529	7,638	18,489	9,134	5,678	40,939	96,186	273	—	—	96,459
20,044	222,666	16,343	35,082	17,406	3,001	71,832	196,096	6,290	—	—	202,386
548	294,652	21,712	51,073	25,257	16,523	114,565	270,213	(5,475)	—	—	264,738
89,668	720,792	80,192	106,273	55,379	—	241,844	553,343	32,035	—	—	585,378
1,976	147,592	18,441	24,526	12,775	17,683	73,425	127,869	(6,500)	—	—	121,369
35,420	382,787	67,506	63,263	14,957	—	145,726	289,870	10,287	—	—	300,157
459,748	60,649,500	6,909,698	9,807,181	5,716,336	246	22,433,461	40,218,504	2,604,673	(2,075,914)	—	40,747,263
55,608	1,249,178	95,634	206,700	102,532	9,463	414,329	1,150,556	11,142	—	—	1,161,698

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, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Salt Lake Co Serv Area 3	N/A	\$ 117,422	243,220	12,450	2,551	26,096	15,861
Salt Lake Community College	N/A	20,901,809	39,168,699	5,611,017	—	4,190,161	2,170,127
Salt Lake County	N/A	119,343,299	250,135,970	11,034,037	1,873,966	26,907,173	17,101,868
Salt Lake School District	N/A	123,148,009	228,863,767	34,610,864	—	24,086,877	12,878,447
San Juan County	N/A	4,067,993	8,497,832	403,516	59,172	908,583	592,288
San Juan Mental Health	N/A	540,082	1,127,428	50,763	11,691	120,316	73,895
San Juan School District	N/A	17,553,591	32,482,409	5,058,839	—	3,340,889	1,870,031
Sandy City	N/A	16,043,408	38,932,623	(2,904,917)	1,770,356	4,941,049	3,073,852
Sandy Suburban Improvement District	N/A	748,289	1,552,847	77,191	16,241	166,396	101,387
Sanpete County	N/A	2,998,784	6,258,655	320,577	28,641	647,854	472,874
Santaquin City	N/A	1,534,259	3,196,854	165,501	17,003	332,580	237,348
Seven County Infrastructure	N/A	121,579	251,831	12,891	2,641	27,020	16,422
Sevier County	N/A	4,144,625	8,639,385	456,011	34,857	892,396	660,661
Sevier School District	N/A	18,654,028	34,393,451	5,473,551	—	3,529,202	1,982,939
Six-County Association of Governments	N/A	618,783	1,284,482	63,545	13,428	137,611	83,881
Slc Mosquito Abatement	N/A	304,572	641,162	24,636	6,569	68,027	42,252
Smithfield City Corp	N/A	1,133,502	2,371,654	109,625	17,641	248,877	167,555
Snow College	N/A	4,750,001	8,792,581	1,364,857	—	916,778	497,127
Snyder Basin Special Recreation District	N/A	501,519	1,096,466	10,279	10,629	113,350	73,969
Snyderville Basin Water Reclamation District	N/A	1,822,319	3,791,771	180,466	39,505	405,558	248,001
So Davis Metro Fire Agency	N/A	64,967	134,568	6,888	1,411	14,438	8,775
So Davis Recreation Center	N/A	317,500	663,843	29,056	6,868	70,765	43,555
So SI Valley Mosquito Abatement	N/A	134,562	284,421	10,028	2,897	30,092	18,792
So Utah Valley Animal SSD	N/A	58,393	121,709	5,628	1,265	13,002	7,969
So Utah Valley Power Systems	N/A	62,604	129,674	6,638	1,360	13,913	8,456
Soldier Hollow Charter School	N/A	689,742	1,283,191	194,048	—	129,915	75,146
Solid Waste Special Service District #1	N/A	134,636	286,873	8,325	2,888	30,184	19,050
Solitude Improvement District	N/A	40,295	83,465	4,272	875	8,955	5,443
South Davis Sewer District	N/A	1,621,008	3,506,224	43,640	25,941	467,970	162,078
South Davis Water District	N/A	240,639	498,444	25,514	5,227	53,480	32,504
South Ogden City	N/A	2,892,612	6,022,993	320,984	26,457	623,769	456,746
South Ogden Conservancy District	N/A	788,273	1,648,450	71,918	17,051	175,702	108,168
South Sanpete School District	N/A	13,592,210	25,045,534	4,004,402	—	2,550,900	1,454,626
South Summit School District	N/A	6,631,985	12,219,157	1,954,744	—	1,244,603	709,619
South Valley Sewer District	N/A	1,872,646	3,923,495	165,356	40,472	417,645	257,766
South Valley Water Reclamation	N/A	1,812,353	3,785,330	168,845	39,223	403,810	248,188
South Weber City	N/A	326,214	685,215	27,507	7,042	72,811	45,091
Southeastern Utah AOG	N/A	448,835	932,590	45,431	9,736	99,845	60,940
Southeastern Utah Health	N/A	635,728	1,326,698	60,046	13,764	141,610	86,939
Southern Utah University	N/A	12,283,947	22,690,579	3,578,165	—	2,318,991	1,307,293
Southwest Applied Technology	N/A	1,617,383	2,997,202	463,822	—	304,188	174,933
Southwest Educ Development Center	N/A	415,372	775,100	115,105	—	78,327	45,509
Space Dynamics Lab / USU	N/A	2,798,578	5,153,694	826,787	—	525,102	299,167
Spanish Fork City	N/A	7,581,685	15,823,769	768,930	112,183	1,660,038	1,126,820
Spring City	N/A	132,529	285,221	4,992	2,299	36,157	14,554
Springville City	N/A	6,709,323	14,016,706	653,174	111,361	1,494,405	962,811
St George Housing Authority	N/A	94,449	196,691	9,228	2,047	21,025	12,872
State of Utah	N/A	1,057,961,875	1,947,868,042	314,809,694	2,024,056	198,805,428	108,023,567
Stockton Town	N/A	40,800	84,854	4,989	—	8,587	7,078
Success Academy	N/A	837,408	1,552,041	239,979	—	157,504	90,597
Summit Academy High School	N/A	987,355	1,856,271	263,268	—	186,714	109,679
Summit Academy Inc	N/A	3,685,172	6,924,145	985,707	—	696,726	408,912
Summit County	N/A	13,782,675	28,751,984	1,454,335	159,593	2,992,653	2,123,702
Sunset City	N/A	652,048	1,356,683	71,949	7,083	141,194	100,923
SW Behavioral Health Center	N/A	3,973,722	8,355,554	328,586	85,743	887,218	550,210
Sw Mosquito Abatement/Control	N/A	80,910	173,013	4,546	1,733	18,159	11,514
SW UT Public Health Department	N/A	1,380,127	2,891,886	121,645	29,826	307,811	190,004
Syracuse City Corp	N/A	2,365,314	4,944,148	242,741	26,861	513,640	366,360
Taylor West Weber Water Improvement District	N/A	90,472	191,042	6,881	1,948	20,227	12,614
Taylorville-Bennion Improvement	N/A	1,345,705	2,799,621	133,596	29,175	299,473	183,090

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Contributions	Proportionate Share of Contributions		
1,171	45,679	3,196	7,736	3,822	—	14,754	40,245	356	—	—	40,601
1,395,387	7,755,675	1,139,337	1,202,386	254,946	—	2,596,669	5,024,054	515,791	—	—	5,539,845
278,263	46,161,270	5,115,173	7,907,729	3,888,333	3,212,889	20,124,124	38,718,734	205,933	—	—	38,924,667
177,631	37,142,955	6,676,302	6,911,284	1,510,329	2,195,639	17,293,554	28,502,146	(602,694)	—	—	27,899,452
55,711	1,615,754	183,725	267,034	133,443	101,121	685,323	1,303,253	41,832	—	—	1,345,085
46,020	251,922	16,177	35,682	17,686	—	69,545	196,187	15,028	—	—	211,215
77,653	5,288,573	972,936	958,946	219,417	164,745	2,316,044	4,097,244	(32,598)	—	—	4,064,646
191,432	9,976,689	1,098,188	1,443,286	985,649	454,082	3,981,205	4,601,512	591,939	(374,934)	—	4,818,517
3,102	287,126	20,854	49,332	24,390	29,954	124,530	260,129	(7,902)	—	—	252,227
47,569	1,196,938	177,473	190,481	101,882	33,382	503,218	1,001,486	1,432	—	—	1,002,918
81,438	668,369	84,278	97,884	51,824	—	233,986	511,257	34,015	—	—	545,272
53,077	99,160	3,309	8,010	3,957	—	15,276	41,670	19,386	—	—	61,056
15,595	1,603,509	255,039	262,137	141,165	332,430	990,771	1,359,223	(114,757)	—	—	1,244,466
46,124	5,558,265	1,022,484	1,012,820	232,381	188,343	2,456,028	4,238,479	(40,883)	—	—	4,197,596
443	235,363	17,310	40,798	20,174	56,877	135,159	215,597	(19,494)	—	—	196,103
9,885	126,733	10,032	20,184	10,040	9,092	49,348	117,440	570	—	—	118,010
10,013	444,086	51,519	73,506	37,887	74,492	237,404	402,356	(27,170)	—	—	375,186
154,692	1,568,597	257,039	263,090	59,489	—	579,618	1,077,084	64,834	—	—	1,141,918
260,821	458,769	23,412	33,707	17,035	—	74,154	245,010	76,278	—	—	321,288
25,715	718,779	52,497	120,254	59,524	16,854	249,129	646,310	4,053	—	—	650,363
696	25,320	1,768	4,280	2,115	—	8,163	22,267	221	—	—	22,488
929	122,117	9,689	20,989	10,410	8,703	49,791	116,675	(2,617)	—	—	114,058
1,810	53,591	4,627	8,931	4,451	411	18,420	53,346	296	—	—	53,642
9,542	31,778	1,717	3,855	1,910	—	7,482	20,974	2,858	—	—	23,832
61	23,790	1,704	4,124	2,038	137	8,003	21,457	(17)	—	—	21,440
2,831	207,892	40,099	37,320	8,848	111,705	197,972	173,287	(39,021)	—	—	134,266
3,476	55,598	5,018	8,963	4,481	3,088	21,550	56,287	42	—	—	56,329
—	15,273	1,097	2,655	1,312	1,172	6,236	13,811	(378)	—	—	13,433
43,945	699,934	36,662	131,977	38,978	—	207,617	52,688	362,822	—	—	415,510
2,472	93,683	6,549	15,853	7,832	393	30,627	82,476	828	—	—	83,304
70,775	1,177,747	171,795	183,315	98,227	29,754	483,091	945,244	10,314	—	—	955,558
2,389	303,310	24,107	52,113	25,850	104,113	206,183	290,047	(32,709)	—	—	257,338
18,403	4,023,929	752,596	732,185	170,546	166,935	1,822,262	3,117,357	(61,114)	—	—	3,056,243
38,535	1,992,757	367,024	357,236	83,195	63,445	870,900	1,519,563	(15,150)	—	—	1,504,413
27,764	743,647	58,520	123,888	61,502	585	244,495	698,413	2,930	—	—	701,343
33,613	724,834	54,630	119,761	59,375	—	233,766	660,904	11,062	—	—	671,966
23,680	148,624	10,489	21,601	10,735	22,781	65,606	123,876	1,852	—	—	125,728
453	170,974	12,707	29,603	14,645	69,657	126,612	157,511	(43,872)	—	—	113,639
1,460	243,773	18,977	41,997	20,814	112,776	194,564	230,433	(38,503)	—	—	191,930
99,533	3,725,817	681,698	665,795	157,510	30,558	1,535,561	2,841,424	27,385	—	—	2,868,809
196,490	675,611	92,196	87,353	20,561	—	200,110	391,840	66,871	—	—	458,711
48,065	171,901	24,514	22,506	5,365	—	52,385	107,246	16,879	—	—	124,125
203,605	1,027,874	154,477	150,713	35,066	—	340,256	638,062	70,825	—	—	708,887
220,950	3,119,991	352,414	489,950	253,536	—	1,095,900	2,626,812	79,089	—	—	2,705,901
55,141	108,151	3,406	10,304	3,481	—	17,191	16,305	(117,508)	—	—	(101,203)
12,534	2,581,111	275,728	440,556	220,509	182,665	1,119,458	2,257,369	(46,605)	—	—	2,210,764
574	36,518	2,749	6,235	3,087	1,586	13,657	33,711	(299)	—	—	33,412
13,259,874	322,112,925	56,393,171	57,167,475	14,631,061	4,273,637	132,465,344	241,546,408	1,825,741	(1,469,774)	—	241,902,375
13,249	28,914	3,311	2,506	1,422	4,583	11,822	12,320	2,685	—	—	15,005
46,896	294,997	47,770	45,231	10,650	—	103,651	203,152	14,718	—	—	217,870
35,072	331,465	60,426	53,684	12,973	—	127,083	271,977	10,870	—	—	282,847
561,716	1,667,354	224,887	200,312	48,353	—	473,552	1,010,015	192,729	—	—	1,202,744
688,575	5,964,523	745,849	881,179	465,251	7,506	2,099,785	4,652,210	257,494	—	—	4,909,704
7,880	257,080	35,855	41,545	22,016	23,312	122,728	214,439	(38,253)	—	—	176,186
64,910	1,588,081	129,252	263,234	130,875	17,882	541,243	1,520,026	8,594	—	—	1,528,620
6,901	38,307	3,120	5,393	2,700	—	11,213	34,605	2,051	—	—	36,656
4,951	532,592	43,179	91,307	45,330	88,496	268,312	515,103	(29,313)	—	—	485,790
55,946	962,807	130,840	151,236	80,015	29,571	391,662	809,767	10,343	—	—	820,110
5,065	39,854	3,079	6,003	2,990	—	12,072	35,630	1,502	—	—	37,132
7,458	519,196	38,692	88,797	43,951	—	171,440	476,711	2,253	—	—	478,964

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, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Timber Lakes Water Special Service District	N/A	\$ 135,649	286,792	10,053	2,920	30,338	18,951
Timpanogos Special Service District	N/A	1,534,123	3,264,289	91,552	29,688	382,567	189,075
Tintic School District	N/A	1,740,276	3,193,976	522,218	—	326,117	184,860
Tooele Applied Technology College	N/A	1,039,513	1,917,912	304,406	—	195,183	111,516
Tooele City	N/A	4,345,189	9,095,933	427,291	53,623	963,486	653,040
Tooele County	N/A	8,489,215	17,769,063	831,037	113,216	1,871,825	1,273,445
Tooele County Housing	N/A	167,812	358,380	9,769	3,596	37,649	23,832
Tooele School District	N/A	46,770,674	86,369,733	13,629,725	—	8,820,983	5,005,249
Tooele Valley Mosquito Abatement	N/A	12,948	26,821	1,373	281	2,878	1,749
Torrey Town	N/A	10,319	23,289	(331)	215	2,357	1,600
Town of Alta	N/A	311,689	648,316	31,036	6,758	69,359	42,393
Town of Apple Valley	N/A	42,812	92,077	2,010	914	9,626	6,150
Town of Brian Head	N/A	678,680	1,411,586	75,663	6,992	146,732	105,652
Town of Daniel	N/A	10,838	22,449	1,149	235	2,409	1,464
Town of Garden City	N/A	126,574	270,236	7,423	2,712	28,395	17,967
Town of Goshen	N/A	14,299	31,458	147	302	3,239	2,130
Town of Levan	N/A	90,048	186,520	9,547	1,956	20,012	12,163
Town of Manila	N/A	90,118	216,281	(15,922)	151	41,001	1,189
Town of Mantua	N/A	60,681	125,702	6,624	4,548	13,128	8,850
Town of Paragonah	N/A	42,665	102,710	(7,916)	—	20,263	—
Town of Randolph	N/A	35,803	74,160	3,796	778	7,957	4,836
Town of Springdale	N/A	764,694	1,592,958	82,133	9,101	166,095	117,176
Trans-Jordan Cities	N/A	1,102,192	2,304,693	100,730	23,842	245,665	151,221
Tremonton City	N/A	1,242,702	2,590,538	129,041	17,736	271,622	185,510
Tridell-Lapoint Water	N/A	29,796	69,036	(2,287)	614	6,862	4,815
Tuacahn High School	N/A	1,235,194	2,286,924	355,744	—	232,231	133,374
Uintah Animal Control/Shelter	N/A	186,064	387,438	18,213	4,032	41,418	25,353
Uintah Basin Applied Technology Center	N/A	2,968,127	5,520,744	835,886	—	559,013	323,248
Uintah Basin Association of Governments	N/A	657,539	1,393,379	46,356	14,139	147,163	92,208
Uintah Basin Asst Council	N/A	43,504	93,783	1,881	928	9,789	6,273
Uintah Co Care Center Special Service District	N/A	1,628,844	3,427,016	133,169	35,137	363,741	225,754
Uintah County	N/A	9,072,948	19,020,225	867,392	123,114	1,989,119	1,371,404
Uintah Fire Suppression Special Service District	N/A	22,165	45,912	2,350	481	4,926	2,994
Uintah Highlands Improv District	N/A	39,163	81,546	3,836	849	8,718	5,336
Uintah Mosquito Abatement District	N/A	119,349	247,212	12,654	2,592	26,524	16,121
Uintah Recreation District	N/A	745,841	1,563,052	65,565	16,117	166,353	102,706
Uintah School District	N/A	25,693,763	47,887,735	7,129,773	—	4,983,737	2,728,642
Uintah Transportation Special Service District	N/A	131,421	282,120	6,565	2,809	29,533	18,821
Uintah Water Conservancy District	N/A	350,792	728,965	35,442	7,609	78,038	47,637
Unified Fire Authority	N/A	6,339,894	46,393,974	(26,712,788)	36,712	9,634,757	5,504,637
Unified Police Department	N/A	25,075,261	52,059,672	2,959,096	6,937,524	4,868,316	4,691,065
University of Utah	N/A	121,062,323	228,227,800	31,416,558	—	24,701,590	12,446,652
University of Utah Hospital	N/A	46,952,337	89,352,570	11,331,618	—	10,517,985	4,424,404
Upper Country Water District	N/A	73,185	151,591	7,760	1,590	16,265	9,886
UT Municipal Power Agency	N/A	986,179	2,051,607	97,941	21,380	219,463	134,170
UT Public Employees Association	N/A	140,547	295,125	11,923	3,035	31,367	19,417
UT School Board Risk Management	N/A	856,840	1,578,782	252,482	—	160,804	91,691
Utah Association of Counties	N/A	456,304	945,161	48,380	9,912	101,410	61,635
Utah Co Academy of Sciences	N/A	1,081,170	2,001,881	311,289	—	203,277	116,757
Utah Co Housing Authority	N/A	707,193	1,526,955	24,451	12,983	184,273	84,458
Utah Communications Authority	N/A	1,783,452	3,277,832	531,724	—	334,384	189,948
Utah Counties Indemnity Pool	N/A	253,476	527,367	25,139	5,495	56,409	34,491
Utah County	N/A	34,824,629	72,836,156	3,365,513	4,584,828	7,562,286	5,396,818
Utah Dairy Council	N/A	525,581	967,958	155,214	—	98,618	56,193
Utah Education Association	N/A	1,497,697	2,761,111	440,192	—	281,131	160,434
Utah Housing Corporation	N/A	6,175,489	12,069,340	1,227,537	—	1,503,838	554,790
Utah Lake Commission	N/A	5,838	13,268	(255)	121	1,336	915
Utah League Cities/Towns	N/A	677,973	1,635,712	(128,436)	—	321,907	528
Utah Local Governments Trust	N/A	912,953	1,910,067	82,636	19,743	203,521	125,373
Utah Retirement Systems	N/A	26,528,828	48,958,253	7,759,424	—	4,981,638	2,847,261

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Contributions	Proportionate Share of Contributions		
4,933	57,142	4,677	9,004	4,487	—	18,168	53,871	1,323	—	—	55,194
46,223	647,553	44,119	110,919	45,113	6,186	206,337	374,953	169,457	—	—	544,410
66,141	577,118	94,375	93,574	21,635	—	209,584	383,444	24,088	—	—	407,532
67,515	374,214	57,942	56,030	13,082	—	127,054	241,452	25,424	—	—	266,876
8,492	1,678,641	223,635	282,900	144,099	129,755	780,389	1,408,403	(19,762)	—	—	1,388,641
129,240	3,387,726	423,708	550,895	282,973	154,600	1,412,176	2,864,117	45,432	—	—	2,909,549
2,841	67,918	6,393	11,181	5,595	252	23,421	71,194	392	—	—	71,586
76,422	13,902,654	2,601,128	2,532,067	587,190	1,435,142	7,155,527	10,872,941	(456,631)	—	—	10,416,310
—	4,908	352	853	421	7,503	9,129	4,438	(2,826)	—	—	1,612
1,396	5,568	605	702	360	1,511	3,178	5,965	(206)	—	—	5,759
11,837	130,347	8,940	20,566	10,178	—	39,684	110,256	3,572	—	—	113,828
20,187	36,877	1,741	2,860	1,435	—	6,036	18,985	6,685	—	—	25,670
168,268	427,644	38,162	43,156	22,948	7,320	111,586	221,646	(324,579)	—	—	(102,933)
5,024	9,132	295	714	353	—	1,362	3,715	1,709	—	—	5,424
1,914	50,988	4,809	8,432	4,219	15,036	32,496	53,604	(5,432)	—	—	48,172
274	5,945	701	963	488	5,925	8,077	7,234	(1,858)	—	—	5,376
3,802	37,933	2,451	5,932	2,931	—	11,314	30,863	1,418	—	—	32,281
4,581	46,922	1,125	10,843	262	—	12,230	(66,003)	27,510	—	—	(38,493)
4,020	30,546	1,360	3,910	2,172	4,099	11,541	20,165	(602)	—	—	19,563
250	20,513	319	5,329	—	—	5,648	(36,505)	32,320	—	—	(4,185)
526	14,097	974	2,359	1,165	141	4,639	12,271	104	—	—	12,375
105,812	398,184	40,426	48,914	25,760	4,431	119,531	255,797	41,002	—	—	296,799
108,975	529,703	33,668	72,864	36,142	—	142,674	405,263	32,911	—	—	438,174
10,508	485,376	58,849	80,131	41,586	13,770	194,336	425,031	(718)	—	—	424,313
1,748	14,039	2,050	2,047	1,060	380	5,537	19,494	261	—	—	19,755
50,709	416,314	70,093	66,684	15,671	—	152,448	296,737	19,051	—	—	315,788
270	71,073	5,408	12,282	6,081	19,609	43,380	66,353	(6,043)	—	—	60,310
11,253	893,514	172,381	160,581	38,058	193,428	564,448	744,294	(74,613)	—	—	669,681
4,570	258,080	23,212	43,682	21,790	36,706	125,390	265,184	(10,936)	—	—	254,248
1,697	18,687	1,806	2,909	1,462	513	6,690	19,566	194	—	—	19,760
32,225	656,857	53,327	107,924	53,672	59,960	274,883	625,656	(7,872)	—	—	617,784
2,891,723	6,375,360	459,130	586,386	304,653	72,549	1,422,718	3,188,552	(7,150,300)	—	—	(3,961,748)
—	8,401	603	1,460	721	3,456	6,240	7,597	(1,108)	—	—	6,489
893	15,796	1,138	2,585	1,280	—	5,003	13,963	280	—	—	14,243
2,198	47,435	3,248	7,863	3,885	2,829	17,825	40,906	(424)	—	—	40,482
3,053	288,229	23,374	49,347	24,500	20,045	117,266	278,666	(6,585)	—	—	272,081
70,394	7,782,773	1,437,627	1,430,702	320,716	773,673	3,962,718	6,227,786	(222,711)	—	—	6,005,075
54,459	105,622	5,254	8,772	4,399	25,184	43,609	57,603	6,328	—	—	63,931
12,358	145,642	9,945	23,138	11,446	—	44,529	123,217	4,454	—	—	127,671
80,049	15,256,155	5,196,770	2,763,315	2,795,517	30,315	10,785,917	4,311,950	18,905	(2,401,513)	—	1,929,342
166,308	16,663,213	122,211	1,479,304	1,206,985	273,908	3,082,408	7,469,100	(41,305)	—	—	7,427,795
728,389	37,876,631	6,611,897	7,089,630	1,497,162	6,063,287	21,261,976	29,739,670	(1,652,654)	—	—	28,087,016
—	14,942,389	2,251,178	3,013,237	517,565	1,786,548	7,568,528	10,467,017	(433,081)	—	—	10,033,936
378	28,119	1,992	4,821	2,382	1,124	10,319	25,083	(192)	—	—	24,891
1,280	376,293	28,346	65,073	32,208	19,198	144,825	349,288	(5,759)	—	—	343,529
589	54,408	4,503	9,306	4,624	16,207	34,640	53,249	(5,657)	—	—	47,592
124,002	376,497	47,433	46,155	10,750	40,814	145,152	196,436	22,204	—	—	218,640
56,374	229,331	12,419	30,062	14,852	48,841	106,174	156,394	6,965	—	—	163,359
44,211	364,245	61,372	58,371	13,719	—	133,462	259,892	15,187	—	—	275,079
4,786	286,500	21,817	53,029	19,978	28,408	123,232	152,661	74,983	—	—	227,644
317,291	841,623	97,436	95,957	22,245	—	215,638	398,645	121,921	—	—	520,566
2,813	99,208	7,294	16,726	8,279	10,372	42,671	89,836	(2,129)	—	—	87,707
519,995	18,063,927	645,275	2,249,221	1,342,258	—	4,236,754	10,535,423	828,959	—	—	11,364,382
13,624	168,435	29,023	28,305	6,587	10,260	74,175	119,928	20	—	—	119,948
2,541	444,106	83,144	80,696	18,815	45,610	228,265	345,218	(14,766)	—	—	330,452
219,500	2,278,128	291,916	430,812	65,197	—	787,925	1,510,121	176,658	—	—	1,686,779
213	2,585	358	398	205	22,668	23,629	3,492	(8,253)	—	—	(4,761)
5,234	327,669	5,742	84,680	74	—	90,496	(574,197)	561,337	—	—	(12,860)
17,709	366,346	28,069	60,366	29,950	42,072	160,457	337,045	(11,465)	—	—	325,580
887,312	8,716,211	1,480,614	1,430,067	334,056	128,306	3,373,043	6,177,062	216,140	—	—	6,393,202

Aggregation of Funds with a Net Pension Liability

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

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

at December 31, 2016

Participating Employer	Employer Allocation Percentage	Net Pension Liability/(Asset) (7.20% Discount)	Net Pension Liability/(Asset) 1.00% Decrease (6.20%)	Net Pension Liability/(Asset) 1.00% Increase (8.20%)	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions
Utah Safety Council	N/A	\$ 432,948	808,664	119,402	—	81,670	47,518
Utah School Boards Association	N/A	612,087	1,130,645	178,241	—	114,980	65,808
Utah School Employees Association	N/A	367,507	675,492	109,536	—	68,907	39,147
Utah State Fair Corp	N/A	524,700	978,017	146,219	—	98,901	57,368
Utah State University	N/A	46,450,320	86,312,919	13,089,042	—	9,008,440	4,887,005
Utah Valley Dispatch Special Service District	N/A	1,033,387	2,171,330	86,622	22,305	230,674	142,915
Utah Valley University	N/A	26,374,329	49,675,627	6,860,683	—	5,427,809	2,691,202
Utah Zoological Society	N/A	2,975,972	6,279,037	230,119	64,116	665,153	414,376
UTOPIA	N/A	1,464,145	3,114,170	94,649	31,430	328,067	206,563
Valley Emergency Communications Center	N/A	2,725,019	5,760,816	202,330	58,657	609,433	380,649
Vernal City	N/A	3,194,351	6,723,828	282,871	32,691	748,533	460,620
Vineyard Town	N/A	278,376	592,026	18,044	5,976	62,372	39,266
Wasatch County	N/A	7,941,409	16,599,447	798,097	106,609	1,733,631	1,201,612
Wasatch County Fire District	N/A	49,022	101,540	5,198	1,065	10,895	6,622
Wasatch Front Regional Council	N/A	1,186,281	2,485,823	104,471	25,636	264,580	163,330
Wasatch Front Waste/Recycling	N/A	1,936,009	4,093,681	143,100	41,670	433,004	270,529
Wasatch Integrated Waste Management	N/A	2,195,271	4,593,970	197,918	47,470	489,418	301,583
Wasatch Mental Health Special Service District	N/A	8,616,016	18,007,132	794,143	186,416	1,920,105	1,181,137
Wasatch School District	N/A	26,147,362	48,273,928	7,633,146	—	4,910,759	2,808,456
Wasatch Uniserv	N/A	57,082	104,661	17,206	—	10,693	6,052
Washington City	N/A	3,611,403	7,534,867	359,553	61,700	795,231	522,204
Washington Co Solid Waste	N/A	385,488	804,606	36,311	8,345	85,873	52,732
Washington Co Watwe Conservancy District	N/A	1,245,315	2,608,726	109,182	26,389	284,031	166,896
Washington County	N/A	15,140,518	31,552,210	1,646,422	151,679	3,273,212	2,370,549
Washington School District	N/A	102,265,826	188,863,914	29,778,820	—	19,343,260	10,914,134
Waste Management Service District #5	N/A	94,210	195,140	9,989	2,046	20,937	12,725
Wayne County	N/A	598,241	1,251,114	59,045	8,602	130,938	89,598
Wayne School District	N/A	2,409,043	4,443,610	706,279	—	452,291	258,315
Weber Area Dispatch 911	N/A	1,904,227	3,994,170	164,789	41,134	424,835	262,599
Weber Basin Water Conservancy	N/A	3,450,820	7,188,165	335,856	74,772	768,241	470,478
Weber Co Mosquito Abatement	N/A	378,618	784,247	40,144	8,224	84,145	51,142
Weber County Corp	N/A	28,410,072	59,464,064	2,883,626	281,713	6,210,497	4,429,287
Weber County School District	N/A	120,352,188	221,661,336	35,533,065	—	22,590,860	12,864,143
Weber Fire District	N/A	519,569	4,502,295	(2,766,681)	777	967,941	543,459
Weber Human Services	N/A	6,732,021	14,151,025	559,950	145,281	1,502,921	931,653
Weber River Water Users	N/A	81,145	195,344	(15,056)	—	38,538	—
Weber State University	N/A	18,615,765	34,958,806	4,921,529	—	3,820,742	1,891,899
Wellington City	N/A	135,533	286,183	12,013	1,288	29,395	21,715
Wellsville City Corp	N/A	212,974	442,408	21,637	4,620	47,373	28,904
West Bountiful City	N/A	843,516	1,766,556	84,946	8,702	182,806	132,505
West Kane County Special Service District #1	N/A	116,080	242,640	10,671	2,511	25,870	15,917
West Point City	N/A	499,357	1,050,511	40,911	10,773	111,509	69,198
West Valley City	N/A	21,336,242	51,682,476	(3,735,127)	3,055,682	6,371,319	4,322,664
White City Water Improvement District	N/A	283,085	589,608	27,601	6,134	63,020	38,588
Willard City Corp	N/A	283,519	589,636	31,271	3,285	61,498	43,501
Woodland Peaks Uniserv	N/A	143,605	263,302	43,287	—	26,901	15,226
Woods Cross City	N/A	1,169,393	2,466,807	95,577	177,251	271,212	174,815
Workers Compensation Fund	N/A	31,424,198	58,705,598	8,576,929	—	6,269,244	3,256,200
Grand Total	N/A	\$ 4,652,236,567	8,913,978,145	1,098,710,543	40,528,662	938,198,099	538,221,759
No Proportionate Share for 2016							
Canyonlands Health Care	N/A	\$ —	—	—	—	—	—
Leeds Area Special Service District	N/A	—	—	—	—	—	—
Summit Mosquito Abatement District	N/A	—	—	—	—	—	—
Sunnyside City	N/A	—	—	—	—	—	—
Valley Mental Health	N/A	—	—	—	—	—	—
Grand Total	N/A	\$ 4,652,236,567	8,913,978,145	1,098,710,543	40,528,662	938,198,099	538,221,759

Columns may not add to total due to rounding.

Utah Retirement Systems

Deferred Outflows of Resources					Deferred Inflows of Resources			Pension Expense Excluding That Attributable to Employer-Paid Member Contributions			
Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Allocable Plan Gross Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Proportionate Share of Nonemployer Contributions	Total Employer Net Pension Expense Excluding That Attributable to Employer-Paid Member Contributions
								Proportionate Share of Contributions	Proportionate Share of Nonemployer Contributions		
65,825	195,013	25,671	23,468	5,605	—	54,744	112,730	22,795	—	—	135,525
79,259	260,047	34,326	33,009	7,724	20,229	95,288	143,819	16,460	—	—	160,279
249	108,303	20,085	19,774	4,584	76,711	121,154	82,202	(28,240)	—	—	53,962
29,268	185,537	30,795	28,415	6,760	4,638	70,608	134,126	6,876	—	—	141,002
461,058	14,356,503	2,551,414	2,585,618	581,265	594,377	6,312,674	10,885,010	48,444	—	—	10,933,454
4,623	400,517	33,346	68,437	34,016	54,485	190,284	393,294	(18,302)	—	—	374,992
810,922	8,929,933	1,412,083	1,557,121	316,135	922,591	4,207,930	6,338,551	(4,525)	—	—	6,334,026
61,604	1,205,249	100,431	197,387	98,279	—	396,097	1,165,577	15,215	—	—	1,180,792
56,954	623,014	53,637	97,401	48,661	63,158	262,857	605,101	(9,713)	—	—	595,388
18,373	1,067,112	93,870	180,872	90,132	181,743	546,617	1,081,579	(53,546)	—	—	1,028,033
12,113	1,253,957	165,382	217,039	100,522	112,366	595,309	800,728	38,344	—	—	839,072
82,866	190,480	10,187	18,518	9,251	—	37,956	114,964	26,617	—	—	141,581
183,541	3,225,393	399,466	511,217	266,970	—	1,177,653	2,757,426	63,844	—	—	2,821,270
3,545	22,127	1,334	3,230	1,596	498	6,658	16,802	871	—	—	17,673
39,477	493,023	37,134	78,485	38,965	—	154,584	442,903	12,248	—	—	455,151
12,442	757,645	66,838	128,512	64,046	42,542	301,938	769,518	(13,457)	—	—	756,061
7,169	845,640	67,675	145,168	72,029	84,520	369,392	811,792	(27,076)	—	—	784,716
81,218	3,368,876	261,660	569,485	282,415	88,646	1,202,206	3,156,549	(2,266)	—	—	3,154,283
433,436	8,152,651	1,462,388	1,409,769	329,563	85,205	3,286,925	6,112,478	131,951	—	—	6,244,429
151	16,896	3,079	3,068	708	654	7,509	12,450	(144)	—	—	12,306
13,146	1,392,281	147,454	235,084	119,895	84,114	586,547	1,267,647	(25,799)	—	—	1,241,848
2,967	149,917	11,529	25,467	12,623	7,862	57,481	139,897	(1,490)	—	—	138,407
624,240	1,101,556	36,846	83,820	39,936	—	160,602	421,512	(1,580,959)	—	—	(1,159,447)
65,345	5,860,785	871,456	962,617	513,110	33,859	2,381,042	5,013,022	13,621	—	—	5,026,643
1,054,588	31,311,982	5,662,146	5,552,079	1,280,091	—	12,494,316	23,658,888	389,761	—	—	24,048,649
381	36,089	2,564	6,207	3,066	55	11,892	32,289	129	—	—	32,418
8,301	237,439	28,813	38,640	20,060	40,975	128,488	209,904	(10,325)	—	—	199,579
10,260	720,866	134,107	129,832	30,300	151,673	445,912	558,198	(44,479)	—	—	513,719
48,804	777,372	60,270	126,029	62,595	37,606	286,500	715,909	5,245	—	—	721,154
138,102	1,451,593	100,748	227,809	112,815	—	441,372	1,233,907	44,018	—	—	1,277,925
3,187	146,698	10,304	24,944	12,323	10,292	57,863	129,768	(2,983)	—	—	126,785
199,251	11,120,748	1,652,891	1,823,242	956,832	1,249,873	5,682,838	9,350,091	(272,747)	—	—	9,077,344
141,192	35,596,195	6,643,685	6,483,940	1,507,874	913,418	15,548,917	27,455,241	(291,525)	—	—	27,163,716
25,371	1,537,548	528,684	276,992	282,145	114	1,087,935	364,591	(14,833)	(246,875)	—	102,883
182,665	2,762,520	218,224	445,902	221,667	15,265	901,058	2,569,536	42,291	—	—	2,611,827
376	38,914	607	10,136	—	—	10,743	(69,429)	58,414	—	—	(11,015)
245,301	5,957,942	983,692	1,095,882	221,963	464,689	2,766,226	4,361,309	41,659	—	—	4,402,968
761	53,159	8,563	8,650	4,646	25,666	47,525	49,490	(9,513)	—	—	39,977
1,445	82,342	6,011	14,045	6,947	485	27,488	74,603	352	—	—	74,955
221,931	545,944	49,320	53,792	28,665	15,583	147,360	291,020	(430,452)	—	—	(139,432)
388	44,686	3,532	7,673	3,805	1,205	16,215	42,574	(301)	—	—	42,273
2,403	193,883	16,329	33,085	16,453	3,656	69,523	191,662	(922)	—	—	190,740
108,709	13,858,374	1,425,685	1,873,238	1,380,806	538,130	5,217,859	6,698,498	197,011	(506,673)	—	6,388,836
1,317	109,059	8,254	18,688	9,253	1,946	38,141	101,140	(211)	—	—	100,929
13,033	121,317	15,050	18,104	9,549	9,464	52,167	93,386	1,103	—	—	94,489
2,450	44,577	7,747	7,718	1,781	—	17,246	31,321	951	—	—	32,272
11,430	634,708	16,816	79,506	43,916	23,460	163,698	245,303	86,433	—	—	331,736
535,221	10,060,665	1,696,202	1,798,722	382,125	—	3,877,049	7,385,229	235,587	—	—	7,620,816
59,419,824	1,576,368,344	248,955,877	270,822,183	88,027,588	53,985,873	661,791,521	1,152,097,283	(213,209)	(9,457,533)	—	1,142,426,541
—	—	—	—	—	50,548	50,548	—	(19,172)	—	—	(19,172)
—	—	—	—	—	—	—	—	—	—	—	—
—	—	—	—	—	20,207	20,207	—	(6,438)	—	—	(6,438)
—	—	—	—	—	2,425	2,425	—	(928)	—	—	(928)
7,738	7,738	—	—	—	6,069,453	6,069,453	—	(2,073,832)	—	—	(2,073,832)
59,427,562	1,576,376,083	248,955,877	270,822,183	88,027,588	60,128,508	667,934,156	1,152,097,283	(2,313,579)	(9,457,533)	—	1,140,326,171